

Policy Politics of the Special Autonomy Fund Policy in the Aceh Revenue and Expenditure Budget (APBA) in the Fields of Education, Poverty, Health, and Infrastructure

Safaruddin

Universitas Sumatera Utara, Medan, Indonesia

Keywords: Special Autonomy, Budget, Development

Abstract: This paper discusses Article 1 of the General Provisions of Law Number 11 of 2006 concerning the Government of Aceh (UUPA) which states that, Aceh is a provincial area that is a special legal community unit and is given special authority to regulate and take care of its own government affairs and the interests of its own community. The birth of the UUPA provides an opportunity for Aceh to regulate and manage all government affairs in all public sectors except government affairs which are the authority of the Government in accordance with the Constitution. The method used in this paper is a qualitative analysis with a descriptive type, which aims to thoroughly discuss the Political Policy of the Budget and the Special Autonomy Fund in Aceh. The implementation of Aceh's special autonomy that can pay attention to the balance of development of both provinces and regencies/cities so that development achieves targets optimally in improving human resources.

1 INTRODUCTION

The implementation of local government is directed to accelerate the realization of community welfare through improving services, empowerment, and community participation, as well as increasing regional competitiveness by taking into account the principles of democracy, equity, justice, and the peculiarities of a region in the Unitary State system of the Republic of Indonesia, as stated in the consideration of Law Number 23 of 2014 concerning Regional Government. The achievement of community welfare can be pursued through policies oriented towards human development. A prosperous society is expected to no longer be shackled in conditions of poverty (Sulistiyani, 2004).

Article 1 of the General Provisions of Law Number 11 of 2006 concerning the Government of Aceh (UUPA) states that Aceh is a provincial area that is a special legal community unit and is given special authority to regulate and take care of government affairs and the interests of local communities in accordance with the laws and regulations in the system and principles of the Unitary State of the Republic of Indonesia based on the 1945

Constitution of the Republic of Indonesia, headed by a Governor.

Uupa's consideration states that based on the constitutional journey of the Republic of Indonesia, Aceh is a special or special regional government unit related to one of the typical characteristics of the history of the struggle of the Acehnese people who have high resilience and fighting power.

Aceh is one of the regions or parts of the Republic of Indonesia that continues to experience political turmoil which then leads to conflict. Aceh has experienced war against the Portuguese since 1519, the Dutch colonization in 1873-1913, and the Islamic resistance to the Republic of Indonesia in 1953, then the next period Aceh experienced conflict between the Free Aceh Movement (GAM) and the Republic of Indonesia (Naruddin, 3:2014).

Conflicts that originate from natural resources, economic and political interests, as part of the substance of the prolonged conflict in Aceh as written by Antonie Reid (2005) about the origin of the Aceh conflict. Kurnia Jayanti (2013) mentioned that the conflict first occurred at the same time as the proclaimed independence of Aceh on December 4, 1976 in Pidie by GAM spearheaded by Muhammad Hasan Tiro. The conflict that occurred in Aceh

between the Government of the Republic of Indonesia and the Free Aceh Movement was one that did not have justice as expected with reality in various fields, the problems faced were very complex in the economic and political fields, thus continuing from the unresolved DI/III war.

The very long Aceh conflict ended with a Memorandum of Understanding between the Government of the Republic of Indonesia and the Free Aceh Movement which is often called the Helsinki MoU signed on August 15, 2005 in Helsinki Finlandia, where each side has affirmed its commitment to resolve the conflict peacefully, thorough, sustainable and dignified for all parties and determined to create peaceful conditions with a democratic process. An important point in the Helsinki MoU is the Law on the Implementation of Aceh Government and is a form of dignified reconciliation towards sustainable social, economic and political development in Aceh.

The birth of the UUPA provides an opportunity for Aceh to regulate and manage all government affairs in all public sectors except government affairs which are the authority of the Government in accordance with the Constitution. The Helsinki MoU states that Aceh will exercise authority in all public sectors, which will be held in conjunction with civil administration and the judiciary, except in the fields of foreign relations, foreign defense, national security, monetary and fiscal matters, judicial power and religious freedom, where the policy is the authority of the Government of the Republic of Indonesia in accordance with the Constitution.

