

## RINGKASAN

Perubahan iklim menuntut aksi mitigasi yang komprehensif, namun saat ini terdapat kesenjangan antara ambisi kebijakan nasional *Net Zero Emissions* 2060 dan realitas keterbatasan kapasitas organisasi pemerintah daerah di Indonesia. Penelitian ini bertujuan untuk menguji pengaruh dimensi kapasitas organisasi pemerintah daerah yang mencakup sumber daya manusia, perencanaan, dan fiskal serta efek moderasi kemandirian fiskal terhadap capaian *climate policy outcome* berupa fluktuasi konsentrasi emisi karbon. Menggunakan pendekatan kuantitatif eksplanatoris, studi ini mengaplikasikan model ekonometrika regresi data panel dinamis *Fixed Effects Model* dengan pendekatan time-lag satu tahun terhadap unit analisis 31 provinsi di Indonesia selama periode pengamatan 2021-2025. Hasil analisis statistik menunjukkan bahwa peningkatan kuantitas aparatur dan besaran alokasi anggaran fungsi lingkungan hidup secara tunggal tidak terbukti signifikan dalam menurunkan tingkat emisi di daerah. Sebaliknya, tingginya komitmen NZE yang diarusutamakan dalam dokumen perencanaan daerah justru berkorelasi positif dengan peningkatan emisi karbon di lapangan, yang membuktikan terjadinya fenomena *isomorphic mimicry* atau kepatuhan administratif simbolis untuk menghindari sanksi pusat. Lebih lanjut, pengujian interaksi antar-variabel menemukan adanya fenomena *budget curse*, di mana ketersediaan dana yang terlampau berlebih melampaui kesiapan teknis birokrasi justru memicu perilaku *rent-seeking* dan melemahkan kapasitas reduksi emisi. Kesimpulannya, ketersediaan regulasi serta kucuran dana tidak menjamin efektivitas implementasi kebijakan iklim tanpa adanya perbaikan struktural operasional. Penelitian ini merekomendasikan rekayasa fiskal melalui *Ecological Budget Tagging*, pergeseran instrumen evaluasi pemerintah pusat agar berorientasi pada capaian ekologis riil berbasis satelit, serta reposisi strategi mitigasi sub-nasional menuju penguatan penegakan hukum tata ruang dan moratorium perizinan ekstraktif.

**Kata Kunci :** Kapasitas Organisasi, Pemerintah Daerah, Net Zero Emissions, Desentralisasi Lingkungan, Analisis Kuantitatif

**ABSTRACT**

*Climate change demands comprehensive mitigation action; however, a gap currently exists between the ambition of the national Net Zero Emissions 2060 policy and the reality of limited organizational capacity among local governments in Indonesia. This study aims to examine the influence of local government organizational capacity dimensions: encompassing human resources, planning, and fiscal capacity, as well as the moderating effect of fiscal autonomy on climate policy outcomes, as measured by fluctuations in carbon emission concentrations. Employing an explanatory quantitative approach, this study applies a dynamic panel data econometric model using the Fixed Effects Model with a one-year time-lag approach, with 31 Indonesian provinces as the unit of analysis over the observation period 2021-2025. The statistical analysis results indicate that increases in the quantity of civil apparatus and the magnitude of budget allocation for the environmental function are not, individually, proven significant in reducing regional emission levels. Conversely, a high degree of NZE commitment mainstreamed into regional planning documents is found to correlate positively with increased carbon emissions on the ground, evidencing a phenomenon of isomorphic mimicry, or symbolic administrative compliance aimed at avoiding central government sanctions. Furthermore, tests of interaction effects between variables reveal a budget curse phenomenon, in which the availability of funding that exceeds the bureaucracy's technical readiness triggers rent-seeking behavior and weakens emission-reduction capacity. In conclusion, the availability of regulation and the disbursement of funds do not guarantee effective climate policy implementation in the absence of structural-operational improvements. This study recommends fiscal engineering through Ecological Budget Tagging, a shift in central government evaluation instruments toward real, satellite-based ecological outcomes, and a repositioning of sub-national mitigation strategy toward strengthened spatial-planning law enforcement and a moratorium on extractive permitting.*

**Keywords :** *Organizational Capacity, Local Government, Net Zero Emissions, Environmental Decentralization, Quantitative Analysis*