BANJARESE PACIFIC INDONESIA
Journal of International Multidisciplinary Research

The Role of Fiscal Decentralization in Enhancing Regional Financial Independence in Indonesia

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Informasi Artikel
E-ISSN : 3026-6874
Vol: 2 No : 12 December 2024
Page : 241-252

Keywords:
fiscal decentralization
financial independence
local government

Abstract
This study aims to analyze the role of fiscal decentralization in enhancing regional financial independence in Indonesia. Using a qualitative approach and literature review methodology, the research examines the role of fiscal decentralization in promoting regional financial autonomy in Indonesia. The analysis compares the effectiveness of fiscal decentralization policies in fostering financial independence across various regions in the country. Fiscal decentralization has demonstrated positive impacts by granting regions greater freedom to determine development priorities and explore funding sources. Regions with strong economic potential and natural resources can increase their locally generated revenue (Pendapatan Asli Daerah or PAD) to support development. However, this policy also creates disparities among regions, where wealthier regions manage their finances independently while poorer regions remain reliant on central government transfers. Moreover, limited managerial capacity in some regions hampers the policy's effectiveness. Fiscal decentralization can strengthen regional financial independence if accompanied by enhanced financial management capacity and fiscal policy adjustments.

Abstrak
Penelitian ini bertujuan untuk menganalisis peran desentralisasi fiskal dalam meningkatkan kemandirian keuangan daerah di Indonesia. Dengan menggunakan pendekatan kualitatif dan metodologi tinjauan literatur, penelitian ini mengkaji peran desentralisasi fiskal dalam mendorong otonomi keuangan daerah di Indonesia. Analisis ini membandingkan efektivitas kebijakan desentralisasi fiskal dalam mendorong kemandirian keuangan di berbagai daerah di Indonesia. Desentralisasi fiskal telah menunjukkan dampak positif dengan memberikan kebebasan yang lebih besar kepada daerah untuk menentukan prioritas pembangunan dan menggali sumber-sumber pendanaan. Daerah-daerah yang memiliki potensi ekonomi dan sumber daya alam yang kuat dapat meningkatkan pendapatan asli daerah (PAD) untuk mendukung pembangunan. Namun, kebijakan ini juga menimbulkan kesenjangan antar daerah, dimana daerah yang lebih kaya dapat mengelola keuangannya secara mandiri, sementara daerah yang lebih miskin tetap bergantung pada transfer dari pemerintah pusat. Selain itu, kapasitas manajerial yang terbatas di beberapa daerah menghambat efektivitas kebijakan ini. Desentralisasi fiskal dapat memperkuat kemandirian keuangan daerah jika disertai dengan peningkatan kapasitas pengelolaan keuangan dan penyesuaian kebijakan fiskal.

Kata kunci: desentralisasi fiskal, kemandirian keuangan, pemerintah daerah

INTRODUCTION

Fiscal decentralization refers to the delegation of substantial financial management authority from the central government to regional governments (Zulkarnaini et al., 2024a). In Indonesia, fiscal decentralization was introduced as part of national administrative reforms starting in 1999, following the enactment of Law No. 22 of 1999 on Regional Governance (Yulanda, Frinaldi, and Putri, 2024). The primary objective of fiscal decentralization is to enhance efficiency in national financial management and accelerate regional development. It is also expected to encourage regional governments to become more autonomous in planning and managing their budgets in line with local potential and needs.

The importance of fiscal decentralization in regional financial management cannot be overlooked. This approach provides regions with the opportunity to regulate and manage their financial resources without excessive reliance on the central government (Handraini et al., 2024a). Before decentralization, many regions were heavily dependent on central government funds in the form of General Allocation Funds (Dana Alokasi Umum or DAU), Specific Allocation Funds (Dana Alokasi Khusus or DAK), and other transfers. Such dependency often hindered regions from planning sustainable long-term development due to unstable and centralized budget allocations.

Fiscal decentralization also allows regional governments to explore and utilize their economic potential (Rizqi and Hayat, 2024a). Each region has unique economic, social, and cultural characteristics that can be leveraged to increase PAD. Through fiscal decentralization policies, regions are given the freedom to determine their revenue sources, whether through local taxes, user charges, or the optimization of available natural resources. Thus, fiscal decentralization becomes highly relevant for improving efficiency and effectiveness in regional financial management.

