

Synthesis of Problems in Utilizing Regional Incentive Funds (RIF) during COVID-19 Pandemic in Indonesia

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Abstract

The implementation of Fiscal Decentralization is expected to significantly affect the dynamics of regional development and economic performance, regarding the central government transfer to various zones through RIF (Regional Incentive Funds). These funds are optimal during COVID-19 pandemic when the financial capacity for the development of the country is directed more evenly with the desires of several regions, to develop areas with diverse potential. This pragmatically explains that the implementation of RIF varies greatly regarding utilization and challenges. Therefore, this study aims to analyze the implementation of RIF in the best regions of Regional Development Award (RDA) based on good planning documents. In this context, the field issues related to the use of RIF were interesting topics to be discussed. COVID-19 pandemic was also a concern in the implementation of the development funded by transfer funds, considering that when planned, RIF did not anticipate the non-natural disaster. From this description, RDA was a form of competition where the winners obtained RIF reward. Subsequently, this study presented synthesis regarding the realization and effectiveness of using RIF budget in the best regions of RDA in 2020. It also obtained information on field issues and provided a basis or input for better overall RIF planning. In this study, the analytical method combined a literature review of Regional Government reports, journals, and a Focus Group Discussion (FGD). This involved 9 Regional Development Planning Agencies, which obtained RIF in the planning category. The results showed that the Regional Government effectively used RIF as one of funding instruments for COVID-19. However, some common challenges were observed, such as the absence of measurable targets, an unclear technical guide, slow implementation due to the LSSR (Large-Scale Social Restrictions), and the lack of an integrated supervision mechanism.

Keywords: Transfer Funds; RIF; Evaluation; RDA

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Abstrak

Pelaksanaan Desentralisasi Fiskal dalam bentuk transfer dana pusat ke daerah melalui Dana Insentif Daerah (DID) diharapkan oleh pemerintah memberi pengaruh signifikan terhadap dinamika pembangunan daerah yang pada gilirannya berdampak pada kinerja perekonomian. Dana ini akan optimal pada masa Pandemi COVID-19 ketika kemampuan finansial negara bagi pembangunan diarahkan lebih merata selaras dengan keinginan daerah dalam upaya pengembangan wilayah dengan potensi yang beragam. Pada praktiknya implementasi dana insentif sangat bervariasi, baik pemanfaatan maupun permasalahannya. Penelitian ini mencoba memotret pelaksanaan DID pada daerah terbaik Penghargaan Pembangunan Daerah (PPD) yang terpilih berbasis dokumen perencanaan yang baik. Permasalahan lapangan terkait pemanfaatan DID menjadi hal yang menarik diulas. Pandemi COVID-19 menjadi perhatian dalam pelaksanaan pembangunan yang didanai dana transfer mengingat saat direncanakan, DID 2020 belum memprediksi adanya bencana non alam ini. Perlu diketahui, Penghargaan Pembangunan Daerah (PPD) adalah salah satu bentuk kompetisi yang pemenangnya mendapatkan *reward* DID. Penelitian ini bertujuan untuk menyajikan sintesis realisasi dan efektivitas pemanfaatan anggaran DID kepada daerah terbaik PPD tahun 2020, mendapatkan informasi permasalahan lapangan, serta dijadikan landasan atau masukan dalam perencanaan DID secara umum yang lebih baik. Metode analisis menggunakan kombinasi *literature review* dari laporan pemda, jurnal, dan *Focus Group Discussion* (FGD) yang melibatkan sembilan Bappeda yang mendapatkan DID dari kategori perencanaan. Hasil analisis menunjukkan sintesis bahwa DID telah digunakan Pemda sebagai salah satu instrumen pendanaan COVID-19 yang efektif dengan kendala umum terkait tidak adanya target terukur, belum jelasnya juknis, lambatnya implementasi karena PSBB, serta belum adanya mekanisme pengawasan yang terintegrasi.

Kata kunci: Dana Transfer; DID; Evaluasi; PPD

INTRODUCTION

COVID-19 pandemic has significantly impacted the economy of Indonesia, which in turn has led to budgetary challenges for both the central and local governments. This can be attributed to the pandemic's effects, including a decline in tax revenues and an increase in government spending on healthcare, social protection, and economic stimulus measures. As a result, the state budget has come under pressure, and managing government finances has become more challenging.

At the local government level, pandemic had significant budgetary impacts, with decreased revenues often obtained from various sources, such as taxes and fees. It also increased spending on healthcare and social protection measures, leading to budget deficits in some regions, with difficulties encountered in funding critical services and infrastructure projects.

To address these budgetary challenges, Indonesian government has implemented a range of measures, including cutting spending on non-priority areas, increasing borrowing,

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and seeking international assistance. Support is also provided to local governments through various measures, including the provision of additional funds and the relaxation of borrowing restrictions. However, these measures have several challenges, with some critics emphasizing the impact of budget cuts on critical services, such as healthcare and education, as well as questioning the effectiveness of borrowing to funds government spending. Various concerns were also emphasized about the effectiveness of state support to local governments, with bureaucratic challenges exhibited in accessing support and some regional officials reporting delays in obtaining funds.

Based on these descriptions, COVID-19 pandemic caused significant budgetary challenges for Indonesian central and local governments, requiring several measures to manage state finances, as well as support critical services and infrastructure projects. In this case, the ongoing monitoring and evaluation of these measures are important to ensure effectiveness in addressing the challenges posed by pandemic. Furthermore, the theory of fiscal federalism states that revenue or financial decentralization is one of the accelerated economic growth of a region, including the efforts to strengthen monetary incentive toward increasing the welfare of people (Shah, 1994). In supporting the implementation of decentralization, regional and village autonomies, as well as realizing social welfare fairly and equitably, the central government budgets transfer funds to the regions

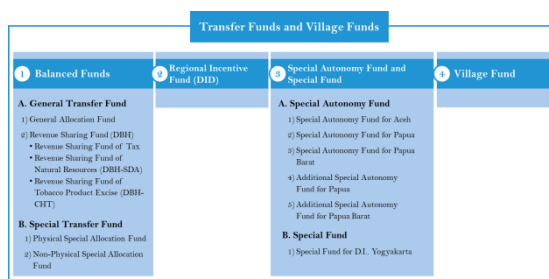
(Ma'ruf, 2012; Pambudi, 2021; M. M. Sari & Wikarya, 2021). From this context, funds entirely originate from government sources, such as taxes and other financial roots. The allocation of transfer funds is also emphasized as follows, (1) Balancing Funds prioritize two categories, with the first group containing General Transfer and Allocation, as well as Profit Sharing Funds. Meanwhile, the second group focuses on physical and non-physical Special Transfer/Allocation Funds, (2) Regional Incentive Funds (RIF) or *Dana Insentif Daerah (DID)*, (3) Special Autonomy Funds and Privileges Funds (DI Yogyakarta Province), and (4) Village Funds.