Aceh's development projections are inseparable from planning that integrates all aspects of development. The implementation of Aceh's special autonomy that can pay attention to the balance of development of both provinces and regencies/cities so that development achieves targets optimally in improving human resources. So that regional development can be carried out in a transparent, responsive, efficient, effective, accountable, participatory, measurable, equitable, and environmentally sound manner. Of course, broad authority is given in organizing government with the aim of creating economic welfare and equitable social development. This is strengthened by the birth of Law Number 11 of 2006 concerning the Government of Aceh.

Development in Aceh has not been able to fully realize the welfare of the people, justice as well as the promotion, fulfillment, and protection of human rights so that the Aceh Government needs to be developed and carried out based on the principles of

good governance as stated in the UUPA. In the implementation of government affairs that are the authority of Aceh and implementing regional autonomy at large in Aceh requires sufficient and increasing budget allocations, therefore Aceh is given a Special Autonomy Fund (Otsus Fund). The special autonomy fund is one of the sources of income for Aceh and districts/cities as stated in article 179 paragraph (2c) of the UUPA.

Article 183 or 1 of the UUPA states that the Special Autonomy Fund is an acceptance of the Government of Aceh aimed at financing development, especially infrastructure development and maintenance, community economic empowerment, poverty alleviation, and education, social, and health funding. The Special Autonomy Fund as referred to is valid for a period of 20 (twenty) years, with details for the first year to the fifteenth year which is equivalent to 2% (two percent) of the ceiling of the National General Allocation Fund and for the sixteenth to the twentieth year the amount of which is equivalent to 1% (one percent) of the ceiling of the National General Allocation Fund. The development program is outlined in the provincial and district/city development programs in Aceh by taking into account the balance of development progress between districts/cities to be used as the basis for the use of special autonomy funds whose management is administered to the Aceh Provincial Government. The use of the Special Autonomy Fund is carried out for each fiscal year which is further regulated in Qanun Aceh.

The Special Autonomy Fund Planning Process has been carried out in 3 (three) models, namely: (1) In 2008, when the special autonomy fund was first implemented, the Aceh government did not have a specific reference related to the planning and budgeting of special autonomy funds. Therefore, the allocation of special autonomy funds for provincial and district/city development is based on Law No. 11/2006, while the preparation of the program refers to the long-term development plan and work plan of the district and provincial governments. The funding allocation is 100 percent managed by the Province; (2) After the birth of Qanun 2/2008, since 2010 the preparation of programs in addition to referring to the long-term development plans of the province and each district/city also refers to the provincial work plan and each district/city with a funding allocation of 40 percent of the province and 60 percent of the regency/city; (3) While the third mechanism model; Starting in 2013 in line with the ratification of Qanun No. 2/2013, through this Qanun the preparation of the program is guided by the long-term development plan

of the province and each regency/city and refers to the medium-term development plan of the province and each district/city where the funding allocation is 60 percent provincial and 40 percent district/city using a direct transfer mechanism to the Regency/City.

The preparation of the program must be guided and refer to the RPJP and RPJM of the Province and each Regency/City. The preparation of programs that will be funded by the special autonomy budget must be a strategic development program and activity, have a strong thrust, and have a significant effect on achieving the welfare of the Acehnese people that is better, real, and fair, in accordance with the mandate of Qanun Number 2 of 2008 and Qanun Number 2 of 2013 to be a benchmark for the success of programs that can provide welfare to the Acehnese people as a whole. In addition, the preparation of the program must also meet the criteria for selecting programs and activities regulated through the Pergub issued since 2010.

The development planning process is carried out through the Special Autonomy Musrenbang. Musrenbang Otsus is one of the planning mechanisms for activity programs that have been prepared and proposed by the Aceh Government and the Regency/City Government. This forum is a forum for the preparation of program plans and activities for aceh development and regency/city development sourced from special autonomy funds which are attended by representatives of the Aceh government and representatives of district/city governments and can include other elements or representatives of the community. Each proposed activity program that will be discussed in the Special Autonomy Musrenbang must first be discussed in the Regency/City Musrenbang.

Be advised that papers in a technically unsuitable form will be returned for retyping. After returned the manuscript must be appropriately modified.

2 THEORETICAL FRAMEWORKS

2.1 Budget Politics

The theory of the budget political process by Wildavsky and Caiden to see how the budget political process that occurred in the policy discussion of the Aceh Province Special Autonomy Fund revealed that the budget political process emphasizes more on the political dimension in it, which involves the interaction of actors both executive and legislative in

the process of formulating budget policies. As Charles Lindblom wrote in understanding the policy formulation process, it is necessary to understand who the actors involved in the process of forming such policies are. Both official and unofficial actors (Winarno, 2008).

