
SPECIAL AUTONOMY FUND BUDGETING PROCESS DYNAMICS: STUDY AT DISTRICT LEVELS

Gasper Liauw*

Institut Pemerintahan Dalam Negeri

Murtir Jeddawi

Institut Pemerintahan Dalam Negeri, Indonesia

Muchlis Hamdi

Institut Pemerintahan Dalam Negeri, Indonesia

Hyronimus Rowa

Institut Pemerintahan Dalam Negeri, Indonesia

*Correspondence: gasperliauw@ipdn.ac.id

ARTICLE INFO

Article History:

received
revised
accepted

Keywords:

Asymmetric Decentralization,
Policy Planning, Budgeting
Process, Special Autonomy
Fund.

ABSTRACT

The issue of managing the special autonomy fund has become one of the important issues that have always been the public's attention in the implementation of asymmetric decentralization in Indonesia, one of which is in Papua Province. In interpreting the management of special autonomy funds in Papua, it is also very important to understand the dynamics of actor behavior in the regional special autonomy fund budgeting process to provide an overview of the perspective of interests that need to be addressed in order to create an effective budgeting process. This journal aims to answer how the dynamics of the special autonomy fund budgeting process in the field, especially at the district level. This journal uses a qualitative approach based on research conducted in Yalimo Regency, Papua Province between November 2019 and June 2020. Data collection was carried out both on primary data which was supported by secondary data. From the various dynamics, it is illustrated that there is a common thread in the problem that there are still deficiencies in the special autonomy fund budgeting process, among others: the inadequate planning of policies and programs; high political interest in the budgeting process; incomplete guidelines (there is no ASB in the Regional Head Circular); the discussion process that does not involve other regional officials; the process of discussing the RAPBD that does not comply with the principles of governance; and the use of the special autonomy fund SiLPA has not been regulated.

INTRODUCTION

According to Galligan (2007) and Veljanovski (2010), in asymmetric decentralization, the state assigns different powers to a region to meet the demands of a distinctive local government system. Referring to Galligan (2007) and Sullivan (2011), the authority in the form of asymmetric decentralization is given to protect the rights of a certain group so that

equality is achieved with other groups in the country.

According to Watts (2014), one of the main indicators that is important for asymmetric decentralization is financial autonomy. In fact, according to Soemartono and Satria (2017), the use of special autonomy funds is one of the main issues that need attention in asymmetric decentralization.

the issue of managing the special autonomy fund is one of the important issues in the implementation of asymmetric decentralization in Indonesia, one of which is in Papua Province. The enactment of Law Number 21 of 2001 concerning Special Autonomy for Papua Province and promulgated in the State Gazette of the Republic of Indonesia gives recognition to the Papua Province to regulate and manage the interests of the local community according to its own initiative based on the aspirations and basic rights of the Papuan people. Agustinus Salle (2014) describes that there are a number of financial accountability problems in the management of special autonomy in Papua, such as: information asymmetry, regulation, participation, and transparency in the management of the autonomy fund which is relatively neglected. In addition, according to Salle (2014) the lack of attention to accountability for the management of special autonomy creates problems and conflicts between the Papua Province and Regency / City Governments.

In the 2019 Papua Province Regional Government Work Plan (RKPD) (pages 172-173), strategic issues in the management of the 20% special autonomy fund managed by the Papua Province and the management of the 80% special autonomy fund managed by the Regency / City are discussed. The performance-based budget (ABK) has not been implemented, the outcome and impact are not targeted in planning and budgeting for special autonomy funds, the location of activities is not accurate when viewed from the existence of the indigenous Papuan community (OAP). Strategic issues have resulted in inefficiencies in the use of special autonomy funds. The brief description above illustrates the sub-optimal dynamics of the utilization of the special autonomy funds.

In real terms, this condition is reflected in the dynamics of the special autonomy fund budget policy management process in Yalimo Regency, Papua Province.

Table 1. Ratio of Special Autonomy Fund of Yalimo Regency with Special Autonomy Fund of Papua Province 2014-2018

No	Year	Special Autonomy Fund of Papua (Rp)	Special Autonomy Fund of Yalimo (Rp)	Ratio (%)
1.	2014	6.777.070.560.000	106.342.752.000	1,56
2.	2015	7.190.429.880.000	106.342.752.000	1,47
3.	2016	7.382.551.859.000	106.342.752.000	1,44
4.	2017	8.205.152.407.000	106.342.752.000	1,29
5.	2018	8.020.854.115.000	106.342.752.000	1,32

Source: Data Process, 2019.

One of the dynamics that has surfaced in the field is the distribution of special autonomy fund allocations between Papua Province and districts, in this case Yalimo Regency. As illustrated in table 1 above, during the last five years, namely

2014 to 2018, the number has remained constant from time to time. On the other hand, the amount of the special autonomy fund for Papua Province has increased in line with the increase in the general allocation fund (DAU) nationally.

