

***POLICY IMPLEMENTATION FOR REGIONAL REVENUES MANAGEMENT  
TOWARD REGIONAL BUDGET'S EMPOWEREMENT IN SOUTH  
KALIMANTAN***  
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**Abstract**

Purpose – The purpose of this article is to explore the law/regulation aspects by enactment of Law No 22 of year 1999 replaced by Law No 32 of year 2004 concerning regional government and Law No 25 of year 1999 replaced by Law No 33 of year 2004 concerning The Fiscal balance Between The Central Government and The Regions, and implications of these policies that has been taken by central and regional government since 1999 until this time being that has shown the financial performance of regional budget as representative regional budget's empowerment of regional government in South Kalimantan.

Design/methodology/approach – A research is undertaken of the annual reports of Province/Municipalities/Cities as regional government in South Kalimantan for the period 2008-2010, Evaluation of fiscal decentralization's impact in the accounting performance measures (financial ratios from regional budget) toward empowerment of regional budget.. The analysis of the findings is informed by: every stage in public policy process that can be taken by province as autonomous region and at the same time as administrative area and by municipalities/districts and cities as real autonomy based on specific consideration.

Findings – The survey reveals considerable diversity of public policy process, in-consistency, and dominant decision by political power from central government point of view than substances form in enactment of Law (UUD 1945) in the implementation of the policies, the dominant decision from central government in according to realization for transferred funds, from internal regional governments indicate that receiving for regional origin revenues are not fit with the sources of potency locally, as instances of low for amount of regional origin revenues or regional own revenues and inequality and in proportion to transferred funds brought about low self-sufficient ratio, low decentralize degree ratio, and high regional finance dependency ratio in regional budget. The implementation of policies in fiscal decentralization is depicted as a "political power from central government against the transactional decision from regional government, which in the policy implementation need transformational decision exactly for the next public policy process.

Originality/value – The study questions are the reliability and usefulness of the values of information that reported, with implications for the accountability of the regional government especially for budgeting teams of regional government in South Kalimantan as well as the for accounting profession in the comparatively of public sector's domain.

Keywords : Regional budgets, policy implementation, fiscal decentralization, regional revenues, financial ratios, Regional Budget's empowerment.

Paper type: Research papery

## 1.Introduction

Enforcement's Regional autonomy in Indonesia with fiscal decentralization is strategic decision to fulfill the requirement of good governance in governmental system of Indonesia. Experienced from the countries in East Asia showed that good and clean government is important factor in development process (ADB, 1997). The Regional autonomy as a systems has been applied with the implementation of Law No. 22 of 1999 and Law No 25 of 1999 concerning Regional Government and Fiscal Balance between the Central Government and the Regional Governments. Based on the main reason that these two Laws are no longer conform to the development, state system and the demand for regional autonomy in general, it stands to reason of the government and The House of Representatives (DPR) has amended at the first quarter of the year 2004 for these two Laws become Law No 32 of 2004 and Law No 33 of 2004 with the same concerning.

Dye (1981) in Subarsono (2006:3), argue, when the government make a public policy, at the same time government has delivery values for society, because for each policy containing a set of values. Regarding the reasons of the amendment of Law No 22 of 1999, has argued by Sidik (2007:75):" the regional administration with respect to improve its efficiency and effectiveness in running the regional autonomy, must view its inter-governmental structure and inter-regional governments, potentials and diversities of the regions under the Unitary State of the Republic of Indonesia. The aspects corresponding to finance, public service, utilization of natural resources and other sources must be carried out fairly and harmoniously. By enactment of the these new Law, abdication of authority and financing has done from the central government to regional governments. For a large number of governmental general affairs that about 50 years has managed by central government authority, after the implementation of these Law, has abdicated from central to regional government.

The fiscal balance between the Central Government and the Regional Governments is the governmental financing's systems with the Unitary State point of view. This system covering financial sharing between central dan regional with proportionality, democratize, equal, and tranparance with due to potential, condition dan regional needs. Hidayat (2004) argue that concept of decentralization give more attention about the power relationship mechanism and authority in structure of government.

The practice of decentralization has so far produced cases of both success and failure (Sidik, 2007: 97). Until the year 2010 by presented data of regional budget, regional governments need to explain one's conduct and being subject in monitoring and evaluation the impact of policy's execution in

fiscal decentralization. Financial information is used to assess level of performance, strategic, and public sector policy. It means that accounting performance measures can be used to analyze financial statement so can take a conclusion of public sector financial performance. (Sawir, 2000; Mardiasmo, 2002; Mahsun, 2006; Mahmudi, 2007).

Policy implementation of fiscal decentralization in South Kalimantan be stated from Province, 11 (eleven) districts and for 2 (two) cities. Based on archival data of 2008, show the small ratio of self-sufficiency ratio as comparison between regional own revenue (PAD) with transferred funds (central+Province) + municipal/regional borrowing, such as: the lowest 2,43% up to 9,75%. For decentralization degree ratio as comparison between regional own revenue (PAD) with regional revenue, such as: the lowest ratio 2,38 % up to 9,34%. This data was contrary to achievement in dependency ratio as comparison between transferred funds with total of regional revenues that show a high ratio such as: 91,11% up to 97,62 %. Based on evaluation from data of the year 2010 showed "rock-bottom" ratio of decentralization degree ratios, such as: 2,66 % up to 9,74 %, and high ratio in dependency ratio, such as: 71,42 % up to 84,08 %.

More explanation from the archival data, based on presenting of empirical data from Suryanti, (2009), Rusmiati (2009), Riyono (2009). The city of Banjarbaru has self-sufficient ratio average about 6,99 %, decentralization degree ratio average about 6,42 %, and dependency ratio average about 91,92%. The district of Tanah Laut has self-sufficient ratio average about 9,67 %, with dependency ratio average about 88,83%. The city of Banjarmasin has self-sufficient ratio average about 9,75 %, with dependency ratio average about 90,25%. By description of the data means that regional governments in South Kalimantan until this time being has ineffectualness in regional budget's empowerment. In this context, Sidik (2002), stated that dependency of regional governments from central government should be lowered.

