

Implementation of the Oversight Function of the Aceh Special Autonomy Fund

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Abstract. *This study aims to identify and analyze the mechanism for implementing the oversight function of the Aceh Special Autonomy Fund (DOKA) of the Aceh People's Representative Council on the Government of Aceh and to determine and analyze the impact of oversight of the Aceh Special Autonomy Fund (DOKA) of the Aceh People's Representative Council on the Government of Aceh. The research method used is sociological juridical with statutory approach, conceptual approach and sociological approach based on descriptive analytical research specifications. Based on the results of the study it was concluded that First; The Regional People's Legislative Council is a Regional People's Representative Body and is domiciled as an element of regional government administration which has a supervisory function, namely carrying out supervision of the implementation of Regional Regulations and other Laws and Regulations, Regional Head regulations, APBD, regional government policies in implementing regional development programs, and international cooperation in the regions with the aim of such supervision is a form of preventive action against handling various deviations that endanger and detrimental to the rights and interests of the region, society and the state. Second; that in order to guarantee the implementation of a good government (good governance) supervision must be carried out by the Aceh People's Legislative Council as the implementation of the functions of the said institution. Supervision is a form of every effort and action in order to find out the extent to which tasks are carried out according to the provisions and targets to be achieved. The ultimate goal of supervision is to achieve results in accordance with a predetermined plan. Oversight from the Aceh People's Legislative Assembly which starts from discussing the budget to submitting accountability reports from the Government of Aceh (Governor) is not very effective considering that these two institutions have many interests in them.*

Keywords: *Autonomy; Fund; Government; Representativ; Supervision.*

1. Introduction

The local government system in Indonesia, according to the 1945 Constitution which forms the basis for administering government both at the center and in the regions in the Second Amendment to the 1945 Constitution concerning Regional Government in article 18, is stated as follows:¹

- 1) The Unitary State of the Republic of Indonesia is divided into provinces and provinces into regencies and cities, each of which has a regional administration, which is regulated by law;
- 2) Provincial, regency and municipal regional governments regulate and manage their own governmental affairs according to the principles of autonomy and co-administration;
- 3) Provincial, district and city regional governments have a Regional People's Legislative Council whose members are elected through general elections.

In Law Number 2 of 2011 concerning Amendments to Law Number 2 of 2008 concerning Political Parties in Article 1 paragraph (1) it is stated that "Political parties are organizations that are national in nature and are formed by a group of Indonesian citizens voluntarily on the basis of equality the will and aspirations to fight for and defend the political interests of members, society, nation and state, as well as maintaining the integrity of the Unitary State of the Republic of Indonesia based on Pancasila and the 1945 Constitution of the Republic of Indonesia.

The representative body is obliged to carry out its oversight function on activities or actions carried out by the executive. This is because the oversight function carried out by the people's representative body is the main characteristic of a people-sovereign state (democracy).²

It is said so, because the people in a democratic system have the freedom to participate in the process of administering state government, either directly or indirectly. In general, people's participation is carried out by conducting supervision of the government. Indirect supervision by the people is carried out through a

¹Budiyono. "Implementation of the DPRD's Oversight Function Against Regional Governments in the Context of Realizing Good Governance". *Fiat Justitia Journal of Law*, Vol. 7, No. 1, (2013). p.1, url:<https://jurnal.fh.unila.ac.id/index.php/fiat/article/view/368/327> accessed on 29 July 2023.

²Full Moon, Eddy. (2008). *People's Representative Institution*. Banda Aceh: Syiah Kuala University Press. p. 65.

representative body. This representative body always oversees the running of the government, can also exercise the authority to appoint or provide support for a government.³

The principle of real autonomy is a principle that to handle government affairs is carried out on duties, authorities and obligations that actually already exist and have the potential to grow, live and develop in accordance with the potential and uniqueness of the region. As for what is meant by responsible autonomy is autonomy which in its implementation must really be in line with the goals and intent of granting autonomy which is basically to empower the region including improving people's welfare which is the main part of national goals.

