

Analisis Dampak Kebijakan Non Hold Harmless dan Evaluasi Formula Dana Alokasi Umum Terhadap Pemerataan Pendapatan Provinsi dan Kabupaten/kota = The Analysis of Impact of Non Holdharmless Policy and The Evaluation of Formula on General Allocation Grant Toward Revenue Equalization on Province and Regency/City

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Abstrak

Tesis ini membahas dampak kebijakan non hold harmless Dana Alokasi Umum terhadap pemerataan pendapatan daerah di provinsi dan kabupaten/kota serta sekaligus mengevaluasi formula DAU. Penelitian ini adalah penelitian kuantitatif dengan menggunakan indeks williamson dan regresi berganda terboboti. Hasil penelitian menyarankan bahwa Pemerintah perlu terus melanjutkan kebijakan non hold harmless dalam pengalokasian DAU kepada provinsi dan kabupaten/kota pada tahun-tahun yang akan datang. Selain itu Pemerintah juga diharapkan terus mengembangkan formula DAU dengan meninjau kembali bobot masing-masing variabel yang digunakan dalam penghitungan dan pengalokasian DAU agar DAU lebih dapat berfungsi memeratakan pendapatan provinsi maupun kabupaten/kota.

.....The focus of this study is on the impact of non hold harmless policy on general allocation grant toward revenue equalization on province and regency/city and also evaluating the formula. This research is quantitative research with Williamson Index and weighted square regression tools. The researcher suggests that Central government have to continue this non hold harmless policy in allocating general allocation grant to province and regency/city. And also central government is expected to extend that general allocation grant formula through evaluating each variable weight that used on calculating and allocating general allocation grant in order that grant could more ftinction as a tools to equalize revenue in province and regency/city.