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Special Autonomy Fund and Privilege Fund Management in Indonesia: Literature Review Approach

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Abstract

This study aimed to determine the description and effectiveness of the Special Autonomy Fund and the Privileges Fund management. The Special Autonomy Fund and the Privileges Fund are part of the concept of asymmetric fiscal decentralization. This concept is applied to develop the region's economy with management following the proposal and agreed upon by the central government. Differences in the control of each area will have different impacts. Asymmetric fiscal decentralization was given to the regions of Aceh, Papua, and Yogyakarta. The method used in describing the management and effectiveness of the Special Autonomy and Special Autonomy funds in this study was carried out with a Literature Review approach. The management of the Special Autonomy Fund and the privileged fund has a different legal basis and purpose. It is hoped that through the proper allocation and management of the Special Autonomy Fund and the Privileges Fund, there will be changes in the welfare of the people in the region. However, in general, it can be described that the management of these funds in Aceh, Papua, and Yogyakarta is still not optimal. There has not been a significant reduction in poverty and economic disparities between regions.

Keywords: Special Autonomy Fund, Privileges Fund, Management, Effectiveness

Introduction

Regional autonomy has brought significant changes in every aspect of the administration of provincial government. The granting of authority to regulate and manage their household is expected to increase the efficiency and effectiveness of regional administration (Huda, 2014). This transfer of control from the center to the regions is often referred to as decentralization. The decentralization system in regional autonomy is an effort to increase the responsiveness and accountability of local governments (Makinara, 2020). So that the transfer of authority, power-sharing, and resource management to make and implement public policies can bring government services closer to the community, increase regional competitiveness, equitable distribution economy, and the convenience of the community in monitoring and controlling the implementation. There are two forms of decentralization applied in various countries: symmetrical and asymmetrical (Nasution, 2016). Asymmetric decentralization is the granting of authority to local governments with the same degree of autonomy both physically, ethnically, and culturally. In contrast, asymmetric decentralization is the granting of power to regional governments with different degrees of independence from other regions.

In Indonesia, asymmetric decentralization is applied to several regions with particular autonomous and unique areas (Jaweng, 2012). Distinct, independent regions were given to Aceh, Papua, and West Papua. Furthermore, the status of the Special Region was given to Yogyakarta because it was recorded in history with a royal system (sultan) as regional head. As for the particular area given to Jakarta as the area where the state capital is located. Finally, the status of the specific regions is provided to areas that are centers of economic development and strategic geographical locations (Makinara, 2020, Jaweng, 2012). The primary substance of the implementation of asymmetric decentralization from the granting of unique and special

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autonomy status is the authority on fiscal management (funding) for the welfare of the people. Fiscal decentralization grants authority from the central government to subordinate governments such as provinces, regions, districts, and cities (Hayatun & Asmara, 2017). The difference lies in the number of government transfers to areas based on the specific conditions in the fiscal aspect.

Aceh is one of the regions that has received special autonomy status. The provision of special autonomy funding is intended for infrastructure development as a form of improving public services, encouraging development acceleration, and empowering all Acehnese people. The legal basis for granting special autonomy funds to Aceh Province is Law Number 11 of 2006. As for Papua, the granting special autonomy funds was given in 2002, which was intended to catch up with the Papuan people regarding education and health with the legal basis of Law Number 21 of 2001. Unlike Aceh and Papua, Yogyakarta is an area where asymmetric decentralization is implemented by granting status as a particular region and additional privileges through Law Number 13 of 2012 concerning the Privileges of the Special Region of Yogyakarta. The allocation of privileged funds given to Yogyakarta is intended to improve local government institutions, culture, defense, and spatial planning. Privilege fund management is regulated in the DIY Governor Regulation Number 85 of 2019 with the authority to assign privileges in the institutional, cultural, land, and spatial planning fields to the Regent/Mayor (State Financial Accountability Agency, 2020b)