Table 2. Ratio of Budget Calculation Excess of Special Autonomy Fund with Special Autonomy Fund of Yalimo 2014-2018

No	Year	Budget Calculation Excess of Special	Special Autonomy	Ratio (%)
----	------	--------------------------------------	------------------	-----------

		Autonomy Fund of Yalimo Regency (Rp)	Fund of Yalimo Regency (Rp)	
1.	2014	6.204.126.035	106.342.752.000	5,83
2.	2015	11.769.804.600	106.342.752.000	11,06
3.	2016	12.636.062.785	106.342.752.000	11,88
4.	2017	39.530.315.929	106.342.752.000	37,17
5.	2018	11.731.623.903	106.342.752.000	11,03

Source: Data Process, 2019.

Another dynamic is related to budget utilization which tends to be ineffective. This is illustrated in the table above where during the 2014-2018 period, the remaining excess of the Special Autonomy fund's budget usage (SiLPA) exceeds 10 percent on average. Even in 2017 there was a very large SiLPA special autonomy fund, amounting to 37.17 percent of the amount of the special autonomy fund allocation in 2017. This figure is in accordance with the results of budget calculations as outlined in the Regional Government Financial Report (LKPD) of Yalimo Regency, so it requires budgeting revised in the Amendment to the Regional Revenue and Expenditure Budget (APBDP). On the other hand, there is the fact that until now the special autonomy fund budgeting process in Yalimo Regency has not been separated from the district APBD preparation process.

In interpreting the management of special autonomy funds in Papua, it is also very important to understand the dynamics of actor behavior in the regional special autonomy fund budgeting process to provide an overview of the perspective of interests that need to be addressed in order to create an effective budgeting process. This is according to the opinion of Syarifuddin (2011), Rusdiana (2016), the behavior of actors at the government level is very decisive in determining the process of budgeting policies in the regions.

Referring to the opinion of Wildavsky (2012), the budgeting process cannot be separated from political interests. Therefore, according to Anderson (1966), Rubin (1993), Mahmudi (2011) the process of making public budget decisions is very dynamic,

involving many different political interests.

The description above raises a question: What are the dynamics of the special autonomy fund budgeting process in the field, especially at the district level? In order to answer this, this journal aims to obtain an overview of the dynamics of the special autonomy fund budgeting process in the field, especially in Yalimo Regency, Papua Province.

METHODOLOGY

This journal uses a qualitative approach based on research conducted in Yalimo Regency, Papua Province between November 2019 and June 2020. Data collection was carried out both on primary data which was supported by secondary data. Primary data, sourced from the results of field research on 21 (twenty-one) informants from 3 (three) clusters, namely: the executive cluster, the legislative cluster and the university cluster, both domiciled in Yalimo Regency and in Jayapura City, Papua Province. Primary data collection was carried out by means of observation, in-depth interviews, and in-depth discussions. The data is in the form of opinions which enrich the in-depth of this research. Secondary data in this study include reporting documents, planning documents, statistical data, regional financial data, scientific literature references, and other supporting data.

ANALYSIS

Overview of the Budgeting Process in the Regions

Regarding the budgeting process in an area, Coe (1989), Spicer and Bingham (1991), and Ujianto et al. (2017) the

regional budget cycle or budgeting process needs to be well understood and planned. In this case, to see the extent of the dynamics that occur in budget management in a region, the budgeting process needs to be well understood. Philosophically, Mardiasmo (2018) argues that the regional budget paradigm must reflect the interests and expectations of the local community, which reflects the following: 1) Regional budgets must be based on the public interest; 2) Regional budgets must be managed with good results and low costs (work better and cost less); 3) Regional budgets must be able to provide transparency and accountability rationally for the entire budget cycle; 4) Regional budgets must be managed with a performance-oriented approach for all types of expenditure and income; 5) Regional budgets must be able to foster work professionalism in each related organization; and 6) Regional budgets must be able to provide flexibility for the implementers to maximize the management of their funds by observing the principle of value for money.

In the context of regional budgeting, as regulated in Article 311 paragraph (3) of Law Number 23 of 2014, it is emphasized that the budgeting process for a Regional Budget (RAPBD) between the Head of the Region and the DPRD shall be guided by the Regional Government Work Plan (RKPD), General Budget Policy (KUA) and Provisional Budget Priority and Ceiling (PPAS) for mutual approval. The stages and schedule for the preparation of the APBD, for each fiscal year are regulated by a Regulation of the Minister of Home Affairs concerning Guidelines for Preparation of Regional Revenue and Expenditure Budgets issued before the current fiscal year. These guidelines technically govern: synchronization of Regional Government policies with government policies, APBD preparation principles, APBD formulation policies, APBD preparation techniques and other special matters.

However, the special autonomy fund budgeting process has not been regulated separately so that there is no reference to comprehensive regulations related to the budgeting process for regions that carry out asymmetric decentralization or special autonomy. This is interesting because, just like APBD planning, special autonomy fund budgeting should also require specific public accountability.

Apart from this, in the regional budgeting process, currently the DPRD as a formal policy actor has a greater role and authority than in previous times. The important substance in the preparation of the APBD is the role and function of the DPRD in approving and signing the memorandum of understanding on General Budget Policy (KUA) and the Temporary Budget Priority and Ceiling (PPAS) between the Regional Head and the DPRD Budget Agency.

The above understanding shows that the APBD preparation process, including special autonomy funds, must involve the legislature, which of course cannot be separated from the political interests of the DPRD in criticizing the programs and activities proposed by the executive. The depiction of political interests in budgeting is manifested in the role of the APBD. This is in line with the opinion of Rubin (1993), Wildavsky (2012), that the budgeting process will always intersect and involve various actors with their respective interests.