The implementation of fiscal decentralization is a significant influence on the dynamics of regional development affecting economic performance, regarding transfer of funds from the central to local governments (Oates, 1993; M. M. Sari & Wikarya, 2021; Tambunan, 2021). These funds are expected to be optimal during COVID-19 pandemic when the financial capacity of the state is adequate for more equitable development. This is in line with the wishes of the regions to develop zones with diverse potential (Matriksa, 2020). In 2021, the policy direction for transfer of funds to Regional and Village Budgets was derived from Presidential Regulation Number 122 of 2020, concerning the updates to the 2021 Government Annual Work Plan and the National Mid-Term Development Plan 2020-2024. This policy majorly maximized the use of transfer funds as a significant financing source for

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economic recovery and stimulus measures in areas complying with national priority programs after the impact of COVID-19 (Gol, 2019; Pambudi et al., 2022; Suhyanto et al., 2020). It also emphasized the quality of the governance of Transfer and Village Funds (Transfer ke Daerah dan Dana Desa/TKDD), from planning, allocation, and implementation to the development of an information control and evaluation system (Gol, 2020; Pambudi, 2022; Sulaeman & Silvia, 2019).

Figure 1. RIF in Transfer Funds and Village Funds Structure



Source: (Pambudi, 2022)

In line with the central government, local governments need sufficient budgetary capacity to finance their obligatory functions, as a part of the development process related to essential services. In this context, transfer of funds by the central government to regions through the state budget (Anggaran Pendapatan dan Belanja Negara/APBN) becomes a source of regional revenue (Anggaran Pendapatan dan Belanja Daerah/APBD) (Gol, 2014; R. Sari, 2014). Regarding transfer funds emphasizing district income, RIF is prioritized as a form of fiscal decentralization efforts. This fund is often allocated in the state budget for specific regions, to

appreciate/provide award for local government

performance/achievements in the fields of public services, regional financial management, essential social assistance, and people welfare.

In 2020, RIF policy direction was configured to increase the efficiency and effectiveness of its use, as incentive for local governments to support public services and economic improvement, as well as improve competitiveness through regional priorities. Furthermore, the emergence of COVID-19 pandemic became a major concern in the implementation of development projects funded by transfer funds. This was because the occurrence of the unprecedented non-natural disaster was not anticipated when the 2020 RIF was planned. The calculation formula for RIF allocation was also a concern that should be improved and directly used to correlate the number of allocated funds with output performance. This was to incentivize local governments to develop and implement the policies, initiatives, innovations, creativity, and achievements contributing to overall progress.

According to the mandate of Law No. 25 of 2004 on local governments, the national development planning system included regional development in a single unit (Gol, 2004, 2014). This was capable of being achieved through coordination, synergy, and harmonization, by implementing regional work tools related to local development planning and national state institutions. In this case, the RDA

(Regional Development Award) or Penghargaan Pembangunan Daerah (PPD) was observed as one of the achieved RIF. This award was used to control regional development plans from the sector of the national planning agency, through incentive in the form of accolades to the region. The control was also considered regional assessment, due to its success in appropriately compiling and implementing a development plan document. Furthermore, the RDA provided an appreciation to the best region, such as trophies, certificates, capacity-building training, and RIF for the next fiscal year. From this context, the form of appreciation for the best RDA regions was performed by providing RIF via the criteria determined by the Ministry of Finance. In the RDA category, the assessment indicators for RIF recipient regions were the achievement of regional macro factors, consistency, linkage, completeness and depth, planning innovation, measurability, bottom-up and top-down development strategies, technocratic, political, process, and program innovativeness, as well as the final evaluation during the presentation stage.

The government also considered the necessity of encouraging the improvement of regional development planning and implementation qualities (Pambudi, 2021). This proved that the Ministry of National Development Planning/Bappenas had been expressing appreciation for the improved performance of local governments since 2011. In this case, an award was initially provided to the

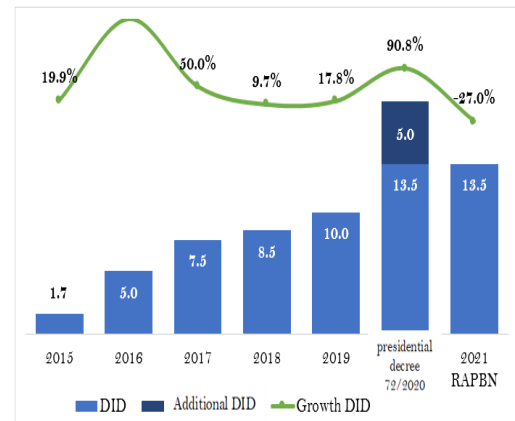
local authorities showing planning quality improvement through the assessment of Regional Government Work Plan document. During this period, the provision of award to regional governments emphasized the planning document, as well as the performance, achievement, and development innovation. However, the achieved RIF was used by the implementation of regional autonomy, with each region having different issues, characteristics, and capacities in preparing and implementing development plans.

RIF policy was also used to encourage the government in the development process, toward being more positively creative and innovative in expanding local economic growth, according to regional potential and advantages. By using the RDA, the appreciation of the best district was carried out through the provision of appropriate RIF, regarding the criteria established by the Ministry of Finance. In this case, the assessment indicators of RIF award-winning regions in the RDA category prioritized the achievement of better development, more synchronization, as well as higher in-depth and systematic performance.