Some examples of cases related to budget politics in the regions then encourage researchers to conduct studies related to budget politics in a comprehensive and in-depth manner to complement previous studies. Researchers consider that the study of budget politics cannot be seen only through an administrative or political perspective, but must be seen from many sides, both from the actors involved in the formulation and also the implications of the policies that have been launched. So researchers want to see how the budgeting process is viewed from a political and administrative point of view who then have to pay attention to other aspects, especially the implications of the budgetary political process on public services received by the community.

2.2 Development Theory

Bryant and White (1982) Mentioned that development is an effort to improve human ability to influence its future by having five main implications, namely: (1) development means optimally awakening human abilities, both individual and group (capacity). (2) development means encouraging the growth of togetherness, equality of values and welfare (equity). (3) development means putting trust in the community to build itself according to its abilities.

This belief is expressed in the form of equal opportunity, freedom of choice and power to decide (empowerment). (4) development means awakening the ability to build independently (sustainability). (5) development means reducing the dependence of one country on another, creating mutually beneficial and respectful relations (interdependence). Bryant and White further reminded that the five basic principles of development above must be oriented towards development with a people-centered development perspective. (people-centered development), which implies the existence of a development process with the aim of increasing human ability to determine its future.

In simple terms, development is a process of change that is carried out consciously and continuously to achieve progress and better improvement of life towards the desired goal. Therefore, in development there are elements : (1) Change: that is, the change of something that is considered to be lacking towards Perfection; (2)

Objectives: i.e. goals directed from, by and for the people (of men) towards the preservation, well-being, and happiness of a good life; and (3) Potential: that is, the potential of the community contained in the community itself which can then be used to support the implementation of development planning.

2.2.1 Title

Use 15-point type for the title, aligned to the center, linespace exactly at 17-point with a bold font style and initial letters capitalized. No formulas or special characters of any form or language are allowed in the title.

Words like “is”, “or”, “then”, etc. should not be capitalized unless they are the first word of the title.

2.2.2 Subtitle

Added on the same line as the title preceded by a colon (:). Use 15-point type for the subtitle, aligned to the center, linespace exactly at 17-point with a bold font style and initial letters capitalized. No formulas or special characters of any form or language are allowed in the subtitle.

Words like “is”, “or”, “then”, etc. should not be capitalized unless they are the first word of the subtitle.

2.2.3 Authors

Author(s) name(s) should be aligned to the center with linespace exactly at 13-point. The text must be set to 11-point and there should be a spacing before of 24-point.

Please note that the name of each author must start with its first name.

2.2.4 Affiliations

Affiliation(s) should appear aligned to the center including organisation, address and e-mail.

The linespace must be of exactly 11-point with 9-point of font size and the font style set to italic.

2.2.5 Keywords

Each paper must have at least one keyword. If more than one is specified, please use a comma as a separator. Keywords should appear justified, with a linespace exactly of 11-point, a hanging indent of 2-centimeters, spacing before of 48-point, no spacing after and font size of 9-point. The sentence must end with a period.

2.2.6 Abstract

Each paper must have an abstract. The abstract should appear justified, with a linespace exactly of 11-point, a hanging indent of 2-centimeters, spacing before of 12-point and after of 30-point, and font size of 9-point. The sentence must end with a period.

2.3 Public Policy

Carl Friedrich (Leo, 2008:7) defines public policy as a series of actions/activities proposed by a person, group, or government in a particular environment. Public policy is proposed to meet the needs of a person or group. Policy is an action that leads to the goals of a person, group or government in a certain environment in connection with the presence of certain obstacles while looking for opportunities to achieve the goal or realize the desired goal."

While another public policy expert, David Easton (Dye, 1997:1) defines public policy as an authoritative allocation of values for the whole society, but only the government can do authoritatively for the whole society, and everything that the government chooses to do or not to do is the result of the allocation of these values. Public policy has several levels of policy. The first level of public policy, namely policy choices. Decisions are made by politicians, civil servants or others and lead to the use of public power to influence the lives of citizens.

The second tier is policy outputs. The policy option is passed into action. At this level, the government does things, among others: spending money, recruiting or using people, enacting certain regulations that will affect the economy and society. The third level of public policy, namely policy impacts. The effects of policy choices and policy outcomes for citizens (Peters, 1982:4-5). An example is the choice of policy in the field of taxation made by the government. Legislation on taxation produces a policy impact that takes more from rich people than from weak/poor people.

