



Japan International Cooperation Agency



Directorat General of Regional Development  
Ministry of Home Affairs

THE STUDY  
ON  
CURRENT STATUS AND NEEDS ASSESSMENT  
OF  
LOCAL GOVERNMENTS  
FOR  
IMPLEMENTING DECENTRALIZATION  
AND  
REGIONAL AUTONOMY  
IN REPUBLIC OF INDONESIA  
(STUDY CASE IN WEST KALIMANTAN)

DECEMBER 2002

**FINAL REPORT**

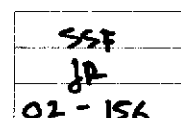


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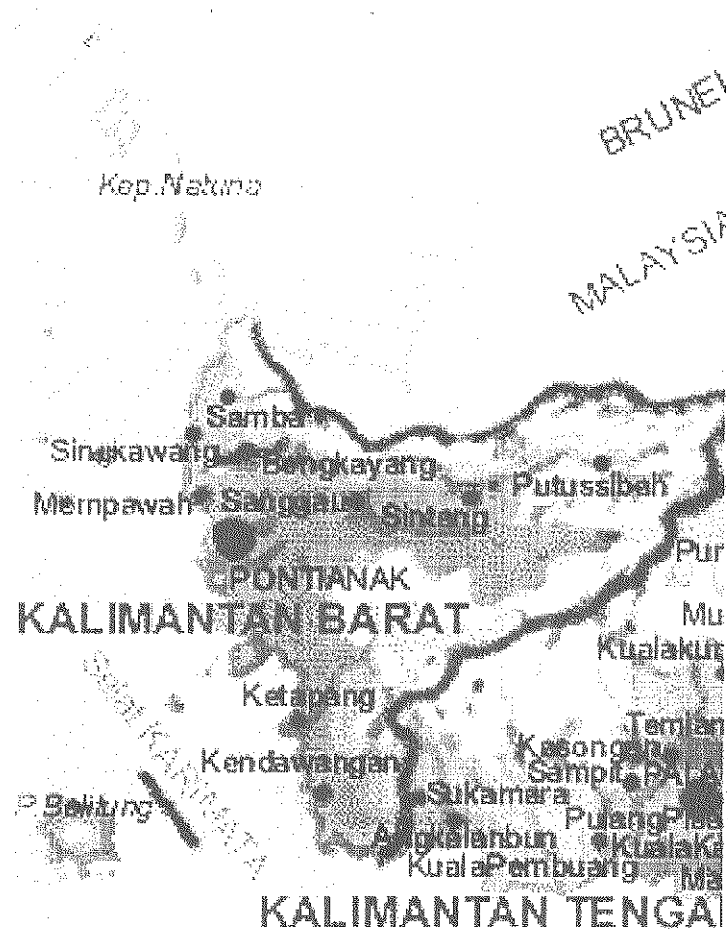


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## 1. THE PROVINCIAL GOVERNMENT OF WEST KALIMANTAN

### 1.1. Development Planning Aspect

1. Most development planning procedures in West Kalimantan has been provided by its government coincides with any existing regulation. The rules, either Law No.22/1999 or other government regulations related on the planning procedures state that each development planning procedure has to be based on the spirit of democracy, which means it is supposed to pay attention to any suggestion of all stakeholders, has some transparent procedures, and enhances the awareness and endeavors to people, in addition, it has to refer to the higher government development planning (on the national level). Therefore, when PEMDA [local government], through BAPPEDA as the coordinating agency of planning drafter, is going to propose the planning drafts, it firstly circulates the questionnaires to all community's element in order to attain the more relevant advises. Then the advises are taken from those questionnaires will be the reference sources to each local agency and/or PEMDA's institution in preparing their planning drafts. Afterwards, the drafts are conferred in the seminar which invites all stakeholders, including some Provincial Legislative Council's members [DPRD]. The results of the seminar, usually contain some general planning guidelines, will be enriched by accepting some suggestions and ideas of some experts from several universities, particularly from UNTAN. Ultimately, the final drafts, which have been more perfect, are brought to the consultation session held together with the local Council in order to be approved as PERDA [Local Regulation].
2. Problems arise in preparing the planning drafts are just coming from the stakeholders. The stakeholders, who are expected to represent what public's aspirations and public's need, are not enthusiastic giving their voices as wanted. From 109 questionnaires have been sent to all stakeholders, only 11 of them are sent back to PEMDA followed with answers. In addition, in the seminars, the stakeholders seem to give more their attentions to the implementation aspects than to the targets and indicators needed.
3. The existing planning documents have been approved as PERDA are POLDAS, PROPEDA, REPETADA, and RAPBD. Another document, RENSTRA, is still under completion. The not completion of the RENSTRA, willy-nilly, indicates that all regulations have come into effect not all being applied, even most of them have been applied. RENSTRA, which is supposed to be referred in preparing the REPETADA and APBD, is not yet completed. In consequence of this is easily predicted, that relatedness between APBD and REPETADA with PROPEDA and POLDAS has become less sufficient. Since the RENSTRA basically must contain the visions, missions, directions, and the strategies of the development as stipulated in POLDAS and PROPERDA. RENSTRA consists of the middle-term programs and activities [5 year term] which will be funded through APBD. RENSTRA functions as a transparent bridging media



between the long-term development planning and the annual development steps. RENSTRA is an adequate document used for measuring or showing indicators whether those annual (activities) steps are in line with the long-term purposes. It is difficult, or gone too far, to find relatedness between APBD and REPETADA with POLDAS if the RENSTRA is not yet existed. It is also difficult to know or to measure whether the annual activities have been, and will be, in agreement with the long-term and the middle term achievements.

4. The lateness in preparing the RENSTRA, as has been mentioned above, merely because being confused in understanding (misunderstanding) the regulations applied by the Central Government. Initially, PEMDA, especially BAPPEDA, regarded that RENSTRA preparation were only intended to the Central Government institutions such as the Central Government Ministries and the Non-Ministry Agencies. The Government Regulation No.108/2000 regulates that PEMDA - either on the provincial level, kabupaten level, or city administration level – must prepare the RENSTRA was surprising to PEMDA.
5. Other problem on the development planning is in connection with the development planning activities on each kabupaten/city administration level. As BAPPEDA of West Kalimantan has been revealed that the Law No.22/1999, which gives too much emphasize to the on autonomy aspect of kabupaten/city administration as well as not available of the hierarchical relations between the province and kabupaten/city administration, has made local governments on kabupatens/cities indifferent to each planning formulated and approved on the provincial level, particularly on urban development [bidang tata ruang].

### **1.2. Local Budget Aspect (Fiscal)**

6. On the side of revenue, DAU constitutes the largest revenue sources (51.3%). PAD only contributes around 26% to the total revenue. So far, no significant problems are felt by PEMDA concerning the side of revenue, except: (i) that most DAU is absorbed to pay wages; and (ii) the late disbursement of PSDH and DR; (iii) the DAU sharing formula made by Central Government which in every year changes and the existence of either the contingency or the reserved funds.
7. In overcoming the lateness the disbursement of the PSDH and DR, the Provincial Government has to write to Jakarta, in fact they are perforce to come to Jakarta to meet some officials of the Directorate General of Budget, the Ministry of Finance.
8. Concerning DAK, the Provincial Government has proposed to acquire the fund. On the condition that it has not been responded by the Central Government. The Provincial Government exactly realize that at present the DAK allocated to the local government like Kalimantan is intended to the forest preservation programs. Therefore, to be in line with the programs in this province, the Provincial Government requests the DAK fund.