Based on Finance Minister Regulation (*Peraturan Menteri Keuangan/PMK*) No. 167/PMK.07/2020, the previous regulation Number 141/PMK.07/2019 was revised for RIF Management. This emphasized the allocation of RIF calculations and considerations regarding the indicative ceiling of incentive funds and national policy. From this context, judgment in the

appropriation of RIF budget was conducted by the main criteria and performance categories. Moreover, the perspective of the Audit Board of the Republic of Indonesia/Badan Pemeriksa Keuangan (BPK) regarding Wajar Tanpa Pengecualian (WTP or Unqualified) was one of the main criteria for granting RIF. In this case, the timeliness of the region in determining its APBD was also considered. This indicated that the implementation of e-government and the opportunity for One-Stop-Services were imperative criteria requiring regional consideration. According to PMK 167/PMK.07/2020, additional performance categories were observed from 8-10 groups (based on PMK 141/2020), with the fiscal health and regional financial management, public service category (education sector), etc. Based on category groups, RIF management prioritizing PMK 167/PMK.07/2020 had 18 categories with regional self-reliance and community welfare, public services in the education and health sectors, infrastructure, and government administration association. The existing groups also emphasized the following, (1) performance accountability system of government agencies, (2) corruption prevention, (3) regional innovation, (4) public service innovation, (5) local inflation control, (6) RDA, (7) Regional Financial Information Systems, (8) waste management, (9) increasing exports and investment, and (10) quality health and education capital expenditures.

Figure 2. Development of RIF/DID 2015-2021



Note:

RAPBN: Rencana Anggaran Pendapatan dan Belanja Negara (State Budget Plan)

DID: Dana Insentif Daerah (RIF)

Source: (Kementerian Keuangan, 2020)

The 2020 RIF required three main criteria and had nine categories divided into several subcategories with self-assessment/individual. In 2020, more new performance categories were observed, such as creative financing, timely reporting, mandatory spending, as well as increased investment and exports. According to Finance Minister Regulation No. 167/PMK.07/2020, rules were provided regarding the use of RIF funds for financing, through regional needs and priorities. These priorities supported the achievement of performance for the category groups obtaining RIF allocation. When the necessary criteria were met, RIF was implemented and used to funds the activities supporting the achievement of performance for categories without its allocation. This fund was not commonly employed to finance the following activities, (1) Honorarium, except when funds was attached to

activities such as the event committee and resource persons, and 2) Business trips, except when the money was attached to various activities.

Several reports had provided various insights into the approach of Indonesia regarding the use of incentive to support different businesses and regions during COVID-19 pandemic. Despite these reports, the analysis specifically emphasizing the use of RIF during pandemic was limited. In these previous analyses, targeted regional incentive was capable of playing an

important role in supporting the businesses and regions affected by the viral outbreak. From this context, subsequent studies were expected to be explored concerning the specific effectiveness of Indonesian RIF, while identifying various opportunities to optimize their impact in supporting the recovery of the economy.

Table 1. Study Novelty

No	Author	Year	Title	Summary	Digital Object Identifier	Novelty Analysis Result
1	Agus Manshur	2022	RIF: Legality Problems and Policy Implementation	This study analyzed the existential weaknesses in the legality of RIF policy and the inconsistent implementation of RIF policies. The results proved that the legality of RIF policy was weak according to legal construction. In this case, RIF was not included integrally in the Balancing Funds. This study was yet to determine problems originating from regional RIF actors at the field level. These were due to methodological limitations, which were only in the form of literature reviews.	https://doi.org/10.47266/bw.p.v5i2.134	This study aims to present synthesis of the realization and effectiveness of RIF budget utilization in the regions. It also aims to obtain information on field problems and serve as a basis or input for better RIF planning. The analytical method also used a complete combination based on literature reviews. These reviews emphasized the local government reports, journals, and FGD involving regional implementers
2	Satya Laksana, Tyan Indra Gustav	2022	Initiating Agro-Ecological Performance Indicators as RIF Allocation Policy Innovations in Indonesia	This study analyzed the fiscal transfer policies in Indonesia, especially RIF relating to ecological performance indicators. In this analysis, a new direction (reorientation) of RIF policies was designed. A qualitative method was also used with a literature review,	https://doi.org/10.47266/bw.p.v5i1.107	obtaining RIF from the planning category.

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3	Utri Dianniar	2021	Regional Development Financing Alternatives	without direct verification regarding RIF actors in specific sample areas. Besides the rapid improvement in the regions, development financing was also becoming increasingly urgent. This study evaluated various alternative financing schemes in the regions using qualitative methods. Regarding the analytical weakness, no field verification was found before concluding the importance of effective regional financing schemes.	http://dx.doi.org/10.26418/abdiequator.v1i2.49348
4	Maria Mau Sari, Uka Wikarya	2021	Statistical Mapping of RIF Allocation Based on Regional Characteristics	This report examined the patterns by which evaluation of RIF policies was observed from the suitability of grant allocations while emphasizing the dominant factors. It also had very quantitative statistics and did not discuss problems in RIF field regarding the present regional conditions.	https://doi.org/10.36418/jiss.v2i3.211
5	Veronika Mamuka, Inggriani Elim	2014	Analysis of Transfer Funds in the Local Government of the Talaud Islands Regency	This study emphasized Transfer or Balancing Funds in achieving the goal of granting regional autonomy, especially in improving services and community welfare. By using a qualitative descriptive method, the determination of the following was very essential, (1) the role of transfer funds from the Central Government on capital expenditures, (2) the role of capital expenditures on Regional Own-source Revenue (ROR), and (3) the function of ROR on transfer funds. Based on the analytical weakness, no analysis was observed	https://doi.org/10.35794/emba.2.1.2014.4379

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from the implementation side in the regions, through FGD or good literature reviews.

Source: (Dianniar, 2021; Elim, Inggriani dan Mamuka, 2014; Laksana & Gustav, 2022; Manshur, 2022; M. M. Sari & Wikarya, 2021)

Based on monitoring and evaluation of RIF Funds in the Province, City, as well as the Regency Governments that won the RDA in 2020, an in-depth analysis was needed to review synthesis of implementation in the field. This synthesis was expected to provide an up-to-date understanding of problems, especially in the conditions of COVID-19 outbreak, which generally impacted Indonesia. During this period, the presentation of a realization and effectiveness synthesis through RIF budget to the best RDA regions was also considered a basis or input for better planning.