In fact, the presence of the DPR or DPRD has become a major part of the dynamics of budgeting in Indonesia. Blondal (2009, p.14) states that the budget preparation cycle in Indonesia is divided into 5 stages, namely: "Establishing the level of resources available for the next budget; establishing priorities for new programs, pre-budget discussions with the parliament, finalization of the budget proposal, preparing detailed budget implementation guidance "(determining the level of resources available for the next budget, setting priorities for the new

budget, pre-budget discussion with the DPR, finalizing proposals budget prepares detailed budget execution guidelines). Related to this, Mahmudi (2011) states that at each stage in the budget cycle coordination with the legislature is required. The stages in the budget cycle that involve the political budget process include, among others, the determination of budget policies, determination of budget priorities and budget ceilings, budget discussion, budget changes and budget accountability.

In practice, the budgeting process for the Draft APBD submitted by the executive requires discussion to be endorsed by the DPRD. In this regard, the executive represented by the Regional Government Budget Team (TAPD) and the legislature represented by the DPRD Budget Body will be presented with a discussion forum scheduled by the DPRD. The DPRD Budget Agency can approve, reject, or propose amendments (reject or transfer part of the program) to the programs and activities outlined in the draft Regional Regulation on APBD proposed by the executive. This decision is one of the dynamics of an important agreement between the executive and legislature in the regions in the deliberation of the budget which is conducted democratically.

Referring to the description above and referring to Permendagri Number 38 of 2018 concerning Guidelines for Preparation of the Regional Revenue and Expenditure Budget for 2019 and Perdasus Number 13 of 2016 concerning Amendments to Special Regional Regulation Number 25 of 2013 concerning Distribution of Revenue and Financial Management of Special Autonomy Funds, there are several important dimensions that illustrate the dynamics of the special autonomy fund budgeting process

Important dimensions that illustrate the dynamics of the special autonomy fund budgeting process include Yalimo District, Papua Province, which can be reviewed

based on several dimensions, including: 1) Dimensions of General Budget Policy (KUA); 2) Dimensions of Priorities and Temporary Budget Ceiling (PPAS); 3) Dimensions of Regional Head Circular (KDH); 4) Dimensions of the Formulation and Discussion of RKA-Special Autonomy Funds; 5) Dimensions for the discussion of the draft regional budget (APBD); 6) Evaluation Dimensions of Draft Regional Regulations concerning APBD and Draft Regional Head Regulations concerning Elaboration of APBD; and 7) Dimensions of Establishing Regional Regulations concerning APBD and Regional Head Regulations concerning the Elaboration of APBD.

Dynamics of the Special Autonomy Fund Budgeting Process

The special autonomy fund budgeting process in Yalimo Regency is carried out by following the inherent stages of the preparation of the Regional Revenue and Expenditure Budget (APBD). In each of these stages there are dynamics that describe the situation during the budgeting process and become a concrete picture of the challenges that occur. The dynamic description is as follows:

Analysis of the Dimensions of General Budget Policy

Regional Development Work Plans, hereinafter referred to as Regional Government Work Plans (RKPD) are used as guidelines for the formulation of the final draft Regional Apparatus Work Plans (Renja), alignment of regional development priorities and guidelines for drafting General Budget Policies (KUA) and Temporary Budget Priorities and Ceiling (PPAS) , in accordance with the provisions of Permendagri Number 86 of 2017 concerning Procedures for Planning, Control and Evaluation of Regional Development, Procedures for Evaluating Draft Regional Regulations concerning Regional Long-Term Development Plans, Regional Medium-Term Development

Plans and Procedures for Changing Regional Long-Term Development Plans, and Regional Intermediate and Local Government Work Plans.

The Yalimo Regency General Budget Policy (KUA) as a Budget document contains: the background for the preparation of the KUA, the purpose of preparing the KUA, the legal basis for the KUA, the regional macroeconomic framework that describes the development of regional macroeconomic indicators in the previous year (n-1) and the macroeconomic target plan in the following year (n + 1), the basic assumptions for the preparation of the Draft Regional Revenue and Expenditure Budget (RAPBD) which refer to the basic assumptions used by the APBN, inflation rate, GRDP growth as well as income, expenditure and financing policies and other assumptions, the basis for a period of 1 (one) year. The aim, among others, is to become an actual reference in the preparation of the General Policy for the next year's Budget.

Based on tracing of qualitative documents (KUA documents) which was carried out retrospectively or after budgeting was carried out (ex post) from 2014 to 2018, it shows the fact that the Special Autonomy Fund revenue budgeting year n uses the previous year's budget ceiling or year n revenue data. -1. In this case, there is no policy direction for use that is used as a reference in the preparation of the ceiling for the special autonomy fund budget, other than the use of the previous year's budget ceiling.

The above reality, which depicts the special autonomy fund revenue using the previous year's income figures, is supported by narrative answers from 21 informants, to the question "Does / how the initial draft General Budget Policy (KUA) faces obstacles related to certainty of income from the distribution of funds special autonomy per district / city by the Governor ?. As a result, 17 informants concluded / verified or gave the meaning

that the special autonomy fund revenue "did not meet the principle of certainty" because it was only determined based on the ceiling without any clarity on the direction of the policy underlying the planned allocation of budget use.

