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The focus of autonomy in the management perspective of special autonomy funds

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Abstract

This study aims to identify the direction of the focus of autonomy in the implementation of special autonomy authority from the perspective of the management of special autonomy funds via comparative qualitative research methods. The results showed that the authority to manage special autonomy funds was not specified in detail. In conclusion, from the percentage of allocation of funds, 60% (sixty percent) for the Government of Aceh and 40% (forty percent) for Regency/cities, the focus of autonomy in the management of special autonomy funds lies with the Government of Aceh.

Keywords: Authority, Special autonomy, Government, Aceh.

El enfoque de la autonomía en la perspectiva de gestión de los fondos especiales de autonomía

Resumen

Este estudio tiene como objetivo identificar la dirección del enfoque de la autonomía en la implementación de la autoridad especial de autonomía desde la perspectiva de la gestión de fondos especiales de autonomía a través de métodos comparativos de investigación cualitativa. Los resultados mostraron que la autoridad para administrar fondos especiales de autonomía no se especificó en detalle. En conclusión, del porcentaje de asignación de fondos, el 60% (sesenta por ciento) para el Gobierno de Aceh y el 40% (cuarenta por ciento) para Regencia / ciudades, el foco de la autonomía en la gestión de fondos especiales de autonomía recae en el Gobierno de Aceh

Palabras clave: Autoridad, Autonomía especial, Gobierno, Aceh.

1. INTRODUCTION

In order to carry out part of the country's goals, the government established Law Number 11 of 2006 concerning the Government of Aceh (UU PA), which regulates government, provincial, and Regency/city relations. In Article 179 it is stated that regional income is sourced from regional own-source revenue, balancing funds, special autonomy funds, and other legal income. Regional income from special autonomy funds is not obtained by all regional governments, and it only exists in regions with special autonomy status. In accordance with the concept of autonomy, the source of funding depends on the extent or amount of authority devolved to the regions.

In Article 183 paragraph, it is emphasized that the special autonomy fund is the revenue of the Government of Aceh, the use of which is intended to finance development, especially development and maintenance of infrastructure, empowerment of the people's economy, poverty alleviation, and funding for education, social and health. The provisions in Article 179 and Article 183 paragraph are understood that the special autonomy fund is the receipt of the Aceh Government to finance the development authority of the Aceh Government.

However, if the provisions of Article 183 paragraph are understood, the special autonomy fund is intended to finance the provincial development program (Aceh Government) and Regency/city development programs whose management is administered to the Aceh provincial government. Regency/city development programs are planned, implemented, outlined and financed through Regency/city APBDs. Thus the special autonomy fund is also revenue of the Regency/ city government to finance the Regency/city program (DENNIS, RONDINELLI & SHABBIR, 2000).

Based on the description above, there are some ambiguous concepts in the LoGA, related to special autonomy funds, that is a. special autonomy funds as revenue from the Aceh Government, meaning APBD revenues; b. Its use is intended to finance the Aceh Government development program and Regency/city government development program; of course the development program is planned, implemented and financed by each government unit in the respective APBD; and c. DOKA whose administration is administered to the Aceh government. Based on the aforementioned matters, this study

aims to discuss where the focus of autonomy is in carrying out the authority of special autonomy in the perspective of managing special autonomy funds, whether in provincial or Regency/city governments.

2. METHODOLOGY

This research aims to explain the direction of the focus of autonomy in the administration of special autonomy funds. To test the implementation of the special autonomy fund, it was carried out in several Regencies/ cities, which is Banda Aceh City, Bireun Regency, and Langsa City, West Aceh Regency, and Central Aceh Regency. The sources are from library data and field data, information related to implementation in the management of special autonomy funds. Literature materials that will be studied are in the form of regulatory regulations, expert opinions, and the results of previous research related to this research topic. This field data was obtained by using a data collection tool in the form of in-depth interviews with respondents and informants. The results of the study are presented based on an analysis using a qualitative juridical approach. This legal research classification is reform-oriented research that intensively evaluates positive law and recommends changes where necessary.

3. RESULT

The focus of autonomy is associated with a large number of devolution of authority handed over to existing autonomous government units, namely the provincial and Regency/city

governments. The study did not make an inventory of the amount or amount of authority of each autonomous government unit, the Aceh Government and Regency/city governments. However, it intends to reveal the focus of DOKA perspective autonomy based on the provisions of Law Number 11 of 2006. The provisions of Article 179 paragraph of the LoGA regulate the revenue of Aceh and regencies/cities consisting of Regional Revenues and Financing and paragraph states that the Regional Revenues referred to in paragraph are sourced from Regional Original Revenues, Balancing Funds, Special Autonomy Funds; and other legitimate income (DYAH & EFENDI, 2013).