Ineffectualness to achieve the regional budget's empowerment means that there is constraints as previous successfully's aspects. These aspects, including: regional own revenue's planning not level due to regional's potential resources, Lower's contribution of sources of regional own revenue, has weakness in managerial system with system's facility, limitation of executor/human resources in operation, regulation to integrate regional own revenues management ( Rusmiati, 2009; Riyono, 2009; Suryanti, 2009). Amin (2004) stated that handicap in fiscal decentralization, including: transparency, perception's gap between central and regions, financing's mismatch. Rudy (2012) argue the regions that have no resources accepted the General Allocation Funds (DAU) and Special Allocation Funds (DAK), meanwhile South Kalimantan as origin also be compensated with DAU and DAK. For Special Allocation Funds (DAK) the origin should be received special funds from natural resources in this province. The handicap in

regional revenue management in this regions can be related with the equality, proportionality as aspects in public policy process. The public policy process such as policy implementation, policy evaluation are process to represent level of policy's execution to achieve the result, and as process to monitor and result's assessment or performance of policy. Success in regional revenues management is determined by *content of policy and context of implementation* (Grindle, 1980, in Subarsono, 2006:93). The policy implementation as device for regional budget's empowerment. The necessities of the empowerment for regional budget in fiscal decentralization in line with the *Committee of Sponsoring Organization of The Treadway Commission* (COSO, 1992), that stated, as relation with risk of control in *compliance to the law or regulation in environment from government's controlling* (Panggabean, 2011:2). Regions has necessity in policy implementation in regional revenues management to empowere the regional budget as research in case from South Kalimantan.

## ***2. Problem Identification***

How the policy implementation to manage regional origin revenues / regional own revenues and transferred revenues toward regional budget's empowerment in South Kalimantan.

## **3. Theoretical Concepts and Enactment by Law**

### **3.1. Concept of Policy and Strategy for Empowerment**

Policy is decision that concerning many parties. By definition Jones (194:26) policy "as a standing decision characterized by behavioral consistency on the part of both those who make it and those who abide by it". Each determination of policy will relate "who" acquire "what" and "how" to find. Policy that has been arranged finely doesn't means can be applied directly (Gaffar, 1992). Policy that has been determined will call for evaluation to understood about the impact of that policy. Anderson (1979) in Subarsono (2006:12-13) argue policy implementation is needed in public policy process as follows: (1) Problem formulation: what is the problem ? What matter that make this thing become policy problem? How this problem can be stated as governmental agenda ?; (2) Policy formulation : How to develop of the choices or alternatives to solve the problem ? Who is participated in this policy formulation? ; (3) Policy determination (adoption) :

How the alternative be determined ? What Qualification or criterion that should fulfill? Who will act the policy ? What is the process or strategy to carry out the policy ? What content of the policy that has been determined ?; (4) Policy implementation: Who will involve in policy implementation? What they do? What the impact of the policy's content ?; (5) Evaluation : How the level of the success or policy's impact be measured ? Who will evaluate the policy? What consequence from the policy evaluation ? Is there an action for changing or cancellation ?.

Howlet and Ramesh (1995) in Subarsono (2006: 13-14) argue, public process policy consists of 5 (five) phase as follows: (1) agenda setting: a process so the problem can give attention from the government (2) policy formulation : Formulation process for the policy's choices by government (3) policy making : Process when government determine to do or not to do (4) Policy implementation: process for doing of the policy to achieve a result (5) Policy evaluation: process to monitor and assess the result or policy's performance.

The content of policy is decision that made by government officer to give the direction of execution (Handoko,2000). Edwards & Sharkansky in (Handoko,2000), argue, the first qualification of effective policy's execution is for them who has responsibility for this policy's execution are familiar with what they should do like with all hope from the policy maker. This things related with context policy maker that differ from policy implementation. Edwards (1980) in Subarsono (2006) state for anteseden variables that determine policy implementation such as: communication, resources, disposition, Structural biroctare.

In the regional governments to make healthy organization in line with Karl, 1983, in Syariful, 1985) need organizational development. The organization would necessitate organization development with strategical, societal, administrative and technical's aspects. All of the process in organizational development such as: (1) estimates, as all of the judgments and realistic about essential of organizational's aspects in formation based line or first condition. Based on this phase, the results for the next time be predicted; (2) Problem solving, as a decision to improve the organization about what things that will be attempted, determine the priority and the planning's development to execute, and to elaborate what device in its attempting; (3) Implementation, as phases in changing's executing. Use of technicality and specific strategic whatever that needed to execute the improvement that plan in organizational function; (4) Evaluation, as periodic approach, to monitor the results that can be achieved, be compared with the plan, to scrutinize the progressiveness, and monitore as whole to give the information about the position of the organization. In the whole's scope, evaluation can become assessment's phase to new activity's circle.

Strategy as serial of policies and executing's phases with exact estimation toward goals. In the strategic decision, including 3 (three) aspects, such as: goal determination, policy formulation, and implementation or executing (Tjokroamidjojo, 1980). Strategic decision in line with public policy process that determination by institutions and be implemented toward achievement of goal's performances. Regional government in managerial of regional revenues need policy implementation toward financial performance in regional budget's empowerment. Regional budget's empowerment is a good form of regional budget with sufficient regional income in line with all of need in regional spending, and can achieve the surplus in regional budget. By concepts regional budget's empowerment has been stated that fit with principles, form, and assumption of regional budget policy. In development's strategy, a strategy is approach in using of capability and resources toward objectives in relation with effectivelly and most favourable with the environment (Saluso, 1996 in Handoko 2000:33-34).

Need for theories to explain regional budget's empowerment, controll or predict the phenomenon in this field, have constraining because less avaiable of well-developed theoritical framework than what need as reference. From this situation we used to application theory from behavioral side. Robbins (1996) argue job involvement concept in relation with participation concept and empowerment. Empowerment by Griffin (2004) is defined as process of involving the executive to determine their goals by themselves, make decision and problem solving in according to their responsibility and authorities. Empowerment will increase in confidence of member of organization to support them in their activities and performance.