The budgeting policy which only refers to the previous year's ceiling has an impact on the unchanged amount of the special autonomy fund allocation in the last 5 years that was distributed to Yalimo Regency. This has resulted in the emergence of a view that the special autonomy fund budgeting process is "unfair" in terms of distribution.

The conditions described above are due to the Governor's Regulation concerning the Allocation of Special Autonomy Funds for Regencies / Cities throughout Papua Province which is stipulated annually which is not implemented equitably in accordance with the intended Governor Regulation. In this case, the Memorandum of Understanding on the General Budget Policy (KUA) signed by the Regional Head and DPRD Leaders has not explicitly and structured describing the direction of the general policy of special autonomy fund budgeting in one fiscal year projection which changes its meaning significantly. Or the narrative contained in the Memorandum of Understanding for General Budget Policy has not yet described the prospective direction of special autonomy policy.

Thus from the side of the General Budget Policy (KUA) it can be concluded that the special autonomy fund which should have been the aspirations of the indigenous Papuan people who were selected through the process of the Regional Development Planning Consultation (Musrenbagda) in stages from villages to regencies and provinces or bottom-up from from year to year experiencing obstacles, namely:

1. There is no policy direction for use that is used as a reference in the preparation of a ceiling for the amount of the special autonomy

fund other than the use of the previous year's budget ceiling, which results in: 1) there is no certainty in the direction of policies for the use of programs and activities to be carried out for the next year (no certainty of direction) and 2) unfair distribution of special autonomy funds because it only refers to the previous year's ceiling (not fair).

2. The narrative contained in the Memorandum of Understanding for the General Budget Policy has not yet described the direction of the special autonomy policy that is directed, comprehensive, and prospective.

Analysis of the Priority Dimensions and Temporary Budget Ceiling

Provisional Budget Priorities and Ceiling (PPAS) is a budget document that contains the priority scale of regional development affairs, program and activity priorities for each function, performance achievements, targets and provisional budget ceiling for each program and activity. In addition, it contains programs, activities and sub-activities budgeted for within one fiscal year.

Based on a search of qualitative documents, the researcher found that: the initial draft Priority and Temporary Budget Ceiling (PPAS) prepared by the Regional Government Budget Team (TAPD) was not implemented according to the stipulated time (recheck with the schedule and stages of preparing the APBD for the internal executive signed by the Chairman TAPD), due to several things identified through qualitative interviews, one of which was the statement of the Secretary of the Regional Government Budget Team (TAPD) which stated that:

“The Regional Government Budget Team (TAPD) is having difficulties in determining priority programs and activities because Bappeda as the coordinator of regional development

planning does not have adequate capacity. On the other hand, the fiscal capacity, special autonomy funds are relatively the same every year The signed PPAS Memorandum of Understanding is not in accordance with the expectations of the Regional Government Budget Team (TAPD) because of the many interests that must be secured. ”

The interests of policy actors were highly considered so that the memorandum of understanding did not match TAPD's expectations. In this case TAPD is the key, because the role of determining program plans and activities that should be the responsibility of Bappeda has been transferred to TAPD. This was also stated by a member of the TAPD Team who stated that:

"At the meeting of the Regional Government Budget Team (TAPD), the Head of Bappeda and his staff were unable to explain which programs and activities were deemed important, urgent and urgent, or urgent and less urgent. They give more responsibility to the TAPD, even though these tasks and functions have to be completed at Bappeda; so that there is an impression that the programs and activities that TAPD are unable to decide as priority programs are left to the Regent to decide, it is suspected that there are many political interests. So I think the program formulation is not very good. "

This statement illustrates the dilemma that TAPD faces, because TAPD is burdened by the responsibility for determining the program, while on the other hand there are many political interests that must be faced. The weak condition of program formulation was acknowledged and explained by one of the leaders within Bappeda who stated that:

"In my opinion, it has not been well formulated. This happened because after conducting the Regional Development Planning Consultation (Musrenbangda) the Regional Government Work Plan (RKPD) in stages from the District to Regency levels, it was slow to formulate;

Strangely, there has never been an internal meeting at Bappeda to validate priority programs and activities by first determining program criteria or indicators and priorities that are adjusted to the special autonomy sector in accordance with the Special Regional Regulation (Perdasus). "

In this case, it is illustrated that the weakness in determining the program at the beginning of the budgeting process (Musrenbangda) has an impact on the difficulty of controlling political interests at the TAPD stage. It should be clear that program and activity priorities and criteria and indicators have been well formulated from the start of the budgeting process, namely at the musrenbangda level and deliberation at Bappeda. This is in line with the views of most informants who state that the special autonomy fund programs and activities have not been well formulated by Bappeda.

Based on the researcher's notes, the weakness of program formulation at Bappeda resulted in the ease with which political interests intervened in the budgeting process, one of which was by slowing down the authorization of PPAS by the Regional Head. According to John Gaventa in Abdul Halim (2018), hidden power is power that is used for personal gain. This power arises in order to maintain power and privilege from interests. To defend interests, obstacles and disturbances were created that could stem critical community participation. In the context of hidden power in the regions, the most dominant and decisive actors and political elites are the government elite and the ruling political party elite.