METHODS

In this study, the implementation of development included RIF with many outputs. Since the target was completely or incompletely achieved, a monitoring approach was required in its application. This approach can be interpreted as a method to determine the progress and success of achieving the output with a predetermined plan. The development cycle also considered monitoring activities part of the beginning to the end of development implementation. This was because the progress of development outputs with the predetermined plans can be observed from monitoring activities. Furthermore, the objective of obtaining feedback in development monitoring was found on the implementation of

goals and activities. In the planning cycle, the monitoring process also became a decision-making consideration for future strategy. From these descriptions, RIF monitoring was conducted through the development implementation cycle, with corrections for control and improvement feedback at the implementation and final stages.

A quantitative descriptive method was used with FGD optimization, using the Zoom application with 2020 RIF recipients at specific allocations. This was conducted to determine the field implementation related to the policy changes affecting RIF during COVID-19 pandemic in the ongoing evaluation (Gol, 2017). Based on the analytical restriction, FGD only involved Regional Governments that won the RDA in 2019. The direction of the analysis review was also observed after the study novelty test was carried out by comparing 5 (five) similar studies in RIF-related journals. Moreover, the analysis of Indonesian RIF was minimal, enabling the ability to scientifically understand the insights of various involved parties. In this study, qualitative methods were used to obtain realization and effectiveness, as well as input from regional RIF actors. Data collection was also carried out through virtual FGD at various levels, with a total of 3 Provinces (Central and East Java, as well as South Sumatera), Cities (Semarang, Denpasar, and

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Makassar), and Regencies (Tanah Datar, Temanggung, and Tabanan). By using a predetermined purposive sampling technique, the determination of informants as samples was conducted. This emphasized 9 regional development boards with the informants present during RIF verification attended by 34 employees that actively provided their inputs. From this context, purposive sampling was a random methodology where the sample group was targeted to have specific attributes. This method was often used in many populations and was more effective with a smaller sample size and a higher homogeneous density. The accuracy of informants was also measured by ensuring that the people present at the meeting were the employees capable of implementing RIF in the field.

RESULT AND DISCUSSION

A. Synthesis of Analysis of RIF Utilization during COVID-19

COVID-19 pandemic was responsible for influencing all aspects of government policy in 2020. Since this period, the Government had refocused the budget on several sectors, including transfer funds from RIF group. From this context, the reduction of the budget ceiling was directed at tackling COVID-19 prevention and encouraging economic recovery through refocusing. Furthermore, budget refocusing was severally carried out through Presidential Regulations 54/2020 and 72/2020. Based on Presidential Decree 72 of 2020, the allocation of RIF for the 2020 FY RDA category to the winning

2019 RDA Regional Governments had Rp.8,340,465,000.00, Rp.7,946,754,000.00, and Rp.7,936,393,000.00 for Central Java, West Java, and South Sumatra Provinces, respectively. This was accompanied by Rp. 8,133,248,000.00, 8,091,805,000.00, and 7,843,145,000.00 for Tanah Datar, Temanggung, and Tabanan Regencies, with Rp. 8,692,733.000,00, Rp. 8,278,300,000, and IDR 8,060,723,000.00 observed for Semarang, Denpasar, and Makassar Cities, respectively. These nine local governments also had RIF allocations from other groups, with Semarang City and Tanah Datar Regency having the largest and smallest budget allocations at Rp. 114.971.389.000.00 and Rp. 34,701,123,000.00 compared to 7 (eight) other regions, respectively. The total RIF allotments in these remaining regions included Rp. 68.212.455.000,00, Rp. 80.192.097.000,00, Rp. 40.221.649.000,00, Rp 56,311,496,000.00, Rp 87,490,362,000.00, Rp 85,367,717,000.00, and Rp 74,623,320.000,00 for Central Java, East Java, South Sumatra, Temanggung, Tabanan, Denpasar, and Makassar, respectively. According to the availability of RIF allocations for additional groups, the nine local governments that won the 2019 RDA had achievements in managing regional development in other fields, including the sector sustaining COVID-19 pandemic response with Additional RIF, except for Temanggung Regency.

Based on the results, the Central Java Province Government did not maximize RIF allocated for regional planning in the RDA category. Although the allocated RIF budget for strengthening the planning process was Rp. 8,340,465,000.00, only Rp. 7,620,971,000.00 was used. The provincial authority also allotted the budget from the Government Public Service Category Group for the same field and obtained an additional RIF of IDR 7,000,000,000.00 for the first period, to address COVID-19 situation (PMK 87/2020). According to PMK 87 of 2020, the Central Java Province Government used the additional RIF to funds activities emphasizing the prevention of COVID-19, economic recovery promotion, and other regional priority support.

The results also stated that East Java Province had an RDA-based RIF allocation for the fiscal year 2020, included in the Government Public Service Category Group with a total budget of Rp. 31,540,251,000.00. In this case, RIF was budgeted for strengthening public government services in the province. The government also obtained an additional RIF for the first and third periods, with a total budget of Rp. 29,131,370,000.00. Regarding PMK 87/2020 and PMK 151/2020, the Additional Funds was allotted to support the response to COVID-19 and economic recovery post-pandemic. Besides allocating the activities for COVID-19 control and economic recovery from the allotted additional RIF, the East Java Government also used the budget of other categories

(Rp. 34,171,113,000.00). This budget was specifically used to procure several tools and equipment to handle pandemic.

From the results, the Province of South Sumatra obtained an allocation of RIF for the RDA Category of Rp. 7,936,393,000.00. This indicated that the total RIF of the province was Rp.24,588,391,000.00 for 2020. The TAPB Team (Regional Government Budget Team) also distributed the budget according to the main tasks and performance of each Regional Apparatus. In this case, the obtained RDA-based RIF were completely used to strengthen regional planning capacity, regarding the following, (1) fostering capacity building for the apparatus, and (2) improving the apparatus facilities and infrastructure ultimately increasing regional planning capacity. Moreover, the role of the 2020 FY RIF for the South Sumatra Province Government was helpful during COVID-19 pandemic, with several allocations budgeted for handling the issue, including (1) RIF in the Health Capital Expenditure Quality Category, to assist in preventing the outbreak, (2) RIF in Regional Development Planning Category and SAKIP (Government Agencies Performance Accountability System), to indirectly help the economic recovery, and (3) The use of the 2020 additional RIF (Rp.15,633,258,000.00) for the prevention of COVID-19, especially for social safety nets and economic restoration.