Public policy is a policy developed by government agencies and government officials, non-government actors and factors also influence policy development. The special features of public policy come from the fact that it is formulated by the ruler in a particular political system. Winarno (1989:3-4) states so that it can be said that public policy alternatives in poverty reduction are closely related to the stage process, the actors involved both at the time of policy making and at the time of policy implementation, and the basis of involvement as a principle of formal legality. According to Goggin

(1990:34) to conduct an analysis of policy performance must be distinguished between the process and the results of implementation. Furthermore, to state the results of the implementation of the policy, Goggin separates in two ways, namely "output" and "outcome".

Policy outputs are known by referring to the extent to which program objectives have been achieved, while outcomes are measured by changes felt by the community at large which is the scope of handling of the policies implemented. Evaluation at the new output level can be assessed for the efficiency of the policy, namely by comparing between "inputs" to "outputs" in the implementation system. Meanwhile, at the outcome level, policy effectiveness can be measured, by assessing the suitability between policy impacts and policy objectives.

2.4 Policy Implementation

Policy implementation actions can also be distinguished into "Policy inputs and policy processes" (Dunn, 1994: 338). Policy inputs are in the form of resource inputs, while policy processes are related to administrative, organizational activities, which form the transformation of policy inputs into policy outcomes (outputs) and impacts. The function and purpose of implementation is to form a relationship that allows the goals or objectives of public policy (politics) to be realized as the "outcome" of the activities carried out by the government. Implementation can be referred to as a "policy delivery system". That is, as a system of policy delivery/forwarding. As a system, implementation consists of elements and activities that are directed towards achieving the desired goals and objectives.

The elements of policy implementation that absolutely must exist are: (1) There is an implementing element (implementor); (2) There is a program to be implemented, and (3) There is a target group, (Abdullah, 1988: 11). Edward III proposed an approach to implementation problems by first posing two main questions, namely: (i) what factors support the successful implementation of the policy? and (ii) what factors hinder the successful implementation of the policy? Based on these two questions, four factors are formulated which are the main conditions for the success of the implementation process, namely communication, resources, bureaucratic or implementing attitudes and organizational structure, including bureaucratic work flow. These four factors are important criteria in the implementation of a policy.

2.5 Regional Autonomy

Autonomy is expressed as a pattern of self-government. The autonomy of a region is expressed as the right of citizens living in an area, controlling and establishing their own affairs for the purpose of respecting applicable regulations (Haniff Nurcholiss, 2007). Regional Autonomy is the right, authority, and obligation of autonomous regions to regulate and take care of their own Government Affairs and the interests of local communities in the System of the Unitary State of the Republic of Indonesia (Law Number 23 of 2014 concerning Regional Government).

Hanif Nurcholis (2007) explained that regional autonomy is the right of residents living in an area to regulate, manage, control and develop their own affairs by respecting applicable laws and regulations. Regional autonomy aims to create regional independence in improving public welfare and services, developing democratic life, justice, equity, and maintaining harmonious relations between the center and the regions and between regions. The granting of regional autonomy affects the economic growth of a region because it gives local governments the freedom to make their own financial plans and make policies that can affect the progress of their regions.

Economic growth encourages local governments to carry out economic development by managing existing resources and forming a pattern of partnerships with communities to create new jobs that will affect the development of economic activities in the area (Kuncoro, 2004). According to Suparmoko (2005), regional autonomy is the authority of autonomous regions to regulate and take care of the interests of local communities according to their own initiatives based on community aspirations. Some important principles in the application of regional autonomy, namely:

1. The principle of decentralization, namely the handover of government authority by the government to autonomous regions within the framework of the Republic of Indonesia.
2. The principle of deconcentration, namely the delegation of government authority by the government to the governor as a representative of the government and/or to vertical agencies in a certain region.
3. The purpose of assistance, namely the assignment from the government to the government and/or villages from the provincial government to regencies/cities and/or villages

and from the regency/city government to the village to carry out certain tasks.

Financial balance between the central and regional governments, which is a government financing system within the framework of a unitary state, which includes the division of finances between the central and regional governments and the equality between the regions in a professional, democratic, fair, and transparent manner by taking into account the potential, conditions, and needs of the regions, in line with the obligations and division of authority and procedures for the implementation of such authority, including financial management and supervision.