9. The sharing formula of DAU which changes every year, along with the contingency or the reserved fund with its shares are regulated by the Central Government with the special policies, outside of the said formula, has brought the PEMDA's total revenue become 'unpredictable'. Further, it is ineffectual for locals to understand the formulas if the Central Government is not consistent with their own rules. It seems logical, if the local governments in Indonesia expect nothing other than the "amount" they will receive and not the "formulas" stipulated in the Government Regulation.
10. To the West Kalimantan Provincial Government, the problems in order to know the potentials or to enhance the PAD are not found. By the local financial network exist on each institution and from the taxes/retributions collecting offices' Periodical Reports submitted to the DISPENDA, the potentials and the collecting efforts can be properly carried out.
11. Concerning the works-based budget, as has been authorized through the Government Regulation No.105/2002, up to this day it is not yet applied. Several efforts to do this are carried out, among others is preparing the service operational standard to any PEMDA's institution which responsible for the public services. However, the West Kalimantan Government actually expect the more detail references or instructions from the Central Government in preparing the said budget. Similar with the PROPENAS, RENSTRANAS, REPETANAS and others related with the development planning which so far has been referred by local governments in preparing the local planning documents, the Central Government is also expected to apply the works-based-budget which more or less can be followed by locals.

### 1.3. Local Regulations Aspect

12. Concerning PERDA, not many PERDA have been published by the Provincial Government. Most local regulations proposed are only the results of revisions or adjustments of the old regulations coincides with in effect of the Law No.22/1999, Law No.34/2000 and other Laws are put into effect in local autonomy era. A few of new PERDA which have been published is not showing the incapability of PEMDA in providing the new ones, but because of, first, the carefulness of PEMDA with the reactions of its public besides its willing in avoiding against the rules regulated by the Central Government with laws on local budget affairs; second, the time which is limited since PEMDA are too busy with the political agenda held together DPRD; third, it respond to the existing government regulations. There is an apprehensive feeling when a new PERDA which has been intensively consulted to DPRD, or even being approved, has to be unexpectedly annulled by the Central Government.
13. The real sample of the last point just mentioned above is concerning the PERDA on *Motor Vehicle Inspection*. Pursuant to the Government Regulation No.25/2000 article 17 point 17. on provincial's authority in transportation sector, it states that in regard with this sector the Provincial Government has authority to: (a) determine the motor vehicles operating standards and to determine the



requirements for their operational properness, along with their registrations; (b) determine the technical standard and the certification for trains and sea, river, land and air transportation facilities. To respond to that regulation the West Kalimantan Provincial Government published the PERDA on *Motor Vehicle Inspection* and established UPTD in several locations. But not long after that the PERDA had been approved by DPRD, a Minister of Domestic Affairs Decree No.163 was published and stated that all authorities mentioned above are belonged to kabupaten/city administration governments.

#### 1.4. Institutional and Human Resources Aspect

14. The Government Regulation No.84/2000 on *Pedoman Organisasi Perangkat Daerah* which gives authority to locals for establishing their institutions in conformity with their characteristic, potentials and their local's needs, has brought a problem in controlling and coordinating the local governments' programs and activities, specially between the kabupatens/city administration governments and the provincial government. Because now, the organizational structure on every PEMDA is different. So, it is not impossible if one function in local A is taken care by Agency X, meanwhile in local B will be taken care by Agency Y. For example is concerning the marine affairs, in Kabupaten Sambas they are under the charge of Agriculture Agency, while in Kabupaten Ketapang this things are handled by Marine Agency. Today, West Kalimantan Provincial Government has 14 Local Agencies with 8 Local Bodies.
15. Personnel transfer from Central Government to local brought West Kalimantan Provincial Government to having around 6000 employees. The dispersion of them on organizational structure is not suitable. Some units experience over-capacity of manpower while others have less-capacity of manpower. To overcome, PEMDA is applying the jobs/positions analysis and re-evaluating all divisions/units on its organizational structure. The purpose of all this efforts is in addition to allocating the personnel suitably, also in order to create an organizational structure with the less structure but has rich function.
16. Amount of 6000 employees can be said as adequate, if it is not too numerous. The quality of manpower also can be considered sufficient though the weakness mostly felt on their technical skills. The weakness as mentioned above is not caused by the small amount of skillful employees, but rather by allocation of manpower to several posts which are not suitable, and the high frequent of assignment without observing their technical backgrounds. For example, the employees who ever given certain technical trainings often being placed on the positions which are not coincided with their skills they already have.
17. PEMDA will never stop doing its efforts to increase its personnel skills. Either through functional or structural trainings, 'degree' and 'non degree' educational programs held by the Central Government, educational institutions or, province itself. PEMDA always send its employees and finance them to participate.





## 2. THE LOCAL GOVERNMENT OF KABUPATEN SAMBAS

### 2.1. Development Planning Aspect

18. Like other local governments, based on the Law No.22/1999 and other Central Government regulations that are an implementation of the local autonomy and decentralization laws, local government also prepares the planning documents needed. The documents are POLDAS, PROPERDA, RENSTRA, REPETADA, and APBD.
19. The preparation procedures of the documents, specially the two last mentioned above, are taken as much as possible through democratic mechanisms, though it cannot be ignored that during their implementation the distortions often been found. Discussions held on the villages level, seminars with all stakeholders' representatives, consultations that are intensively conducted with DPRD, are arranged in regard with the preparation of the mentioned above documents.
20. Currently, PEMDA has not finished the consultation session held with DPRD, specially in regard with the REPETADA 2002. But PEMDA has already had the previous year (2001) approved document. For the year of 2002, the preparation of REPETADA is rather late, where the lateness is mainly caused by that in the end of the last year PEMDA was busied to prepare the Accountability Report of the former head of region. Further also organized the election of new head of region, as well as preparing the 2002 RAPBD.
21. BAPPEDA has a significant role in preparing the initial planning drafts, specially POLDAS, PROPERDA, and RESTRA. Most the initial drafts were prepared BAPPEDA.
22. The distortion in implementing the documents, as previously mentioned is rather caused by the political aspects than the economical or social aspects. Parliament members often compel the certain programs or activities to perform though they are not relevant with the whole purpose of planning. As a consequence, it is possible to be experienced in the future, that the target that has been well prepared cannot be properly achieved. This, off course, will delay or decrease the quality of the programs or activities which have been budgeted.
23. The consistencies among the planning documents are still weak. The relatedness between their visions, missions, long-term and middle-term strategies, are still not clear, moreover on the annual programs and activities. For example, the main target of Sambas administration as mentioned on POLDAS, PROPERDA, and RENSTRA is creating a clean government, a clean security forces and law enforcement, developing the quality of human resources through education and health sectors, and optimizing the natural resources by supporting the local competitiveness. But when they are all applied by categorizing them into programs and activities, in fact the biggest allocation are poured into transportation and the government administration sector which constitutes 29% and 23%. Health, education, law sectors, which are supposed to be prioritized only have less than 8%.