The management of special autonomy funds and privileged funds varies between regions implementing asymmetric decentralization. Research on special autonomy and privileged funds has developed from year to year, starting from the management, effectiveness, and efficiency. Each study takes a different theme and location. Privilege funds are given in three provinces, namely Jakarta, Yogyakarta, Aceh, and the Special Autonomy Fund for Papua. Various studies have also been carried out to see the different things that we're providing these privileged funds can cause (Hasan et al., 2020; Abrar, Juanda, Firdaus, & Hakim, 2020; Ali, 2019). Regarding the management of funds in Aceh Province, while for (Resosudarmo, Mollet, Raya, & Kaiwai, 2014; Agustinus, 2015; Prabowo, 2020a; Halkis, 2020; Pamungkas, 2015; PA Prabowo, Supriyono, Noor, & Muluk, 2021) researching the Papua Province special autonomy fund and (Iqbal et al., 2020; Sakir & Sarofah, 2020; Efendi, Sanahdi, & Putra, 2017; Harsono & Yuanjaya, 2020; Mashdurohatun et al., 2021; Badrudin & Pronosokodewo, 2019) researching the management of privileged funds in Yogyakarta.

Based on the description above, this research was conducted to describe the management of asymmetric decentralization funds given to several regions in Indonesia (Aceh, Papua, and Special Region of Yogyakarta) and their effectiveness in improving people's welfare. Thus, this research is expected to provide an overview and additional knowledge related to the management of special autonomy funds and privilege funds from 2010 - 2020 and can be used as literature studies and references in determining different research topics.

Research Methodology

This research was conducted by mapping and analyzing the results of scientific works related to special autonomy funds and previous privilege funds. The method used is a literature review approach. This literature review study was conducted to broaden the knowledge scale in this area and contribute to future research. Data was collected from the Google Scholar database using Publish or Perish (PoP) software. The first search entered the keyword special autonomy funds with ten years 2010-2021 with ten articles obtained from Google Scholar and PubMed. The search using the keyword privilege funds got 971 papers out of a maximum total of 1000 articles, followed by a review of the titles and abstracts and sorting the titles so that there were 66 articles. Then the kinds of literature were selected by purposive random sampling with the criteria of proximity to keywords, namely special autonomy funds and privilege funds, then examined from various sources so that they became a new discussion.

Results and Discussion

The asymmetric decentralization was given to Aceh, Papua, and Yogyakarta. It is based on historical factors, heterogeneity, culture, and the prevention of national disintegration conflicts. The granting of authority supported by the allocation of fiscal transfers from the Special Autonomy Fund is used to finance poverty alleviation and education programs. As for Yogyakarta, there are several objectives of the Privilege Fund management, namely institutional, cultural, land, and spatial planning.

Aceh

The legal basis that underlies the granting of Special Autonomy for Aceh is Law Number 11 of 2006 with the aim of financing development, mainly infrastructure development and maintenance, people's economic empowerment, poverty alleviation, and funding for education, social and health. Article 183 paragraph (2) states that the Special Autonomy Fund is valid for a period of 20 years, with details of (1) the first year up to the fifteenth year the amount is equivalent to 2% of the national General Allocation Fund (DAU) ceiling and (2) the sixteenth year. Up to the twentieth year, the amount is equivalent to 1% of the national DAU ceiling (State Financial Accountability Agency, 2020b)

The management of the Aceh Special Autonomy Fund goes through several stages, namely planning and budgeting, budget execution, and monitoring and evaluation. The planning stage includes formulating a program reviewed and agreed upon in the musrenbang, with the extraordinary autonomy fund ceiling carried out and calculated by the finance ministry. The next stage is the implementation of the budget with the allocation of funds to districts and cities in stages with accountability regulated by law. The final stage is the monitoring and evaluating of the entire process from planning to implementation (allocation of special autonomy funds for Aceh) (State Financial Accountability Agency, 2020b). The Aceh Special Autonomy Fund management is not optimal, so research was conducted to obtain an optimal management model. It was due to special autonomy funds given to Aceh Province from year to year (Ali, 2019). Their experienced an increase but were not followed by the rise in the local economy. So that the recommended management model in the research was an effort to regulate the allocation of funds, active, proactive communication, socialization related to the Oil and Gas Law, preparation of guidelines for the implementation of Special Autonomy, and facilitating the distribution of provincial authority to district/city governments. This study is in line with Hasan et al. (2020), suggesting that the management of special autonomy funds is considered not optimal in alleviating poverty and improving education in Aceh Province. The regulations for the management of Aceh's special autonomy funds have not been standardized, so they cannot be used as a complete guideline. Then there is no good coordination between parties, so the authority to manage special autonomy funds is unclear. The next factor is the inaccuracy of targets in managing special autonomy funds in development and community empowerment.