Indications of the success of regional autonomy are the improvement of services and better social welfare, an increasingly advanced democratic life, justice, equity, and the existence of harmonious relations between the center and regions and between regions. This condition will be achieved if public sector institutions are managed by paying attention to the concept of value for money, namely bridges to deliver local governments to achieve good governance. The value for money must be operationalized in the management of regional finances and regional budgets to support the management of public funds (public money), so it is necessary to manage regional finances and regional budgets by having a good accounting system (Mardiasmo, 2004).

Regional autonomy is the delegation of authority to take care of regions and communities in an autonomous region independently and can ensure overall welfare for the region and its people and prioritize the principle of accountability and independence in utilizing the special autonomy budget.

2.5 Special Autonomy

Special autonomy is an authority given by regional heads in terms of managing regional interests based on the aspirations of the community. With the enactment of this special autonomy, local governments can freely utilize the authority in the implementation of all government affairs ranging from planning, implementing, supervising, controlling and evaluating autonomy laws mandating the importance of community empowerment, so that the improvement of welfare at large can be fulfilled by the existence of special autonomy (Yuwono: 2005).

Based on Law Number 18 of 2001 which states that Aceh Province is given broad authority to run the government in the form of autonomy, because one of

the natural distinctive characters that in the history of the struggle of the Acehnese people is the existence of resilience and high fighting power which comes from a view of life, social character and society with a strong Islamic culture so that the Aceh area becomes a financier area for the struggle in seizing and defending the independence of the Republic of Indonesia.

Aceh province is privileged by being granted special autonomy to be able to regulate and finance development through the allocation of special autonomy funds. The purpose of providing special autonomy funds for infrastructure maintenance, people's economic empowerment, poverty alleviation, and education, social, and health funding. The special autonomy fund is valid for a period of 20 (twenty) years, with details for the first year to the fifteenth year whose amount is equivalent to 2% (two percent) of the ceiling of the National General Allocation Fund and for the sixteenth to the twentieth year the amount of which is equivalent to 1% (one percent) of the ceiling of the National General Allocation Fund. The use of special autonomy funds is then carried out for each fiscal year which is further regulated in Qanun Aceh (Law No. 11 of 2006).

3 RESEARCH METHODS

This research uses a qualitative approach. Qualitative research is a research procedure that produces descriptive data in the form of written or spoken words from people and observed behaviors. Thus, in this case it should not isolate the individual or organization into variables or hypotheses, but it is necessary to view it as part of a need (Maleong, 2009:3). Qualitative descriptive research was used in this study to get a deeper and more specific picture of the budget politics of special autonomy funds in Aceh Province. This research is causistic and interesting to do a more in-depth study. The political process and factors hindering the political budget of the special autonomy fund in Aceh Province.

Researchers as part of the Acehnese community feel interested in contributing thoughts related to communication science in looking at the political process and the political inhibiting factors of the special autonomy fund budget in Aceh Province. Matters relating to the researcher's interest in this issue have been presented simply on the focus of the problem. The flexibility and access it has to the events under study is still possible. For example, researchers can contact the investigated actor directly to conduct

an interview. In contrast to the type of historical research that deals with the past, namely if there are no more living witnesses to contact.

4 RESULTS AND DISCUSSION

Development in Aceh has not been able to fully realize the welfare of the people, justice as well as the promotion, fulfillment, and protection of human rights so that the Aceh Government needs to be developed and carried out based on the principles of good governance as stated in the UUPA. In the implementation of government affairs that are the authority of Aceh and implementing regional autonomy at large in Aceh requires sufficient and increasing budget allocations, therefore Aceh is given a Special Autonomy Fund (Otsus Fund). The special autonomy fund is one of the sources of income for Aceh and districts/cities as stated in article 179 paragraph (2c) of the UUPA.

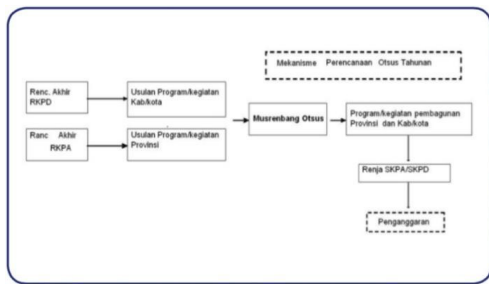
Article 183 or 1 of the UUPA states that the Special Autonomy Fund is an acceptance of the Government of Aceh aimed at financing development, especially infrastructure development and maintenance, community economic empowerment, poverty alleviation, and education, social, and health funding. The Special Autonomy Fund as referred to is valid for a period of 20 (twenty) years, with details for the first year to the fifteenth year which is equivalent to 2% (two percent) of the ceiling of the National General Allocation Fund and for the sixteenth to the twentieth year the amount of which is equivalent to 1% (one percent) of the ceiling of the National General Allocation Fund. The development program is outlined in the provincial and district/city development programs in Aceh by taking into account the balance of development progress between districts/cities to be used as the basis for the use of special autonomy funds whose management is administered to the Aceh Provincial Government. The use of the Special Autonomy Fund is carried out for each fiscal year which is further regulated in Qanun Aceh.

