

Privileges Fund Management Based on Performance-Based Budgeting Principles

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ABSTRACT

Based on Law Number 13 of 2012 concerning the Privileges of the Special Region of Yogyakarta, it is regulated based on regional government laws. The government provides funding known as the Privileges Fund. This Privileges Fund is managed must realize the principles of *good governance*, to achieve the goal of privilege in particular, and the goal of the state to prosper society in general. This study uses an empirical juridical method using a statutory approach and a conceptual approach. This study aims to find out how the management of performance-based privilege funds is implemented

INTRODUCTION

The Special Region of Yogyakarta (DIY) is a province that has privileges in administering government affairs within the framework of the Unitary State of the Republic of Indonesia. This privilege is the privilege of legal position owned by DIY based on history and origin rights according to the 1945 Constitution to regulate and administer special powers. Special authority is certain additional authority possessed by DIY in addition to the authority as specified in the law on regional government.

DIY's authority as an autonomous region includes authority in government affairs as stipulated in the law on regional government, and additional authorities stipulated in Law Number 13 of 2012 concerning Privileges of the Special Region of Yogyakarta, which includes:

- 1) Procedures for filling the position, position, duties and authority of the Governor and Deputy Governor;
- 2) DIY Regional Government Institutions;
- 3) Culture;
- 4) Land; And
- 5) spatial

This DIY Privileges Arrangement aims to: a) realize a democratic government; b) realizing the welfare and peace of society; c) realizing governance and social order that guarantees diversity within the framework of the Unitary State of the Republic of Indonesia; d) creating good governance; and e) institutionalizing the roles and responsibilities of the Sultanate and the Duchy in maintaining and developing Yogyakarta culture which is the nation's cultural heritage.

In order to support the effectiveness of the DIY Privileges implementation, the Government provides funding that we know as the Privileges Fund. Based on an agreement between the Government and the DPR Budget Agency, starting from the 2013 Fiscal Year, the Special Region of Yogyakarta (DIY) Privileges Fund has been allocated. The DIY Privileges Fund is part of the Other Transfer Funds such as the Special Autonomy Fund and the Adjustment Fund. The DIY Privileges Fund is allocated to and managed by the DIY Regional Government whose allocation and distribution is through a Transfer to Regions mechanism.

DIY Privileges Fund is a fund provided and allocated by the Government in the context of administering DIY privileges in accordance with Law Number 13 of 2012 concerning Privileges of the Special Region of Yogyakarta. Privileged powers are certain additional powers that DIY has in addition to the powers stipulated in the law on regional government. The Special Authority of DIY is set forth in a Special Regional Regulation (*Perdais*) and implemented based on the principles of recognition of the rights of origin, democracy, diversity, government effectiveness, national interests, and utilization of local wisdom. The authorities in matters of privileges referred to include: (1) Procedures for filling the positions, positions, duties and powers of the Governor and Deputy Governor; (2) DI Yogyakarta Regional Government Institutions; (3) Culture; (4) Land; and (5) Spatial planning.

Starting from the 2013 Fiscal Year, the Privileges Fund for the Special Region of Yogyakarta (DIY) has been allocated. The DIY Privileges Fund is part of the Other Transfer Funds such as the Special Autonomy Fund and the Adjustment Fund. Privileges Funds are discussed and determined by the Government based on submissions from the DIY Regional Government. In the context of providing Privileges Funds, the Regional Government of DIY is required to submit a plan for budget requirements as outlined in the annual and 5 (five) annual programs and activity plans. Technical discussions on programs and activities funded by the DIY Privileges Fund are carried out between the DIY Regional Government together with ministries/non-ministerial government agencies related to DIY Privileges and facilitated by the Ministry of Home Affairs as the coordinator. The results of these technical discussions are submitted to the Ministry of Finance and the Ministry of National Development Planning/National Development Planning Agency to then be budgeted for the APBN. The allocation and distribution of the Privileges Fund is through a transfer mechanism to the regions, and is part of the DIY Regional Revenue and Expenditure Budget.