The dominance of political interests in determining the budgeting process at the TAPD level has an impact on three things: 1) the slow authorization of the draft Priority and Provisional Budget Ceiling (PPAS) by the Regional Head so that it affects the process of delivering material and discussion at DPRD; 2) the determination of the Priority Agreement

Memorandum of Understanding and Budget Ceiling (PPA) is not in accordance with the time set in the Permendagri concerning Guidelines for Preparation of the Regional Budget; and 3) synchronization of KUA-PPA changes in development priorities (direct expenditure) so that the Regional Government Budget Team must make improvements to the Budget Priority and Ceiling (PPA) before submitting it to the Governor as one of the requirements for evaluating the Regional Revenue and Expenditure Budget (APBD).

1. Thus, it can be concluded that the analysis of the Temporary Budget Priority and Ceiling dimensions (PPAS) means that:
2. First, the special autonomy fund programs and activities are not well formulated at the beginning of the budgeting process (Musrenbangda and Bappeda) so as to facilitate intervention of political interests in program formulation at the next level.
3. The number of political interests that must be accommodated has an impact on the slow authorization of the draft Priority and Temporary Budget Ceiling (PPAS) by the Regional Head so that it affects the process of delivering material and discussion at the DPRD;
4. Third, obstacles in synchronizing the General Budget Policy (KUA) with budget priorities and ceiling (PPA) are due to changes in development priorities (direct expenditure) before being submitted to the Governor as one of the required documents for evaluating the Regional Revenue and Expenditure Budget (APBD).

Dimensional Analysis of Regional Head Circular Letters

The dimension of the Regional Head Circular is very important to analyze because the substance of the Regional Head Circular includes the Guidelines for the Preparation of Regional Apparatus Budget Work Plans (RKA-PD and RKA-PPKD) which are submitted to the Head of Regional Apparatus. The Regional Head Circular is equipped with complete supporting documents in order to realize good performance-based budgeting.

The results of research based on tracing qualitative documents show that so far the Regional Head Circular is not supported by complete supporting documents. This means that the supporting documents are only in the form of attachments to the KUA, PPA, APBD Account Code, RKA-PD Format, and Standard Unit Price (SSH). Meanwhile the document is not equipped with a Standard Expenditure Analysis (ASB). The interesting thing is that so far the ASB itself has never been prepared. Analysis of Expenditure Standards (ASB) is indispensable in the special autonomy fund budgeting process because it illustrates that all planned programs and activities have been budgeted efficiently and effectively.

1. Based on the results of interviews with most informants, it was found that 17 informants or 80.95 percent had the same view, namely. The Regional Head Circular has not been equipped with a Standard Expenditure Analysis (ASB) or the special autonomy fund budgeting only uses the Unit Price Standard (SSH). According to informants, the average district in Papua only uses the Standard Unit Price (SSH) in the preparation of the APBD, including the use of special autonomy funds.

2. Thus, it can be concluded from the analysis of the dimensions of the Regional Head Circular:
3. First, the not yet use of the Standard Expenditure Analysis (ASB) in the special autonomy fund budgeting has a logical consequence for not all special autonomy fund programs and activities budgeted efficiently and effectively, including the special autonomy fund.
4. Second, the not yet used Standard Expenditure Analysis (ASB) means that the approach in the special autonomy fund budgeting process in Papua has not used the New Public Management (NPM) approach.

Dimensional Analysis of the Formulation and Discussion of the Special Autonomy Fund Budget Work Plan

In this context, in accordance with qualitative observations, the researcher found that the preparation of the Budget Work Plan (RKA) for other sources of funds other than the special autonomy funds was not carried out simultaneously with the preparation of the Special Autonomy Fund Work Plan (RKA), which was due to the process of preparing the Budget Work Plan (RKA) special autonomy funds must go through several stages, namely: 1). Formulation of the Proposed Definitive Plan (URD) for special autonomy funds from each Regional Apparatus for Special Autonomy Fund Management; 2). Discussion on the Proposed Definitive Plan (URD) for special autonomy funds at the Papua Province Bappeda by all Regional Apparatus for Special Autonomy Fund Management, Bappeda and Regional Financial Bodies; 3). Discussion on the Proposed Definitive Plan (URD) for special autonomy funds was carried out in October of the current year past the deadline for preparation of the Budget

Work Plan (RKA) for other funding sources in the APBD, namely in the second week of August of the current year (table 2.2); and 4). The preparation of the Special Autonomy Fund Work Plan (RKA) by the Regional Apparatus for the management of the special autonomy fund, is carried out after obtaining the Definitive Plan (RD) for special autonomy funds from the Governor, so that the schedule is not in line with the schedule for compiling the RKA for other funding sources.