The Special Autonomy Fund Planning Process has been carried out in 3 (three) models, namely: (1) In 2008, when the special autonomy fund was first implemented, the Aceh government did not have a specific reference related to the planning and budgeting of special autonomy funds. Therefore, the allocation of special autonomy funds for provincial and district/city development is based on Law No. 11/2006, while the preparation of the program refers to the long-term development plan and work plan of

the district and provincial governments. The funding allocation is 100 percent managed by the Province; (2) After the birth of Qanun 2/2008, since 2010 the preparation of programs in addition to referring to the long-term development plans of the province and each district/city also refers to the provincial work plan and each district/city with a funding allocation of 40 percent of the province and 60 percent of the regency/city; (3) While the third mechanism model; Starting in 2013 in line with the ratification of Qanun No. 2/2013, through this Qanun the preparation of the program is guided by the long-term development plan of the province and each regency/city and refers to the medium-term development plan of the province and each district/city where the funding allocation is 60 percent provincial and 40 percent district/city using a direct transfer mechanism to the Regency/City.

The preparation of the program must be guided and refer to the RPJP and RPJM of the Province and each Regency/City. The preparation of programs that will be funded by the special autonomy budget must be a strategic development program and activity, have a strong thrust, and have a significant effect on achieving the welfare of the Acehnese people that is better, real, and fair, in accordance with the mandate of Qanun Number 2 of 2008 and Qanun Number 2 of 2013 to be a benchmark for the success of programs that can provide welfare to the Acehnese people as a whole. In addition, the preparation of the program must also meet the criteria for selecting programs and activities regulated through the Pergub issued since 2010.

The development planning process is carried out through the Special Autonomy Musrenbang. Musrenbang Otsus is one of the planning mechanisms for activity programs that have been prepared and proposed by the Aceh Government and the Regency/City Government. This forum is a forum for the preparation of program plans and activities for aceh development and regency/city development sourced from special autonomy funds which are attended by representatives of the Aceh government and representatives of district/city governments and can include other elements or representatives of the community. Each proposed activity program that will be discussed in the Special Autonomy Musrenbang must first be discussed in the Regency/City Musrenbang.



Sumber : Qanun 2/2013.

Figure 1: Budgeting Planning Model of Aceh Province Special Autonomy Fund.

The programs and activities of the Special Autonomy Fund in the health sector are also not fully based on needs. Although data shows that the distribution of health service centers in Aceh has not been evenly distributed, the allocation of special autonomy funds for the construction of new health service centers for districts/cities looks different from the needs. For example, Simeulue Regency, which has an average distance between residents and health facilities of 11.3 kilometers, has a spending allocation of Rp. 2 billion, while East Aceh has a higher spending allocation, although it has a closer distance. On average, the closest distance from residents' residences in Aceh to the nearest public health facility is 8 kilometers.

The use of special autonomy funds used for the development and welfare of the people is expected to boost regional economic sectors. Economic growth certainly requires clear indicators so that it can be illustrated the ups and downs of a country's economy (Supriyanto, 2018). Such a rapid economic development makes people more critical in thinking about keeping up with the development of economic information. One of the information used is financial information (Wahyuni, 2016).

Regional financial management, especially special autonomy funds, is very important in determining the capacity to implement regional autonomy. The budgeting process of special autonomy funds can be ineffective if it is not oriented towards performance indicators. The process of preparing budgets in the regions has two existing mechanisms, namely administrative mechanics and political mechanics. Administratively, in terms of managing the Aceh special autonomy fund, it is divided into two stages, namely the stages in the executive, namely the Aceh Government and the stages in the legislature, namely the Aceh People's Representative Council. The process of preparation to the discussion of the Regional Revenue and Expenditure Budget, in Aceh called the Aceh Budget

(APBA) there is always an element of interest from both the executive and legislature.

