Accountability in the Management of Papua’s Special Autonomy Funds in Asmat Regency in the 2015-2018 Period

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Abstract - The death of 72 residents of the Asmat regency in Januari 2018 revealed the latent problems of health and welfare in the province of Papua. Tens of trillions of budgets disbursed by the central government each year did not improve the quality of health and welfare of the Asmat population. Cases of malnutrition still appear every year. The patient’s mortality rate is five times above the national average. The flushing of Papua special autonomy fund should be able to improve the degree of health and welfare of the Papuans. This paper aims to explain the accountability in the management of Papua’s special autonomy funds in Asmat regency in the 2015-2018 period. The results of the study show that the accountability in the management of the Papua Special Autonomy Funds in Asmat district still leaves a lot of problems, both in terms of financial accountability and policy decision accountability. There is no horizontal and vertical accountability. The allocation of Papua’s special autonomy funds for education and healthwe are too low. The results of the study can be used as inputs for policy makers and policy implementers in Papua so that special autonomy funds can be used to improve the degree of health and welfare, especially in the Asmat regency.

Keywords: Accountability, Papua’s special autonomy funds

A. Background

Tens of trillions of Papua's Special Autonomy funds (hereinafter abbreviated as Otsus Papua) plus additional infrastructure funds channeled annually by the central government should make Papua's economy grow rapidly. However, the facts show that such a large amount of Special Autonomy funds has not significantly affected people's welfare. The Human Development Index data and the entire MDGs (Millennium Development Goals) achievement index still place Papua as the caretaker. Central Statistics Agency noted that Papua's Human development Index in 2010 was 54.45 (0.544) and categorized in the low category (BPS, 2011). Various social problems that occur in Papua, such as the lack of education and health facilities and the limited number of doctors, midwives, and nurses and teaching staff increasingly justify that Papua is a lagging province in Indonesia (Papua Province BPS, 2019).

After running for 18 years, the government's evaluation on Otsus, which should have been carried out three years after it came into force, has not yet arrived. The absence of signs on the management of Otsus funds, including the absence of a Special Local Regulations, makes these funds vulnerable to corruption and misuse (Salle, 2011). Various criticisms are raised regarding the management of the Papua Otsus fund, ranging from the statement that the funds are only enjoyed by a handful of elites, do not reach the people and have not met the needs of the indigenous Papuans. Ironically, the Special Autonomy Fund is still routinely channeled.

Government institutions are considered as the most responsible institutions for the chaotic management of the Special Autonomy Fund (Salle, 2011). The target of the error is directed to the government, i.e. the provincial, district and central one. First, the Papua Provincial Government and the Regional Representative Council of the Papua Province are considered guilty because the regulations governing the management of Special Autonomy funds, namely the Perdasus which is its responsibility to date, have not yet been determined. Community members also complain about the low transparency of the allocation of Special Autonomy funds for education and health as well as financial and infrastructure assistance to informal entrepreneurs.

Second, the district and city governments were also subject to mistakes because they are considered to have used the funds for personal gain. The allocation of Special Autonomy funds is not in accordance with the goal of advancing basic services. The Special Autonomy Fund is often used to support the luxury lifestyle and finance the trips of officials and their families under the pretext of comparative studies outside the region, province or other countries. This fact seems to legitimize the notion that for the Papuan elites, Otsus funds seem to be considered as dowry money and blood money so that it is not necessary to have them accounted.

Third, the central government is also blamed because it is deemed not oversee and provide guidance or direction for the management of Otsus funds. The central government is seen as deliberately allowing management problems and misuse of Otsus funds. Since its inception, the central government has learned that the management of the Special Autonomy Fund must be regulated by a Perdasus. However, the central government has not sanctioned the negligence of drafting the Special Local Regulations and has not followed up the Audit Board of the Republic of Indonesia’s findings on corruption of Otsus funds of 380 billion. This shows the
seriousness of the central government to investigate Otsus funds. Public discourse wanting Otsus funds to be managed separately from other sources of funding has never been facilitated or explained. Both the central government and the elites of Papua seem to agree that the Special Autonomy Fund does not need to be disturbed because it is The Unitary State of the Republic of Indonesia's contribution so that Papua is not independent (Dardias, 2012).

In relation to the planning and budgeting mechanism in Papua Province, Otsus funds received from the central government are 40 percent distributed for Papua Province and 60 percent for districts/cities. Funds managed by the Papua Province, are planned to be used through programs and activities in a number of Regional Work Unit with the provisions that they: (1) should not be budgeted for apparatus expenditure-except for apparatus that directly provide services to residents, (2) are allocated to fields minimum education of 30 percent, minimum health sector of 15 percent, infrastructure, and the economy of the people.