Despite its many positive potentials, the implementation of fiscal decentralization in Indonesia still faces several challenges (Arianty et al., 2024). Regions with limited human resource capacity and infrastructure often struggle to manage their finances independently. Issues such as unequal resource distribution, low-quality regional governance, and limited fiscal capacity frequently hinder the achievement of regional financial independence. Efficient and autonomous regional financial management is essential to ensure the sustainability of regional development.

Fiscal decentralization and regional financial independence are closely related. Regional financial independence refers to a condition where regional governments can fund most of their development and operational needs using internal resources without significant reliance on central government transfers (Rosana, 2024). In this context, fiscal decentralization serves as a primary driver for achieving regional financial independence.

A critical aspect underpinning this relationship is the ability of regions to manage and optimize local resources (Iswahyudi et al., 2023). Within the fiscal decentralization system, regional governments are empowered to collect local taxes, levy fees, and manage natural resources within their jurisdiction. As such, fiscal decentralization provides regions with the flexibility to seek alternative revenue sources, whether through taxation, productive economic sectors, or the utilization of underused regional assets.

Through fiscal decentralization, the central government also provides support in the form of fund transfers, such as DAU, DAK, and Regional Incentive Funds (Dana Insentif Daerah or DID), distributed based on specific criteria (Lestari and Hutagaol, 2023). However, while these transfers are essential for supporting regional development, fiscal decentralization aims to reduce regional dependency on external funding by encouraging regions to develop more stable and sustainable internal revenue sources. This approach is crucial for improving regional fiscal capacity in the long term.

In turn, regional financial independence strengthens the ability of regions to develop policies more aligned with their local characteristics and needs (Maggara et al., 2024a). Regions with strong financial independence can design development programs that are more relevant and targeted. Additionally, financial independence allows regions the flexibility to allocate budgets according to urgent development priorities within their territories. This responsiveness enables regions to adapt more effectively to changes in social, economic, and political conditions.

It is important to note that achieving regional financial independence is not an easy task and requires substantial time and effort. Some regions may face difficulties in building sufficient fiscal capacity to reduce reliance on the central government (Maggara et al., 2024b). For example, regions with limited PAD or those located in geographically challenging areas may struggle to optimize their economic potential. Therefore, regional financial independence necessitates policies that support the long-term development of regional capacities.

Theoretical Framework

Decentralization theory refers to the delegation of authority from the central government to regional governments in various aspects, including administrative, political, and financial (Zulkarnaini et al., 2024b). This theory is based on the idea that decentralization can improve the efficiency, effectiveness, and responsiveness of the government in serving the public. According to Desri et al. (2024), decentralization enables regional governments to better understand local community needs and respond more quickly than the central government. This aligns with the principle of subsidiarity, which states that decisions should be made at the level of government closest to the people, as long as it remains efficient.

Decentralization in financial management involves transferring authority over financial management from the central government to regional governments (Muksin et al., 2023). Financial decentralization comprises two main aspects: revenue decentralization and expenditure decentralization. Revenue decentralization includes the authority of regions to manage locally generated revenue (Pendapatan Asli Daerah or PAD) such as local taxes and user charges. Meanwhile, expenditure decentralization grants regional governments the authority to prioritize budget allocation according to the needs of their communities (Nasir, 2019).

Fiscal decentralization can be defined as the process of transferring part of the financial management authority from the central government to regional governments (Sari, Harahap, and Tambunan, 2023). The primary objective of fiscal decentralization is to provide greater autonomy to regions in managing revenue and public expenditures so that they can be more responsive to local needs and priorities. Decentralization economic theory suggests that fiscal delegation enables regions to respond more effectively to local community needs because fiscal decisions are made closer to the people being served. As part of decentralization, regional governments are also given the authority to manage their fiscal resources, which can enhance the efficiency and effectiveness of fiscal resource management.