Legislative interests can be said to be political planning because they directly intersect with constituents. Meanwhile, the interests of the executive normatively are to improve the welfare of the people through priority programs of regional heads included in the Regional Medium-Term Development Plan (RPJMD) can be referred to as bureaucratic planning, then the bureaucratic and political interests are broken down in the Regional Government Work Plan (RKPDP). It is therefore very important for both executive and legislative parties to manage the Special Autonomy Fund with due regard to the interests of the people as a target of development.

Aceh is one of the provinces granted special autonomy whose development is quite significant whose purpose is to improve the welfare of the Acehnese people which is one of the sources of income in the Aceh Budget (APBA). The Aceh special autonomy fund began to be allocated in 2008 amounting to Rp3.6 trillion and increased to 8.3 trillion in 2019. In 2020, the total amount of Aceh special autonomy funds amounted to IDR 6.25 trillion. The amount of Aceh Special Autonomy Fund Receipts per year until 2020 can be seen in table 1 below.

Table 1: Total Receipts of Special Autonomy Funds and Allocation of Aceh Revenue and Expenditure Budget (APBA) for 2008-2020.

No	Tahun	Jumlah Dana Otsus	Jumlah APBD Aceh
1	2008	3,6 triliun	8,5 triliun
2	2009	3,7 triliun	9,79 triliun
3	2010	3,8 triliun	10,56 triliun
4	2011	4,5 triliun	12,65 triliun
5	2012	5,4 triliun	13,75 triliun
6	2013	6,2 triliun	12,64 triliun
7	2014	8,1 triliun	13 triliun
8	2015	7,05 triliun	12,6 triliun
9	2016	7,6 triliun	12,87 triliun
10	2017	8,2 triliun	14,29 triliun
11	2018	8,03 triliun	15,14 triliun
12	2019	8,3 triliun	17,32 triliun
13	2020	6,52 triliun	17,27 triliun

Source: Ministry of Finance of the Republic of Indonesia.

Meanwhile, the Allocation of Autonomy Funds based on the 2008-2015 Development Program can be seen in Figure 2 below.

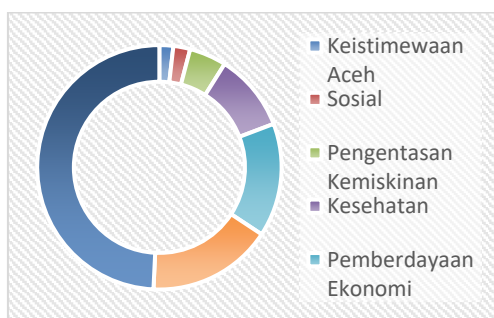


Figure 2: Allocation of Special Autonomy Fund 2008 – 2015.

Figure 2 shows that the allocation of Aceh special autonomy funds is more used in infrastructure development than other sectors from 2008 to 2015 which reached Rp 20.25 trillion (49.07%). The allocation of spending in the Government is the existence of more APBA to drive the bureaucratic machine for the benefit of the people. This suggests budget politics has not been in the right direction. Meanwhile, the portion of People's Expenditure is often prone to corruption which is ineffective in solving problems for the benefit of the regional community. Budget politics must be controlled by the goals to be achieved (policy driven).

The total allocation ceiling for the Special Autonomy Fund of the Aceh Government and Regencies/Cities and the realization for the predetermined development program can be seen in table 2 below.

Table 2: Budget Allocation of the Special Autonomy Fund of the Government of Aceh and Regencies/Cities in 2019.

No	Keterangan	Tahun 2019		%
		Pagu Anggaran	Realisasi	
1	Infrastruktur	3,055,973,531,474.00	2,821,205,244,943.00	92.32
2	Pemberdayaan Ekonomi Rakyat	592,063,808,077.00	504,180,066,997.00	85.16
3	Pengentasan Kemiskinan	1,140,138,301,828.00	868,157,906,167.00	76.14
4	Pendidikan	2,082,462,227,226.00	1,722,946,125,572.00	82.74
5	Sosial	103,793,278,263.00	96,990,556,455.00	93.45
6	Kesehatan	1,153,607,386,402.00	1,104,890,730,923.00	95.78
7	Keistimewaan Aceh	229,433,120,730.00	208,594,400,581.00	90.92
	Total	8,357,471,654,000.00	7,326,965,031,638.00	87.67
	Sisa Anggaran		1,030,506,622,362.00	