The Special Autonomy Fund which is intended to boost the pace of the economy for the realization of a prosperous Acehese people, however, many local political elites have perpetrated fraud, namely corruption cases committed by Aceh government officials both from the governor and regents towards DOKA (Aceh Special Autonomy Fund) and are still motivated by the Free Aceh Movement (GAM).⁴

The enactment of the law on regional autonomy and the management and accountability of regional financial supervision also has a positive impact on the position, functions and rights of DPRD where DPRD members or what is often called the DPRD will be more active in conveying the aspirations of the people. To strengthen the role and function of the DPRD, the DPRD must understand what is attached to it as a people's representative so that it can carry out its duties properly. In addition, the existence of regional autonomy is a demand for regional governments in seeking good governance, namely by prioritizing accountability and transparency.⁵

The Regional Government Law places the Regional Government and DPRD as administrators of Regional Government. As for the elements of regional government, basically the positions of the Regional Government (executive) and DPRD (legislative) are the same, what distinguishes them are the functions, duties and authorities as well as their rights and obligations.

³Manan, Bagir. (1995). Comparison of Constitutional Law, Constitutional Council in France and Constitutional Court in Germany. Bandung: Unpad Postgraduate Program. p. 2.

⁴Sarah Nuraini Siregar. "Shifting Security Issues in Aceh". Journal of Political Research, Vol. 9, No. 2, (2012). p.60, url:<https://ejournal.politik.lipi.go.id/index.php/jpp/article/view/230> accessed on 29 July 2023.

⁵Heru Cahyono. "Evaluation of the Implementation of Aceh's Special Autonomy: Failed to Prosper the People and Full of Internal Conflict". Journal of Political Research, Vol. 9, No. 2, (2012). p.11, url:<https://ejournal.politik.lipi.go.id/index.php/jpp/article/view/227> accessed on 29 July 2023.

Therefore the relationship that must be built between the Regional Government and the DPRD should be a partnership relationship in the framework of realizing good local governance.

The implementation of special autonomy is an embodiment of the existence of a joint concession as outlined in laws and regulations, the basic issue that is an issue for the Government of Aceh besides the implementation of Islamic law is in terms of regulating the balance of central and regional finances, this is reflected in the granting of authority to utilize existing funding sources.⁶

Based on data on receipt of the Special Autonomy Fund for Aceh from 2008 to 2021, an amount of Rp.88,437,316,175,086 has been realized, while Rp. 76,006,222,547,572, - or the equivalent of 85.60%.

The management of the special autonomy fund in Aceh is full of problems. Not a few special autonomy fund projects at the district and provincial levels have been corrupted. The special autonomy fund, which should be used as capital for development, has become a field for elite corruption. The Aceh Transparency Society (MaTA) noted that from 2010 to 2018 corruption cases that were being handled by prosecutors in Aceh reached 141 cases. These cases are spread across 23 districts and cities in Aceh. Some have been sentenced and some are still in the legal process. The budget for most of these projects comes from the special autonomy fund (otsus). The programs range from infrastructure development, procurement of goods, to empowering the people's economy.⁷

The use of the Aceh Special Autonomy Fund (DOKA) is intended to finance infrastructure development and maintenance, as well as to empower the people's economy, poverty alleviation, as well as education, social and health funding. Oversight is a function that cannot be separated from modern budget management, including DOKA management. The oversight function is needed to help management even every activity using the budget to achieve its goals.⁸

Supervision is carried out based on the supervisory actor, both formal and informal

⁶Erlanda Juliansyah Putra. "Creating Prosperity through the Aceh Special Autonomy Fund from the Perspective of Financial Law". *Kanun Journal of Law Science*, Vol. 16, No. 3, (2014). p.s. 442, urls:<https://jurnal.usk.ac.id/kanun/article/view/6039> accessed on 29 July 2023.

⁷ <https://www.kompas.id/baca/utama/2018/08/15/dana-otsus-jadi-ladang-korupsi-elit> accessed on 29 July 2023.