Regional financial independence refers to the ability of a region to fund its development and operational needs using its resources without significant reliance on central government funds (Sinurat, Sudrajat, and Komedi, 2023). This independence includes the capacity of regions to generate sufficient PAD and manage budgets efficiently and effectively. Regional financial independence also reflects the fiscal capacity of a region to utilize its local economic potential to support sustainable development. With this independence, regions have the flexibility to design and implement development policies tailored to the specific needs of their communities.

The policy of fiscal decentralization in Indonesia began to be implemented following regional autonomy reforms in 1999, governed by Law No. 22 of 1999 on Regional Governance and Law No. 25 of 1999 on the Financial Balance between the Central and Regional Governments (Asrun, 2024). This policy granted greater authority to regional governments to manage local revenues, including local taxes, user charges, and the management of local natural resources. The central government supports the implementation of fiscal decentralization through fiscal transfer mechanisms, such as General Allocation Funds (Dana

Alokasi Umum or DAU), Specific Allocation Funds (Dana Alokasi Khusus or DAK), and Regional Incentive Funds (Dana Insentif Daerah or DID) (Trianto and Panggabean, 2023). Although this policy aims to enhance regional independence, significant challenges remain in practice, such as disparities in fiscal capacity among regions and reliance on transfers from the central government.

Regional financial independence plays an essential role in the context of fiscal decentralization. Regions with high financial independence can plan and execute development programs independently by leveraging local resources. Regions with strong fiscal independence tend to have more flexibility in making fiscal decisions and designing policies that meet community needs. This contributes to creating a more responsive, transparent, and accountable governance system, ultimately improving the quality of public services in the region.

Regional financial independence can be measured through the regional financial independence ratio, which compares PAD with total regional income. This ratio indicates the extent to which a region can finance its needs independently (Said and Bakar, 2021). The higher the PAD contribution to total revenue, the more independent a region is. This indicator reflects the ability of a region to manage its local resources effectively.

Other important indicators include the PAD effectiveness ratio and the regional financial dependency ratio. The PAD effectiveness ratio evaluates a regional government's success in achieving its targeted PAD, while the dependency ratio shows the proportion of central government transfer funds to total revenue (Sulistyo, 2018). High dependency on transfer funds indicates low fiscal independence, often found in regions with weak economic capacity.

Additional indicators are the budget efficiency ratio and PAD growth ratio. The budget efficiency ratio measures how economically a region manages its budget, while the PAD growth ratio reflects a region's ability to sustainably increase revenue (Muallifah, 2024). Regions that are efficient and consistently able to grow their PAD demonstrate greater independence potential, which is crucial for supporting sustainable regional development.

The impact of implementing fiscal decentralization policies in Indonesia has brought about significant changes. On the positive side, fiscal decentralization has increased regional fiscal capacity in managing local revenue and expenditures. With larger and more flexible budget allocations, regional governments can enhance the quality of public services in sectors such as education, health, and infrastructure. Additionally, this policy has encouraged greater community participation in managing regional finances, strengthening accountability and transparency in development planning. On the other hand, fiscal decentralization policies have also resulted in negative impacts, particularly disparities in financial capacity among regions. Resource-rich regions or those with strong economic bases can manage local finances more effectively, while other less developed and remote regions remain heavily reliant on central government transfers (Suryahani, Nurhayati, and Gunawan, 2024). This dependency hinders efforts by these regions to achieve the expected fiscal independence. Furthermore, issues in managing human resources in regional financial management and budget efficiency remain challenges that need to be addressed to maximize the positive impacts of fiscal decentralization on regional development.

METHOD

This study employs a qualitative method with a literature review approach (Agustianti et al., 2022) to analyze the role of fiscal decentralization in enhancing regional financial independence in Indonesia. The literature review relies on various sources, including books, journal articles, official government reports, and relevant statistical data, to understand the concept and implementation of fiscal decentralization. The primary focus of this research is to explore how fiscal decentralization policies affect regional fiscal capacity and the relationship between these policies and local governments' efforts to increase locally generated revenue (Pendapatan Asli Daerah or PAD). Additionally, the study reviews the challenges faced by regions in achieving fiscal independence and evaluates the fiscal policies that have been implemented.