Otsus Papua is a special authority recognized and given to Papua to regulate and manage the interests of the local community according to their own initiatives based on the aspirations and basic rights of the Papuans. Wider authority also means greater responsibility for the province and the people of Papua to organize governance and regulate the use of natural resources in Papua to the greatest possible extent for the prosperity of the people. This authority also means the authority to empower the socio-cultural and economic potential of the Papuan people, including providing adequate roles for indigenous Papuans through the representatives of adat, religion and women. The role is to participate in formulating regional policies and determining development strategies. Based on this Special Autonomy, Papua has received special autonomy funds from 2002 until now with unequal amount every year. The number of special autonomy funds from 2002 to 2018 amounts to around 56 trillion rupiah; this special autonomy fund is one of the main funding sources in the Papua Provincial Budget (Djojosoekarto, 2008).

In fact, the Special Autonomy Fund has not become a panacea for the social problems of the Papuans. The Human Development Index as a measure of human development standards established by the United Nations (UN) during 2004 to 2013 ranked the lowest for Papua among all provinces in Indonesia with a non-significant increase each year, 60.98 in 2004 to 66.25 in 2010. This index was formed based on four indicators, i.e. life expectancy, literacy rate, average length of school and purchasing power. Life expectancy indicators represent the dimensions of longevity and health. Furthermore, literacy rates and average length of school reflect the output of the knowledge dimension. The purchasing power capability indicators are used to measure the dimensions of decent living (Djojosoekarto, 2008).

Papua Province's Human Development Index is still low, followed by the Jayapura City Corruption Perception Index which is ranked 41st out of 50 cities in Indonesia. The low Graphics Performance Accelerator is one of the factors causing slow human development. This fact also reinforces the allegations on the misuse of special autonomy funds for the private interests of provincial or district/city public officials. The amount of special autonomy funds is not directly proportional to the improvement in the condition of the Papuans. Moreover, at the end of December 2018, people in the Asmat district of Papua experienced an extraordinary occurrence of malnutrition and measles (Pratama, 2015).

The disbursed special autonomy funds certainly have their respective allocations. For example, for health and nutrition improvement, the provincial, district and city governments must set aside at least 15 percent of the special autonomy fund per year. With total funds raised as much as Rp. 47.9 trillion between 2002 and 2016, at least Rp. 7.18 trillion has been channeled to improve Papuans' health in the last 15 years. With this huge amount of money, it should be questioned why there were cases of malnutrition and measles outbreaks in Asmat district, Papua province. This case has become a national problem because many have died. Recorded, there were 71 people who died until January 2019.

In connection with the phenomenon, the formulation of the problem of this paper is how is the accountability in the management of the special autonomy fund in Papua, especially in the Asmat district? This paper aims to explain the accountability in the use of Papua special autonomy funds using descriptive qualitative analysis and documentation data collection techniques. The results of the study can be used as inputs for policy makers in the Asmat district.

B. Theoretical Framework

1. Papua's Special Autonomy

Since 21 November 2001, Indonesia entered a new phase through the granting of Special Autonomy Papua. The Special Autonomy for Papua is basically the granting of broader authority as well as large funds for the province and the people of Papua to organize and take care of themselves within the framework of the Unitary State of the Republic of Indonesia. The authority also includes the authority to regulate the use of natural resources in the Papua province for the prosperity and welfare of the Papuans. Through the Papua special autonomy fund, economic, social and cultural potential is expected to be empowered in Papua province.

The Papua’s Special Autonomy policy also opens opportunities for indigenous Papuans to actualize themselves through cultural symbols and involve them through their representatives (adat representatives, religious representatives, tribal representatives and women representatives) in planning process, formulating policy, and determining development strategies according to local wisdom. Through the implementation of the Papua Special Autonomy, there are matters which only work specifically in Papua and do not work in other provinces in Indonesia. Vice versa, there are things that work in other provinces, but do
not work in the province of Papua. Construction Law No. 21 of 2001 was built on the philosophy in weighing consideration, which contains both acknowledgment and commitment as embodiment of seven basic values, namely (1) protection of the rights of indigenous Papuans; (2) democracy and democratic maturity; (3) respect for ethics and morals; (4) rule of law; (5) enforcement of human rights; (6) appreciation for pluralism; (7) equality, rights and obligations as citizens (Sumule, 2004).