The executives of regional governments in this case should take decision in financial management toward regional budget's empowerment. Policy implementation as public policy proses is needed because of the current situation with heavy dependency of sub-national governments on central revenues and its impacts for public sector accountability. In relation with empowerment of APBD, involvement, and participation, Brian Wampler (in Shah, 2007 ) stated: participatory budgeting is a decision-making process through which citizens deliberate and negotiate over the distribution of public resources. Participatory budgeting programs are implemented at the behest of governments, citizens, Non-Governmental Organizations (NGOs), and Civil Society Organizations (CSOs) to allow citizens to play a direct role in deciding how and where resources should be spent. In Indonesia this participatory budgeting in line with forum "national/regional development planning conference" by National /Regional Planning Development Board in central/regional. These programs create opportunities for engaging, educating, and empowering citizens, which can foster a more vibrant civil society. Several conclusions on the potential value of participatory budgeting initiatives emerge from : Participatory budgeting increases opportunities for

participation. Questions remain regarding whether the quality of participation is sufficient to ensure lasting interest in participating and whether it is sufficiently broad based;

Participatory budgeting can break down barriers between citizens and government, improving mutual understanding and communication; Participatory budgeting strengthens local CSOs, which may improve local governance in the long term. However, the organizations that gain access to decision making and partnership with regional government may themselves become arms of regional government; Participatory budgeting can help make infrastructure and services more relevant to the communities they serve; Participatory budgeting can result in additional revenue for local development.

Empowerment of regional budget can refer to the evolution of budgeting theory, that containing : incrementalism: the old paradigm; Transitional phase: deficit era, and Emerging New Paradigm (Bartley and Khan, 2002). Moving from incrementalism to emerging new paradigm, reflectives: environment with: growth, surpluses, conservative but pressures for new programs; policy focus with: maintain balanced budget; nature and scope of budgeting with: balance macro-level, micro level, less comprehensive but broad multiyear; Process with: public, open tactical, more stable; Legislative – executive relations with: coequals in cooperation and combat except in national crisis.

### **3.2. Enactment by Law in Regional Autonomy's Development**

Historical development of Indonesia's regional autonomy (Sidik, 2007) in local administration can be explained by the 1957 Basic Law Concerning Local Administration (Law No 1 of 1957). Its legacy had been found in the concomitance of Central Government outpost agencies (KANWIL/KANDEP) and local government department (DINAS) until when the Law Nop 22 and 25 of 1999 concerning Local Government and Central and Local Financial Balance were enacted. This is the first moment toward extensive autonomous authority in expression 'real autonomy'. The development of regional autonomy come into next stages with enactment by Law No 32/2004 and No. 33/2004.

Provinces (first level regions) according to Law No 5 of 1974, in this law shall be made as provinces having a status as autonomous regions and at the same time as administrative areas, which carry out the authority of the central government delegated to the governors. Provinces shall not be higher administrations overseeing the districts and cities. Therefore, provincial autonomous regions do not have any hierarchal relationship with districts/municipalities and cities. Autonomy for provinces shall be given in a

limited way covering the authorities between the the districts and cities, and authority that the districts and cities cannot or have not yet been able to implement, and other governmental authorities in certain sectors.

In relationship between central and regions for extensive autonomous authority, the regions has a freedom to operate an administration that covers of all governmental authorities, except for: fields of foreign affairs, defense and security, the justice affairs, monetary and fiscal, religious affairs, and responsibilities in other sector which shall be regulated under a government regulation. Province is empowered to adjust matters that involve several district/city, and supervise and guide district/city as proxy of the central government (Sidik, 2007: 58). Sidik (2007), argue that “Apart from that, in that autonomy, a complete authority starting from planning, implementation, supervision, control and evaluation is also given”.

^Sidik (2007:98-99) argue for three basic reasons in accordance with the renewed interest in fiscal decentralization as reform, such as:

- (1) Central Governments increasingly are finding that it is imposible for them to meet all of the competing needs of their various constituencies, and are attempting to build local capacity by delegating responsibilities downward to their regional governments;
- (2) Central Governments are looking to local and regional governments to assits them on national economic development strategies;
- (3) Regional and local political leaders are demanding more autonomy and want the taxation powers that go along with their expenditure responsibility

In order to support the implementation of autonomous regions a thorough, real, and proportionally accountable authority is required to be realized by regulations, distributions, and a justified exploitation of national resources, and fiscal balance between Central Government and regions. Sidik (2007), that in the framework of fiscal balance between the Central and Regions, the regional government financial sources shall be executed based on decentralization, deconcentration, and task of assistance. The financial sources for the implementation of decentralization comprises basic regional revenue, intergovernmental transfers (balanced funds), regional loans, and other legitimate revenues. (Based on Law No 32/2004; Law No 33/2004, and Law No No 34/2000; with its regulations such as: PP 65/2001; PPP 66/2001; PP No 55/2005; PP No 57/2005; PP No 23/2003; PP No 54/2005).

In regional autonomy we use decentralization’s concept and fiscal Decentralization to justify the enactment with the related law. Decentralization is used to describe the extent to which the political, administrative or fiscal power of central government have been shared or distributed, amongst level of governments. Political decentralization aims to give citizens and their elected representatives more power in public decision



making. Administrative decentralization is the transfer of responsibility for planning, financing, and managing certain public functions from the central government and its agencies, subordinate units or levels of government, semi-autonomous public authorities or corporation, or area wide, regional or functional authorities (Rondinelli, 1999, in Sidik, 2007: 115). More detail for this concept, be stated as de-concentration. Deconcentration is the weakest form of decentralization, involves the transfer of authority and responsibility from a central government's ministry or similar department offices within the same ministry.

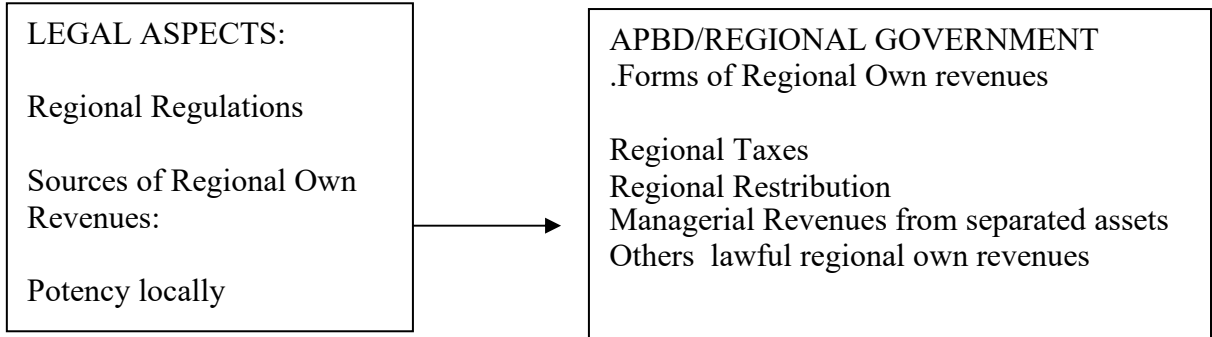
### **3.3. The Development of Revenue Assignment**

The revenues of the state budget are derived from a number of sources. Generally, domestic taxes including income taxes, value added taxes, land and building taxes, duties on land and building transfer, excises and other taxes, are salient revenue sources to the total revenues. Though non-taxes revenues including revenues from natural resources, dividend from State Owned Enterprise (SOEs) and other non-taxes revenues, give smaller contribution to the total budget revenues, their amount has been increasing significantly (Sidik, 2007: 291).

