

ABSTRAK

Flypaper effect merupakan fenomena ketika pemerintah daerah merespon belanja daerah dengan lebih mengandalkan dana transfer seperti DAU daripada kemampuan sendiri atau PAD. Penelitian ini menguji terjadi atau tidaknya fenomena *flypaper effect* dalam belanja daerah, operasi, dan modal pada realisasi APBD provinsi di Indonesia. Selain DAU dan PAD, DAK dan pendapatan hibah juga menjadi variabel independen. Penelitian dilakukan pada 33 provinsi Indonesia (16 di barat, 17 di timur) dalam kurun tahun 2009-2013. Dalam penelitian ini digunakan data panel dengan sumber data diperoleh di situs www.djpk.depkeu.go.id. Alat analisis yang digunakan adalah regresi sederhana dan berganda menggunakan program *Stata 12.0*. Hasilnya menunjukkan bahwa terjadi *flypaper effect* terhadap: 1) belanja daerah secara keseluruhan; 2) belanja operasi; dan 3) belanja daerah di barat Indonesia, sementara pada belanja modal dan belanja daerah di timur tidak terjadi.

Kata kunci: *Flypaper Effect*, Dana Alokasi Umum (DAU), Dana Alokasi Khusus (DAK), pendapatan hibah, Pendapatan Asli Daerah (PAD), belanja daerah, belanja operasi, belanja modal, data panel.

ABSTRACT

Flypaper effect is a phenomenon when the local government responded its expenditure by relying more on transfer of funds such as general allocation fund (DAU) than his own ability or local own revenue (PAD). This research examines the phenomenon occurs whether or not in total local, operating, and capital expenditure on the realization of the provincial budget in Indonesia. Besides general allocation fund and local own revenue, special allocation fund (DAK) and grant revenues (PH) also become independent variable. The research was conducted in 33 provinces of Indonesia (16 in the west, 17 in the east) in the period year 2009-2013. The data used is panel data with sources obtained at www.djpk.depkeu.go.id. Analytical tools used are simple and multiple regression using Stata 12.0 program. The result showed that there was flypaper effect to: 1) total local expenditure as a whole; 2) operating expenditure; and 3) total local expenditure in western Indonesia, while on the capital expenditure and total local expenditure in the eastern did not occurs.

Keywords: *Flypaper effect, general allocation fund, special allocation fund, grant revenue, local own revenue, local expenditure, operational expenditure, capital expenditure, panel data.*