⁸Khairil Akbar. "Aceh Special Autonomy Fund Oversight System and Its Impact on Corruption Eradication". *INTEGRITY: Journal of Anti-Corruption*, Vol. 7, No. 1, (2021). p.s. 103-104, urls:<https://jurnal.kpk.go.id/index.php/integritas/article/view/719> accessed on 29 July 2023.

actors. This formal supervision includes formal supervision carried out between levels of government, namely supervision carried out by the central government in the regions and intra-level supervision of government, namely supervision carried out by the provincial inspectorate, DPRD and other representative institutions based on custom and religion. As for what is meant by informal actors are supervisors who come from civil society.⁹

Based on the introductory description above, the formulation of the problem in this paper is, First; what is the mechanism for implementing the oversight function of the Aceh Special Autonomy Fund (DOKA) of the Aceh People's Representative Council Against the Government of Aceh and Second; what is the impact of oversight of the Aceh Special Autonomy Fund (DOKA) of the Aceh People's Representative Council on the Government of Aceh.

The purpose of this paper is to identify and analyze the mechanism for implementing the oversight function of the Aceh Special Autonomy Fund (DOKA) of the Aceh People's Representative Council on the Government of Aceh and the impact of oversight of the Aceh Special Autonomy Fund (DOKA) of the Aceh People's Representative Council on the Government of Aceh.

2. Research Methods

The research method used is sociological juridical with statutory approach, conceptual approach and sociological approach based on descriptive analytical research specifications. Data is collected by conducting research on legal materials by collecting legal materials in the form of statutory regulations as positive law and legal references in the form of literature books, as well as other scientific works related to the object under study. In legal writing, after obtaining legal material, the next thing to do is to analyze the material. The purpose of this material analysis is so that the writer can provide an explanation of what he wrote.

3. Results and Discussion

3.1. Mechanism for the Implementation of the Oversight Function of the Aceh Special Autonomy Fund

According to language terminology, supervision means controlling processes, methods, actions of controlling. In English comes from the word control which

⁹Azis Nyimas Latifah Letty. (2019). Supervision of Special and Special Autonomy Funds Problems and Solutions. Jakarta: P2Politics-LIPI. p. 2.

means supervision. Regarding supervision known and developed in management science, supervision is one of the elements in management activities.

In administrative law, supervision is defined as an activity of supervising in the sense of looking at something carefully, so that there are no other activities beyond that. Supervision of various activities that have been outlined in laws and regulations can be carried out properly in the sense that they are in accordance with what is intended.¹⁰

The relationship between supervision and the implementation of regional government is basically that supervision is all efforts or activities to find out and assess the actual reality regarding the implementation of tasks or activities, whether they are in accordance with what is supposed to be or not. Thus the manifestation of supervisory performance is an activity to assess a de facto task implementation.

While the purpose of supervision is essentially as a limited medium to carry out a kind of cross check or matching whether the activities carried out are in accordance with predetermined benchmarks or not, as well as the follow-up of the results of the supervision.

Between the DPRD and the Regional Head there is a supervisory relationship, namely the relationship that is owned both as DPRD members and DPRD as an institution towards the Regional Head as a reflection of democratic government, with the intention that in the administration of regional government it does not deviate from the norms and laws and regulations as well as guidelines. others determined jointly or outlined by a higher government.

Then from this supervisory relationship gave birth to several rights, namely asking for information from the regional head, holding working meetings with the regional head or regional apparatus, holding hearings with the regional head, asking questions and the right to investigate, and making field visits, and so on.

This law later became the forerunner of granting special autonomy to the Province of Aceh to run its own household. However, this Law was later revoked with the enactment of Law Number 11 of 2006 concerning the Government of Aceh which is in effect today. The provisions in Law Number 11 of 2006 regarding the need for norms, standards, procedures and affairs that are nationally strategic are the authority of the Central Government, not intended to reduce the authority of the

¹⁰Cheap, Suriasyah. (2008). *Legal Aspects of Local Government Supervision*. Yogyakarta: Laksbang. p. 2.