RESULTS AND DISCUSSION

A. Definition of Fiscal Decentralization

Fiscal decentralization refers to the delegation of budget management authority from the central government to regional governments (Jumati, Nacikit, and Digdowiseiso, 2023). This process aims to provide greater autonomy to regional governments in managing financial resources and formulating fiscal policies tailored to the needs and potential of each region. Through fiscal decentralization, regional governments have greater authority in allocating budgets for regional development and managing local revenues and expenditures. This enables regions to respond more quickly to local issues and maximize their economic potential to achieve better development outcomes suited to local conditions.

Key aspects of fiscal decentralization include the management of regional revenues and expenditures. Regional governments can generate revenue through local taxes, user charges, and other income sources. Additionally, fiscal transfers from the central government, such as equalization funds, are critical to the success of fiscal decentralization. Managing regional expenditures, including prioritizing spending on infrastructure development, education, health, and other sectors, requires prudent policies to maximize benefits for the community (PRAMONO, 2024). Moreover, the role of regional governments in fiscal decision-making is crucial, as they are responsible for formulating transparent, efficient, and accountable financial management policies to enhance financial independence.

Previous studies on the relationship between fiscal decentralization and financial independence include research titled Fiscal Decentralization and the Financial Independence of Regency/City Areas in West Java Province, 2015–2019 (Hardiana, Tanuatmodjo, and Kurniati, 2020). This study evaluated the performance of fiscal decentralization through indicators such as the degree of fiscal decentralization, dependency ratio, and independence ratio in regencies/cities in West Java Province. The findings revealed that while all indicators showed improvement, the performance of fiscal decentralization remained low. The study recommended that regional governments enhance fiscal decentralization capacity by innovating new PAD revenue sources, such as developing regional-owned enterprises (BUMD) and optimizing tax and levy collection through intensification and extensification. Similar research conducted by Shara Ningsih et al. (2023), titled Fiscal Decentralization in the Implementation of Regional Autonomy in Indonesia, highlighted the strategic role of fiscal decentralization in supporting regional autonomy. It noted that fiscal decentralization serves as a tool for accelerating community welfare through self-sufficiency. However, this delegation of authority also presents challenges, such as potential corruption due to non-transparent management of regional resources, misuse of PAD, weak oversight by the central government, and limited public participation.

B. Definition of Regional Financial Independence

Regional financial independence is the ability of a region to finance its governmental and developmental activities without excessive reliance on allocations from the central government (Sahilla, 2024). This concept reflects the extent to which a region depends on funds generated from its sources, such as local taxes, user charges, and natural resources within the region. Financial independence also demonstrates a region's ability to manage its resources to fund activities that support community welfare and infrastructure development without relying on central government transfers, which are often limited and subject to policy changes (Meidina and Anggita, 2024).

Indicators of regional financial independence include the contribution of PAD to total regional revenue (FIRYAL and MAISONDRA, 2024). High PAD contributions indicate a region's capacity to fund governmental and developmental activities using internal resources. In addition, revenue from transfers, such as equalization funds from the central government, plays a role in determining financial independence, although financially independent regions tend to have lower dependency on such funds. Efficient budget management, where expenditures are optimally utilized for development priorities that benefit the community, is also an important indicator in assessing regional financial independence. Achieving financial independence fosters more stable and sustainable fiscal policies at the regional level.

C. Policies for Implementing Fiscal Decentralization

The implementation of fiscal decentralization in Indonesia involves the division of financial management authority between the central and regional governments (Saraswati et al., 2023). As part of regional autonomy reforms, this policy aims to provide greater autonomy to regional governments in financial management to support more efficient and responsive local development. The central government retains a role in regulating macroeconomic policies, while regional governments are granted authority to manage revenues and expenditures according to the potential and development priorities of their areas.

Sources of regional revenue under fiscal decentralization policies include PAD, which is derived from local taxes, user charges, and the management of regional assets (Siregar, Suryani, and Irawati, 2024). PAD is a crucial indicator of regional financial independence; the higher its contribution to total regional revenue, the lower the region's dependency on central government funds. Additionally, regional governments receive equalization funds, including DAU and DAK, allocated by the central government to support regional development. Although rare, regional loans can also serve as an alternative funding source for financing large-scale projects.

