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Unique	There are some requirements for effective transfer system
Unique	The second system uses the formula which discourages the occurrence of financial deficit
Unique	The fourth stresses the transparency and stability
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Unique	PENDAHULUAN Bantuan antarpemerintahan (intergo-vernmental grants) adalah bantuan atau subsidi dari tingkat pemerintah yang lebi
Unique	<u>Unitomo SurabayaABSTRAKThis essay is aimed to theoretically examine intergovernmental transfer from central government to local</u>
Unique	This essay focuses on government considerations of transfer, types of transfer, modes for determining
Unique	The essay finds that a country chooses a type of transfer based on its
Unique	specific grants and block grants The basis for determining fund through intergovernmental fiscal transfer
Unique	2) following a n ad hoc basis, that is the usual types for the
Unique	certain local government which was funded by central government or those relate to some general
Unique	The first demands that local government must sufficiently fund its own expenses for public
Unique	need of local fiscal and it should be in reverse comparison with the capacity of

STUDI BANTUAN KEUANGAN ANTAR PEMERINTAHAN DI INDONESIA (Study on Intergovernmental Transfer in Indonesia)Suyanto Fakultas Ekonomi Unitomo SurabayaABSTRAKThis essay is aimed to theoretically examine intergovernmental transfer from central government to local government, especially to municipality (Kabupaten) and City (Kotamadya). This essay focuses on government considerations of transfer, types of transfer, modes for determining transfer, and criteria to determine effective transfer. The essay finds that a country chooses a type of transfer based on its typical purposes. Indonesia only recognizes two types of transfers; specific grants and block grants The basis for determining fund through intergovernmental fiscal transfer can be in form of; 1) based on fixed percentage from income originating from central government; 2) following a n ad hoc basis, that is the usual types for the rest of budget expenses; and 3) based on formula mechanism, that is to be based on expenses of certain local government which was funded by central government or those relate to some general features of receiving local government. This third variant is found widely around the world. Indonesia uses percentage method as well as formula method. There are some requirements for effective transfer system. The first demands that local government must sufficiently fund its own expenses for public services using its own financial resources. The second system uses the formula which discourages the occurrence of financial deficit. The third states that the formula of financial transfer should be equal with the need of local fiscal and it should be in reverse comparison with the capacity of local fiscal. The fourth stresses the transparency and stability. Keywords: Transfer, alasan transfer, jenis transfer, penentuan transfer, kriteria efektifitas transfer. PENDAHULUAN Bantuan antarpemerintahan (intergo-vernmental grants) adalah bantuan atau subsidi dari tingkat pemerintah yang lebi