Government of Aceh and the Districts/Cities in Aceh.

The granting of the Aceh Special Autonomy Fund (Doka) is a juridical consequence of the stipulation of Aceh as a special autonomous region through the provisions of Law Number 11 of 2006 concerning the Governance of Aceh. The delegation of authority to the Province of Aceh is followed by financing or a budget to carry out this authority.¹¹Provisions for granting special autonomy funds to Aceh start with Law Number 11 of 2006 concerning the Governance of Aceh. This law is the basic rule for granting special autonomy funds.

Whereas based on the results of research in the field it was found that "Formation of the balance of policies on the Aceh special autonomy funds lies with the Aceh Government including the legislature (DPR Aceh) and the executive (Governor of Aceh). The formation of the Aceh Qanun regarding the balance of special autonomy funds must be carried out with the joint approval of the Aceh DPR and the Governor of Aceh. Members of the Aceh DPR are representatives of the Regency/City people in Aceh Province. Supposedly in formulating policies that are directly related to interests in their representative areas, they must fight for these interests so that they are in accordance with the principles of welfare. Changes in the policy on the balance of Aceh's special autonomy funds are due to the weak performance of the Aceh DPR which only fights for its interests, such as aspiration funds.

The use of Aceh's special autonomy funds must be allocated by taking into account the balance of development progress between Regencies/Cities in Aceh. Even though the emphasis on special autonomy in Aceh is on the Provincial Government, territorial authority lies with the Regency/City. The management and utilization of Aceh's special autonomy funds administered to the Provincial Government is one of the problems that impede the optimal use of Aceh's special autonomy funds.

In running the government, the authority of the DPRD is not like the authority of the Regional Head who has so much authority, so that the domination of authority in running regional government lies with the Regional Head, this shows that actually the role of the DPRD is only as a complement in running governance in the region, even though the DPRD has the function supervision but in terms of implementation has it been carried out effectively, bearing in mind that the DPRD is also part of the regional government, of course it will be difficult to carry out this task, because the

¹¹Triharyanto, Joko. (2016). Total Fiscal Decentralization. Article, Jakarta: Fiscal Policy Officer of the Indonesian Ministry of Finance.

DPRD cannot act independently like the DPR of the Republic of Indonesia.¹²

The Special Autonomy Fund is intended to accelerate the development of Aceh Province which is intended to finance development, especially the construction and maintenance of infrastructure, empowering the people's economy, poverty alleviation, as well as funding for education, social and health. Utilization of the Special Autonomy Fund by taking into account the balance of development progress between Regencies/Cities and its management is administered to the Provincial Government of Aceh and further regulated through Qanuns.¹³

Utilization of the Special Autonomy Fund in the context of accelerating development in Aceh in various sectors will be realized if the implementation is in accordance with the principles contained in Article 20 of Law Number 11 of 2006 concerning the Governance of Aceh, namely by being oriented towards effective and efficient goals. So that the use of the Special Autonomy Fund by taking into account the balance of development progress between Regencies/Cities can be realized.

According to the author, the supervisory function possessed by the DPRD as a counterweight to the power of the Regional Head who is given authority in running the government by law, this is intended so that there is no arbitrariness in carrying out their duties in the context of the welfare of the people as mandated in the Preamble to the Law Basic 1945.

Because the DPRD is also a regional people's representative institution, of course in carrying out its duties it must be oriented towards people's welfare, besides that it also exercises control over the use of the budget so that corruption does not occur which can harm the region itself which has implications for state losses.

Indonesia is a democratic country, for the establishment of a democratic country it is necessary to separate state power into three axes of power, namely legislative power (law-making), executive power (executing laws) and judicial power (judiciary/judicial, to enforce laws and regulations). In the event of a violation, the three axes of power are each separate from each other, both regarding the person and its function, the teaching comes from Montesquieu's opinion which is named Trias Politica (Tri is three, As is the axis/center, and Politica

¹²M. Agus Santoso. "The Role of the Regional People's Legislative Assembly in Carrying Out the Oversight Function". *Journal of Law*, Vol. 18, no. 4, (2011). p.s. 606, urls:<https://journal.uui.ac.id/IUSTUM/article/view/4239> accessed July 30, 2023.