The results also showed that Semarang City obtained a RDA-based RIF allocation of Rp.8,692,733.000,00 for

the 2020 Fiscal Year, with the budget considered part of funds for the Government Public Service Category Group. From this context, the mechanism emphasizing the use of RIF was not regulated in a special policy, as observed for other Regional Transfer Funds (DTKD). The government also adhered to the existing Minister of Finance Regulation (PMK) and coordinated RIF plan, implementation, and report through the team comprising the following, (1) Regional Development Board, (2) Regional Financial and Asset Management Agency, (3) Regional Revenue Agency, (4) Inspectorate, (5) Goods and Services Procurement Officer, (6) Development Administration Division, and (7) Organization of Regional RIF Executor. Furthermore, RIF contribution of Semarang City for handling COVID-19 was 33% of the total funds or Rp. 34,048,487,000.00. This indicated that 48% of the allocation was used to support economic recovery post-pandemic and funds various productive labor-intensive activities, such as construction and non-construction. The allotment was also used for social assistance regarding the production of raw materials for MSMEs (Micro, Small, and Medium Enterprises), improvement of markets, and provision of health protocols in public places. Meanwhile, the remaining 52% was allocated for health care, to funds the construction of COVID-19 isolation patients under surveillance (PDP), provide medical equipment, drugs, and vitamins for the disease handling, as well as procure PCR kits and automatic extraction.

Based on the results, RIF of Denpasar City contributed 4.5% to the overall revenue and accounted for 12% of the Total Capital Expenditures and Goods & Services. This showed that the city obtained a total RDA-based RIF allocation of Rp. 31,142,894,000.00 from the Public Service Category Group. In this case, RDA Category derived an allocation of Rp. 8,278,300,000.00. Moreover, the majority of RIF were allocated toward community economic recovery initiatives regarding COVID-19 pandemic. This explained that a smaller portion of the RDA category budget (Rp. 787,889,745.00 or 9.5%) was allocated for the planning sector, with the remaining funds distributed across the various activities carried out by several Organizations under included and excluded category groups. From this context, RIF budget played a crucial role in addressing and mitigating the impacts of COVID-19 in Denpasar City. In 2020, the RDA-based funds amounted to Rp. 8,278,300,000.00, with 90% allocated for initiatives related to community welfare and pandemic response efforts. The results also explained that COVID-19 prevention RIF was allocated to several activities at the Health Office within the city. This demonstrated that funds for the Denpasar City Health Category was Rp. 10,390,635,000.00. However, RIF for the Export Improvement and the Fiscal Health Category was fully allocated to the Public Basic Service Category in the Health Sector to handle pandemic. In this case, the total RIF managed by the Health Service was Rp.22,537,072,378.00.

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According to the results, the 2020 RIF budget allocation for Makassar City was mostly used for the affairs outside the category theme, for example, infrastructure in the fields of education, fisheries, and road. Regarding the RDA-based RIF of Rp. 29,675,994,000.00 obtained from the Government Public Service Categories, only Rp. 296,175,000.00 (1%) was used. In this case, most of the allocation was used for handling COVID-19 (Rp. 20,376,756,000.00), with school and other infrastructures (maintenance of Fish Auction Places/TPI and roads) emphasizing Rp. 17,317,350,131.00 and Rp. 20,095,380,869.00, respectively. As of October 16, 2020, 35.44% (Rp. 20.90 billion) of the total ceiling of Rp. 58.99 billion was also realized. From this context, RIF had an important role for the Makassar City Government, with several activities allocated for handling and preventing COVID-19 pandemic, including (1) Strengthening health services, (2) Social security, (3) Supporting MSMEs, (4) Economic recovery, and (5) Job creation. In Makassar City, the implemented RIF mechanism for COVID-19 mitigation was mobilized by Bappeda and the Local Government Budget Team (Tim Anggaran Pemerintah Daerah/TAPD). This was carried out by verifying and assisting the RKA or Work Plans and Budgets (Budget Implementation Documents) of regional apparatus, to ensure the allocation of funds to the program prevention of pandemic and economic recovery.

Based on the results, Tanah Datar Regency obtained a RDA-based RIF budget of Rp. 8,133,248,000.00 from

the Public Service Category Group of the Government. This budget was used for various activities across different categories. These included addressing COVID-19 pandemic, developing communication and information networks, as well as providing School Operational Assistance. However, no specific budget allocation was observed for planning related activities. The Tanah Datar Regency Government also used the Second-Period Additional RIF (PMK 114/2020) of Rp. 15,736,961,000.00 for initiatives aimed at handling the outbreak and supporting economic recovery. These activities encompassed the provision of health infrastructure for COVID-19 situations, such as testing suspected cases, rehabilitating isolation rooms, procuring personal protective equipment (PPE) and consumables, as well as covering operational costs for integrated quarantine facilities. In addition, economic recovery activities were appropriately implemented.

The results also showed that Temanggung Regency obtained a RDA-based RIF budget of IDR 8,091,805,000.00. In 2020, the allocated RIF was used for several cross-category activities and budgeted according to the planning category/Group of Government Public Service Categories. This indicated that only Rp. 895,551,400.00 was internally used, with the remaining allocation implemented for activities outside the government general service category. Based on PMK 114/2020 and PMK 151/2020, Temanggung Regency did not obtain RIF allocation for COVID-19 handling performance category, leading

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to no main direct program for mitigating the outbreak. However, the regency spent RIF on indirectly supporting the economic restitution program, according to Presidential Regulation 72/2020.

For Tabanan Regency, RDA-based RIF budget of Rp.7,843,145,000.00 was obtained for the 2020 fiscal year and used for cross-category activities. This implementation supported regional planning sector by spending only Rp. 327,397,206.00 (4.2%). In this case, the distribution of RIF allocation was relatively small for the same group. Meanwhile, the remaining 95.8% of the budget was used for other activities across categories. During COVID-19 pandemic, Tabanan Regency underwent a refocusing with the allocation of RIF budget sources, regarding indirect and direct expenditures in the health sector and economic recovery. From this context, the preparation of social safety nets was also emphasized. Based on the results, the 2020 RIF for Tabanan Regency was used for epidemiological surveillance and outbreak control (COVID-19) activities at the Health Office. The allotment was also used for Unexpected Expenditures (Bantuan Tak Terduga/BTT) for health care and economic recovery. In addition, the budget allocation for the prevention of COVID-19 in this regency was IDR 27,408,440,514.00 with several activities, including (1) prevention and control of infectious diseases, (2) health service program, and (3) referral health service program.