Ideally, the purpose of giving Privileges Funds for DIY is to support the realization of *good governance* by the Regional Government. The Privileges Fund is part of the APBD which must be managed in an efficient and effective way, especially in efforts to improve welfare and public services to the community. This can be fulfilled by preparing a work plan and budget for regional work units (RKA-SKPD) as referred to in Law Number 17 of 2003 concerning State Finance article 19 (1) and (2), namely, an approach based on work performance that will be achieved. By building a budgeting system that can integrate performance planning with the annual budget, it will be seen that there is a link between available funds and expected results. A budgeting system like this is also called a performance-based budget (ABK).

THEORETICAL FRAMEWORK

Wrong One objective from DIY perks based on Constitution Number 13 of 2012 concerning The specialty of DIY is realize government good regional (*good governance*), among others embodied through accountability performance DIY government . Accountability is accountability on success or failure _ implementation mission organization in reach results that have been set through the medium of accountability that is done in a manner periodically. Accountability Also needed For measure effectiveness And efficiency on achievement of outcomes against use budget in framework realize *good governance*.

To quote study Released DIY Privileges Fund Accountability by Center Study Accountability And State Finance Secretariat General And Body The 2020 DPR RI Expertise , stated that Still there is problem that becomes BPK RI findings, in particular related to Privileges Fund . Problems the among them as following:

1. In FY 2015 there is planning procurement Truck Sweeper Road (road sweeper) as much two units worth IDR 4,809,558,655.00 _ No in accordance with provision Because No supported with analysis adequate needs are stated _ in Plan Need Goods Regional Owned (RKBMD), so when the road sweeper is received on June 22, 2015 to with inspection ended December 31, 2015 yet used Because no road sweeper procurement yet become characteristic needs _ urgent .
2. In FY 2016, there are indication loss area as big IDR 965,000.00 above lack of volume from Work Enhancement Road Representative Subdistrict Wates Regency Kulon Funded progo _ from the Privileges Fund
3. In FY 2017, there are indication loss area worth IDR 1,943,360.88 from excess payment over work items Laston Coated Wear (AC-WC) package Work Enhancement Section Road Compassion - Reservoir Sermo in Regency Kulon Progo with mark contract Rp. 7,099,317,009.45 (including VAT) which was financed from the Privileges Fund .
4. In FY 2018, there are lack of volume worth IDR 34,033,083 .70 on Work Enhancement Section Road Bantul Funded Sranda _ from the Privileges Fund with mark work as big IDR 19,003,353,000.00.

So that to DIY Regional Government is given advice with more magnitude budget for the Privileges Fund , required commitment from party related specifically Government DIY Province in order management done in a manner accountable And transparent as well as managed in a manner be careful to program and activities carried out from the Privileges Fund spared from loss .

- 1) Must can serve clear information _ about goals , objectives , results , and the benefits obtained public from something activity or budgeted project with the Privileges Fund .

For reach vision, mission And objective privilege DIY Regional Government has emit Regulation Governor of DIY Number 131 of 2021 concerning *Grand Design* Privileges of the Special Region of Yogyakarta Year 2022 - 2042. *Grand Design* Privileges is directions, directions, and guidelines implementation affairs DIY privileges that can be used by various involved parties _ For determine direction policies, strategies , and privilege program _ in accordance with objective privilege .

Grand Design DIY Specials Year 2022-2042 used as bow and guidelines in compile the RPJPD and RPJMD in strengthen affairs privilege. *Grand Design* DIY Specials 2022-2042 load _ strategy development , policy general , cantonal program And cross territoriality , as well framework economy macro that includes description economy in a manner thorough including direction policy in plan form of work framework regulation And framework nature of funding indicative , set in accordance with Regulation Applicable legislation . _ *Grand Design* Specialties of DIY for 2022-2042 as the in on explained to in plan five -year development , which contains priority development , design framework economy macro that includes description economy in a manner thorough including direction policy fiscal , as well as programs in form framework regulation And nature of funding indicative .

METHODOLOGY

This study uses an empirical juridical legal research method using a statutory approach, and a conceptual approach. The materials studied are primary, secondary and tertiary legal materials. Primary legal materials are sourced from data that refers to information obtained from relevant stakeholders such as DIY Bappeda, DIY Financial and Asset Management Agency, and *Paniradya Special*. Secondary legal materials are data sourced from books, journals, literature, papers and so on. Tertiary legal materials consist of legal dictionaries and writings or articles accessed via the internet that are relevant to the topic.

