

**Analisis kurang/lebih bayar dana bagi hasil sumber daya alam mineral dan batubara: studi kasus pada Provinsi Kalimantan Selatan = Analysis of less/over payment revenue sharing funds of mineral and coal resources: case study in South Kalimantan Province / Yosua Martin Teguh**

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Abstrak

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Dalam pelaksanaan desentralisasi fiskal di Indonesia terdapat fenomena kurang/lebih bayar dana bagi hasil sumber daya alam mineral dan batubara yang menimbulkan utang dan piutang antara Pemerintah Pusat dan Pemerintah Daerah. Penelitian ini bertujuan untuk menjawab bagaimana fenomena tersebut bisa terjadi serta dampaknya. Penelitian studi kasus dilakukan dengan pendekatan kualitatif terhadap data keuangan, peraturan, dan wawancara dengan responden terkait. Hasil penelitian menunjukkan bahwa fenomena tersebut secara umum disebabkan oleh kebijakan dan perencanaan yang kurang memadai. Penelitian ini diharapkan dapat memberikan gambaran penyebab, kondisi dan dampak fenomena tersebut sehingga dapat mengurangi potensi kurang/lebih bayar dana bagi hasil, serta peningkatan transparansi antar pemerintah.

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**ABSTRACT**

In implementing fiscal decentralization in Indonesia there is a phenomenon of less/over payment revenue sharing funds from mineral and coal resources that create debt and receivables between the Central Government and the Regional Government. This study aims to answer how this phenomenon can occur and its effects. Case study research is conducted with a qualitative approach towards financial data, regulations, and interviews with related respondents. The results of the study indicate that this phenomenon is generally caused by inadequate policies and planning. This study is expected to provide an overview of the causes, conditions and impacts of this phenomenon so that it can reduce the potential for less/over payment revenue sharing funds, as well as increase transparency among governments.