Article 183 regulates that the Special Autonomy Fund as referred to in Article 179 paragraph letter c, constitutes revenue from the Government of Aceh aimed at financing development, especially construction and maintenance of infrastructure, empowerment of the people's economy, poverty alleviation, and funding for education, social affairs, and health. Then paragraph stipulates that the Special Autonomy Fund as referred to in paragraph is valid for a period of 20 (twenty) years, with details for the first year up to the fifteenth year which amount is equivalent to 2% (two percent) of the Fund ceiling National General Allocation and for the sixteenth to the twentieth year the amount equal to 1% (one percent) of the National General Allocation Fund limit (HERWASTOETI, 2010).

In the provisions of Article 179 and Article 183, there are four important phases, namely (a) the special autonomy fund for Aceh and

Regency/city revenue; (b) the special autonomy fund is the revenue of the Government of Aceh; (c) to finance development as outlined in the provincial and Regency/city development programs; (d) the management of which is administered to the Aceh Government. In the four things listed in Article 179 and Article 183, there are differences of opinion in the management of special autonomy funds between the Aceh government and Regency/city governments.

In the provision of Article 179 paragraph letter c of the BAL, the special autonomy fund is the revenue of the Aceh Government and also the Regency/city government. Then in Article 183, it is the receipt of the Government of Aceh. The provisions of Article 179 paragraph and Article 183 appear to be contradictory, even though there is no contradiction between the provisions of Article 179 paragraph letter c and Article 183 if they are understood in their entirety or a systematic interpretation of the norm arrangement of the law. The provisions of Article 183 are an affirmation of the previous provisions (Article 179 paragraph letter c), which explicitly stated: "Special Autonomy Funds as referred to in Article 179 paragraph letter c, constitute receipt of the Government of Aceh ...". Therefore, based on the provisions of the two articles, it cannot be understood that the Special Autonomy Fund is also directly a regency/city revenue.

Based on the provisions of Article 183 paragraphs, the special autonomy fund is intended to finance development programs especially development and maintenance of infrastructure, empowerment of the people's economy, poverty alleviation, as well as

education, social, and health funding, which is poured into the provincial development program and regencies/cities in Aceh. This means that the special autonomy fund finances the provincial and Regency/city development programs as outlined in the revenue and expenditure budget of each autonomous government unit, in each APBD and APBK (city revenues). Regency/city governments receive special autonomy funds from provincial government transfers (TRI WIDODO, 2012; MANAN, 1990).

The phrase stated in Article 183 paragraph (4) <<... the administration of which is administered to the Government of the Province of Aceh>> means that the central government transfers the special autonomy fund to Aceh Government revenue in the APBD, which then the Aceh Government transfers to the Regency/ city government as a source of revenue in Each APBK to finance their respective programs. As recipients of "aid" funds, the government is administratively obliged to submit reports to the Government of Aceh (BISARIADI, 2016).

Law No. 11 of 2006 distributes tiered authority between the Aceh Government and Regency/city governments in the management of special autonomy funds. The Government transfers special autonomy funds to the Government of Aceh as APBD (A) revenues, in Article 183 paragraph (4) the term administration is used. Then the Aceh Government must make a transfer to the Regency/city government as APBD (K) revenue to finance the Regency/city program. Thus the decentralization of financial management authority

for special autonomy funds was handed over "in stages" by the government to the Aceh Government (Provincial Government) and Regency/city governments (BHENYAMIN, 1993).

Based on Article 179 and Article 183 of Law No. 11 of 2006, the Government of Aceh established Qanun Number 2 of 2008 concerning Procedures for the Allocation of Additional Oil and Gas Production Sharing Funds and the Use of Special Autonomy Funds, as has been amended several times, namely with Qanun Number 2 of 2013 concerning Amendments to Qanun Number 2 2008 concerning Procedures for the Allocation of Additional Oil and Gas Production Sharing Funds and the Use of Special Autonomy Funds, Qanun Number 10 of 2016 concerning the Second Amendment to Qanun Number 2 of 2008 concerning Procedures for the Allocation of Additional Funds for Oil and Gas and Gas and the Use of Autonomous Funds Specifically; and Qanun Number 1 of 2018 concerning the Third Amendment to Qanun Number 2 of 2008 concerning Procedures for the Allocation of Additional Oil and Gas Production Sharing Funds and the Use of Special Autonomy Funds (MANOR, 1999).

As a result of the review of laws and regulations, the decentralization of special autonomy fund management is carried out in stages. The law indicates that the Aceh government must transfer the special autonomy funds to the Regency/city government revenue in the APBD (K). Use of the budget, Law No. 11 of 2006 and Qanun No. 1 of 2018 stipulates that the special autonomy fund is intended to finance development especially: (a) development and maintenance of infrastructure, (b) empowerment of the people's economy, (c) poverty

alleviation, (d) funding of education, (e) social, and (f) health, (g) Aceh privileges.