## 2.2. Local Budget Aspect (Fiscal)

24. The local has the low fiscal capacity. The role of PAD in contributing APBD is only 3.4%. It means more than 95% of the PEMDA's revenue is coming from the Central Government, particularly through DAU.
25. The low of PEMDA's fiscal capacity is caused by two. First, the low of the existing fiscal basis, and second, the Law No.34/2000 which is too bias to urbans. The Law No.34/2000 mostly regulate the taxes and retributions which most of their basis are located in urban areas. The only tax basis coincides with the Law No.34, and suffices for Kabupaten Sambas is the Street Lightning Tax. In regard with the retribution, beside from the hospital revenue, the retribution also comes from residence ID registration fees and Civil Registration fees.
26. The such fiscal condition has made the fiscal of PEMDA depends on the other sources (Central Government and PLN) and has made it not easy to predict. In turn this condition will have implication for the PEMDA's roles and performance,s either in running its administration or running its development activities on its local.
27. It is said that PEMDA depends on PLN, since up to this day the collecting of Street Lightning Taxis still handled by PLN. PLN imposes the tax on its customers in accordance with the electric capacity they have consumed. Unfortunately, PEMDA does not have exact information about how much the electric capacity the public have consumed. It makes PEMDA's revenue will fully depend on the calculation and information from PLN.
28. To deal with this low fiscal capacity PEMDA tries to find other income sources and hopefully the Central Government will approve it. But again and again, because of the low of the sources the new collecting will contravene the rules and regulations as stipulated in the Law No.34/2000. For example, PEMDA intends to apply a tax to sale of used clothing imported from Malaysia. They also intend to charge parking retribution to all motor owners. It will be collected at the time the Motor Vehicle Tax is paid. Obviously it is not fine with the government taxes/retributions collecting principles, besides it is also contravene the Law No.34/2000. Applying a tax to sale of used clothing is obviously unfair, since the tax will be charged to the low income people. Economically, this policy is also inefficient since it discourages people to run their businesses. Further, the annual parking retribution also cannot be supported. Because if it is done, then the retribution cannot be considered as retribution anymore, since its nature is already changed to be tax.
29. The knowledge of PEMDA, especially DISPENDA, on the Law No.34/2000 is still minimum. PEMDA does not quite understand the different between tax and retribution. Then in addition to the mentioned above, PEMDA changed the PERDA on the parking retribution and replaced it with the PERDA on parking tax, where no private in Sambas currently manage the parking collections.
30. On the side of expenditures, PEMDA also faces some problems that are quite difficult. More than 90% of DAU are absorbed to pay wages. In addition, since



the budget allocated to DPRD (about of Rp 6 billion) is higher than the PAD (which is only Rp4.5 billion), part of DAU is also allocated to DPRD. The question is, how much of fund which has been and will be allocated to the public services? And if the conditions remain the same, would not the regional autonomy and decentralization bring the public services sectors or specifically the general public's welfare be worsened, and not otherwise?

31. PEMDA takes the view that the existence of DAU in accordance with the previously mentioned, is beneficial. Without DAU inevitably PEMDA will have nothing to do. Concerning the sharing formula of DAU formulated by the central government, in its view the formula is already appropriate. However, PEMDA hopes the formula is not frequently changed for not making any confusion.
32. In regard with the revenue sharing and DAK, no problems are found, since currently Kabupaten Sambas has no significant natural resources. The forests in Kabupaten Sambas have been used up. Mineral resources, as have been predicted, have not been effectively used (though it has some potentials).

### 2.3. Local Regulations Aspect

33. There are several local regulations were published by PEMDA, among them was PERDA which related on the organizational structures, the local taxes/retributions collecting, and the local development planning documents. No less than 15 PERDAs in regard with taxes/retributions collecting were already published and approved by DPRD during 2001.
34. Because of the divide of area on Kabupaten Sambas, which was initially only Kabupaten Sambas, and then it became Kabupaten Bengkayang, Singkawang, and Sambas, PEMDA of Sambas had to revise some PERDAs, which were initially intended to the former Kabupaten Sambas.
35. PEMDA, through its Department of Law, actually realizes that there are still many PERDAs or local regulations on kabupaten level which have to be published, and it is in line with the Sambas Local Agencies's requests. However, the Department of Law currently belongs the with the certain technical skills in order to understand the activities or terms and conditions requested by local agencies. While the local agencies so far only request PEMDA to make them the regulations without submitting their initial drafts. It actually means that all existing regulations basically are not proper to support the roles of PEMDA as it should be.
36. It can say that most existing initial drafts are belonged to Department of Laws. The role of local agencies in producing the initial drafts is minimum. So far, all regulation drafts are initiated by government, while the local council only hold the consultation session and approve them if they come to term.
37. Expecting the DPRD to participate in producing the regulation drafts is still not realistic. It remembers that the quality of the council members is still low. Most members are from High School educational background. From 45 council



members, only eight persons who have the master degrees. Some of them are even only graduated from elementary level.

## **2.4. Institutional and Human Resources Aspect**

38. Today, the kabupaten Sambas is facing a serious problem in regard with their manpower, especially with the middle-level employees (Heads of Section positions). Not a few local agencies or bodies of PEMDA currently have the heads of section less than properly needed. It makes many posts on the existing organizational structures are not filled. This is mainly caused by the divide of area the kabupaten area which previously mentioned. The establishment of Kabupaten Singkawang has divide the employees' motives. Some decide to be posted in Kabupaten Singkawang, thus – as previously mentioned – many posts on the organizational structure of PEMDA are not filled. Their motives for being moved to the new posts cannot be claimed as unreasonable. It is logical that the request to be moved are right. Why? Because they have lived for a long time in Singkawang. If they work in Sambas it means every day they have to spend their 8 hours (round trip) from homes to their offices. It is quite difficult, beside the economic condition of Singkawang which is also better than Sambas make Singkawang obviously being chosen as a place to earn livings.
39. It is the fault of the central government to divide the area into several kabupatens. The central government did not intensively do any study when the drafts to establish the Kabupaten Singkawang was proposed. An accurate study was supposed to be done, since its implication is not only to the newly established PEMDA, but also to the former PEMDA.
40. To overcome this problem, PEMDA now re-evaluate all their existing organizational. It is expected not only can the new organizational structure be accurately established, but the problems on employees assignment can be solved.
41. Like other locals, PEMDA's motivation to enhance the quality of their manpower is high. Not a few local government employees were sent to have several trainings or 'degree' certified educational programs. The trainings and educational programs were not only held in West Kalimantan, but also in outside of West Kalimantan. The Training and Education Agencies on kabupaten level often cooperates with the Provincial Training and Education Agency on this manpower development.

## **3. THE LOCAL GOVERNMENT OF KABUPATEN KETAPANG**

### **3.1. Development Planning Aspect**

42. It is same with what happens on Kabupaten Sambas, the planning documents as required by the Government Regulation of RI have been produced and been approved to be PERDAs. The procedures taken so far have followed the democratic rules. It means that the planning proposals are proposed from the 'bottom' before being processed, and further to be stipulated into the planning



drafts. The discussions held on the village level or *Perencanaan Pembangunan Desa (P2D)* is a forum where the planning proposals coming from the lowest levels are being processed. By combining the proposals with the activities proposals of local agencies, the P2D's proposals are stipulated into the initial planning drafts. Further drafts will be discussed in the *Rakorbang Kabupaten*. Participants of the *Rakorbang* are officials of PEMDA, members of DPRD, public representative figures, and NGOs. In other words, all stakeholders are involved in producing the planning drafts. The *Rakorbang* results the more advanced drafts, and further the drafts will be intensively consulted between PEMDA and DPRD for being the legal documents.

