

## Analisis kausalitas pendapatan dan belanja negara periode 1969-2015 = Analysis of revenue and expenditure causality period 1969-2015

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### Abstrak

Penelitian ini bertujuan untuk menganalisis hubungan kausalitas antara pendapatan dan belanja pada periode booming minyak dan periode sesudahnya, serta hubungannya dengan defisit anggaran. Data yang digunakan merupakan data realisasi anggaran periode 1969-2015, serta realisasi kuartalan dan bulanan periode 2005-2015. Dengan menggunakan uji kausalitas granger, hasil penelitian menunjukkan adanya hubungan kausalitas dua arah antara pendapatan dan belanja sesuai hipotesis sinkronisasi fiskal. Untuk menjaga defisit, pemerintah membuat kebijakan dengan menentukan prioritas atas jenis belanja modal yang akan dilakukan, serta efisiensi pada belanja rutin. Dari sisi pendapatan, dapat dilakukan dengan mencari dan menyempurnakan sumber pendapatan baik dari sektor pajak maupun non-pajak.

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This study aims to analyze the causality relationship between revenue and expenditure in the oil boom period and the subsequent period, as well as its relationship with the budget deficit. The data used is the budget realization data for the period 1969-2015, as well as the realization of quarterly and monthly period 2005-2015. By using the granger causality test, the result of the research indicates a two-way causal relationship between income and expenditure in accordance with the fiscal synchronization hypothesis. To maintain the deficit, the government creates a policy by determining the priority of the type of capital expenditure to be performed, as well as the efficiency of routine expenditure. From the revenue side, it can be done by finding and improving the source of income both from tax and non-tax sector.