B. Synthesis of the Role of RIF for COVID-19 Response in the Regions

The improvement of the public service quality was conducted through the efforts to reduce the gap between service levels (government) and the expectations of consumers/people (Nordiawan & Hertianti, 2006). This explained that the existence of RIF was one of the driving factors for regions to optimize the provision of public services (education, health, infrastructure). Local governments also adequately and appropriately considered the allocation of the capital expenditure budget. This demonstrated that capital expenditure was one of the indicators for local governments to meet public services, including during COVID-19 pandemic.

In Central Java, RIF were very helpful for post-COVID-19 response and economic recovery. This indicated that the government used RIF allocated for the prevention of Pandemic and Economic Recovery through the following activities, 1) Facilitating village economic recovery for communities affected by COVID-19, through the administration of vaccines and animal feed concentrates, 2) Socializing healthy movements through cycling/gymnastics (community/general public), 3) Facilitating the economic recovery of farming communities by providing coffee-processing equipment, 4) Supporting Creative Economy HR development training in establishing value-added creative economy products, 5) Socialization and movement of BISA (Clean, Beautiful, Healthy and Safe) to the community

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and tourism actors. The provision of various assistance should also be prioritized for health protocol tools in 10 Tourist Destinations (Daerah Tujuan Wisata/DTW), and 6) Assisting affected communities through Training and Empowerment of SMEs during COVID-19 outbreak

For East Java Province, the government obtained an additional RIF for the first and third periods with a total budget of Rp. 29,131,377,000.00. Based on PMK 87/2020 and PMK 151/2020, this RIF was allocated to support COVID-19 mitigation and economic recovery. However, Regional Government of East Java Province allotted several activities for the prevention of pandemic and economic recovery from the Additional RIF and the budget of other Category Groups at Rp. 34,171,113,000.00. This proved that the provincial authority allocated funds to procure several tools and equipment for the prevention of COVID-19, including the BSL2 (Bio Safety Level 2) car equipped with an Automatic PCR machine. Other mitigation activities also involved the Procurement of Reagents, PCR Laboratory Equipment, Preventive and Curative Health Tools for COVID-19, Hepta Filters and Ventilators, as well as more medical devices. In addition, RIF allocated for handling pandemic patients and the community was distributed at Regional General Hospitals, including (1) RSUD dr Saiful Anwar Malang, (2) RSUD Haji Surabaya, (3) RSUD dr Soedono Madiun, (4) Menur Hospital Surabaya, (5) RS Leprosy Kediri, (6) RS Mangunharjo, (7) RS Leprosy Kediri, (8) RS Lung Surabaya, and (9) RS Sumberglagah.

Table 2. Distribution of Phase 1 of RIF for COVID-19 Pandemic Handling

No	Allocation of Budget Executing	Technical Regional Office/Perangkat Daerah (executor)	Budget (IDR)
1	BSL2 (Bio Safety Level 2) car equipped with Automatic PCR machine and Reagent Procurement	Regional Public Hospital (Rumah Sakit Umum Daerah/RSUD) dr Saiful Anwar Malang	4,250,000,000.00
2	PCR Laboratory Equipment and Accessories and Procurement of Reagents	RSU Haji Surabaya	4,250,000,000.00
3	BSL2 (Bio Safety Level 2) car equipped with Automatic PCR machine and Reagent Procurement	RSUD dr Soedono Madiun	4,250,000,000.00
4	COVID-19 Preventive and Curative Medical Equipment and Reagents Procurement	RSJ Menur Surabaya	4,250,000,000.00
5	Procurement of Hepa Filter and Ventilator	RS Kusta Kediri	1,752,042,000.00
6	Promotive and Preventive	Public Health Office	1,500,000,000.00
7	Medical Equipment	RS Mangunharjo	1,000,000,000.00
8	Medical Equipment	RS Kusta Kediri	1,000,000,000.00
9	Medical Equipment	RS Paru Surabaya	6,747,178,700.00
10	Medical Equipment	RS Sumberglagah	5,171,892,300.00
Total			34,171,113,000.00

Source: Bappeda of East Java Province, 2020 (data processed)

Based on the results, the role of the 2020 fiscal year RIF was helpful for the South Sumatra Province Government

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during COVID-19 pandemic. This indicated that several budgets were allocated to support the handling of COVID-19, including 1) RIF in the Health Capital Expenditure Quality Category, to assist in handling COVID-19, 2) Funds for Regional Development Planning and the Performance Accountability System of Government Agencies (Sistem Akuntabilitas Kinerja Instansi Pemerintah/SAKIP) Categories, indirectly assisting economic recovery, and 3) Utilization of Additional RIF (Rp.15,633,258,000.00) for the 2020 fiscal year regarding PMK No. 114 of 2020 to prevent COVID-19, especially for social safety nets and economic recovery

In handling COVID-19, the contribution of the Semarang City RIF was 33% (Rp. 34,048,487,000.00) of the total budget. In this case, 48% of funds was allocated for activities supporting economic recovery during pandemic. It was also used to funds productive labor-intensive activities regarding construction and non-construction activities, as well as social assistance, including production of raw materials for MSMEs (Micro, Small, and Medium Enterprises), repair of markets, and provision of health protocols in public places. Meanwhile, the remaining 52% was allotted for health care to build the construction of COVID-19 Patient Under Supervision (Pasian dalam Pengawasan/PDP), provide medical equipment, drugs, and vitamins for handling pandemic, as well as procure PCR and automatic extraction kits. This showed that RIF budget contributed to the Semarang City Government in handling and preventing COVID-19, as

well as assisting economic recovery post-pandemic. In addition to other DTKDs (e.g. DAK Physical Health Sector), RIF budget also helped local governments to appropriately respond to COVID-19. In the use of RIF, especially the Additional Budget, the strategy carried out by the Semarang City Government emphasized handling pandemic while considering regional priorities. The budget resources were also synergized with other programs (resources), to be more targeted, effective, and efficient during implementation.