43. The problem arises in the planning preparation process comes from the lower level. The unfavorable geographical location of several villages make the planning preparation Unexpectedly, some frequently claim that the final development planning documents are not representative since they have disregarded the contributions of some villages.
44. Other problem is same with other locals. On the implementation of the planning (in preparing APBD), the planning agreed often not able to be executed for the existence of some programs/activities which are forced by some groups who have political powers. In consequence of this is easily found, as has been afraid, the initial targets become not able to properly achieved.

### 3.2. Local Budget Aspect (Fiscal)

45. There are 12 new regulations in regard with the local taxes/retributions collecting were published during 2000-2001. The regulations were created by PEMDA, in this case DISPENDA, in order to implement the Law No.22/1999 and the Law No.34/2000.
46. The fiscal capacity of as also happens on Kabupaten Sambas, is low. This year, for example, the PAD only gives its contribution to the total revenue for 8%. The biggest contribution is from DAU, 80%, while from sharing revenue is about 0.1%. As also happens on Kabupaten Sambas, the fiscal basis of Kabupaten Ketapang, especially tax, is low. Most tax revenue, about 54%, is from the Street Lightning Tax. So, with the same reason with what happens on Sambas, the PEMDA's revenue significantly depends on the Central Government as well as PLN.
47. Thus, it can say that the fiscal condition of PEMDA is hard to predict. First, the tax revenue definitely depends on the efforts of PLN, not DISPENDA, in collecting tax; and second, it depends on how much of DAU will be allocated by Central to PEMDA in accordance with the formula formulated by Central. The change of the DAU allocation formula in every year obviously has brought the more uncertainties to PEMDA's fiscal aspect.
48. The concrete sample of this uncertainty was what happened in the previous year which affected by the dependence of PEMDA on the Central Government, particularly in regard with DAU. Amount of DAU received by Kabupaten Ketapang was larger than it was supposed to receive, which made from the



formula as stipulated in the Government Regulation No.108/2000. This regulation mentioned that DAU of Ketapang was Rp177.4 billion, while in fact it received Rp187.9 billion. Though it had made the PEMDA enjoy the more benefit, but on the other hand it brought some problems in producing the suitable planning on budget.

49. Other problem in regard with the aspect of the revenue received from the Central Government is the sharing revenue. It is fact that 95% of the sharing revenue as promised by the Central Government, particularly PSDH and DR, up to the month of July was not disbursed yet. The Central Government argued that the condition on APBN were not favorable to this difficult situation. It means that the Central Government is not consistent with the regulation they have applied.
50. Effort of PEMDA's officials, particularly Department of Finance or DISPENDA, in understanding the sharing formula formulated by the Central Government has become ineffective. Moreover this effort can make more some confusions. First, as has been explained, the formula often been changed; second, the amount of DAU has been approved to receive in fact is not in line with the amount they actually receive; the information of the Central Government to the locals in regard with the revenue sharing is not transparent. The special lobbying often influences in determining the amount to be received.
51. To overcome the low fiscal capacity, or PAD, PEMDA tries to extend its tax/retribution collecting. Two of the taxes/retributions not conform to government taxes/retributions collecting principles (and contravene the Law No.34/2000) are the retribution on livestock examination and the retribution on fresh palm oil fruits CPO. The such retribution in their natures actually tend toward to tax than to retribution. On them we cannot find the direct benefit given by PEMDA to the dairy/plantation owners or to the consumers who consume the products.
52. On the side of the expenditures, the funds have already been properly allocated. Personnel expenditures (wages) only absorb around 45% of DAU, while the fund allocated to DPRD is only 50% of PAD. On the other hand the development expenditure on educational sector is around 13% to the total development expenditures.
53. The only problem still be experienced on the expenditures aspect is in establishing the works-based-budget. The obstacle in applying the budget immediately, has made the present budget basically not different with the previous budgets.

### 3.3. Local Regulations Aspect

54. Along with the PERDA on the taxes/re tributions collecting and on the planning documents, PEMDA of Kabupaten Ketapang also published the other PERDA's, such as PERDA on *Struktur Organisasi PEMDA*; on *Susunan Organisasi*; on *Anggaran Pendapatan dan Belanja*; on *Badan Perwakilan Desa*; on *Tata Cara Pencalonan, Pemilihan, dan Pemberhentian Kepala Desa*; on



*Pengamanan dan Pengalihan Barang Milik/Kekayaan Pemerintah Pusat Kepada Daerah Dalam Rangka Otonomi Daerah; Pinjaman Daerah; and many other regulations.* No less than 36 PERDAS had been published together with DPRD during 2000-2002.

### 3.4. Institutional and Human Resources Aspect

55. Today, personnel of PEMDA has increased by 4000 as an effect of the Central Government personnel transfer. Thus, the manpower which previously numbered around 1000 currently has been around 5000. In accordance with the increase of this personnel and the publish of the Government Regulation No.84/2000 on *Pedoman Organisasi Perangkat Daerah* and the Law No.22/1999 on *Pemerintahan Daerah*, the organizational structure of PEMDA has been significantly changed. Based on this new organizational structure, PEMDA has 11 local agencies, 2 bodies, and 7 offices. The decision to determine the number of agencies and offices is based on the needs of local in giving their services to public. For example, in Kabupaten Ketapang, the fishery and marine affairs are under the charge of a special local agency, the Marine and Fishery Agency. This agency is separated from the Agriculture Agency, the Plantation Agency, or the Forestry Agency. This consideration is taken because as a kabupaten which has a long coast-line, the potentials on marine and fishery need to be optimized. And it needs to be handled on a special agency.
56. Despite the organizational structure has been changed and the employees have been allocated to any institutions, it is admitted that the relatedness between their duties, the organizational structure of the existing agencies, bodies, or offices with the assignments conducted still have some weaknesses. For example, the Data and Information Service Office, based on some information, is not able to handle its overloaded jobs. Realizing this condition, it is possible that in the immediate future the personnel structure and the assignment will experience some changes. For this purpose a review of all organizational aspect is being made, including among others through the Job/Position Analysis and SOTK.
57. On the new organizational structure later, the Local Personnel Agency is possibly being established. Currently, this agency is not existed, though its roles are important. The fact that this agency has not yet been formed with the present organizational structure is due to a lack of funds.
58. PEMDA pays their serious attentions to the manpower development. They are aware that the quality of the existing personnel must be enhanced in order to deal with the enlarge responsibilities on local autonomy. What they feel improper is in regard with the personnel technical skills. Some problems are due to the personnel who have the needed skills are so scarce, while some others are due to the improper assignment applied to the organizational structure. In accordance with this, PEMDA, as explained above, is reviewing the SOTK and the job positions, besides sending their staffs to have some



trainings and education programs on the several training and education agencies.