The development of Indonesia's budget policy including: state budget policy before the autonomy era, and state budget policy in autonomy era in serial period years of 1998-1999; 2000-2003; 2004-2009. Principles, format and assumption for state budget policy has been improved. From principles balanced, functional, dynamic, with format revenue (domestic and development), and by the assumption of economic growth, level of inflation, and exchange rate. The development state budget policy are toward the implementation of the principle of government budget and financial management process after laws on state finance, treasury and financial audit. The development of revenue in regional budget policy should be based on principles for manageable budget with nature to compliance with regulation, course of action with economist, efficient, and effective, responsible management, and based on integration for all of national/regional financial management. Implication from basic integration, including: planning, determining for regional budget, execution, controlling, and responsibility (Basuki, 2007). The development of revenues assignment be classified into: the regional origin revenue (PAD) and for the transferred funds.

The origin regional revenue or regional own revenues sources shall be regional financial sources that are dug up from related regional areas that consist of regional taxation revenues, regional user-charges, separate regional wealth exploitation revenues, and other legitimate basic regional revenues. As described earlier, policy implementation for regional own revenues (PAD)

states in following figure below:



**Figure 1.**  
**Regional Origin Revenue/Regional Own Revenues (PAD)**

Efforts of increasing regional own revenues need intensive activities to achieve forms of regional own revenues, including: Regional Taxes, Regional Restribution, Managerial Revenues from separated assets, and Others lawful regional own revenues.

In according to improvement for regional origin revenues, Sidik (2007) argue: “ Arrangements for financial resources allocation are usually negotiated between local and central authorities and they depend on several factors, including concerns for the effort in correcting vertical imbalance between central and regional, interregional equity between regional (horizontal imbalance), availability of central and local resources, and local fiscal management capacity. Regional government should able to carry out decentralized functions effectively, so they have adequate revenues-raised locally from Regional Own Revenue /Origin Regional Revenues (Indonesia: PAD), or transferred from the central government (transferred revenues) –as well as the authority to make expenditure decisions.

General aims from transferred revenues from central government is to eliminate or to minimize vertical and horizontal imbalances, and to internalize apart or all benefit or cost that be bestowed on regional as receiver benefit or its cost. Amin (2004) argue that the aims of fiscal decentralization with transferred revenues due to Law or regulations such as: (1) fiscal sustainability in macro perspective; (2) vertical imbalance’s correction, as effort to minimize financial imbalance between central and regional/local governments with revenue sharing funds (giving more taxing power in regional and proportionality-equality for natural resources; (3) horizontal imbalance’s correction as financial imbalance between regional governments with General Allocation Fund mechanism (Indonesia: DAU); (4) Accountability, effectivity, and efficiency in accordace with regional

government's performances. (5) Improvement in services quality to the societies; (6) Participation of societies in public decision taking (democratization); (7) Regional specific need and national importance with Specific Allocation Fund/Specific Purposes Grant) mechanism (Indonesia: DAK).

In relation with national fiscal policy, especially with the relation between central dan regional government, Boadway and Shah (2007) stated Intergovernmental transfers or grants can be broadly classified into two categories: general-purpose (unconditional) and specific-purpose (conditional or earmarked) transfers.

- General-Purpose Transfers General-purpose transfers are provided as general budget support, with no strings attached. These transfers are typically mandated by law, but occasionally they may be of an ad hoc or discretionary nature. Such transfers are intended to preserve local autonomy and enhance interjurisdictional equity. General-purpose transfers are termed block transfers when they are used to provide broad support in a general area of subnational expenditures (such as education) while allowing recipients discretion in allocating the funds among specific uses.
- Specific-purpose, or conditional, transfers are intended to provide incentives for governments to undertake specific programs or activities. These grants may be regular or mandatory in nature or discretionary or ad hoc. Conditional transfers typically specify the type of expenditures that can be financed (input-based conditionality). These may be capital expenditures, operating expenditures, or both. Conditional transfers may also require attainment of certain results in service delivery (output-based conditionality).

Fiscal decentralization refers to developing local government control over financial resources, either in terms of expenditure assignments or revenue generation. Fiscal decentralization is a meaning a regional government is given authority to collect and use financial sources and be supported with fiscal balance (Amin, 2004). Fiscal decentralization focuses on the nature of intergovernmental transfer, and on addressing differences in revenue-generating capacity across jurisdictions of different income levels.

### **3.4. Financial Performace of Fiscal Decentralization**

Sidik (2007) argue that financial responsibility is a core component of decentralization. Fiscal decentralization means setting limits for decision making at the sub-national level by strengthening the power and responsibilities of lower tiers of public administration in providing and

financing public goods and services. Based on accountability's concept, regional governments should implement a good public policy process. With their accountability's point of view, regional government having a duty to explain one's conduct and being subject in monitoring and evaluation the impact of policy's execution in fiscal decentralization.

Performance of fiscal decentralization as performance of governmental finance can be evaluated with performance indicators based on accounting performance measures from accounting number in regional budget. Financial information is used to assess level of performance, strategic, and public sector policy. Method that can be used to analyze financial statement so can take a conclusion of public sector financial performance. (Sawir, 2000; Mardiasmo, 2002; Mahsun, 2006; Mahmudi, 2007). In public sector as pure non profit organizations, used ratios such as: self-sufficiency ratio, decentralize degree ratio, and high level of regional finance dependency ratio.