¹³Jeffrie Maulana. "Balance of Aceh Special Autonomy Funds Between Provinces and Regencies/Cities". *Shia Kuala Law Journal*, Vol. 2, No. 1, (2018). p.s. 20, urls:<https://jurnal.usk.ac.id/SKLJ/article/view/10574> accessed July 30, 2023.

is power).¹⁴

In line with the trias politica doctrine, that what is meant by the separation of powers is the separation of powers at the central level of the country, not at the regional level, because regarding legislative power, it is explained that in a unitary state which is referred to as a unitary state, unitary is a single state (one country) which monocentric (one-centered), consisting of only one country, one government, one head of state, one legislature that applies to all regions in the territory of the country concerned.

Another impact of excessive use of power by regional governments in carrying out their duties can give rise to negative actions, including: actions not in accordance with the rule of law (on rechtsmatige overheidsdaad), not based on authority (on bevoegdheid), arbitrary (willekeur), abuse authority (detournement de pouvoir), and exceeding the limits of authority (ultra vires).¹⁵

That this theory of supervision is used as the basic elements of analysis related to the oversight function of people's representative institutions as democratic life in the regions, it is hoped that this function will act as a means of checks and balances in regional government. However, so far this has not been implemented effectively, this is because the DPRD is also part of the Regional Government, namely the Government of Aceh.

3.2. The Impact of DPRA Supervision on the Government of Aceh in the Use of Aceh's Special Autonomy Fund

Aceh is a province in Indonesia which has different characteristics from other regions. Aceh gets specialties from the central government which is called special autonomy. The Republic of Indonesia as a unitary state grants the right to the Aceh region to adhere to the principle of decentralization in administering government, by providing opportunities and flexibility for the regions to organize their own regions.

In line with the provisions of Article 18A paragraph (1) of the 1945 Constitution of the Republic of Indonesia, it is stated that the relationship of authority between the

¹⁴Sutiyoso, Bambang. (2005). Aspects of the Development of Judicial Power in Indonesia. Yogyakarta: UII Press. p. 18.

¹⁵Iwan Sulistiyo. "Implementation of the Principle of Openness in the Process of Forming Regional Regulations in the Context of Regional Autonomy in Kendal Regency". *Sovereign Law Journal*, Vol. 1, No. 1, (2018). p.s. 192-193, urls:<https://jurnal.unissula.ac.id/index.php/RH/article/view/2633> accessed July 30, 2023.

central government and provincial, regency and city regional governments or between provinces and districts and cities, is regulated by taking into account the specificity and diversity of regions. ¹⁶

This is reinforced in Article 18B paragraph (1) and paragraph (2), paragraph (1) states that "The state recognizes and respects regional government units that are special or special in nature which are regulated by law". Whereas paragraph 2 states that "The state recognizes and respects customary law community units along with their traditional rights as long as they are still alive and in accordance with the development of society and the principles of the unitary state of the Republic of Indonesia, which are regulated in law".

Of the many types of relationship and authority between the DPRD and the Regional Head, it is regulated in laws and regulations, so that it is seen that the Regional Head is not the sole authority in the region, because the administrators of the regional government are the Regional Head and DPRD, it is hoped that this will create a democratic climate in implementation of regional government, then there are checks and balances, this description can be classified into three types of relationships, namely partnership relationships (*partnership*), supervisory relationship (*controlling*), and budget relations (*budgeting*), as well as the relationship between the DPR and the President in the Central Government. ¹⁷

One of the authorities given by the central government to the special autonomous regions is financial management where the involvement of local political party institutions in Aceh in the administration of special autonomy funds will be seen through the role of the Acehese People's Representative Council (DPRA) political institution.