Table 3. Budget for COVID Management Sourced from RIF for Fiscal Year 2020

No	Action	Budget (Rp)
Economic Recovery (48%)		
1	Productive Labor Intensive Construction (market painting, road repairs, dredging of canals, painting of markings, and go on)	
2	Non-Construction Productive Labor Intensive (musicians, creative economy actors, tourist spot cleaners)	6,491,071,000.00
3	Social assistance for production raw materials for MSMEs	
4	Improvement of Markets	
5	Provision of health protocol infrastructure at markets, bus stops, and tourist attractions	
Health Treatment (52%)		
1	Construction of COVID-19 PDP isolation place	17,557,416,000.00
2	Provision of infrastructure for Medical Devices, medicines and COVID-19 handling vitamins	
3	Automated PCR and extraction Kits	
The total budget for handling COVID-19 sourced from RIF		34,048,487,000.00

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Source: Semarang City Bappeda 2020 (data processed)

From the results, RIF budget in Denpasar City had a meaningful role in handling and overcoming COVID-19. This showed that 90% of the 2020 RDA-based RIF of Rp. 8,278,300,000.00 were allotted for the Community Welfare Category related to pandemic mitigation. In this case, funds allocated for the mitigation process was used for several activities at the Denpasar City Health Office. This budget was initially Rp.10,390,635,000.00, although RIF for the Export Improvement and Fiscal Wellness Categories was entirely allotted to the Basic Public Service in the Health Sector for handling COVID-19. These situations led to the total RIF of Rp.22,537,072,378.00 managed by the Health Service. Additional RIF were also budgeted for economic recovery, prevention of COVID-19, and Unexpected Spending (BTT) capital.

In Makassar City, RIF had a meaningful role for the government, with various events allocated for handling and preventing COVID-19 pandemic, including 1) Strengthening health services, 2) Social security, 3) Support for MSMEs, 4) Economic recovery, and 5) Job creation. From this context, RIF mechanism used to prevent pandemic was assembled by Bappeda and the TAPD Team, by verifying and assisting regional apparatus RKA/DPA Documents. This was to ensure the allocation of funds for COVID-19 prevention and economic recovery programs in Makassar City.

RIF also had a meaningful aspect to support the handling of COVID-19 in

Tanah Datar Regency, where the government used the Second-Period Additional Budget (PMK 114/2020) of Rp. 15,736,961,000.00 for the outbreak prevention and economic recovery. These activities included the following, 1) Provision of health infrastructure facilities against COVID-19 including testing the suspects, rehabilitation of isolation rooms, operation and procurement of PPE and consumables, as well as operational costs for integrated quarantine, 2) Economic recovery events, involving the following, (a) facilitation of Fish Cultivation Farmer Groups, (b) yard usage for food development, (c) increasing the production and productivity of horticultural and food plant product qualities, (d) counseling on quality and technical packaging of agricultural/plantation products, (e) developing superior agricultural/plantation seeds, (f) breeding and care of livestock, (g) fostering small and medium industries in strengthening industrial cluster networks, and (h) developing the capacity of measurement, standardization, testing, and quality institutions. The activities from the Additional RIF allocation also played a meaningful appearance in supporting COVID-19 response program and economic recovery in Tanah Datar Regency.

According to PMK 114/2020 and PMK 151/2020, Temanggung Regency RIF did not obtain the allocation for COVID-19 handling performance category, leading to no direct exclusive program. However, the regency used RIF allocation of Presidential Decree

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72/2020, to indirectly support economic recovery programs, including 1) Agricultural Facilities Provision and Development Program, 2) Agricultural Infrastructure Provision and Development Program, 3) Industrial Planning and Development Program, 4) Export Development Program, 5) Waste Management Program–Village TPS, 6) Industrial Relations Program, 7) Program to increase community food diversification and security, 8) System to improve the attractiveness of tourism destinations, 9) Tourism Marketing Program, 10) Tourism & Creative Economy Resource Development Program, 11) Investment Climate Development Program, and 12) Investment Promotion Program. These programs were capable of contributing to the economic recovery of the Temanggung Regency, due to absorbing local government spending.

During COVID-19 pandemic, Tabanan Regency carried out refocusing, including the allocation of RIF budget sources for the Indirect and Direct Expenditures of the Health Sector and economic recovery, as well as the preparation of social safety nets. This 2020 RIF was used for epidemiological surveillance and outbreak control (COVID-19) activities at the Health Office, with Unexpected Expenditures (BTT) emphasized for healthcare and economic recovery. In this regency, RIF budget allocation for the prevention of COVID-19 was also Rp. 27,408,440,514.00 with several activities, including 1) infectious disease prevention and control programs, 2) health service events, and

3) systems related to referral medical assistance.

Based on an analysis of literature studies and FGD with RIF implementers in the Regions, the following common RIF problems were observed during pandemic,

1. Difficulty in monitoring and evaluating the management of RIF.

This difficulty was encountered due to the absence of clear RIF management indicators. In this case, RIF policy in Indonesia started in 2011, to reward local governments for their performance. Although the central government prioritized the development of RIF, its allocation evaluation still did not optimally involve local governments.

2. No clear and detailed rules for using RIF allocations.

The absence of special oversight as control over the use of RIF distracted local governments from quality spending, leading to compromisation with internal regional legislatures and executives. This emphasized the development of self-interest in the use of RIF in the field.

3. Observation of an adjustment/refocusing and reallocation of the budget with a short development time target.

In several regions, the real impact of COVID-19 pandemic and the Large-Scale Social Restrictions (LSSR) policies indicated that the achievement of program/activity targets was not optimal.

4. Late RIF allocation information. The delay in this information affected the formulation of a usage plan, which

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was non-optimal according to the target.

5. Integrated RIF governance application with ALADIN (SAF Non-Physical Reporting Application).

This integration influenced the absence of the additional RIF in the ALADIN application menu, rendering it less comprehensive.