In the latest amendment to Qanun No. 1 of 2018, several important provisions were found, namely that the Aceh Government and Regency/city governments are required to allocate at least 50% of special autonomy funds for monumental infrastructure development from proposed programs and activities in the field of development and maintenance of infrastructure, which are determined by the governor based on the proposal of the regency/city government (Article 10 paragraph (2a) and paragraph (2c)), the Aceh Government and the regency/city administration are obliged to allocate at least 5% special autonomy funds for the implementation of Islamic sharia according to their authority (Article 10 paragraph (2d)).

The special autonomy fund allocation is carried out with a balance (Article 11 paragraph (1), that is for joint programs and activities of the Government of Aceh and Regency/city government; and after deducting for joint programs and activities, the special autonomy fund is divided to at least 60% allocated to the program and Aceh development activities, and a maximum of 40% is allocated for Regency/city development programs and activities in the form of DOKA.

The allocation of Aceh Special Autonomy Fund (DOKA) for Regency/city is 40% for Regency/city programs and activities, divided by the balance: 50% is allocated in the same portion for all Regencies/ cities; and another 50% divided by using indicators and formulas: Total

population, by 50%; Total area, 20%; Human Development Index (HDI), by 20%; and Construction Expense Index (IKK), by 10%.

In Article 1 number 16.a. Qanun No. 10 of 2016 explained that the Aceh Special Autonomy Fund (DOKA) is a fund intended to finance Regency/city development programs and activities in accordance with Aceh's priorities and stipulated in the APBA. This means that DOKA is a 40% special autonomy fund allocated for Regency/city programs and activities. Funds managed by the Government of Aceh 60% of the special autonomy funds, which also finance programs and activities mutually agreed between the Government of Aceh and the Regency/city, the activities of which are in the Regency/city.

In the Regency/city perspective, the management of special autonomy funds by the Province is ineffective. The programs do not touch directly with the needs of the community, relatively no significant effect on community welfare. The allocation of funds for infrastructure, for example, has little effect on the growth of people's welfare. Besides, it will also cause a discrepancy with the program planned by the province (the Government of Aceh) with the vision and opinion of the regent/ mayor that was conveyed when running for the public election campaigns. In that perspective, it perhaps tends to the programs and activities related to the vision and mission of the Governor. If the special autonomy fund is "delegated" or handed over to the Regency/city government, the percentage will be more effective, easier to implement and easier to monitor. Because the allocation of special autonomy funds for education, health, economic empowerment, infrastructure, and other services is based on Regency/city governments.

Bireuen's DOKA in 2019, for example, reached Rp 135,000,000,000.00 with priority allocation in five service areas, that is, education, health, infrastructure, community economic empowerment, and privileges. With allocations for the education sector reaching 20% of the DOKA received, while other fields depend on their priorities. However, if it is seen from the programs and activities carried out, the percentage is greater in infrastructure.

Although the percentage is prioritized in the education sector which reaches 20%, when seen in the improvement of the quality of human resources (teachers), it is not significantly seen. This is due to the very lack of percentage of funds devoted to improving the quality and competence of subject teachers through training, likewise, in other fields. This also happens in the field of economic empowerment, currently; there is no economic empowerment program, and there has been no increase in community welfare when viewed from DOKA. Money was rolled out since 2008. DOKA has not been specifically prioritized in the field of economic empowerment, which until now has not visible development and community economic empowerment such as chips merchants who are very famous in Bireuen. This DOKA should have empowered traders to provide training in improving the quality of merchandise, management guidance, packing or packaging techniques.

From the aspect of fisheries/ aquaculture, Bireun regency government should need to empower this sector by providing DOKA to farm farmers, so that they are not entangled in debt with the capital owners. If seen from the use of DOKA which is managed by the Province and Regency/City, there has not been seen any significant changes in the

improvement of development and community welfare in the fields of education, health services, economic empowerment, and privileges. In the infrastructure, the sector in which has a very large percentage of funds is rolled out when compared to other fields, it also does not involve the existence of a monumental building as evidence of the beneficiaries of the Special Autonomy Fund.

It would be nice if the DOKA in its utilization made certain priorities and managed jointly between the Province and Regency/City. The use of these funds can be developed in accordance with geography, for example, for the Regency/City in the West in the priority areas of agriculture and engagement as well as the management of raw materials into finished materials. When viewed in a normative perspective, Law Number 11 of 2006 concerning the Government of Aceh, the focus of special autonomy lies in the Province of Aceh, not the Regency/City, because the authority of government affairs both mandatory and the choice given to the Province of Aceh is greater than what was given to the Regency/City.

The matters submitted can be seen from the normalization which is more given to the Aceh Government compared to the Regency/City Government. This is what can affect the location of the autonomy emphasis, where regions have more affairs, then the autonomy focus is automatically in the region. With so many functions delegated to the Government of Aceh (Province), there is also a greater amount of authority in the province compared to the regency/city area.