Sumber Data : diolah dari DPKA Provinsi Aceh Tahun 2019

The table above explains that the allocation of the autonomy fund budget used to the Government of Aceh and regencies/cities in 2019 reached Rp 8,357,471,654,000.00. The distribution is distributed according to the fields specified in the Laws and Regulations. The budget allocation in the Infrastructure sector reached IDR 3,055,973,531,474.00 which was then only realized at IDR 2,821,205,244,943.00 (92.32%). In the field of People's Economic Empowerment, the budget

ceiling reached Rp 592,063,808,077.00, which was then realized at Rp 504,180,066,997.00 (85.16%). The budget ceiling for the Poverty Alleviation sector is IDR 1,140,138,301,828.00, realized at IDR 868,157,906,167.00 (76.14%). The budget ceiling for the education sector reached Rp 2,082,462,227,226.00, which was realized at Rp 1,722,946,125,572.00 (82.74%).

The budget ceiling for the Social sector is IDR 103,793,278,263.00, which is realized at IDR 96,990,556,455.00 (93.45%). The budget ceiling for the Health sector is IDR 1,153,607,386,402.00 which is realized only IDR 1,104,890,730,923.00 (95.78%). The budget ceiling for the Aceh Privileges sector reached Rp 229,433,120,730.00 which was realized only Rp 208,594,400,581.00 (90.92%). The special autonomy fund budget that was realized compulsively for 2019 reached Rp 7,326,965,031,638.00 of the budget ceiling given at Rp 8,357,471,654,000.00. So that the implementation reaches 87.67% of the overall budget. The remaining budget for the special autonomy fund in 2019 amounted to Rp 1,030,506,622,362.00 and this budget was recorded in the Aceh government treasury with a note that it would then be allocated to the revenue budget for the following year.

5 CONCLUSIONS

Aceh province is privileged by being granted special autonomy to be able to regulate and finance development through the allocation of special autonomy funds. The purpose of providing special autonomy funds for infrastructure maintenance, people's economic empowerment, poverty alleviation, and education, social, and health funding. The special autonomy fund is valid for a period of 20 (twenty) years, with details for the first year to the fifteenth year whose amount is equivalent to 2% (two percent) of the ceiling of the National General Allocation Fund and for the sixteenth to the twentieth year the amount of which is equivalent to 1% (one percent) of the ceiling of the National General Allocation Fund. The use of special autonomy funds is then carried out for each fiscal year which is further regulated in Qanun Aceh (Law No. 11 of 2006).

REFERENCES

Dunn, William N. 1998. *Pengantar Analisis Kebijakan Publik*, Gajah Mada University Press. Yogyakarta.

- Dye, Thomas R. 1997. *Understanding Public Policy*, Prentice-Hall Inc. Englewood Cliffs, New Jersey.
- Juliartha. 2009. *Model Implementasi Kebijakan Publik*, Trio Rimba Persada. Jakarta.
- Kadarisman. 2013. *Manajemen Pengembangan Sumber Daya Manusia*, Rajawali Pers. Jakarta.
- Kuncoro, Mudrajad. 2010. *Masalah, Kebijakan, dan Politik, Ekonomika Pembangunan*, Penerbit Erlangga. Jakarta.
- Leo, Agustino. 2008. *Dasar-dasar Kebijakan Publik*, Alfabeta. Bandung.
- Peters, B. Guy. 1982. *American Public Policy*, Franklin Watts. New York.
- Reid, Anthony. 2005. *Asal Mula Konflik Aceh: Dari Perebutan Pantai Timur Sumatera hingga Akhir Kerajaan Aceh Abad ke-19*, Yayasan Obor Indonesia. Jakarta.
- Sulistiyani, Ambar Teguh. 2004. *Kemitraan dan Model-model Pemberdayaan*, Gava Media. Yogyakarta.
- Wardayani, W., & Wahyuni, D. S. 2016. Analisis Return on Asset, Current Ratio dan Debt Ratio dalam Menilai Kinerja Keuangan pada PT. Pelabuhan Indonesia I (Persero) Cabang Belawan. *Jurnal Ilman*, Vol. 4(1), Februari 2016, pp. 59-73. <https://journals.synthesispublication.org/index.php/Ilman/article/view/32>.
- Wibawa, Samodra (dkk). 1994. *Evaluasi Kebijakan Publik*, PT. Raja Grafindo Persada. Jakarta.
- Winarno, Budi. 1989. *Teori Kebijaksanaan Publik*, PAU-Studi Sosial UGM. Yogyakarta.