C. Synthesis of Analysis of Regional RIF Field Problems

Central government incentive through RIF were designed to establish fiscal competition, considering that each region will excel in spurring economic growth and regional income. Based on FGD with Regional Government that won the 2019 RDA, several problems were observed in the management and utilization of the 2020 fiscal year RIF, such as the difficult monitoring and evaluation of funds sustainability. This difficulty was encountered due to the absence of clear RIF management indicators. In this case, RIF policy in Indonesia started in 2011, to reward local governments for their performance. Although the central government prioritized the development of RIF, its allocation evaluation still did not optimally involve local governments.

Based on the results, no clear and detailed rules were observed for the use of RIF allocation. This indicated the present general reference to the use of RIF, emphasizing a hardship to set a restriction on the success of management. Besides this, it also applied to RIF in RDA category. To control the use of RIF, the absence of special supervision to control the use of

RIF distracted local governments from quality spending, leading to compromisation with the internal regional legislature and executive. This emphasized the development of self-interest in the use of RIF in the field. The use of RIF was also different from other transfer funds, such as the DAK (Special Allocation Funds), where the planning, implementation, and evaluation processes were carried out in a more tiered pattern while using a more established system.

During pandemic, changes in the budget posture of Presidential Regulations 54/2020 and 72/2020 caused the readjustment of the Balanced Funds transferred to Regional Governments. This indicated that the adjustments/refocusing and reallocation of budgets was reorganized by handling COVID-19 pandemic in a short time. In this case, the real impact of pandemic and the LSSR policy in several areas proved that the achievement of program/activity realization targets was not optimal.

The amount and category of obtaining RIF Funds each year was also very different, causing revenue projections, with the estimates of budget utilization unable to be considered guidelines. Another problems demonstrated the common lateness of RIF assignment information, which led to the inability of the utilization plan toward being optimized according to objectives. In the implementation of RIF, no special arrangements related to the fields and proportions was observed, despite the provision of regional benefits due to more flexibility. This emphasized the

establishment of doubts in submitting RIF usage commitments.

In RIF management, several applications were merging with ALADIN (Non-Physical DAK Reporting Applications), although no input facility from the OPD (executor) was observed. This solely depended on the users from BPKAD and Regional Revenue Agency (Bapenda) within the Regular RIF Governance, as a recorder about the utilization, absorption, and progress of funds implementation. In addition, no additional RIF was observed in the ALADIN application menu, enabling its incomprehensive patterns.

From the results, the use and management of RIF funds did not yet recognize Reward and Punishment, which were firm factors. This caused a condition where the implementer of the activity did not have a measurable implementation target. RIF technical guidelines were also issued after the budgeting process, enabling its status as a challenge in allocating RIF into appropriate programs/activities. This indicated that the allocation equated to the performance category of RIF and the supporting OPD. In budget allocation information, the delay in implementation/technical instructions was related to the use of regional transfer funds, especially RIF, leading to the non-optimal performance of the planning and budgeting processes.

CONCLUSION

Based on the results, the inequality of regional development related to fiscal disparity was problems until the present. This indicated that fiscal

decentralization development was transfer of funds to local government despite prioritizing positive impacts to enhance the quality of public services and promote regional economic growth as the main objectives. Regarding an analysis of literature studies and FGD with RIF implementers in the Regions, common problems were observed with the use of RIF during COVID-19 pandemic, including 1) Difficulty to monitor and evaluate the management of RIF, 2) No clear and detailed rules for using RIF allocations, 3) Observation of adjustment/refocusing and reallocation of the budget with a short development time target, 4) Lateness of RIF allocation information, and 5) Integrated RIF governance application with ALADIN (SAF Non-Physical Reporting Application).

From these results, several factors were emphasized the suggestions to futuristically improve RIF. This indicated that the use of RIF adhered to specific purposes, enabling it to be more targeted. In this case, the development of a mechanism for joint RIF monitoring and evaluation was very necessary among relevant stakeholders, toward more focused field planning and implementation. RIF also had technical implementation guidelines, which were adaptive to changes and operations. This emphasized the regulation of emergencies, such as disasters, pandemics, and others, for local governments to carry out activities in a flexible, measurable, and accountable pattern. Regional socialization related to RIF category and its requirements were also needed. This emphasized the consideration of the category as a

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motivation source in improving the promotion of people welfare. Another significant concern was the need for stricter regulations, which explicitly defined the categories and assessment indicators. This was crucial to the prompt provision of information on the allocation of RIF to beneficiary regions, toward enhancing the effectiveness of regional planning. The planning and preparation stages of Activity/Sub-Activity Plans also heavily depended on accurate information about budget sources.

Regarding the application, the development of ALADIN application was specifically necessary, to facilitate the reporting of Additional RIF. This report was presently conducted manually and unable to be integrated with the Regular RIF. The management of RIF was also meaningful for transparency in the analysis formula for calculating allocations, by involving local governments. Furthermore, the background showed that regional government was passive in obtaining the allocation of funds according to a predetermined category, leading to the absence of a learning process. This demonstrated that the variables and formulas for calculating RIF need to be analyzed, especially those prioritizing the aspects of regional financial management. The government should also formulate regulations to ensure that RIF appropriately finance the activities contained in Regional Government Work Plan (RKPD). From this context, RIF regulation was binding to ensure appropriate direction and usage. Improvement was also finished through the efforts to provide

information on ceilings, with the allocation of RIF being announced earlier before regional budgeting. This demonstrated that the Local Government Information System (Sistem Informasi Pemerintah Daerah/SIPD) application was capable of facilitating the budget (integrated with SIPD). Technical guidelines on RIF were also announced before the budgeting process, to enable the predictability of the allocation and objectives. Moreover, RIF planning and budgeting system should use SIPD integration. This was because regional planning and budgeting process emphasized SIPD, such as the direct integration of RIF data into the system as local income. In this case, the development need to appropriately focus on SIPD as a one-stop service for central and regional planning and budgeting systems. By using the SIPD integration, the direction and policy of transfer funds were easier to manage and monitor with the same language between the center and regions.

According to the results, the distribution of RIF to several regions occurred only once and did not prioritize their physical and financial realization. In this context, the integration of monitoring and evaluation with the allocation of other transfer funds was recommended when reporting RIF, eliminating the need for separate district reports. From these results, the information regarding the budget of transfer funds to regions and implementation guidelines should be highly announced periodically for future RIF allocation. This was capable of enabling the optimal planning of

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activity programs and ensuring that RIF budget was directed toward the priority development requirements in each region.

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