- (1) Self-sufficiency ratio: is measure of self-sufficiency of regions in autonomy, that indicate a high of ability to fullfill financial sources. This ratio denote ability of the region to execute development and compete with the others regions to achieve a real autonomy. Level of self-sufficiency be described as comparison between regional own revenues with amount of transferred funds from central +province+ borrowing. Description of this self-sufficiency ratio, including: (1) Pattern in instructive relation, with comparative ratio 0 % - 25 %, as the regional finance that very low in self sufficiency; (2) Pattern in consultative relation, with comparative ratio 25 % - 50 %, as the regional finance that still low in self sufficiency; (3) Pattern in partisipative relation, with comparative ratio 50 % - 75 %, as the regional finance that medium in self sufficiency; (4) Pattern in delegative relation, with comparative ratio 75 % - 100 %, as the regional finance with high level in self sufficiency (Halim, 2004)
- (2) Decentralization degree Ratio: describes the comparison between receiving from regional own revenues with regional revenues as totally. When contribution regional own revenues increasingly toward regional revenues as totally, more highly the ability regional governments for fiscal decentralization (Mahmudi, 2007).
- (3) Dependency ratio: as comparison between transferred revenues divided with regional revenues as totally. More highly of dependency ratio indicate high level of dependency regional governments to central government and/provinces (Mahmudi, 2007).

Financial ratios as noted earlier in line with the conditioning that needed for the empowerment of regional budget, such as the performance measurement principles, including: clarity of purpose, focus, alignment, balance, regular refinement, robust performance indicators.

## 4. Analysis

In line with the problem identification, that the limitation of a system because of a dominant judgement, such as in interpretation for regulations or in execution, and from "breakdown" where whatever systems that be made by human was potential destruction, because mis-information, interperation, and its implementation.

### 4.1. Policy Implementation for Managerial Regional Revenues

Policy Implementation in managerial regional revenues is needed to perform a regional budget with sufficient regional revenues. The empowerment of regional budget be described as financial performance's achievement with a high level of self sufficiency in financial aspect, a high level of decentralization degree ratio, and more lower condition for dependency ratio in regional budgets.

#### 4.1.1. Regional Origin Revenue

To increase self sufficiency and decentralization degree ratio requires effort. The effort of increasing the ratios need a relevant policy implementation especially in line with effort to increase receiving of regional origin revenues.

As described above, the following table 1. illustrate the relations, narrative and form of regulations ( PERDA, PER KDH) on Regional Fiscal Policy in South Kalimantan, and from here we can explore the relevan policy to improve the ability regional government with their regional own revenues in achievement.

Table 1  
Regional Own revenues/Origin Regional Revenues

No	Revenue Centers by Governmental Affairs	PAD dan Subjek Pengenaan/ dasar penerimaan PAD	Content of Policies From Regional Regulation (PERDA/Regulation of Head of Regional Governments)
1	BPKD as General Affairs from all revenues centres in regional government	1.Regional Taxes: Hotel , Hostel/Inn, Restaurants, entertainments,advertisement, Street's floodlighting, pit of C, 2.Regional Restributions (Small shops, pavement's traders 3.Yield of separate managerial assets 4.Others of regional own revenues that lawful	Internal development: operational's efficiency, by: spesialization, standardization, and techniques that need strenghtening. Necessity for integrated operations, by: determine for targeting, formal communication, hierarchical authority regulation, services services's procedures' control and sector's Entrepreneurship

2	Optional Affairs		
2.1	Ranch service and Agriculture/Farming service	Regional Restributions: Abattoir, Yield from ranch and farming	Achievement's standard, strengthening in the know of environment, sector's Entrepreneurship.
2.2.	Marine service and Fishery service	Regional Restributions: Port services, Layanan Pelabuhan, Admission fee, Permission letter for fishery,	Achievement's standard, strengthening in the know of environment, sector's Entrepreneurship.
2.3.	Forestry Service	Regional Restributions: from Permission to take forestry product	Achievement's standard, strengthening in the know of environment, pengenalan lingkungan, sector's Entrepreneurship.
2.4.	Plantation Service	Revenues and levy from plantation services: oil palm, rubber, and others plantations,	Achievement's standard, strengthening in the know of environment, sector's Entrepreneurship.
2.5	Industrial and Trading Services	Regional Restributions : Permission to trading, yield from selling for drinking, yield from "leges"	Achievement's standard, strengthening in the know of environment, sector's Entrepreneurship.
2.6.	Market Managerial Office	Regional Restributions: Parking service, Market service, Compensation from convey	Achievement's standard, strengthening in the know of environment, sector's Entrepreneurship.
2.7.	Mining and Energy Services	Regional Restributions: Permission to general mining, permission of trading oil, permission to electric activities,	Achievement's standard, strengthening in the know of environment, sector's Entrepreneurship.
3	Mandatory Affairs		
3.1.	Manpower and Transmigration Services	Restribution of Manpower service	Strengthening for organizational development for: compliance to central and regional regulations, managing with specialized Human resources, Standard operating procedures has been implementede, eksternality: social benefit > social cost for stakeholders
3.2.	Health Service	Restribution from Health Services	Development by operational efficiently, standardization, technical development, Eksternality: social benefit > social cost, for stakeholders
3.3.	Regional General Hospital	Regional Own Revenues as dividend	Exsternal: to know the opportunity and threat, Internal: identification for strength and weakness; operational integration. Consideration for social benefit > social cost for stakeholders
3.4.	Culture and Tourism Services	Restribution from: Permission for Restaurant, Based Fee from Classified	Strengthening others characteristic of organization: informal communication, Values

		Hotel, Permission for Tourist Attractions and general entertainments	and social emotional ties. Internally: Human Resources specialist. Eksternality: social benefit > social cost for stakeholders
3.5.	General Affairs Service	Regional Restribution:Garbage and Cleanliness services, Using for regional assets, Permisssion to building's establishing, Permission to construction and consultancy	Exsternal: Development in operational efficiency, standardization, technical development, Inovation to invention.
3.6.	Civil note and Occupation Services:	Restribution from civil service and general services	Regulations, services's procedures, consideration for social benefit > social cost for stakeholders
3.7.	Social and Society empowerment services	Restribution from: Permission to Money collecting, Lottery's goods	Strengthening for : informal communications, values and bond of social emotion, Human resources developepment, Consideration for social benefit > social cost for stakeholders.
3.8.	Communication Service	Regional Restribution:Parking service, Car examination, Terminal, Permission to route, dock servives,	Internal: Ascendancy for techniques, Specialization, Standardization, adjustemnt to plan in line with need of development. Consideration for social benefit > social cost for stakeholders.
3.9.	Workshop and Course Services Office	Regional Restribution from using regional assets	Strengthening for activitiy's standardization.
3.10	Environment Impact Controlled Service	Regional Restribution: Permission for Annoyance (HO)	External: adjustemnt to plan in line with need of development. Consideration for social benefit > social cost for stakeholders