Aceh's local political parties play a very important role in and influence the implementation of the Aceh special autonomy fund. The Special Autonomy Fund in Aceh is valid for 20 years as described in Article 183 paragraph (2) of Law Number 11 of 2006 concerning the Government of Aceh. Special autonomy in Aceh has been running for dozens of years and will end soon in 2027. ¹⁸

¹⁶Sikka Nurparijah. "Local Political Parties and Evaluation in the Implementation of the Aceh Special Autonomy Fund". *Lex Renaissance Journal*, Vol. 7, No. 2, (2022). p.s. 341, urls:<https://journal.uii.ac.id/Lex-Renaissance/article/view/24097> accessed July 30, 2023.

¹⁷Astawa, I Gde Panca. (2008). *Problems of Regional Autonomy Law in Indonesia*. London: Alumni. p. 112.

¹⁸<https://mediaindonesia.com/politik-dan-Hukum/191430/berakhir-2027-otsus-provinsi-acehdiusulkan-berlaku-selamanya>. Retrieved July 30, 2023.

The formation of local political parties began with the Aceh Party and the Aceh National Party in 2006 so that the Free Aceh Movement (GAM) was transformed into a local political party in Aceh. The legality of the existence of local political parties is regulated in Law Number 11 of 2006 concerning the Government of Aceh. Local political parties are expected to represent the aspirations of the people of Aceh so that justice and prosperity for the people of Aceh are realized.¹⁹

The Special Autonomy Fund has not been able to play a significant role in increasing the welfare of the people in Aceh because only a certain group feels welfare, even though welfare should be the right of the people of Aceh to be placed as the ultimate goal, while special autonomy is a way or an effort to achieve it.

The system of financial relations between the central government and regional governments which creates issues such as limitations on the original regional financial capacity which will limit the space for regional autonomy to realize the welfare of its local communities.

Likewise, the distribution of Doka which is unequal between the Provincial Government and the Regency/City Government will hinder the purpose of providing DOKA to catch up with the development of the Aceh region in order to realize the ideals of the state by prioritizing the concept of a welfare state, namely a state whose government is fully responsible. to meet various basic social and economic needs of every citizen in order to ensure a minimum standard of living is met.²⁰

According to the author, the discussion of the APBA which is always late has an impact on the inefficiency of budget realization given the short processing time and the impression of being rushed because there was not enough processing time. Performance indicators are quantitative and/or qualitative measures that describe the level of achievement of a predetermined target.

This will make it difficult for the Regency/City level government to increase its efforts and creativity due to dependence on the performance of the government at the Provincial level in Budget approval. Besides that, the low quality of human resources in the District/City level Government in developing governance in the implementation of Aceh's special autonomy.

¹⁹Santi Andriyani. "Free Aceh Movement Political Transformation from an Armed Movement to a Local Aceh Political Party". IIP Journal Jakarta, Vol. 14, No. 1, (2017). p.s. 6, urls:<https://ejournal.iisip.ac.id/index.php/jisip/article/view/32/33> accessed July 30, 2023.

²⁰Budiharjo, Miriam. (1980). State Issues. Jakarta: Gramedia. p. 67.

Regency/City Government is the government unit that is closest to the people. Thus, it plays a very important role in terms of development progress, improving the people's economy, poverty alleviation, educational, social and health services. The condition of the people who are closer to the district/city government provides bureaucratic efficiency and effectiveness from the aspect of public services. Thus, the distribution of Aceh's special autonomy funds must be allocated more to the District/City government.

Doka management centered on the Provincial Government will create a disharmonious relationship between the Provincial Government and the Regency/City Government. Because the implication is that there is a need for funds that are quite large for Regency/Municipal Governments in running the government and its specificities, and this is where a mechanism arises called financial balancing or government transfers. So, financial balance is a mechanism of financial assistance (transfer).

Furthermore, according to the author, Supervision of the use of the Special Autonomy Fund in statutory regulations is carried out internally and externally. Internally, supervision of the utilization of Aceh's special autonomy funds lies with the Governor of Aceh, which is carried out by the Special Task Force, while external supervision is with the Aceh DPR, which is carried out by the Monitoring Team for Additional Oil and Gas Revenue Sharing Funds and the Special Autonomy Fund which was formed.