These basic values are then interpreted in five principles that are synchronized to "PAPUA", namely: Protection, Affirmation, Empowerment, Universal and Accountability. The basic values and principles in the operational domain are actualized in the form of the content from Law No. 21 of 2001 consisting of XXIV Chapters and 79 Articles. The government regulations no. 21 of 2001 which became the juridical basis for the implementation of the Papua’s Special Autonomy was seen as having special features compared to other law products.

2. Public Accountability

The demand for strengthening public accountability in the era of reform is inevitable. Public accountability is the main character of today’s government. Accountability is a norm and value system that is implemented by the state on the basis of how public institutions carry out their functions. Accountability is a term applied to measure whether public funds have been used appropriately for the purpose for which public funds were established and not used illegally (Hatry 1980: 164) in Widodo (2001: 148). In its development, accountability is also used for the government to see efficiency, economic and program accountability. These businesses tried to find out whether there are staff irregularities or are inefficient or there are procedures that are not needed. Thus, (Mardiasmo, 2002: 20) defines public accountability is the obligation of the holder of the trust (agent) to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee (principal) who has the rights and authority to ask for this accountability.

Nisjar (1991) in Widodo (2001: 152) distinguishes accountability in three types, namely (1) Political accountability, related to the political system and the electoral system. (2) Financial accountability, meaning that government officials must account for every rupiah of public money in their expenditure budgets sourced from tax and retribution, and (3) Legal accountability, meaning that people must have confidence that government units can be responsible law for all actions. According to State Administration Agency of the Republic of Indonesia, Accountability is the obligation to provide accountability or answer and explain the performance and actions of a person / legal entity / leader of an organization to those who have the right or authority to ask for information or accountability (LAN & BPKP, 2000) in Raba (2006: 27).

The concept of accountability began to be studied intensively in the public sector along with the development of the concept of reinventing government (Osborne and Gaebler, 1993). In their book entitled “Reinventing Government: how the entrepreneurial spirit is transforming the public sector”, the concept of accountability is mentioned nine times. This shows that Osborne and Gaebler from the beginning stressed the importance of accountability for public sector entrepreneurial actors. Different authors, i.e. Osborne (2010: 42) and Christensen, et al. (2007: 108) explain that in line with the emphasis on accountability in reinventing government, it turns out the concept of accountability as the main focus in new public management or which is often referred to as the New Public Management (NPM). Therefore, accountability can be said to be the main differentiating factor between the study of the Old Public Administration and the New Public Management. This means that accountability must be carried out by modern public sector organizations as a reflection of efforts to increase alignments with the public interest.

Other academics namely Peters (2010: 165) explain that accountability is a different concept from responsibility. Accountability is closely related to organizational relations as an entity with parties outside the organization. That is, the level of accountability analysis is at the macroorganization level that emphasizes the sociological aspects of the organization with a focus on the interaction between the organization and the parties related to the organization. While responsibility emphasizes on the individual level as a necessity of members in a public organization to show behavior that is in line with ethical standards that have been defined as rules and carry out work correctly in accordance with the direction and training that has been received.

This is further emphasized by Bryner in Peters (2010: 265) who explains that as part of public sector organizations, members of the organization must obey laws that generally regulate how a policy is administered, especially laws that specifically regulate certain programs that are in their midst to do it. This explanation is getting brighter when we try to map three concepts at once namely accountability, responsibility, and responsiveness as part of transparency to the public as a whole as delivered by Gortner, Nichols, and Ball (2007: 195). In this paper, it is explained that accountability is one element of the three elements that exists. Accountability is a concept that explains how an organization is able to provide an explanation for the actions they take to those who have political authority to conduct an examination and evaluation of the organization. The mapping can be illustrated in the following picture:
accountability is also a tool that guides public infrastructure and by applicable law. Autonomy have a problem for the central presents the key determinant concentrations taken by the public -on in the public sector to. The concept emphasizes that organizations in the public sector should increase its accountability to the public interest in the context of law, community and shared values. Based on a number of definitions of accountability, the definition of accountability that will be used in this paper is the control of public organizations at an organizational level which is intended as a basis for providing explanations to various parties both internal and external which have an interest in evaluating and evaluating the actions taken by the public organization.