RESULTS

In order to support the realization of *good governance* in the administration of regional government, regional financial management must be carried out in a professional, open and responsible manner. The manifestation of regional financial management is the APBD, Privileges Funds are part of the APBD, so that their preparation, implementation and accountability must use references based on laws and regulations governing State Finances, so that they can support the realization of *good governance*.

As explained in Law Number 17 of 2003 concerning State Finance, the budget is a tool for accountability, management and economic policy. Henny Juliani wrote in his journal that as an accountability tool, budget expenditures should be accountable by showing results *in* the form of *outcomes* or at least *the output* of spending these public funds. As a management tool, the budgeting system should be able to support ongoing activities to improve the effectiveness and efficiency of government programs. Meanwhile, as an economic policy tool, the budget functions to realize economic growth and stability as well as equal distribution of income in order to achieve state goals.

The explanation for Performance-Based Budgeting was reviewed by Deputy IV BPKP through the Guideline Module for Preparing Performance-Based APBDs as follows: Performance-based budgeting is a budgeting method for management to link each funding outlined in activities with expected outputs and results including efficiency in achieving results from the output. The outputs and results are set forth in the performance targets for each work unit. Meanwhile, how the goal is achieved is outlined in the program followed by financing at each level of goal achievement.

Regarding Performance-Based Budgeting, Riawan Tjandra has the opinion that in general the principles of Performance-Based Budgeting are based on the concept of *value for money* (economical, efficiency and effectiveness) and the principles of *good corporate governance*, including accountability of decision makers for the use of money budgeted for achieve the goals, objectives and indicators that have been set.

According to Riawan Tjandra, the implementation of Performance-Based Budgeting has the main elements that must be determined first, namely:

1. Vision and Mission to be achieved. Vision refers to what the government wants to achieve in the long term while mission is a framework that describes how the vision will be achieved;
2. The objectives are described in the Regional Medium-Term Development Plan which shows the stages that must be passed in order to achieve the vision and mission that have been set. Goals should describe a clear direction as well as realistic challenges. Good goals are characterized, among others, by providing an overview of the main services to be provided, describing the direction of the organization and its programs, challenging but realistic, identifying the objects to be served and what to achieve.
3. Targets, will help budget preparers to achieve goals by setting specific and measurable targets.
4. *output* and *outcome* targets . A good program must be linked to goals and objectives and be reasonable and achievable.
5. Activities, which have good criteria, must be able to support the achievement of the program.

DISCUSSION

In compiling a performance-based budget, an organization or organizational unit is not only required to prepare a budget on the basis of functions, programs, activities and types of spending but also determines the performance to be achieved. This performance, among others, is in the form of output from the activities to be carried out and the results of the programs that have been set.

Nur Alfina Ulfa in her journal said that budgets prepared using a performance approach prioritize achievement of results (outcomes/outputs) without neglecting budgetary principles, namely budget transparency and accountability, budget discipline, budget justice, budget efficiency and effectiveness. The use of Standard Expenditure Analysis (ASB) by local governments will minimize the absorption of APBD and encourage costing and budget allocation for each work unit to become more logical and achieve continuous efficiency due to the comparison of costs per unit of output as well as obtaining best practices in designing activities.

Performance-based Privileges Fund Management is an approach that links the Privileges Fund allocation with the specified performance achievements. This approach aims to ensure the use of the Privileges Fund effectively and transparently in achieving the stated objectives.

In planning performance-based Privileges Funds, it is necessary to pay attention to the principles of budgeting, the main activities in the preparation of Performance-Based Budgeting, the role of the legislature, the regional budget planning cycle, the structure of the APBD, and the use of the Standard Expenditure Analysis (ASB). The preparation of a performance-based budget will provide a measure or indicator of success in achieving the goals and objectives of a local government organization according to the vision, mission and objectives that have been set.