(Sources: in Case from Distric, adapted of 2012)

Characteristics of development by SKPD as revenue centres in Province, District or Cities relate with effort for increasing regional own revenues by mandatory affairs and its development by optional affairs. Each sources of regional own revenues or forms of this regional own revenues need approaches in according to all phases in circle of governmental financial management. These all phases such as: planning, budget ratification, budget execution, accountability, and audit. Focus for administrative control, relevant policy implementation is necessary toward organizational development with regional budget's empowerment. Adapted from all of aspects in organizational development, the approaches will relate with:

- Technique : Avaiability of facilities and technology for services.
- Societal /communication: Commucication internally in participating for regional revenues's budgeting; Communication externally with stakeholders for services.
- Administrative: Enactment by Law or regional regulations for regional budget, Administrative Internal Control: compliance and efficiency; Accounting Internal control: validity and protection for regional assets.

- Strategy: Achievement for fit between long and mid and short term planning in fiscal decentralization's policy; Determine regional revenues for performance : Surplus/deficit, upporting from financial ratios's achievement in measrures such as: self-sufficiency, decentralization degree, dependency ratio; Increasing for regional own revenues or origin regional revenues in line with transferred funds toward regional revenues as totally.

Policy of regional own revenues as noted above is effort of increasing this revenues in line with the regional regulations. Based on data year of 2008 until year of 2010 from regional budgets in South Kalimantan has shown a failure of achievement for regional budget's empowerment. This thing is described into 2 (two) situations, such as: (1) insufficient the amount level of regional own reveunes's achievement that can be realized plan; (2) sufficient and achievement above toward plan, but stated plan is not fit with the potency locally of regional own revenues. Necessities of development in line with organizational development and public policy process, is drawn by table 2 below:

**Table 2**  
**Development Model**  
**Toward Increase of Regional Own revenues (PAD)**

No	Aspects	Based potency Regional Government	Before development	Toward in Development
1	Strategy	Regional governments: Province-Districts-Cities	Unempowered Regional Budget	Optimalization: Based on relevan information of potency locally of sources regional own revenues
2	Technique	SKPD (Task forcé Regional governments)	Potential resources cant be measured with relevan data potency locally Sources of regional own revenues cannot be explored (with supporting technical activities)	Added Value: intensive activities to explore potential resources of regional own revenues (with supporting technical activities)
3	Administrative	SKPD	Based on regulation, included irrelevant of regulation's contents) with red tape organization : Red tape organization as annoying and unnecessary rules and regulation.	Based on regulation with relevan of regulation's contents)
4	Societal	SKPD	Behavioral aspects of bureaucracy's management	Behavioral aspects of management in good



				governance to <i>Stakeholders</i>
	Strengthening: Policy's implementation in managerial regional own revenues (PAD)	Regional governments	Content of policy Behave of management Realization	Policy -Execution -Implementation

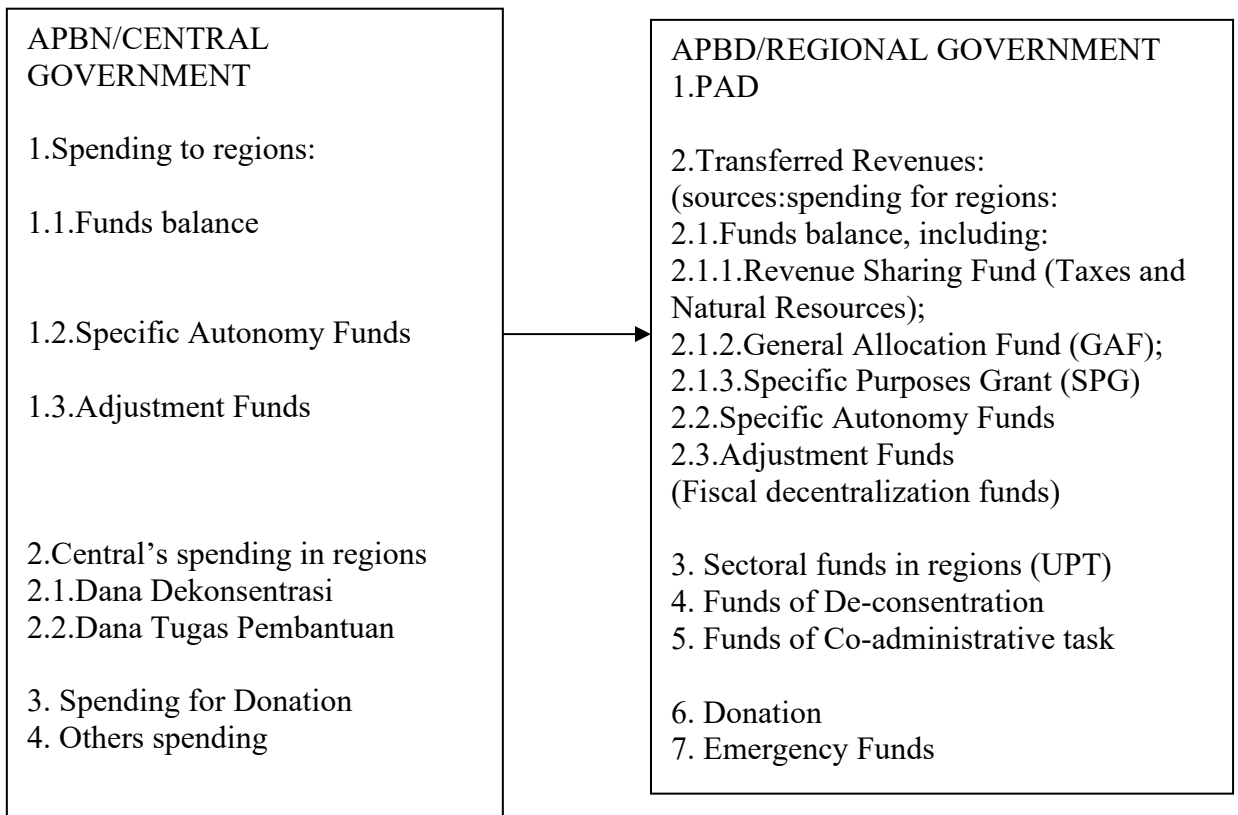
Policy implementation in managerial regional own revenues is to increase the position of regional governments in quadrangle as be described by BAPPENAS (2003), including:

- Quadrangle IV is condition which role of regional own revenue (PAD) is worst. Regional own revenues didnot take big role from total spending in regional budget, and regional governments has in-capability to improve potency locally. Grow up of regional own revenues is very low.
- Quadrangle III is condition which role of regional own revenues (PAD) isnot ideal. Role of regional own revenues is big and have opportunity to decrease because grow up of regional own revenues is small.
- Quadrangle II is condition which role of regional own revenues (PAD) also not ideal. Regional governments has ability to improve potency locally, so can support in growing of regional own revenues and take a big role toward total spending. Regional own revenue's contribution is still small but has grow up highly .
- Quadrangle I is ideal condition from role of regional own revenues toward total regional spending. Regional governments has ability to improve potency locally. Regional own revenues take a big role toward total spending with high level in growing of regional own revenues.