Budget allocation and the management of fiscal transfers between the central and regional governments are critical aspects of fiscal decentralization implementation (Rizqi and Hayat, 2024b). The central government determines the amount of funds allocated to regions through fiscal transfer mechanisms, while regional governments are responsible for planning and managing these funds to finance various developmental and public service activities. However, the implementation of this policy faces challenges, such as disparities in fiscal capacity between wealthy and underdeveloped regions and regions' dependence on transfer funds, which tend to be unstable. Additional challenges include the lack of transparency and accountability in regional financial management and limited human resources with expertise in efficient budget planning and management.

The Meaning of Regional Financial Independence

A. Concept of Regional Financial Independence in Theory and Practice

The concept of regional financial independence within the context of fiscal decentralization can be understood through various economic theories that explain the relationship between regional fiscal authority and the ability of regions to independently finance their activities (Hertati 2024). One of the primary theories used to assess regional financial independence is the theory of fiscal decentralization. This theory explains that fiscal decentralization provides regional governments with greater control over fiscal resources, such as taxes and natural resources, enabling regions to allocate budgets more efficiently according to local needs and priorities. Fiscal decentralization also allows for policy differentiation between regions, providing flexibility in resource management and achieving more targeted development goals.

Regional financial independence plays a crucial role in supporting regional autonomy and achieving regional development goals. In practice, regional financial independence ensures that regions are not overly reliant on allocations from the central government, which are often limited and inconsistent (Sipahutar, Rahwani, and Zebua 2024). By having sufficient revenue sources, whether from Regional Own-Source Revenue (PAD), balance funds, or the management of local resources, regional governments can design development policies that are more responsive to the needs of local communities. This financial independence also encourages more transparent and accountable financial management, which can enhance the quality of public services and accelerate the implementation of development programs that are more relevant to regional conditions. Additionally, regional financial independence enables regions to be more self-reliant in addressing local economic challenges and responding to social and political changes at the regional level.

B. Factors Affecting Regional Financial Independence

Regional financial independence is influenced by various factors, one of which is the fiscal capacity of the region. Fiscal capacity includes the potential of natural resources, the ability of regional governments to collect taxes, and fiscal policies implemented to optimize regional own-source revenue (PAD). Regions with abundant natural resources tend to have higher fiscal capacity because they can utilize these resources to increase revenue. Moreover, effective taxation policies, such as expanding the tax base and monitoring tax compliance, significantly contribute to enhancing the fiscal capacity of a region.

Efficiency in budget management is also a key factor in regional financial independence (Handraini et al. 2024b). Regional governments that can manage budgets efficiently can maximize resource utilization for development and public services. This efficiency includes priority-based budget planning, reducing waste, and using technology to improve transparency and accountability in financial management. Additionally, the ability of regional governments to identify and optimize various local revenue potentials, such as through fees or asset utilization, will also enhance financial independence.

The role of central policies cannot be overlooked in supporting regional financial independence. Transfer policies, such as General Allocation Funds (DAU) and Special Allocation Funds (DAK), greatly assist regions with low fiscal capacity in financing development needs (Handraini et al. 2024b). Furthermore, central policies that support strengthening regional financial capacity, such as training financial management for regional officials or providing incentives for regions that successfully increase PAD, significantly influence creating a conducive environment for improving regional financial independence. Therefore, the synergy between regional fiscal capacity, efficient budget management, and central policy support is key to achieving regional financial independence in Indonesia.

Impact of Fiscal Decentralization Policy Implementation in Indonesia

A. Positive Impacts

The implementation of fiscal decentralization policies in Indonesia has significantly positively impacted regional financial management. One of the main positive impacts is the increased fiscal capacity of regions in managing local revenues and expenditures (Cahyo 2024). With greater authority in budget management, regions have the opportunity to explore local revenue sources such as regional taxes, fees, and asset utilization. This enables regions to be more self-reliant in financing development and reducing dependence on transfer funds from the central government. This increased fiscal capacity also allows regional governments to respond more flexibly to differing development needs in each region, enabling more targeted policies.