A good budgeting mechanism through the budget planning cycle and its adjustment to the APBD structure is a process that must be considered in preparing the budget and requires good cooperation between the legislature and the bureaucracy. Budgets prepared using a performance approach prioritize achievement of results (*outcome/output*) without neglecting budgetary principles, namely budget transparency and accountability, budget discipline, budget justice, budget efficiency and effectiveness.

The use of Standard Expenditure Analysis (ASB) by local governments will minimize the absorption of the APBD and encourage costing and budget allocation for each work unit to be more logical and achieve continuous efficiency due to the comparison of costs per unit of output as well as obtaining best practices in activity design. In budgeting for the Privileges Fund in the Special Region of Yogyakarta, ASB is also used as a basis. For Provincial Regional Apparatus Organizations, the standard analysis basis for spending is determined by the Governor every year. Likewise Article 4 paragraph (7) of the Regulation of the Governor of DIY Number 85 of 2019 concerning Management of Privileges Funds states that the use of BKK Privileges Funds in Regencies/Cities is guided by the Governor's Regulation concerning the unit price standard for goods and services of the DIY Regional Government and technical instructions prepared by Paniradya Special.

Regarding the implementation of budgeting principles for the Privileges Fund, the following analysis results are obtained:

2) Privileges Fund transparency and accountability

One of the objectives of the Privileges of DIY based on Law Number 13 of 2012 concerning the Privileges of DIY is to realize good regional government (*good governance*), which among other things is manifested through accountability for the performance of the DIY Government. Accountability is accountability for the success or failure of the implementation of the organization's mission in achieving the results that have been set through the medium of accountability which is carried out regularly. Accountability is also needed to measure the effectiveness and efficiency of achieving outcomes on the use of the budget in order to realize *good governance*.

Quoting the DIY Privileged Fund Accountability study released by the Center for Accountability and State Financial Studies of the Secretariat General and the Expertise Body of the DPR RI for 2020, it was stated that there were still problems that were the findings of the BPK RI, particularly related to the Privileges Fund. These problems include the following:

1. In the 2015 FY, there was a plan to procure two units of road sweeper trucks worth Rp. 4,809,558,655.00 which did not comply with the provisions because they were not supported by an adequate analysis of needs as outlined in the Regional Property Requirements Plan (RKBMD), so when the road sweeper was received on 22 June 2015 until the inspection ended on 31 December 2015 it had not been used because the procurement of road sweepers had not become an urgent need.
2. In the 2016 FY, there were indications of a regional loss of IDR 965,000.00 due to the lack of volume from the Representative Road Improvement

Work for Wates District, Kulon Progo Regency, which was financed from the Privileges Fund.

3. In FY 2017, there were indications of regional losses amounting to IDR 1,943,360.88 from overpayments for the Laston Lapis Aus (AC-WC) work package for the Improvement of the Pengasih Road Section – Waduk Sermo in Kulon Progo Regency with a contract value of IDR 7,099. 317,009.45 (including VAT) financed from the Privileges Fund.
4. In the 2018 FY, there was a volume shortfall of IDR 34,033,083.70 for the Improvement of the Bantul Srandakan Road Section which was financed from the Privileges Fund with a work value of IDR 19,003,353,000.00.

So that the Regional Government of DIY is given advice by increasing the budget for the Privileges Fund, it requires commitment from related parties, especially the DIY Provincial Government so that the management is carried out in an accountable and transparent manner and managed carefully so that programs and activities carried out from the Privileges Fund avoid losses. .

- 3) Must be able to present clear information regarding the goals, objectives, results, and benefits that the community derives from an activity or project budgeted with the Privileges Fund.

To achieve the vision, mission and privilege objectives the DIY Regional Government has issued the Governor of DIY Regulation Number 131 of 2021 concerning the *Grand Design* Privileges of the Special Region of Yogyakarta for 2022 – 2042. The Specialty *Grand Design* is the direction, directions and guidelines for the implementation of the special privileges of DIY that can be used by various parties involved to determine the direction of policies, strategies, and main features of the special program in accordance with the special objectives.