However, from all these phases the DPRD was not involved as a whole. Based on interviews in the field, one of the Heads of the Office who is also the manager of the Special Autonomy fund, stated that:

"The Special Autonomy URD was not discussed with the TAPD and the Budget Agency. So that it is necessary to set the right time for a special URD discussion meeting and there must be the involvement of DPRD members from 5 districts. So that the program from the community can be known by everyone and the community does not ask questions of various kinds This is intended to give the impression that the DPRD also plays a role in the eyes of the community, because they are directly elected by the community. "

Meanwhile, another Head of Regional Apparatus who is also the manager of the special autonomy fund, expressed a similar opinion:

"Special autonomy is a public fund. So strongly agree, before being discussed in Jayapura, there must be a right time so that the URD is discussed with the DPRD and it is necessary to arrange a time for the discussion in Jayapura, the program we are proposing will get stronger, if it has the support of the DPRD. Do not get an impression, we design programs only from the table, such as the construction of a supporting health center (PUSTU) which is a pure proposal from the community; As long as I have been the Head of Office for about 10 years, we have not seen any time set for the discussion of the Special

Autonomy URD between the Heads of Services and the DPRD Budget Agency, facilitated by Bappeda.

Apart from the DPRD, other Regional Apparatus also feel that they are not involved, this is as stated by one of the officials related to Regional Finance, who stated that:

"We have never been involved in the discussion of the Special Autonomy URD or Definitive Plan Proposed, in Finance we have been involved by Bappeda. In fact, in the end all the Special Autonomy Fund Work Plan (RKA) was submitted to the Finance for further verification. As a result, we feel irresponsible about the success of the special autonomy fund budgeting. "

The same thing was also stated by a member of the DPRD Budget Agency, who stated that:

"It is as if the Proposal for the Definitive Plan (URD) for the special autonomy fund was hidden, even though it came from the regions. The proposed definitive plan (URD) for special autonomy funds must be discussed per commission in the DPRD before being discussed in Jayapura, because DPRD has a budget function. This condition must be changed, the mechanism must be from the bottom. Do not let programs and activities propose only for the benefit of certain parties. Special Autonomy was born from the community, so all matters related to the special autonomy fund must be transparent. "

From the analysis of the dimensions of the preparation and discussion of the special autonomy fund RKA described above, it is illustrated that most of the informants stated emphatically that there was never a discussion on the Special Autonomy URD with the Regional Government Budget Team and the Budget Agency. In more detail conclusions can be drawn:

1. There has never been any discussion of the Special Autonomy Fund Definitive Plan (URD) between the Regional Apparatus administering the special autonomy fund and the Regional Government Budget Team and the DPRD Budget Agency;
2. The timing of the special autonomy URD discussion (in October of the current year) is inconsistent with the stages and schedule for the preparation of the APBD in August of the current year;
3. The preparation of the Budget Work Plan (RKA) for other sources of funds is not carried out simultaneously with the preparation of the Budget Work Plan (RKA) for special autonomy funds.

Analysis of Dimensions for Discussion of the Draft Perda on APBD

In the budgeting process, the preparation of the draft Regional Regulation on the Regional Revenue and Expenditure Budget (APBD) which is a compilation of all Budget Work Plans (RKA) from all sources of funds by Regional Financial Management Officers (PPKD) is expected to be completed on time so that it can be submitted to DPRD for discussion process. Based on the documentation of the DPRD session minutes which was retold by one of the leaders of the DPRD Secretariat, it was stated that:

"The disappointment of the Budget Agency is that there are DPRD ideas that are not accommodated in the Draft Regent Regulation concerning the Elaboration of the Regional Budget, including the source of special autonomy funds and the draft Regional Regulation on APBD is always submitted by the executive to the DPRD in a relatively short time when linked to

schedules and stages. the preparation of the APBD or what is called the time arrives makes sense. "

Based on interviews with respondents, some meaningful information was obtained, including questions regarding whether the discussion of the Regional Regulation Plan on APBD and RaperKdh on the elaboration of the APBD, the source of special autonomy funds has been carried out with the principles of transparency, accountability and participation with the DPRD Budget Agency, 18 informants or 85.71 percent of the opinion that is similar, namely acknowledging that there are still deficiencies in the principles of transparency, accountability and participation during the deliberation process of the draft regional budget on the APBD and RaperKdh on the Elaboration of the APBD concerning special autonomy funds.

Other meaningful information is related to the question of whether the discussion of the Raperda APBD and RaperKdh on the translation of the APBD experiences problems in the SiLPA budgeting for special autonomy funds that are projection SiLPA if the APBD experiences a deficit. 17 Informants or 80.95 percent have a similar view where according to them there are always problems with the DPRD due to different perceptions about budgeting.

Based on the observations of researchers, differences in perceptions about the SiLPA special autonomy fund occur because according to the Regional Government Budget Team, if there is a deficit in the APBD, they can use SiLPA funds (excess of the previous budget year's budget calculation) which is likely to be achieved in accordance with Article 137 of the 13 year Permendagri. 2006. Meanwhile, on the other hand, the Budget Agency always linked with the discussion of the Special Autonomy Fund Defined Plan (URD) proposal, which never involved the DPRD Budget Board. The

Budget Agency is concerned that the Special Autonomy Fund SiLPA will be wrongly budgeted to cover activities that do not come from the special autonomy fund. This view is based on previous facts, that in the preparation of APBD amendments, the Special Autonomy Fund SiLPA was not re-budgeted for special autonomy fund programs and activities but budgeted for other activities outside the special autonomy fund sources.

For information, until now the Special Autonomy Fund SiLPA has not substantially been regulated or amended in Government Regulation Number 12 of 2019 concerning Regional Financial Management or in Permendagri Number 90 of 2019 concerning Classification, Codification and Nomenclature of Regional Development Planning and Finance.