### 5.1.2. Transferred Funds

To decrease dependency ratio requires effort. The effort of decreasing the ratio need a relevant policy implementation especially in line with effort to increase receiving of regional own revenues, equality and proportionality in transferred funds.

Fiscal policy is a policy of the government in using of taxation and other sources of revenues and public expenditure to influence the aggregate level of economic activities. As noted earlier, policy implementation for regional revenues of transferred funds state in following figure 2 below:



*Flow APBN to Regional as Moner Follow Function.*

## **Figure 2 National Fiscal Policy**

The transferred funds sources shall be regional financial sources in regional budget that are forms of funds as transferred Revenues. Forms of its funds, including: Funds balance, such as : Revenue Sharing Fund (Taxes and Natural Resources); General Allocation Fund (GAF); and Specific Purposes Grant (SPG). Others forms of this funds also as follow: Specific Autonomy Funds, and Adjustment Funds. The transferred funds is fiscal decentralization funds.

Receiving these funds for regional government relate with enactment by national law. The balance funds (Revenue Sharing Fund (DBH); General Allocated Funds (DAU); Specific purposes Grant/ Special Allocated Funds (DAK), shall be a financing sources that originate from the Regions shares of Land and Building Tax, Acquisition Duty of Right on Land and Building, Personal income tax, and revenue from natural resources (forestry, general mining, fishery, oil mining, gas mining). Revenue sharing funds as regional shares are revenues sources that are basicly taking into consideration the

region's production potential. The General Allocation Funds (DAU) shall be allocated with the objective of equality by considering the region's potential, the region's area, the geographical conditions, the number of population, and the regional people's level of income, in order to the differences between the more advanced regions and the less advanced ones may be decreased. The Specific Purposes Grant/Special Allocated Funds (DAK) is to assist in financing regional special requirements. DAK covered funds for Forestation/Greening fund, and funds for non Forestation.

Boadway and Shah (2007) stated ...on principles begins with a general overview of the role of intergovernmental transfers in federations and other multigovernment countries. Transfers are viewed as fulfilling three main purposes. One is simply to finance the difference between state expenditure and revenue-raising responsibilities (the fiscal gap). Although transfers themselves are passive, the federal government's role in determining the fiscal gap is by no means passive. A second purpose is to use equalizing transfers to compensate for differences in state fiscal capacities that arise from the decentralization of fiscal responsibilities. The capacity to raise revenues from own sources may differ across states, as may the expenditures required to provide given levels of services. A third purpose of transfers is to allow the federal government to exercise influence or oversight over the design of state programs. More generally, intergovernmental transfers are a necessary complement to decentralization.

Until this year based on data from year of 2008 until year of 2010 has shown a failure of achievement for regional budget's empowerment. In according to growing of regional revenues the indications is described into 4 (four) situations, such as: (1) insufficient the amount level of regional own reveunes's achievement toward regional revenues as totally; (2) policy implementation not fit with the meaning of fiscal decentralization and with focus on the nature of intergovernmental transfer (3) failure in financial resources allocation that need negotiated between local and central authorities, with central government have dominant in bargaining position, (4) failure in implementation of autonomous regions a thorough, real, and proportionally accountable authority, and a justified exploitation of national resources versus by origin, and fiscal balance between Central Government and regions.

Funds balances systems in line with managerial natural resources by origin can not be stated has proportionally accountable. Regional government as origin for natural resources have no equality from central, not proportionally funding with revenue sharing funds. Meanswhile in general allocation funds and Special allocation funds mechanism for all decision

about amount of funds that will receive is determined by central government.

Exploitation for natural resources in region as origin by foreign and local investor was not fit decision in line with Based Law of year 1945 (pasal 33 ayat 3). Role clarity from government should be stated as compliance for the law and due to ultimate goal of fiscal decentralization in Indonesia. Management for natural resources should be managed by BUMN or BUMD. Many contractals that has done for long and mid term between central government and foreign investor such as on general mining, forestry can produce the annual yield for regional budget by origin. Royalties, Land Rent, and taxes are the forms of revenue sharing funds.

Until this time being, regions that has no potency for natural resources also receive general allocation funds (DAU) and special allocation funds (DAK). Meanswhile South Kalimantan in cases also be compensated with DAU. For special allocation funds (DAK) for case in South Kalimantan should also receive special fund as origin of managerial natural resources.

Policy evaluation is used to determine the result and impact of the policy. In case from optional affair in general mining's policy execution general mining, relate with royalties, land rent, revenues sharing funds in South Kalimantan. From equality and and proportionality side, with low receiving of its transferred funds, because policy implementation was not support to regional budget's empewerement. Kalimantan Selatan as the big coal producing region, which their natural resources is managed by foreign and local investors, denote constraining in fulfill equity and proportionality of fiscal decentralization.

Autonomy in general mining in South Kalimantan is allowed by central, province, district. Autonomy in general mining with mining's ascendancy that published in the past is the cause of many critical notes. In South Kalimantan have many big company that have permission form central government has been done their operation of thousands of areas's hectare. They operated across between many districts and cities in same province. In part even for operating a cross to others province. The region as origin of coal that produced from general mining company's activity renmining receive compensated funds with royaltie only about 10,8 % from yield of mining that has done by companies. This funds even should be divided with another closed provinces and districts and cities. This is a secretion that bring about regional government as origin can receive insuuficinet amounth of 1 %. As regards the case above, South Kalimantan as the the second big as coal producing region in Indonesia, only receive royalty about 374 billion rupiah of year 2011. As compare even with of early year 2009 which one company in this region can create profit about 49.000 billion. This company be operated in two districts in South Kalimantan. Now then, for particular district as the the first coal producing region South Kalimantan receive only about 180 billion rupiah whereas in this district has existed 3 (three) big company that have

permission from central to coal's general mining.