Grand Design for 2022-2042 is used as a guide and guide in preparing the RPJPD and RPJMD in strengthening privilege matters. The Specialty *Grand Design* of DIY for 2022-2042 contains development strategies, general policies, regional and cross-regional programs, as well as a macroeconomic framework that includes an overall picture of the economy including policy directions in work plans in the form of an indicative regulatory framework and funding framework, which are stipulated in accordance with the applicable laws and regulations. The DIY Specialty *Grand Design* for 2022-2042 as mentioned above is translated into a five-year development plan, which contains development priorities, a draft macroeconomic framework that includes an overall picture of the economy including fiscal policy directions, as well as programs in the forms of regulatory and funding frameworks that are indicative.

Regarding the benefits obtained by the community from an activity or project that is budgeted for with the Privileges Fund of the *Paniradya Special* as a regional apparatus organization tasked with assisting the Governor in carrying out the formulation of policies on privileged affairs and supporting functions for planning of privileged affairs, in 2022 issued an Infographic Book on Achievements of Privileges for the Year 2013 – 2022, which presents data in infographic forms.

- 4) Same rights and access to know about the budget process because it involves the aspirations and interests of the community, especially meeting the needs of the community. The community also has the right to demand accountability for the plan or implementation of the budget.

The process of obtaining information about the aspirations and needs of the people of a region as input in the regional budget preparation process to ensure that the direction and general policies of the APBD are in accordance with the pure aspirations (real needs and desires) of the community and not political aspirations. The purpose and objective of capturing community aspirations is to obtain a series of data and information on the real needs and desires of the community which are used as input or input for the preparation of general directions and policies for the APBD. This is done by gathering information, describing and explaining the aspirations that have developed in society.

Until now, there has not been found a regulation that specifically regulates community participation in the implementation of the Privileges Fund budget process. New community participation is carried out through Development Planning Consultation (Musrenbang) forums, both Musrenbang at the Provincial, Regency/ City, Kemantren / Kapanewon , and Village/ Kelurahan levels.

Musrenbang is a participatory process conducted by Local Governments in Indonesia. Musrenbang involves the active participation of the community, including community representatives, community groups, non-governmental organizations and other community leaders. The purpose of convening a musrenbang is to gather the aspirations and needs of the community in regional development planning. The Musrenbang process is a discussion, submission of proposals, evaluation and joint discussion between the regional government and the community.

In the musrenbang forum, the Regional Government can receive information and input directly from the community regarding development priorities, programs and activities desired by the community. The results of these musrenbang then become the basis for regional development plans, which are expected to be more responsive to community needs and aspirations. Musrenbang is held periodically every year.

- 5) Budget Efficiency and Effectiveness.

The preparation of the budget should be carried out based on the principles of efficiency, effectiveness, timely implementation and accountable use. Available funds must be utilized in the best possible way to produce maximum improvement and welfare for the benefit of society.

Optimal use of available funds to produce maximum service improvements and maximum welfare for the community. Controlling the effectiveness and efficiency of the budget can be achieved by taking into account the setting of goals and objectives, clear results and benefits, and clarity of performance indicators. Therefore, to motivate executors to behave efficiently and effectively, it is necessary to determine activity priorities, calculate workloads, and determine rational unit prices.

To increase the efficiency, effectiveness and accountability of budgeting, distribution and administration of the DIY Privileges Fund, the Minister of Finance of the Republic of Indonesia issued Regulation Number 15/PMK.07/2020 concerning the Management of DIY Privileges Fund which was later amended by Regulation of the Minister of Finance of the Republic of Indonesia Number 16/PMK.07/2023 . This Ministerial Regulation stipulates that the Governor of DIY submits a plan for the need for Privileged Funds to the Minister cq the Director General of Fiscal Balance with copies to the Ministry of National Development Planning, Ministry of Home Affairs, and related ministries/agencies no later than the first week of February in the previous fiscal year.

The proposed plan for the need for the Privileges Fund is set forth in the program and activity plan document for the use of the Privileges Fund and has received a review by the DIY Regional Government Inspectorate. The proposed plan for the need for Privileges Funds must be guided by the master plan for the Privileges Fund, *Perdais*, the regional mid-term development plan, and the regional development work plan.