Starting from the description above, that analysis of the dimensions of the discussion of the Raperda APBD, it can be concluded that several dynamics include:

1. The deliberation process in the legislature has not fully met the principles of transparency, accountability and participation in the special autonomy fund budgeting;
2. The unregulated use of the SiLPA special autonomy fund by the Government always creates differences in perceptions during discussions between the Regional Government Budget Team and the DPRD Budget Agency.

The involvement of the DPRD in the contextual Papua special autonomy fund budgeting process is very important to be realized as part of the check and balance mechanism in the budgeting process in Yalimo Regency. This view is in line with Adam Smith in Jaenuri (2016) and Ujianto et al. (2017) that one of the principles of government spending is related to the principle of democracy (populist) that government spending must pay attention to

the interests of the people at large and uphold the sovereignty of the people represented through the DPRD. In essence, the involvement of the DPRD is important because of its role through the budget rights regulated in laws and regulations, which function to discuss and approve the budget or people's right to budget (people's right to budget) represented by people's representatives.

Dimensional Analysis of Raperda Evaluation on APBD and RaperKDH on Elaboration of APBD

Based on the qualitative documentation of the APBD evaluation document, information is obtained that: first, the Draft Regional Regulation on the Regional Revenue and Expenditure Budget (APBD) and the Draft Regional Head Regulation on the Elaboration of the Regional Revenue and Expenditure Budget (APBD) before being stipulated by the Regent, no later than 3 working days submitted to the Governor to be evaluated basically according to the stipulated time. Second, the results of the evaluation that can be seen from the stressing points or corrections of improvements to the APBD evaluation material, especially the special autonomy fund budgeting, do not find any constructive improvements.

Furthermore, based on interviews, information was obtained that 15 informants or 71.43 percent stated that there were no constructive findings in the special autonomy fund budgeting by the 32 "113q2xcxdde3qsc3z" direction of discussion where depicting the nature and character of pressing against the Regional Government Budget Team (TAPD) and the DPRD Budget Agency and Regional Apparatus managing the special autonomy fund.

Thus, from the description above, it can be concluded that the evaluation of the Raperda on APBD and RaperKDH regarding the Elaboration of the APBD is that there is no constructive correction about the special autonomy fund budgeting

due to the lack of competence of the APBD Evaluation Team.

CONCLUSION

In terms of the general policy of special autonomy fund budgeting, it is illustrated that: 1) there is no direction of use policy that is used as a reference in the preparation of the budget for the special autonomy fund apart from the use of the previous year's budget ceiling, which results in: (a) there is no certainty in the direction policies on the use of programs and activities to be carried out for the next year (no certainty of direction) and (b) unfair distribution of special autonomy funds because they only refer to the previous year's ceiling (not fair); and 2) The narrative contained in the Memorandum of Understanding on General Budget Policy has not yet described the direction of the special autonomy policy that is directed, comprehensive, and prospective.

In terms of priority arrangement of programs in special autonomy fund budgeting, it is illustrated that: 1) special autonomy fund programs and activities have not been properly formulated at the beginning of the budgeting process (Musrenbangda and Bappeda) so as to facilitate the intervention of political interests in program formulation at the next level; 2) Many political interests that must be accommodated have an impact on the slow authorization of the draft Priority and Temporary Budget Ceiling (PPAS) by the Regional Head so that it affects the process of delivering material and discussion in DPRD; and 3) there are obstacles in synchronizing the General Budget Policy (KUA) with budget priorities and ceilings (PPA) due to changes in development priorities (direct expenditure) before being submitted to the Governor as one of the requirements for evaluating the Regional Revenue and Expenditure Budget (APBD). In terms of Budgeting Guidelines (Regional Head Circular), it is illustrated that the Standard

Expenditure Analysis (ASB) has not been used in the special autonomy fund budgeting, which brings logical consequences for not all programs and activities of the special autonomy fund budgeted efficiently and effectively, including special autonomy funds. The not yet used Standard Expenditure Analysis (ASB) means that the approach in the special autonomy fund budgeting process in Papua has not used the New Public Management (NPM) approach.

In terms of the budget discussion process with regional apparatuses, it is illustrated that: 1) there has never been any discussion of the Proposed Definitive Plan (URD) for special autonomy funds between the Regional Apparatus managing the special autonomy funds with the Regional Government Budget Team and the DPRD Budget Body; 2) The timing of the special autonomy URD discussion (in October of the current year) is inconsistent with the stages and schedule for the preparation of the APBD in August of the current year; and 3) preparation of the Budget Work Plan (RKA) for other sources of funds, is not carried out simultaneously with the preparation of the Budget Work Plan (RKA) for special autonomy funds. In terms of the preparation of the Draft APBD in which the special autonomy funds are involved, it is illustrated that: 1) The discussion process for the preparation of the RAPBD has not fully fulfilled several governance principles (principles of transparency, accountability and participation) in special autonomy fund budgeting; 2) the Government has not regulated the use of the SiLPA special autonomy fund always creates differences in perceptions during discussions between the Regional Government Budget Team and the DPRD Budget Agency.