Koppel in Aman, Al-Shbail, and Mohammed (2013: 17-18) explains that accountability has a number of dimensions, including: transparency, accountability, control, responsibility, and responsiveness. First, transparency refers to the ease of access to obtain information related to the function and performance of the organization. Second, accountability refers to the practice of ensuring individuals and/or organizations responsible for their actions and activities, giving penalties for wrong actions and rewarding good performance. Third, control, which refers to the situation that the organization is doing exactly what is its main command. Fourth, responsibility, which refers to the organization should be limited by applicable law. Fifth, responsiveness that refers to an organization takes an interest and strives to fulfill the substantive expectations of stakeholders in the form of articulation of demand and needs. These five dimensions help measure the extent to which an organization in the public sector is able to carry out its accountability. More simply, Aman, Al-Shbail, and Mohammed (2013: 17) determine several key questions about the determinants of each of these dimensions. The following is a table that presents the key determinant questions.

### Table 1. Dimensions of Accountability

<table>
<thead>
<tr>
<th>Dimensions</th>
<th>Key Determinant Questions</th>
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<tbody>
<tr>
<td>Transparency</td>
<td>Does the organization reveal facts about its performance?</td>
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<tr>
<td>Responsibility</td>
<td>Does the organization face the consequences of its performance?</td>
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<tr>
<td>Control</td>
<td>Does the organization do what is expected?</td>
</tr>
<tr>
<td>Responsiveness</td>
<td>Does the organization follow the rules?</td>
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<tr>
<td></td>
<td>Does the organization fulfill substantive expectations delivered in the form of needs and requests?</td>
</tr>
</tbody>
</table>

Source : Aman, Al-Shbail, dan Mohammed (2013: 17)

C. Result and Discussion

In accordance with Law Number 21 of 2001 concerning the Special Autonomy for Papua Province, the special autonomy fund allocation is aimed at financing education and health, each of which is at least 30% (thirty percent) and 15% (fifteen percent). Special autonomy funds are also allocated for infrastructure development, so that at least in the next 25 years all provincial, regency or city, district or other population centers in the Papua Province are connected by quality land, sea or air transportation. (Riris, 2011).

Since 2002, the central government has allocated Papua special autonomy fund. In the State Budget of 2017, Papua special autonomy funds were Indonesian Rupiah (IDR) 5.6 trillion. The funds are aimed at financing Education and Health. In addition to getting special autonomy funds, the Papua Province also receives an additional infrastructure budget of IDR 2.6 trillion. Additional infrastructure funds are used to accelerate infrastructure development, such as roads, bridges, docks, land, river and sea transportation facilities in order to overcome the isolation and gap in the provision of infrastructure between Papua and other regions.

However, in terms of implementation, the management of special autonomy funds is still a problem for the central and regional governments. The financial governance of special autonomy is considered to be full of irregularities. Deviations in the distribution and management of funds within the framework of the Papua special autonomy have negative implications for the effectiveness of the Papua...
special autonomy. Funds in the framework of Papua special autonomy for approximately seven years of the budget (between 2002 and 2008) were only divided based on the agreement between the Governor of the Papua Province and Regents or Mayors all over Papua (Papua and West Papua Provinces). While the management is carried out based on the latest Regulation of the Minister of Home Affairs (Permendagri), No. 59 of 2006. The above facts indicate that the distribution and management of funds in the framework of the Papua Otsus is not carried out under Law No. 21 of 2001. The article 34 of paragraph (7) Law No. 21 of 2001 states that "Distribution of revenues in the framework of Papua's special autonomy between the Papua Province and Papua regencies or cities is regulated fairly and equally with the Perdasus, by giving special attention to disadvantaged areas". In the case of preparation, implementation, change, and calculation and accountability of the Regional Budget, the article 36 of paragraph (3) of Law No. 21 of 2001 gives directions based on the Perdasus.

Deviations in the distribution and management of the Special Autonomy fund have made the allocation not well-targeted and ineffective. In other words, the high special autonomy budget has no significant implications for the welfare of the people in Papua Province due to wrong targets. The following is the budget for the special autonomy of the Papua Province from year to year:

<table>
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<th>Table 2. Papua’s special autonomy funds</th>
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Source : Bappeda Papua’s Province

Eight district or city governments in the Papua province that manage special autonomy funds have not yet had a plan. This is shown by the fact that special autonomy funds have not been included in the Regional and Medium Term Plans and Regional Spatial Planning. Regarding regulations and policies, the provincial government of Papua has not fully supported the implementation of special autonomy and accelerated development. In that area, the budgeting policy has not been supported by a definitive plan from each Regional Government Work Unit and does not fully refer to the Special Autonomy Law for the Papua Province. (Widjojo, 2017). One of the districts that has not optimally managed the special autonomy fund in Papua is Asmat regency. Malnutrition and measles occurred in Asmat regency showed that the management of special autonomy funds in the regency was not optimal. From September 2017 to January 28, 2018, 71 people have died from measles and malnutrition, 646 people have contracted measles and 218 people still suffered from malnutrition. The special autonomy fund allocation for Asmat regency is as follows:

<table>
<thead>
<tr>
<th>Table 3. Papua Special Autonomy Fund Budget Asmat Regency</th>
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<tbody>
<tr>
<td><strong>Budget Year</strong></td>
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<td>2016</td>
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<td>2018</td>
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Source : BPS Papua, 2018

Based on the data above, it appears that there is a stagnation of special autonomy funds allocated to the Asmat regency. In the last three consecutive years, special autonomy funds allocated to Asmat district are consistent with the amount of IDR 105,686,147,000. In terms of financial accountability perspectives, management of special autonomy funds in Asmat regency shows unsatisfactory achievements or obtains a "D" score. In other words, the management of special autonomy funds in Asmat regency is categorized as not good. This means that development programs or activities in the Asmat district funded by special autonomy funds are carried out without careful planning.

The poor management of special autonomy funds in Asmat regency also has a direct impact on accountability. Based on the results of the assessment above, the accountability for the use of special autonomy funds in the Asmat regency can be said to be far from expected, both horizontally and vertically. Horizontally, the community has not been involved in the planning, implementation and supervision process. Vertical accountability is still a task for the Asmat regency Government because the government and Regional People’s Representative Assembly of the Papua Province have also not established a Special Regional Regulation (Perdasus) regarding the management of Papua’s special autonomy funds. Based on the findings and recommendations of the Supreme Audit Agency, the Asmat regency government needs to improve the quality of its financial accountability. Improving the quality of financial accountability will increase the trust and assessment of the central government towards the use of Papua's special autonomy funds in Asmat regency.

In the perspective of the Policy Decision Accountability, the Special Autonomy Policy is expected to make Papuans, in particular the Asmat regency community, prosperous so that the cases of malnutrition will disappear. However, after more than a decade of implementation, the policy which was claimed to have been formulated in a participatory manner involving all parties in the Asmat regency has still been questioned by some parties. The results of the research of the
Indonesian Institute of Sciences in 2004 show that the Papua special autonomy policy in the Asmat regency had been implemented even though the formulation stage was still pseudo-participation. Meanwhile, their research findings reveals that in the implementation phase, the original people of Asmat regency as the target beneficiaries tended to ignore their participation (Riris, 2012).

The policy of using the special autonomy fund in Papua is still not in accordance with the existing rules. For example, the education budget allocation according to the Law on Special Autonomy for Papua is 30%. However, based on the Audit Board of the Republic of Indonesia Examination Report (attachment-Hapsem I of 2011), the realization of special autonomy fund allocation for the Education sector, both in Papua Province in general and the Asmat regency in particular is still far below the provisions of the Local Regulations. In 2017 the Papua Province's education budget was only 5% or 73,302,762,786. This low realization has a negative impact on the performance of education services. Based on the data of Central Statistic Agency of the Republic of Indonesia, the level of education services in the Papua Province from 2003 to 2017 actually declined.

Likewise with the realization of special autonomy funds for the health sector. In accordance with the provisions of the Special Autonomy Law, the allocation of field funds is 15%. However, based on the Audit Board of The Republic of Indonesia One semester Year Examination Report data, the special autonomy allocation for the health sector was only 6.07%. The low budget realization has a negative impact on the Papua Health Indicator, namely the decline in health facilities. The low health budget allocated through the Papua special autonomy fund is one of the factors causing the phenomenon of malnutrition and hunger in the Asmat regency community. The alignment of the budget actually reflects the quality of local government financial governance policies. The low allocation of Papua Special Autonomy funds for education and health shows that the Asmat regency government has not seriously resolved the health problems that exist in Asmat regency, in this case malnutrition and hunger malnutrition.

D. Conclusion

Accountability in the management of the Papua special autonomy funds in Asmat regency still poses a lot of problems, both in terms of financial accountability and policy decision accountability. In terms of financial accountability, the Asmat regency community has not been involved in the planning, implementation and supervision process. This has implications for the low horizontal and vertical accountability. Considering that the provincial order and the Papua provincial Regional People’s Representative Assembly also have not set a Special Local Regulations which is the basis of management and accountability. Meanwhile, in terms of policy decision accountability, the Asmat regency community as beneficiaries is still ignored because of the low budget allocation for education and health. The low health budget is one of the factors causing the phenomenon of malnutrition and hunger in the Asmat regency community.

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Jayapura.