#### 4. LOCAL GOVERNMENT OF KABUPATEN SANGGAU

##### 4.1. Development Planning Aspect

59. Similar with the Kabupaten Sambas and Ketapang, the development planning procedures on this kabupaten also begins with the discussion held on the villages level and ended in the consultation session held together with and approved by DPRD. Thus the democratic planning procedures are truly carried out. From 5 planning documents which have to be provided by PEMDA, as stipulated in the existing regulations, i.e. POLDAS, PROPEDA, RENSTRA, REPETADA, and APBD, only RENSTRA which is not been approved yet by DPRD. There is a different view between PEMDA and DPRD concerning the content of the RENSTRA. DPRD views that content of RENSTRA is not yet proper, while in contrary PEMDA insists that RENSTRA has been sufficient. DPRD in fact cannot show the insufficiency of the RENSTRA as they have claimed.
60. It can imagine how unfavorable the relatedness between POLDAS and PROPEDA, and the relatedness between REPETADA and APBD, if the RENSTRA is not yet been approved. As we know the RENSTRA is a planning document used for being referred in producing the REPETADA and APBD. The RENSTRA is a tactical and strategic planning of PEMDA in achieving the targets stipulated in the POLDAS and PROPEDA. The RENSTRA contains the relevant bridging indicators [throughputs] to measure whether the long-term purposes or targets are achieved. In other words, the RENSTRA is a document which has to contain the tactical steps and performance indicators of PEMDA on its mission in serving people, carrying out their mandate, and bringing them to be more prosper in the future. The last mentioned is known as "the vision" of development conducted in locals.
61. Not available of the RENSTRA, means the whole annual steps of PEMDA, as stipulated in the REPETADA and APBD, are not based on the middle-term steps which urgently needed. They are also not exactly observing the proper indicators which relate the annual steps with the long term missions and visions.
62. The disagree between PEMDA and DPRD was not supposed to happen. Since in producing or evaluating the RENSTRA, either PEMDA or DPRD had been assisted by the consultants from PGRI Pontianak, along with the experts team of PAU-UGM. If the disagree is still emerged later, it should be solved, for instance, by inviting the consultants to be present at any consultation session held by PEMDA and DPRD in discussing the RENSTRA.





#### 4.2. Local Budget Aspect (Fiscal)

63. The fiscal capacity of Kabupaten Sanggau can be categorized as low, much lower than the Kabupaten Sambas or Ketapang. The PAD ratio to total APBD is only 1.7%. In contrary the overall balance ratio to total APBD is 96%. Among the funds in the overall balance, DAU is the largest fund. The previous year (2001) DAU could reach 88%.
64. Like Kabupaten Sanggau and Kabupaten Ketapang, the largest contribution to PAD is from tax, that is the Street Lightning Tax (along with the Quarry Tax C); and for the retribution is from the ID Registration Fee and Civil Registration Retribution (along with from the medical services or local hospital/RSUD). So, the problems experienced by the Kabupaten Sanggau on fiscal, specially on the side of revenue, also not different with the Kabupaten Sambas and Ketapang, that is its dependence on the Central Government and PLN.
65. In order to follow what have been stipulated in the Law No.34/2000 on Local Taxes and Retributions, PEMDA (DISPENDA) planned to replace the parking retribution with the parking tax. But since the public rejected policy and there was an equality aspect that must be considered, then the policy was not yet applied. The policy was not being applied unintentionally had been a right measure was taken. If the policy were applied, PEMDA would have taken a wrong step. Why? Because the Parking Tax is not a substitution of the parking retribution. Each has its respective payers, and not the same payers. The target of the parking tax is the parking activities on the parking lots organized by privates, and the target of the parking retribution the is parking activities on the parking lots owned by PEMDA and also organized by PEMDA.
66. No matter how lucky of PEMDA to not making mistake by replacing the parking retribution with the parking tax, yet with the mentioned above plan constitutes a weakness of PEMDA (DISPENDA) in understanding the Law No.34/2000. The better comprehension on this Law certainly still must be enhanced.
67. The need to enhance the comprehension on the Law No.34/2000 is felt bigger remembering there is a plan from PEMDA, and this plan was already been applied into PERDA even it was latter annulled by the Central, to charge the retribution to fresh palm oil fruits CPO transportation. This retribution principally is not suitable, since the retribution collected in nature is the tax. It also can bring the economic distortion.
68. Concerning the DAU (and DAK as well), as have been revealed during an interview, PEMDA does not understand how to allocate them. It is caused, as also experienced by other kabupaten, by the lack of transparencies, as well as by the formula which is often changed. PEMDA sees that the allocating of funds are too "top-down", too few of local officials are involved in producing the formulas.
69. Most DAU is also absorbed to pay wages. Almost 60% of DAU is allocated to pay wages. Thus, only a little, not more than 20%, which can be allocated to the development expenditures.



70. Budget allocation to DPRD more or less is equal with the amount of PAD. It means that no single rupiah from PAD can be allocated to run administration and economic development. It certainly becomes a serious problem to PEMDA. In whatever way, PEMDA has to endeavor to increase its PAD, so that enough funds remain for allocation to run its administration and economic development, outside of the funds received from the Central Government. However, the tax/retribution collecting basis are too low.
71. PEMDA hopes that the Land and Property Tax and the BPHTB can be fully managed by local, through this way the PAD will be raised.
72. In regard with the budget preparation on the expenditures side, so far the works-based-budget is not yet applied. The problem is, if it is applied, it will need many efforts to do it, meanwhile, with the present load of duties, PEMDA has felt over-burdened. PEMDA expects the Central can give them an actual sample to manage this budget.

#### **4.3. Local Regulations Aspect**

73. To PEMDA of Kabupaten Sanggau, no problems are found concerning the PERDA preparations. In line with the local autonomy era, several old regulations has been revised and the new regulations are published in order to respond the authorities are delivered [by the Central].
74. In producing the regulation drafts, specially in regard with the tariffs adjustments, the NGO are invited to give their suggestions. It means that the PERDA preparations are tried to respond the public's aspirations and public's needs.
75. Concerning the PERDA which has been annulled by the Central, it must be acknowledged that it has been a mistake [of PEMDA], however, on the other hand PEMDA hopes that the Central Government can provide the clear, complete, not-over-lapped, and not-contradicted regulations.

#### **4.4. Institutional and Human Resources Aspect**

76. In accordance with the spirit of the local autonomy era and the Government Regulation No.84/2000, PEMDA has reconstructed its organizational structure, either with its overall structure or in any unit. Formerly, the Kabupaten Sangau has 11 Local Agencies and Bodies, now it has 8 Local Agencies, 4 Bodies, and 6 Offices.
77. Personnel transfer from the central government to the local make the local personnel sharply increased. Formerly, in the same time with the personnel transfer, the employees were tried to be assigned to the posts which seemly relevant to them. But it has to admitted that the assignment were not orderly done. On that reason, PEMDA is re-evaluating the Job/Position Analysis and SOTK which are intended to give answers in order with the more adequate personnel assignment and organizational structure. It is hoped through this



- action, in the future PEMDA will be supported by an effective and efficient administration.
78. What obviously being felt as a problem in the personnel assignment or personnel allocation is the regulation on official echelon. The conditions for the certain echelon position has resulted some strategic posts are not filled or just being filled by some officials with the status of only "the acting or temporary officials".
  79. Other crucial problem in the personnel matter is that the employees are not interested with the functional positions than the structural positions. The prestigious between the two positions which different is a main reason of this problem.
  80. The efforts to enhance the quality of their employees never stop to be done. Not a few employees have been sent to participate in education and trainings, not only in the West Kalimantan, but also to other provinces, such as Jakarta, Yogyakarta, Bandung, and other areas.