According to several empirical studies, the effectiveness of special autonomy funds (Gayatri, 2018) aims to see the point of the Aceh Special Autonomy Fund on village institutions in Aceh Province with the result that there are some changes in gampong institutions. The changes include the terms of mention in the institutional hierarchy and their duties and obligations. The Aceh Special Autonomy Fund is effective in village institutions with changes in the names and assignments. The Aceh Special Autonomy Fund in 2019 contributed to reducing poverty from 819 people to 810 people for March – September 2019 (Deni, Khalida, & Purwaningsih; Titin, 2019).

Different results in the research conducted (Abrar et al., 2020) in the study of The Impact of Special Autonomy Funds on Poverty of Human Development and Unemployment in Aceh, the Aceh Special Autonomy Fund still has not had a significant effect on reducing poverty, unemployment and increasing HDI, research this is supported by (Yuliandri, Kabullah, Fahmi, Amsari, & Fajri, 2021; Hasta Budiratna & Riatu M. Qibthiyah, 2020; Isnadi & Fikriah, 2019)

Papua

The legal basis for granting asymmetric authority to the Papua Province is Law Number 21 of 2021, with special revenues equivalent to 2 percent of the General Allocation Fund ceiling following article 34 paragraph (3) letter c number 2. (State Financial Accountability Agency, 2020c). Meanwhile, the receipt of the Papua Special Autonomy Fund is regulated in the Papua Province Special Regional Regulation (Perdasus) Number 13 of 2016.

The management of the Papua Special Autonomy Fund is intended to achieve justice, uphold the rule of law, respect human rights, accelerate the economy, improve the welfare and progress of the Papuan people in the context of equality, and balance with the progress of other provinces. However, in the management process, according to Arie, Ilmar, Maskun, & Bakti (2017), there is no extraordinary institution, so that planning, preparation, determination, implementation, and supervision of the budget are not optimal. Article (8) states that the revenue from the Special Autonomy Fund after deducting the financing for the Cross Regency/City Strategic Program is divided by the proportion of 20% for the Papua Province and 80% for the districts/cities throughout the Papua Province. The proportionality of the budget is not evenly distributed between regions, mainly for West Papua, so that the performance and accountability of the Papua Special Autonomy Fund management are considered poor (Agustinus, 2013).

The effectiveness of the Special Autonomy Fund for the Province of Papua in the fields of education and health is quite significant to the human development index through the provision of scholarships, learning programs, and school aids, and health socialization is some of the programs to improve it. Meanwhile, the allocation of the Special Autonomy Fund in the infrastructure and community empowerment sectors has no significant effect on the human development index. Indirectly through the HDI, the variables of special autonomy funds in education, health, infrastructure, and community economic empowerment have no significant effect on regional economic inequality (Tamberan et al., 2020). (Hasta Budiratna & Riatu M. Qibthiyah, 2020) in their research entitled Evaluation of the Transfer of Special Autonomy Funds in Aceh, Papua, and West Papua, it also mentions that the Special Autonomy Fund does not strongly correlate with reducing poverty and increasing school enrollment rates. In contrast to the research above, research conducted by (Anwar, Abdullah, & Hadi, 2018; Resosudarmo et al., 2014) shows that the Special Autonomy Fund has a positive and significant impact on Papua's economic development both from the micro (income, health) and macro aspects. (Poverty, GDP, industrial development) but there is still a gap between rural and urban communities in Papua. This gap occurs because of the lack of education, health, and infrastructure facilities in rural areas. In addition, the allocation of the Special Autonomy Fund is concentrated in urban areas and administrative interests, and another factor is the high birth rate in rural areas. In general, the effectiveness of the Papua Special Autonomy Fund has not been optimal