From these various dynamics, it is illustrated that there is a common thread in the problem that there are still deficiencies in the special autonomy fund budgeting process, among others: the inadequate

planning of policies and programs; high political interest in the budgeting process; incomplete guidelines (there is no ASB in the Regional Head Circular); the discussion process that does not involve other regional officials; the process of discussing the RAPBD that does not comply with the principles of governance; and the use of the special autonomy fund SiLPA has not been regulated.

REFERENCE

- Anderson, James E. 2003. *Public Policy Making*. Boston : Houghton Mifflin Harcourt.
- Cheema, G & Rondinelli, D. 2007. “ From Government Decentralization to Decentralized Governance”. Dalam Cheema, G & Rondinelli, D (eds), *Decentralizing Governance : Emerging Concept and Practices* (hlm 1-20). Washington DC : Brookings Institution Press.
- Cochran, Clarke L, Lawrence C. Meyer, T.R. Carr, N. Joseph Cayer, And Mark J. Mckensie. 2011. *American Public Policy: An Introduction*, Boston: Wadsworth.
- Coe, C.K. 1989. *Public Financial Manajemen*, Englewood Cliffs, NJ: Prentice Hall.
- Creswell. J. W. 2017. *Research Design*, Edisi 4. Yogyakarta : Pustaka Pelajar.
- Dalail Ngadisah. 2002. *Makna Otonomi dan Implementasi Bidang Tugas Penyediaan Sarana dan Prasarana*, Jurnal Ilmu Pemerintahan, Edisi 18, Jakarta.
- Djaenuri Aries. 2016. *Keuangan Negara dan Daerah (Pendekatan Administrasi)*, Jakarta: IPDN.
- Galligan, Brian 2007, *Federalism in Asia*. Edward Elgar Publishing.
- Halim Abdul. 2018. *Politik Lokal, Aktor, Problem dan Konflik Dalam Arus Demokrasi*. Malang: Intrans Publishing.
- Laurence Sullivan. 2011. “*Hak-hak Kelompok Minoritas Menurut Hukum Internasional dan Otsus*”. <http://www.papuaweb.org/dlib/lap/sullivan/id/hak-minoritas.rtf>. diakses tanggal 10 Januari 2020.
- Levitsky Steven & Ziblat Daniel. 2020. *Bagaimana Demokrasi Mati. How Democracies Die*. Jakarta : PT.Gramedia Pustaka Utama.
- Mahmudi. 2011. *Akuntansi Sektor Publik*. Yogyakarta: Penerbit UII Press.
- Mardiasmo. 2018. *Otonomi & Manajemen Keuangan Daerah* (Edisi Terbaru), Yogyakarta: Penerbit Andi.
- Rubin, Irene S. 1993. *The Politics of Public Budgeting: Getting and Spending, Borrowing and Balancing*. Second edition. Chatam, NJ: Chatham House Publishers, Inc.
- Rumaseb, Alex. 2017. *Paradoks Otsus Papua*. Jakarta : Mitra Pratama.
- Rusdiana. 2016. *Proses Perumusan Kebijakan Anggaran Pendapatan dan Belanja Daerah Di Kabupaten Sumedang*, Jurnal CosmoGov, Vol 2 No 1, April 2016 ISSN 2442-5958 Universitas Padjadjaran Bandung.
- Salle Agustinus. 2014. *Akuntabilitas Keuangan : Studi Pengelolaan Otonomi Khusus* : Jayapura.
- Solossa Jacobus P. 2006. *Otonomi Khusus Mengangkat Martabat Rakyat Papua Di Dalam NKRI*. Jakarta : Pustaka Sinar Harapan.
- Soemartono, Triyuni dan Tubagus Adi Satria. 2017. “Asymmetric Decentralization Problems in Indonesia (A Review on The Implementation of Special Autonomy in Papua, Aceh, and Yogyakarta Province)”. *Proceedings of The 2nd International Conference of Contemporary Scientific Studies (IRECOMS 2017)*, Purwokerto: 27-28 October 2017.
- Spicer, M.W & Bingham, R.D. 1991. *Public Finance and Budgeting*. In Bingham, R.D (Ed). *Managing Local Government: Public Administration in Practice*. Los Angeles, CA: SAGE Publication.

- Syarifuddin. 2011. *Konstruksi Kebijakan Anggaran*, *Jurnal Ekuitas* ISSN 1411-0393 Akreditasi No. 110/DIKTI/Kep/2009.
- Tryatmoko M. Wahyu. 2012. *Politik Kebijakan Dana Otonomi Khusus Papua*, *ejournal.politik.lipi.go.id*, vol 9, No.1
- Ujianto, Moehadiyoto, Amin. 2019. *Keuangan Negara*, Surabaya: Indomedia Pustaka.
- Veljanovski, A. M. 2010. "The Model of the Asymmetric Fiscal Decentralisation, in the Theory and The Case of Republic of Macedonia". *Iustinianus Primus Law Review*, Vol 1, No.1.
- Wanggai Velix V, 2009. *New Deal For Papua, Menata Kembali Papua Dengan Hati*. Jakarta : Indonesia Press dan The Irian Intitute.
- Watts, Ronald L. 2008. *Comparing federal systems*. Montréal: the School of Policy Studies, Queen's University by McGill-Queen's University Press.
- Wildassky.A. 2002. *The New Politics of The Budgetary Process*, Fifth Edition, Pearson Education Inc, United States.