## 5. LOCAL GOVERNMENT OF THE CITY ADMINISTRATION OF PONTIANAK

### 5.1. Development Planning Aspect

81. Unlike other three kabupatens mentioned above, concerning this development planning aspect, the POLDAS is not made at all. The reason of this is that this rule is not regulated in the guidelines that arranged by BAPPENAS. The requirement to provide POLDAS is only found in the Circulated Letter of the Director General of Regional Development, the Ministry of Domestic Affairs. This certainly caused of, first, the higher hierarchy of BAPPEDA is BAPPENAS (the National Planning and Development Agency); second, most authority to prepare the planning documents are under charge of BAPPEDA; and third, this is the most important that there is no the *conformity of commands* between the unit belonged to Central Government with the local governments. The consequence of this is easily found that the local governments are often confused in implementing rules created by the Central Government.
82. Other documents, except POLDAS, have been arranged and been approved by DPRD (to be PERDA). The preparation process is similar with in other regencies, that in such away it follows the democratic procedures (the bottom-up mechanism) and it uses the consultant services. The use of the consultant services is specially intended to, first, sharpen the priorities and relate the planning documents one to another; and second, create the proper, systematic and communicative documents.
83. Though the such effort has been done, the disagree between PEMDA and DPRD still keep coming. This is specially will emerge when the annual Progress Report of the Head of Region is submitted. For example, when the Progress Report of the Regent were rejected by DPRD and asked to be revised, PEMDA

and the Head of Region claimed that the rejection were not reasonable since the Report, which were prepared by PEMDA, had been as far as possible based on the RENSTRA and the REPETADA. On the other side, DPRD saw that the Report were not in line with the both documents. DPRD questioned the Neraca Keuangan Daerah [the *Local Balance of Payment*] where PEMDA had never prepared. And PEMDA felt that the conditions to prepare the such Balance are not explicitly mentioned on the planning documents.

84. We do not know what DPRD means with the Local Balance of Payment. If what the DPRD has required is similar with what the Central Statistic Bureau has produced, where the Balance which are supposed to display the values of assets, liabilities, and the equities belonged to PEMDA, then obviously PEMDA will be impossible to prepare the such Balance immediately. Since, up to this day, no one of local governments in Indonesia has the information of their their total assests or equities. It needs a lot of fund to hire the appraisal consultants if the Balance keeps being required. Though the such demand has a positive aspect, but this will inevitably absorb the fund on the limited budget.
85. Through this sample, it may say that what the DPRD has demanded is beyond to what they are supposed to have. This demand would be more rationalistic if, first, it was submitted when the Head of Region addressed his Accountability Report in the end of his term and not when the annual Progress Report were submitted, and second; the conditions to provide the Balance are firmly mentioned on the RENSTRA. And DPRD did not need to approve the RENSTRA to be applied as PERDA, if the article were not stipulated on RENSTRA. Other thing in responding to what happened above is that the planning documents had been approved were not firmly held and the strategic views on the future were not owned. What happened on the phenomenon has clearly shown that the must-fulfilled-demands are being developed, and not based on what having been agreed.
86. The vision of the development as stipulated in the planning is making Pontianak to be a international centre for trading in commodities and services, the latest in 2020. In line with this vision, some efforts in developing the economic infrastructures, especially which will support the commercial sector development, will be prioritized.

## 5.2. Local Budget Aspect (Fiscal)

87. As an urban area, the fiscal capacity of Pontianak is better than the other three regencies as previously mentioned. However, like other locals in Indonesia, its *fiscal dependence on the Central Government is significant*.
88. In regard with the DAU, PEMDA feels that the amount it receives is not sufficient. There is only the small amount of fund are left can be used for covering the development expenditures. In order to run its administration and development, it is inevitable that PEMDA has to find other solution in enhancing its PAD. On that reason, identifying the possibility to collect the new taxes or retributions, making the old data of taxes and retributions to be more up-to-



date, recalculating the realistic potentials of taxes and retributions, imposing the firm control and punishment, besides making the administration and taxes/retribution collecting procedures to be more comfortable, are some policies that must be conducted. Among the taxes that are being targeted by PEMDA is a retribution charged to vehicles that go through the bridge which connect the city of Pontianak with the Kabupaten Pontianak. According to PEMDA, this retribution has a big potential and it can give the significant contribution to PAD.

89. Perhaps, it is true, that the retribution to the vehicles that go through the bridge has a big potential and is able to improve the PAD. But it obviously will make an economic distortion. In addition, this retribution will make a barrier between one local another, as if the locals are located in the different countries. Obviously it has a bad impact on a sovereign government like Indonesia. The said retribution is contravening all regulations that emphasize the unity and integrity of RI (including the Law No.22/1999). It is also in line explicitly with the Law No.34/2000.
90. PEMDA is fully aware that the formula of DAU as stipulated in the Government Regulation. They only feel unsatisfied since the local status (the difference between kabupaten and city) is not considered in allocating the DAU. PEMDA thinks that it is really unfair if the local status is not considered as a base to determine the amount of DAU they receive, since the city, especially the city which hold the responsibility to be provincial capital that must manage the more facilities and infrastructures than other locals.
91. In regard with the last mentioned, PEMDA might not be aware that the need to maintain the infrastructures are not fully funded by DAU. Some of the expenditures actually has been covered by the sharing revenue of the *Pajak Bahan Bakar Kendaraan Bermotor* [PBBKB], which is shared to the kabupaten/cities, *Pajak Bumi dan Bangunan* [PBB] and *Bea Perolehan Hak Atas Tanah dan Bangunan* [BPHTB]. That the sharing revenue is not sufficient to maintain the city infrastructures, it will be on other matter. What must be done by PEMDA is to enlarge the sharing revenue than they currently have. How? It depends on the Central Government. If at the this time, for example, all government revenues from PBBKB, PBB, and BPHTB are given to kabupaten/city, then to increase the sharing revenue to the locals can be done through increasing the tariffs of the said taxes.
92. Concerning the sharing revenue, so far PEMDA feels it as a big problem. The sharing revenues often not automatically paid by the Central Government as scheduled. The lateness often happened. Concerning the *Pajak Penghasilan Perorangan* [PPH pasal 21], PEMDA is perforce to come to the Directorate General of Budget in Jakarta. It obviously absorbs the fund significantly, moreover if it is frequently done.
93. In regard with the sharing revenue on fishery, PEMDA thinks that the Central Government policy to distribute the collection on fishery evenly to all locals is obviously unfair. They reason that the potential of fishing is not same. Why



concerning the natural resources the distribution must be evenly shared, while in regard with the fishery, it must be evenly distributed? The assumption like this must be appreciated and more positively considered by the Central Government. This clearly shows that PEMDA has thought logically in questioning the fairness in a horizontal aspect.