Regional government have handicap in the presence of companies that have permission in general mining from central is difficulty to communicate. This company with their headquarters in Jakarta and only set a representative office in this region. When there were conflicts between company with local citizen such as in line with own area status, wild mining, A header of region locally as facilitator frequent in happening can't take coordination with management of company in take decision. In part of company even didn't come when invited with justification that permission and coordination only with central government. This contrast situation with the company that receive permission from local government for its coal general mining. They are local entrepreneur that eases to develop coordination with local government. By contribution side, local entrepreneur dutiable with royalty development general facility, development for religious facility in close territory with mining activity.

The one of district in South Kalimantan, in fact, from local company/local entrepreneur that have permission from local government has received a donation to their regional budget. A mouth of funds that its lawful is big enough from 150 billion up to 200 billion per year from regional as totally 850 billion rupiah, whereas total areas as their mining area is not comparable with the company that receive permission from central government. This donation that called as donation from third party thirdly then is forbidden by Letter No 02.E/30/DJB/2012 date 14 February year 2012. This Letter also forbid for publication and goods transport explanation's letter from "Bupati/Walikota".

This donation in fact be apart from regional own revenues that needed the regional government in line with need in regional spending. Central government's point of view, that authority to publish a goods transport explanation's letter is potential illegal act's representing from "Bupati/Walikota". As noted, previous prohibition by letter from Direktur Jendral Geologi dan Sumber Daya Mineral No 08/84/DJG/2004. This letter has made decreased value of royalty become only 13,5 %, where 10,6 % is given to regional government. This is contradictory policy with enactment by law No. 4 year of 2009 concerning mineral mining although others regulation that concerning with royalty.

Dominant policy form by central government in accordance with a good fiscal decentralization in regional autonomy means that central government has deprived regional government's decision right in managerial regional revenues. Central government has assumed that they are as primary party to manage mining affair and natural resources with justification from Law of Year No 1945, Passage 33 verse 3. In fact with centralization of governmental affair in mining, this is a weak argumentation that can be receive by regional government, even when we have concern in according to

decentralization in UUD 1945 passage 18. Verse 2 and 5. Give interpretation by word “country” with single meaning for central government, reduce of meaning unity country of Indonesia, although characteristics in unitary state of the Republik of Indonesia in fact locate central government as supreme holder of power.

Necessities of development in line with organizational development and public policy process of transferred funds, is drawn as regional budget's empowerment. This is a good form of regional budget with sufficient regional income toward all of need in regional spending, and can achieve the surplus in regional budget. This implication of development's strategy which used to approach in using of capability and resources toward objectives in relation with effectively and most favourable with the environment. In policy implementation regional government need areal autonomy with a complete authority that starting from planning, implementation, supervision, control and evaluation is also given.

## **6. Conclusions and Suggestions**

- (1) Policy implementation is needed to achievement for regional budget's empowerment because of the real condition of regional budget which is not sufficient for regional origin revenue (PAD) to total revenues in regional budget, and for high condition of financial dependency from regional to central.
- (2) Budget's empowerment that has shown by financial ratios in terms, such as: high ratio for self sufficient of regional origin revenue be compared with total revenues in regional budget, and low dependency financial ratio from regional to central. The characteristic of empowerment means that: achievement of regional origin revenues be needed by regional government to move from instructive relation (0 % - 25 %); to consultative relation (25 % - 50 %); to partisipative relation (50 % - 75 %), and the ultimate of delegative relation (75 % - 100 %). Based on BAPPENAS (2003), the budget's empowerment in regional origin revenues means that: regional government need for achievement the quadrangle I as ideal condition from role of regional own revenues toward total regional spending. In this case means that regional governments has ability to improve potency locally. Regional own revenues take a big role toward total spending with high level in growing of regional own revenues.
- (3) Policy implementation as public policy process is needed for development of regional origin revenues (PAD) toward increasing this revenues that cover : (1) sufficient the amount level of regional own revenues's achievement that can be realized plan; (2) sufficient and achievement regional own budget/regional origin revenues as stated plan that fit with the potency locally.

Be suggested for regional development to take method of organizational development with strategic, technique, societal, and administrative toward optimalization from regional origin revenues's actual sources.

- (4) Empowerment for regional budget from transferred funds side need the transformational decision by regional government and central government such as: (1) equality in bargaining position in financial resources allocation from origin (2) togetherness with central in according to compliance with enactment by law in effort to explore natural resources. (3) for allocation transferred funds with funds balances systems for origin of natural resources can receive amount of funds with has accountability proportionally, equality and funding proportionally with revenue sharing funds.(5) In general allocation funds (DAU) and Special allocation funds (DAK) mechanism for all decision about amount of funds that will receive is determined by formulation that has been stated.
- (5) Necessities and achievement of development in line with characteristics of organizational development and public policy process of transferred funds, is drawn as regional budget's empowerment. This is a good form of regional budget with sufficient regional income toward all of need in regional spending, and can achieve the surplus in regional budget.
- (6) This implication of development's strategy used to approach in using of capability and resources toward objectives in relation with effectively and most favourable with the environment. Be suggested for regional development can take increase of grown –up regional origin revenues more highly than grown-up transferred fund.
- (7) If needed, for the next exploitation of natural resources in regional government should be fit to by Law of year 1945 (article 33 paragraph 3). Role clarity from government should be stated as compliance for the law and due to ultimate goal of fiscal decentralization in Indonesia. All for management for natural resources should be managed by BUMN or BUMD.
- (8) Policy evaluation is used to determine the result and impact of the policy. In case from optional affair in general mining's policy execution general mining, relate with royalties, land rent, revenues sharing funds in South Kalimantan. From equality and and proportionality side, with low receiving of its transferred funds, because of policy implementation was not support to regional budget's empowerment. Kalimantan Selatan as the big coal producing region, which their natural resources is managed by foreign and local investors, denote constraining in fulfill equity and proportionality of fiscal decentralization. For policy implementation be suggested regional/central government do not continue for contractuals that has done for long and mid term between central government and foreign investor and regional government with local investor for general mining especially, and others natural resources that can produce the annual yield for regional budget

by origin.

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