This can be seen from the difference in the division of functions delegated in Law Number 11 of 2006 in Articles 16, 17, 18, and 19, which is more Aceh Government affairs than Regency/City affairs. In Article 16 paragraph (1) of Law Number 11 of 2006, compulsory functions submitted to the Aceh Government are regulated from point a to point o, in paragraph (2) mandatory functions submitted are regulated from point a to point e, whereas in Article 17 paragraph (1) of Law Number 11 the of 2006, compulsory functions submitted to regency/city governments are regulated from point a to n and in paragraph (2) other obligatory functions are only from point a to d.

Besides, the authority in managing financial resources both from the source of local revenue, balanced funds, and special autonomy funds is more managed by the Aceh provincial government than the Regency government. Where regulated in Qanun Number 1 of 2018 concerning the Third Amendment to Aceh Qanun Number 2 of 2008 concerning Procedures for the Allocation of Additional Oil and Gas Production Sharing Funds and Use of Special Autonomy Funds, in Article 11 paragraph (1) letter b number one it is determined that “After deducting the joint programs and activities as referred to in letter a, the Special Autonomy Fund is divided as follows:

- 1) At least 60% (sixty percent) is allocated for Aceh development programs and activities; and
- 2) At most 40% (forty percent) is allocated to Regency/city development programs and activities in the form of DOKA.

The granting of greater autonomy to the Province of Aceh and not to the Regency/City Government by Law Number 11 of 2006 is not contrary to the constitutional system of the Republic of Indonesia. This is because Article 18 of the 1945 Constitution adheres to an open legal policy regarding regional autonomy. In the provisions of the constitution, it is not regulated where the special autonomy emphasis is placed. Therefore, the policy on regional autonomy that is placed in Aceh Province does not conflict with the 1945 Constitution.

In the course of special autonomy in Aceh before the issuance of Aceh Qanun, Number 1 of 2018 concerning the Third Amendment to Qanun Number 2 of 2018 concerning Procedures for the Allocation of Additional Oil and Gas Production Sharing Funds and the Use of Special Autonomy Funds, the management of DOKA is with the Government of Aceh, not given to the City/Regency Government. As a result, many regional heads from regencies/ cities have turned the DOKA management system centered on the provincial government.

Budgeting and supervision of the Aceh Special Autonomy Fund are regulated in Aceh Qanun Number 1 of 2018 which in Article 1 number 25 determines that special autonomy funds are funds originating from state budget revenues and constituting Aceh government revenues. In connection with the DOKA, the Regency/City is the fund from the provincial revenue that is transferred to the regency/city. This DOKA is used to finance development programs and activities, especially infrastructure development and maintenance, empowerment of the people's economy, education, health and poverty alleviation and Islamic sharia, which is 40% after deducting joint programs between provinces

and Regencies/cities. This provision cannot be ruled out by the Langsa City government. In Langsa City, the largest (highest) DOKA fund was allocated to infrastructure, tourism development, community economic empowerment, and education.

40% of DOKA funds are allocated to these regencies/ cities, 50% of them are allocated in the same portion for each regency/city in Aceh Province, while the remaining 50% of DOKA funds are distributed to regencies/ cities using indicators and formulas that is: population, area, development index, poverty rate. According to Mussurri, Head of Planning of Bappeda of Langsa City, it is better if the Qanun includes indicators of lagging regions or regional imbalances. The more backward the area, the more it must be considered through this DOKA funds.

Besides, the management of DOKA financial resources which so far has been greater to the Provincial Government by 60% and Regencies/ Cities by only 40% should be replaced (reversed) to at most 40% for Aceh government programs and activities and at least 60% for activities and Regencies/ City government programs, as stipulated in Qanun 2 of 2008. This is due to the greater service authority in the regency/city compared to services available to the Aceh (Provincial) government.

4. CONCLUSION

Law No. 11/2006 distributes tiered authority between the Aceh Government and Regency/city governments in the management of special autonomy funds. The Government transfers special autonomy funds to the

Government of Aceh as APBD (A) revenue, in Article 183 paragraph (4) using the term administered. Then the Aceh Government must make a transfer to the Regency/city government as APBD (K) revenue to finance the Regency/city program. Thus the decentralization of the authority for the financial management of special autonomy funds was handed over "in stages" by the government to the Aceh Government (Provincial Government) and Regency/city governments. Based on statutory regulations, the magnitude of affairs or authority and the details cannot be identified in the direction of the focus of autonomy in the use of special autonomy funds. But from the percentage of allotment of funds, 60% (sixty percent) for the Government of Aceh and 40% (forty percent) for Regencies/ cities), the focus of autonomy in the management of special autonomy funds lies with the Government of Aceh.

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