94. Concerning DAK, PEMDA does not really understand the factors of its sharing. PEMDA expects to receive the DAK which later being used for developing the city woodland in order to provide a fresh environment to public.
95. On the side of expenditures, specially in the preparation of the works-based-budget, like other locals it is not yet implemented. PEMDA faces some problems in finding the fixed references in applying this kind of budget.

### 5.3. Local Regulation Aspect

96. Many PERDA have been published by PEMDA in order to revise and adjust them on this current situation and condition compared to last condition. So far, there is no PERDA which are published face some problems from the Central Government. It means that no PERDA against the Central Government regulations.
97. The only PERDA which still drafted is PERDA on Parking Tax. It is predicted that not long the draft will be applied as PERDA.

### 7.4 Institutional and Human Resources Aspect

98. The local manpower have been increased with 5.300 personnel due to the Central Government personnel. Initially, the manpower which numbered only 1.400, currently it is already been 6.700. All employees are allocated to all units on organisational structure of PEMDA.
99. It is admitted that currently the personnel allocation are not sufficient. Therefore, the re-evaluation on this personnel allocation or on the existing organisational structure, like also happens to other locals, is carried out. On this re-evaluation, establishing the Local Personnel Body is also being planned. The existence of this Body in fact is important, however PEMDA must think about the fund and the facilities it supposedly need. Certainly the establishment of this Body will increase the need of fund. The problem is that PEMDA has a limited fund.
100. In regard with the personnel allocation to fill the structural and functional positions, the role *Badan Pertimbangan Pangkat dan Jabatan* [BAPEJAKAT] is important. BAPEJAKAT gives opinions needed by the Head of Region concerning the officials who have some potentials to be posted on several posts. Based on the opinion of BAPEJAKAT, the Head of Region will make his decision. Obviously it is the authority of the Head of Region, and not BAPEJAKAT, which determine whether an official will be promoted.
101. Based on their amount, the quantity of the personnel of PEMDA are sufficient. Based on their qualities, it is felt minimum. The weaknesses are really felt, as also happens on other kabupatens, are those who have the technical skills.



102. To overcome this problem, not a few of the government employees were, being, and will be, sent to participate in the trainings and educations, either which conducted by the City Administration government or by the Province, or other agencies outside of Pontianak, and the Central Government.



# APPENDIX





### Sambas

Items	Budget Year		
	1999/2000	2000	2001
Total Revenues	135.36	762.98	213.93
Last Year Budget Surplus	1.06	0.91	1.60
Local Owned Revenues	3.60	3.11	4.81
Local Taxes	0.96	0.83	1.14
Local User Charges	2.20	1.90	2.47
Profit from Local Owned Enterprises	-	-	-
Other Revenues	0.44	0.38	1.20
Intergovernmental Transfers	129.95	112.08	193.19
Tax Sharing Revenues	6.44	5.56	9.30
Non Tax Sharing Revenues	0.73	0.63	1.53
Autonomy Region Subsidy	82.26	70.95	-
Development Aid	37.97	32.75	-
Others	2.54	2.19	14.33
General Allocation Fund	-	-	180.10
Special Allocation Fund	-	-	2.26
Local Borrowing	0.75	646.88	-
Local Borrowing from Central Government	-	-	-
Local Borrowing from Domestic Financial Institutions	0.75	646.88	-
Routine Expenditures	93.95	724.70	124.34
Salary Expenses	78.80	67.96	-
Material Expenses	5.22	4.51	-
Maintenance Expenses	0.63	0.54	-
Travel Expenses	0.75	644.31	-
Others	4.28	3.70	-
Installment on Loans and Interest Payment	-	-	-
Pension Expenses	-	-	-
Subsidy	1.94	1.67	-
Unclassified Expenditures	0.73	0.63	-
Unexpected Expenditures	1.59	1.37	-
Development Expenditures	39.78	34.31	62.62
Industry	0.44	0.38	-
Agriculture and Forestry	2.07	1.79	-
Irrigation and Water Resources	1.43	1.23	-
Manpower	0.03	0.03	-
Trade, Local Finance and Cooperatives	1.17	1.01	-
Transportation	15.85	13.67	-
Energy and Mining	0.07	0.06	-
Local Telecommunication and Tourism	0.37	0.32	-
Regional Development	0.60	0.51	-
Environment	1.14	0.98	-
Sport and Youth	4.55	3.92	-
Population and Social Welfare	0.08	0.07	-
Woman Empowerment	0.61	0.53	-
Housing	3.08	2.66	-
Religion	0.05	0.04	-
Technology and Science	0.22	0.19	-
Law	0.13	0.11	-
Government Apparatus	7.17	6.18	-
Politics	0.31	0.27	-
Security	0.05	0.04	-
Subsidy to Subordinate Area	0.38	0.32	-



## Pontianak

Items	Budget Year		
	1999/2000	2000	2001
Total Revenues	105.04	90.849	232.54
Last Year Budget Surplus	3.31	2.857	2.86
Local Owned Revenues	10.11	8.724	28.53
Local Taxes	7.58	6.535	19.32
Local User Charges	2.31	1.989	7.52
Profit from Local Owned Enterprises	0.01	0.008	0
Other Revenues	0.22	0.192	1.70
Intergovernmental Transfers	90.55	78.355	192.07
Tax Sharing Revenues	6.72	5.793	17.77
Non Tax Sharing Revenues	0.16	0.134	0.16
Autonomy Region Subsidy	60.90	52.530	0
Development Aid	22.46	19.627	0
Others	0.31	0.271	9.07
General Allocation Fund	0.00	0.000	166.46
Special Allocation Fund	0.00	0.000	7.68
Local Borrowing	1.06	0.913	0
Local Borrowing from Central Government	1.06	0.913	0
Local Borrowing from Domestic Financial Institutions	0.00	0.000	0
Routine Expenditures	76.27	65.784	137.67
Salary Expenses	61.38	52.940	0
Material Expenses	5.68	4.900	0
Maintenance Expenses	1.91	1.647	0
Travel Expenses	0.47	0.401	0
Others	4.73	4.076	0
Installment on Loans and Interest Payment	1.09	0.941	0
Pension Expenses	0.00	0.000	0
Subsidy	0.08	0.073	0
Unclassified Expenditures	0.93	0.806	0
Unexpected Expenditures	0.00	0.000	0
Development Expenditures	26.23	22.850	53.24
Industry	0.30	0.259	0
<i>Agriculture and Forestry</i>	0.11	0.092	0
Irrigation and Water Resources	0.00	0.000	0
Manpower	0.00	0.000	0
Trade, Local Finance and Cooperatives	1.70	1.410	0
Transportation	4.42	3.811	0
Energy and Mining	0.00	0.000	0
Local Telecommunication and Tourism	0.00	0.000	0
Regional Development	0.06	0.047	0
Environment	0.52	0.418	0
Sport and Youth	5.19	4.476	0
Population and Social Welfare	0.01	0.004	0
Woman Empowerment	0.70	0.608	0
Housing	10.36	9.243	0
Religion	0.34	0.297	0
Technology and Science	0.09	0.082	0
Law	0.03	0.030	0
Government Apparatus	2.40	2.072	0
Politics	0.00	0.000	0
Security	0.00	0.000	0
Subsidy to Subordinate Area	0.00	0.000	0



