

## INTISARI

Pengalokasian dana desa merupakan salah satu upaya pemerintah dalam rangka membangun Indonesia dari pinggiran. Dana desa didistribusikan ke 415 kabupaten untuk kemudian dibagikan ke 74.093 desa dengan tujuan pemerataan dan pengentasan kemiskinan. Namun demikian, formula dana desa yang diterapkan saat ini masih mengindikasikan ketimpangan dan ketidakadilan. Oleh karena itu, penelitian ini bertujuan untuk menganalisis ketimpangan pengalokasian dana desa dari sisi matematis dan teoritis, menghitung kesalahan alokasi yang dihasilkan, serta menganalisis pengaruh variabel penentu dana desa terhadap kemungkinan daerah menerima surplus dana desa. Data yang digunakan berifat cross section yang bersumber dari Kementerian Keuangan, Badan Pusat Statistik dan BPK-RI tahun 2015. Alat analisis yang digunakan dalam penelitian ini adalah indeks Williamson, koefisien variasi dan regresi logit.

Hasil penelitian menunjukkan bahwa secara matematis formula dana desa tahun 2015 memang telah didesain semerata mungkin dan mampu mereduksi ketimpangan fiskal sebesar 1,13 persen. Namun secara teoritis dana desa masih mengindikasikan ketimpangan dikarenakan proporsi alokasi dasar yang besar dan dititikberatkan pada jumlah desa. Alternatif formula dengan memperbesar proporsi alokasi formula menunjukkan distribusi dana yang semakin merata, sementara formula dengan konsep celah fiskal memunculkan kesalahan alokasi. Sekitar 56 persen daerah di Indonesia memperoleh surplus dana desa dan sisanya 49 persen memperoleh defisit dana desa. Penelitian ini menyarankan perlunya revisi formula dana desa terkait persentase alokasi dasar dan kesesuaian dengan tujuan pengalokasian demi terwujudnya pemerataan dan keadilan fiskal.

**Kata Kunci:** Ketimpangan Pengalokasian Dana Desa, Indeks Williamson, Koefisien Variasi, Regresi logit, Kesalahan Alokasi.

## ABSTRACT

The allocation of Village funds is one of the government's efforts to develop Indonesia from village. Village funds are distributed to 415 regency, to be subdivided into 74.093 village purposes equity and poverty alleviation. However, the current village funds formula still indicates inequality and inequity. Therefore, this study aims to analyze inequality of village funds from the mathematical and theoretical side, to calculate allocation errors generated, and analyze the influence of determinant variables of village funds on the possibility of the region receiving a surplus of village funds. The data used are cross section sourced from the Ministry of Finance, Central Bureau of Statistics and BPK-RI in 2015. The analytical tools used in this research are Williamson index, coefficient of variation and logit regression.

The results show that mathematically the village fund formula of 2015 has been designed to be equal and also can reduce fiscal inequality by 1.13 percent. But theoretically, village funds still indicate inequality due to the large base allocation proportion and emphasis on the number of villages. The alternative formula by increasing the proportion of formula allocation shows distribution of funds become more equal, while the formula with the concept of the fiscal gap result the allocation error. Approximately 56 percent of regions in Indonesia receive a surplus of village funds and the remaining 49 percent get deficits of village fund. This research suggests that the village fund formula need to be revised, specially the percentage of basic allocation and conformity with the purpose of allocation in order to realizing of equality and fiscal equity.

**Keywords:** Inequality Of Village Fund, Williamson Index, Coefficient of Variation, Logit Regression. Allocation Error.