Yogyakarta

The Special Region of Yogyakarta was formed by Law Number 3 of 1950 then changed in 1955 (Law Number 9 of 1955). The autonomous region and the special region have not been regulated completely and clearly in the law. The position of the province of the Special Region of Yogyakarta is clarified in Law Number 2012. The management of privileged funds is further regulated by the Governor of DIY Regulation Number 85 of 2019 (Financial Accountability Agency). Country, 2020a; Prehantoro, 2020)

According to the Regulation of the Governor of DIY Number 85 of 2019, fund management is intended for claims for privileges in the fields of institutions, culture, land, and spatial planning. Research conducted by Annafie & Nurmand (2016) shows that the regulatory pillars in this study are measured by indicators of the existence of rules or regulations related to cultural values, sanctions, and monitoring. Regulation as a supporting factor for implementing cultural values can encourage institutions and community groups to apply cultural values in daily life. The normative pillars in this study are measured by evaluation and obligations and responsibilities. The Special Autonomy Institution for Culture has been carried out by issuing a regional regulation on cultural preservation in DIY. According to research by Annafie & Nurmand (2016), management in terms of land shows that there are two land managements in Yogyakarta, namely Keprabon and Non-Keprabon, with land use regulated in the Special Law article 34 paragraph (4).

The Privilege Fund in Yogyakarta can reduce capital expenditures, increase economic growth and improve people's welfare. It will undoubtedly be achieved if it is accompanied by good fund management. The management of special funds is a significant mandate and must be carried out in a transparent, fair, and continuously evaluated manner (Badrudin & Pronosokodewo, 2019). As for the cultural sector, privilege funds also positively affect cultural development (Sulistiono & Efendi, 2018).

In contrast to the research conducted (Efendi et al., 2017, Harsono & Yuanjaya, 2020), which showed that the implementation of particular regions during the first three years faced a condition that we call 'big budget but the low impact or this leverage effect has not yet succeeded in appearing in implementation. These results are reinforced by research (Sakir & Sarofah, 2020) on the Accountability Model for Utilization of Privilege Funds Special Region of Yogyakarta 2013-2017. The poverty rate in DIY until March 2017 was around 488.53 thousand people or approximately 13.02%, and the Gini Ratio in DIY was 0.425%. It is not worth the number of special funds that increase every year. Evaluation of the success of the allocation of the Privileges Fund in Yogyakarta should be more substantial by looking at the regulatory challenges, reinterpreting privileges affairs, and active participation in the planning process.

The results of the literature review in this study can be seen as follows:

Table 1: Results of the Literature Review

Criteria	Aceh	Papua	Yogyakarta
Legal Foundation	Law Number 11 of 2006	Law Number 21 of 2001	Law No. 13 the Year 2012
Management	infrastructure maintenance, people's economic empowerment, poverty alleviation, as well as funding for education, social and health	realizing justice, upholding the rule of law, respecting human rights, accelerating the economy, improving the welfare and progress of the Papuan people	Improvement of government institutions, culture, land, and spatial planning
Effectivity	The effectiveness of the use of the Special Autonomy Fund in Aceh has not been optimal, especially in reducing poverty	The effectiveness of the use of the Special Autonomy Fund in Papua has not been optimal because there are still gaps in education and health in rural and urban areas	The effectiveness of the use of the Yogyakarta Privileges Fund in several fields is still not optimal, especially in institutions and poverty alleviation

Conclusion

Based on the description above, an overview of the management of the Special Autonomy Fund and the Privileges Fund can be seen, which differs between regions that have asymmetric authority, namely Aceh, Papua, and Yogyakarta. However, it is still not optimal for the effectiveness of using the Special Autonomy Fund and the Privileges Fund. It is proved that even though the pre-absorption and realization of the program have been well absorbed in the field, the results are not necessarily appropriate. The recommendation for further research is to see the efficiency of using the Special Autonomy Fund and the Privileges Fund.

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