Proposed Privileges Fund needs plan at least contains:

- A. Program;
- B. Activities;
- C. Sub-activities;
- D. Outputs;
- E. Output units;
- F. Budget proposals;
- G. Output benefits;
- H. Support for national priorities is prioritized to:
 1. poverty reduction;
 2. investment increase;
 3. Increasing the welfare of the community;
 4. Reducing disparities between regions;
- J. Synergy with other funding; and K. implementation plan.

The activity reference framework includes proposed programs and activities within the privileged authority with measurable output targets and results.

The guidelines from the Regulation of the Minister of Finance of the Republic of Indonesia have been implemented by the DIY Regional Government in managing the Privileges Fund.

- 6) Prepared using a performance approach APBD is prepared using a performance approach, namely prioritizing efforts to achieve work results (*outputs/outcomes*) from planned cost allocations or inputs that have been determined. The results of the work must be commensurate or greater than the costs or inputs that have been set. In addition, it must be able to grow work professionalism in every related work organization.

Taking the results of the DIY Privileges Fund Accountability study released by the Center for Accountability and State Financial Studies of the Secretariat General and the Expertise Body of the DPR RI in 2020, it is stated

that although there are still a number of problems, overall the management and accountability of the DIY Government's finances has been carried out properly. The DIY Government's next homework is to encourage and support and make efforts so that financial management, especially the management of Privileges Funds can achieve *outcomes* in accordance with the stated goals. This is so that what the DIY Government has produced, especially those originating from the Privileges Fund, can have a positive impact on the welfare of the entire DIY community.

CONCLUSIONS AND RECOMMENDATIONS

Privileges Fund Management with a Performance-Based Budgeting system can encourage executors to carry out their duties in the best way and in accordance with expectations. In the Performance-Based Budgeting system, the budget is planned through capturing community aspirations and strategic planning.

By using this Performance-Based Budgeting system, it is hoped that all parts of the local community can participate in determining the direction of development, so that development can be carried out in a way that is in accordance with the real needs and desires of the community and in a way that allows all related parties to work together. However, it is felt that the participation of the DIY community in the implementation of the privileged authority has not been involved since the beginning of the formulation of programs, activities and budgeting.

Currently, not all stakeholders understand that the Privileges Program/Activities are basically part of the Regional Development Program. There are still many public perceptions that the Privileges Fund is outside the APBD, whose management is not the same as regional financial governance. The district/city government also does not yet have a strong commitment to implementing the privileges of Yogyakarta, because some are of the view that the special authority is the responsibility of the province, causing the process of coordination and alignment of ideas between the provincial government and the district/city government to be not optimal.

The lack of human resources (HR) as executors and financial management of privileged funds is also still an obstacle in managing Performance-Based Privileges Funds, so that program planning, activities and budgets do not fully reflect the needs and capacities of each privileged authority.

For this reason, suggestions that can be submitted are to encourage a more proportional measurement of the success of the Privileges Fund, one of which can be done by measuring the direct impact *of* the five matters that are the authorities in implementing the DIY Privileges Fund. In addition, it is hoped that the Grand Design of Privileges will be reviewed so that it leads more sharply to community empowerment which provides a multiplier effect on people's welfare. Transparency in the management of the Privileges Fund for DIY also needs to be increased by reducing the information gap between the public and the Regional Government regarding the management of the Privileges Fund, one of which is by labeling or tagging the outputs / *results of activities* originating

from the Privileges Fund. However, the DIY Regional Government has allocated Privilege Funds to districts/cities and even to the Kelurahan in the form of financial assistance with the aim of services bringing closer to the community while at the same time expecting the community to be more socialized with the management of the DIY Privileges Fund, so that the synergy between the DIY Government and Regency/City Governments is further enhanced through intensive coordination and communication.

The addition of human resources, especially for privileged fund managers, is urgently needed. This is so that *overlapping* workloads do not occur, which causes program and activity targets to be achieved. Because the Performance-Based Budgeting system requires broader participatory planning by involving district/city governments up to the sub-districts, and the community in implementing privileged authorities.

FURTHER STUDY

In this research, the researcher is aware of all the deficiencies in the research process related to the privilege fund of the Special Region of Yogyakarta.

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