In addition, fiscal decentralization contributes to improving the quality of public services. With larger and more focused budget allocations on regional needs, regional governments can enhance service quality in critical sectors such as education, health, infrastructure, and security. More effective and efficient financing in budget utilization allows regions to maximize available resources and ensure that allocated funds meet basic community needs. This also drives the performance improvement of regional government officials in implementing development programs directly felt by the community.

Another positive impact is increased community participation in regional financial management and development planning (Anggraeni et al. 2024). Through decentralization, fiscal decisions related to budgeting and development become more open and transparent, providing greater opportunities for community involvement in planning and oversight processes. Community participation in regional budget planning can enhance government accountability and ensure fund allocation aligns with public priorities and needs. This also creates space for the public to express their aspirations, strengthening the relationship between regional governments and citizens and encouraging more inclusive development policies.

B. Negative Impacts

Despite the positive impacts of fiscal decentralization policy implementation in Indonesia, several negative effects have emerged, particularly regarding financial disparities among regions (Lathifah et al. 2024). Some regions, especially those with abundant natural resources or strong economic bases, can manage their finances well, generate high Regional Own-Source Revenue (PAD), and reduce dependence on central government transfers. However, many other regions, particularly those in remote or underdeveloped areas, remain highly dependent on balance funds from the central government. This disparity may exacerbate inequality in development among regions, where wealthier regions can develop more quickly while poorer regions lag behind in public services and infrastructure.

Additionally, challenges in human resource management in regional financial sectors also hinder fiscal decentralization implementation. Many regional governments still face difficulties in recruiting and retaining competent financial and budget planning personnel. A lack of skilled experts to manage budgets effectively, adhere to transparency and accountability principles, and formulate effective fiscal policies often leads to waste and inefficiency in regional financial management. This further exacerbates regional dependency on central government assistance and policies, potentially hindering the achievement of regional financial independence.

Dependence on balance funds and fiscal transfers from the central government is also a significant challenge in achieving regional financial independence. Although General Allocation Funds (DAU) and Special Allocation Funds (DAK) greatly assist regions in financing development, excessive reliance on central transfers can hinder creativity and initiative in exploring local revenue potential. If regions continue to depend on transfers without striving to optimize their local resources, the financial independence expected through fiscal decentralization will not be achieved. Prolonged dependency may create budget instability in regions, particularly if there are changes in central fiscal policies that affect the amount of balance funds received.

C. Recommendations to Improve Regional Financial Independence

Several strategic steps must be taken to enhance regional financial independence. One of these steps is increasing the fiscal capacity of regions through the optimization of regional taxes and natural resource management. Regions must identify revenue potentials from local taxes and fees by improving taxpayer compliance and expanding the existing tax base. Additionally, efficient and sustainable management of natural resources can significantly contribute to Regional Own-Source Revenue (PAD). Local governments need to leverage available local potentials, such as natural resource management, tourism, and other economic sectors, to enhance fiscal independence and reduce reliance on transfer funds from the central government.

Simplifying regulations and fiscal policies is also crucial in supporting regional independence. Complex licensing processes and regulations often hinder the optimization of regional potentials, whether in managing natural resources or collecting local taxes. Therefore, central and regional governments need to evaluate existing regulations with the aim of simplifying procedures and creating space for innovation in regional financial management. More flexible and adaptive fiscal policies tailored to local conditions will help regions design more independent and sustainable development strategies.

Strengthening regional financial information systems and enhancing training for human resources in the financial sector are essential steps toward achieving regional financial independence. The use of information technology in regional financial management can improve transparency, accountability, and efficiency in budget utilization. Regional governments need to enhance existing systems, such as the Budget Management Information System (SIMDA), to ensure more integrated and easily monitored financial management. Furthermore, continuous training for employees in regional financial management will improve their competence and capacity to plan and manage budgets professionally and effectively. This will better equip regions to manage their finances independently and achieve improved development goals.

CONCLUSION

The fiscal decentralization policy plays a crucial role in promoting regional financial independence by granting greater authority in managing finances and local resources. While this policy enables regions to be more responsive to local needs and improves accountability in budget management, the challenge of fiscal capacity disparities among regions remains a major obstacle. Efforts to address this challenge should focus on increasing Regional Own-Source Revenue (PAD) capacity and ensuring more efficient budget management across all regions.

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