## Ketapang

Items	Budget Year		
	1999/2000	2000	2001
Total Revenues	92.98	77.887	236.09
Last Year Budget Surplus	6.18	0.000	6.52
Local Owned Revenues	1.90	1.717	19.72
Local Taxes	0.76	0.633	0.98
Local User Charges	0.57	0.510	0.83
Profit from Local Owned Enterprises	0.00	0.000	0
Other Revenues	0.57	0.575	17.91
Intergovernmental Transfers	84.05	76.170	209.02
Tax Sharing Revenues	7.98	11.819	17.61
Non Tax Sharing Revenues	2.01	1.585	0.69
Autonomy Region Subsidy	38.30	39.389	0
Development Aid	34.50	23.107	0
Others	1.25	0.270	0.84
General Allocation Fund	0.00	0.000	187.94
Special Allocation Fund	0.00	0.000	2.77
Local Borrowing	0.85	0.000	0
Local Borrowing from Central Government	0.85	0.000	0
Local Borrowing from Domestic Financial Institutions	0.00	0.000	0
Routine Expenditures	51.18	54.095	219.67
Salary Expenses	37.47	39.455	0
Material Expenses	5.49	7.145	0
Maintenance Expenses	1.13	1.433	0
Travel Expenses	0.73	1.152	0
Others	2.52	0.000	0
Installment on Loans and Interest Payment	0.00	0.206	0
Pension Expenses	0.00	2.600	0
Subsidy	0.52	0.000	0
Unclassified Expenditures	2.24	0.965	0
Unexpected Expenditures	1.09	1.139	0
Development Expenditures	37.75	23.792	71.88
Industry	0.51	0.047	0
Agriculture and Forestry	1.67	0.949	0
Irrigation and Water Resources	0.61	0.215	0
Manpower	0.00	0.000	0
Trade, Local Finance and Cooperatives	1.20	0.355	0
Transportation	11.53	4.636	0
Energy and Mining	0.08	0.028	0
Local Telecommunication and Tourism	0.00	0.000	0
Regional Development	6.88	8.731	0
Environment	0.59	0.480	0
Sport and Youth	5.82	1.539	0
Population and Social Welfare	0.04	0.030	0
Woman Empowerment	4.92	0.301	0
Housing	1.63	3.421	0
Religion	0.39	0.100	0
Technology and Science	0.36	0.385	0
Law	0.06	0.050	0
Government Apparatus	1.34	2.322	0
Politics	0.08	0.206	0
Security	0.05	0.000	0
Subsidy to Subordinate Area	0.00	0.000	0



## Sanggau

Items	Budget Year		
	1999/2000	2000	2001
Total Revenues	92.00	91.91	219.30
Last Year Budget Surplus	5.14	2.78	5.29
Local Owned Revenues	1.75	2.31	3.79
Local Taxes	1.00	1.76	1.39
Local User Charges	0.47	0.39	0.87
Profit from Local Owned Enterprises	-	-	-
Other Revenues	0.28	0.17	1.53
Intergovernmental Transfers	84.27	86.82	210.22
Tax Sharing Revenues	5.78	5.55	14.17
Non Tax Sharing Revenues	0.54	-	0.43
Autonomy Region Subsidy	51.43	52.65	-
Development Aid	26.11	28.63	-
Others	0.41	-	-
General Allocation Fund			192.65
Special Allocation Fund			2.97
Local Borrowing	0.85	-	-
Local Borrowing from Central Government	0.85	-	-
Local Borrowing from Domestic Financial Institutions	-	-	-
Routine Expenditures	57.66	62.27	132.35
Salary Expenses	48.71	53.56	-
Material Expenses	4.00	4.76	-
Maintenance Expenses	0.54	0.50	-
Travel Expenses	0.41	1.72	-
Others	1.72	-	-
Installment on Loans and Interest Payment	-	0.05	-
Pension Expenses	-	0.87	-
Subsidy	0.67	-	-
Unclassified Expenditures	0.94	0.35	-
Unexpected Expenditures	0.68	0.45	-
Development Expenditures	30.23	29.64	70.38
Industry	0.06	0.06	-
Agriculture and Forestry	0.61	0.63	-
Irrigation and Water Resources	0.67	0.15	-
Manpower	0.01	-	-
Trade, Local Finance and Cooperatives	1.68	0.61	-
Transportation	12.07	11.24	-
Energy and Mining	-	0.08	-
Local Telecommunication and Tourism	0.01	-	-
Regional Development	1.02	0.99	-
Environment	1.50	1.13	-
Sport and Youth	2.97	2.97	-
Population and Social Welfare	0.02	0.04	-
Woman Empowerment	0.95	0.54	-
Housing	3.73	6.76	-
Religion	0.07	0.16	-
Technology and Science	0.05	0.24	-
Law	0.06	0.18	-
Government Apparatus	4.44	3.53	-
Politics	0.18	0.32	-
Security	0.12	0.04	-
Subsidy to Subordinate Area	-	-	-



### Province West Kalimantan

Items	Budget Year		
	1999/2000	2000	2001
Total Revenues	254.63	219.62	397.31
Last Year Budget Surplus	18.58	16.02	32.02
Local Owned Revenues	54.07	46.64	108.24
Local Taxes	40.88	35.26	96.36
Local User Charges	4.95	4.27	5.03
Profit from Local Owned Enterprises	0.00	-	0.01
Other Revenues	8.24	7.11	6.84
Intergovernmental Transfers	170.13	146.74	231.34
Tax Sharing Revenues	9.12	7.86	24.27
Non Tax Sharing Revenues	15.26	13.16	12.68
Autonomy Region Subsidy	31.04	26.77	-
Development Aid	114.71	98.94	-
Others	-	-	25.71
General Allocation Fund	-	-	194.38
Special Allocation Fund	-	-	-
Local Borrowing	11.85	10.22	0
Local Borrowing from Central Government	0.00	-	0
Local Borrowing from Domestic Financial Institutions	11.85	10.22	0
Routine Expenditures	96.21	89.34	241.04
Salary Expenses	28.56	24.63	-
Material Expenses	21.80	18.81	-
Maintenance Expenses	4.80	4.14	-
Travel Expenses	3.52	3.03	-
Others	12.11	16.80	-
Installment on Loans and Interest Payment	0.71	0.61	-
Pension Expenses	0.00	-	-
Subsidy	17.35	14.96	-
Unclassified Expenditures	5.76	4.97	-
Unexpected Expenditures	1.61	1.39	-
Development Expenditures	133.45	115.10	109.88
Industry	0.52	0.45	-
Agriculture and Forestry	8.26	7.13	-
Irrigation and Water Resources	5.18	4.46	-
Manpower	0.00	-	-
Trade, Local Finance and Cooperatives	13.10	11.30	-
Transportation	35.69	30.78	-
Energy and Mining	0.65	0.56	-
Local Telecommunication and Tourism	0.17	0.15	-
Regional Development	17.00	14.66	-
Environment	3.37	2.91	-
Sport and Youth	12.14	10.47	-
Population and Social Welfare	0.00	-	-
Woman Empowerment	9.07	7.83	-
Housing	0.00	-	-
Religion	0.18	0.16	-
Technology and Science	1.02	0.88	-
Law	0.25	0.22	-
Government Apparatus	6.89	5.94	-
Politics	2.12	1.83	-
Security	0.59	0.51	-
Subsidy to Subordinate Area	17.24	14.87	-