Oversight carried out by the Special Task Force formed by the Governor on the planning, allocation, implementation and accountability of programs and activities originating from the Special Autonomy Fund, if viewed from an institutional perspective, is internal control. (*internal controls*). Namely by an agency/organ that is structurally still included in the government environment.

Theory *Good governance* used to provide understanding and function of how the principle *Good governance* is running as it should with the aim of achieving the principles of: The Principle of Legal Certainty; Principles of Orderly Administration of the State; The principle of public interest; Openness Principle; Principle of Proportionality; Principle of Professionalism; and the Principle of Accountability.

That to ensure the implementation of a good government (*good governance*) supervision must be carried out, this supervision is carried out by the Aceh People's Representative Council as the implementation of the functions of the institution. Supervision is a form of every effort and action in order to find out the

extent to which tasks are carried out according to the provisions and targets to be achieved.

The ultimate goal of supervision is to achieve results in accordance with a predetermined plan. Oversight carried out by the Aceh People's Legislative Assembly is an external oversight, namely political control exercised over the Government of Aceh. Oversight from the Aceh People's Legislative Assembly which starts from discussing the budget to submitting accountability reports from the Government of Aceh (Governor) is not very effective considering that these two institutions have many interests in them.

The form of supervision over the use of Aceh's special autonomy funds is only based on supervision in general. Because the receipt of Aceh's special autonomy funds goes to the Aceh government treasury, the distribution of which is through the Aceh Revenue Budget (APBA), internal supervision according to laws and regulations is carried out by the Provincial Inspectorate and the Aceh Financial and Development Supervisory Agency.

In addition to supervision of the use of the Aceh Special Autonomy Fund carried out by the Aceh People's Legislative Council, supervision is also carried out by the Provincial Inspectorate referring to Government Regulation Number 12 of 2017 concerning the Development and Supervision of Regional Government Administration. If the management of the Aceh special autonomy fund lies with the provincial government as discussed in the previous description, then supervision by the Aceh Inspectorate must involve and coordinate with the District/City Inspectorate.

At this stage it is called active repressive supervision, namely the implementation of supervision carried out face to face between supervised officials and supervised officials, and is overall in nature towards the operational activities of the Aceh special autonomy fund (state finance) with the aim of increasing the effectiveness of supervision and efficient use of the budget.

Based on field research (*field research*), Other external supervision is also carried out by the Aceh Province Financial and Development Supervisory Agency (BPKP Aceh) which is the internal supervisor of the Central Government in the Regions who is directly responsible to the President. The Aceh Province Financial and Development Supervisory Agency carries out audits, reviews, evaluations, monitoring and other supervisory activities.

Furthermore, Government Regulation Number 12 of 2017 concerning the Guidance and Supervision of the Implementation of Regional Government also gives the community a role to supervise the implementation of regional government. Supervision by the community can be carried out individually, representatives of service user groups, representatives, observer groups, or representatives of legal entities that have concern for the implementation of Regional Government.

The public can submit reports or complaints regarding alleged irregularities committed by regional heads, deputy regional heads, DPRD members, and/or state civil servants in regional agencies and village apparatus to the Inspectorate and/or law enforcement officials.

Obstacles in eradicating corruption in Aceh by the ranks of the police, implicitly and explicitly are not due to Law Number 11 of 2006, which is listed in Article 204 paragraph (3) and paragraph (4). Paragraph (3) states that "the policy of public peace and order is coordinated by the Head of the Aceh Police to the Governor". Furthermore, paragraph (4) states that "the implementation of police duties in the field of public peace and order as referred to in paragraph (3) is accounted for by the Head of the Aceh Police to the Governor".

Obstacles to the prosecutor's office in processing, starting from the investigation to the prosecution of corruption cases in Aceh, stem from the performance of the prosecutor's office itself. This is not because of Law Number 11 of 2006, Article 209 paragraph (1) states that "the appointment of the Head of the Aceh High Prosecutor's Office is carried out by the Attorney General with the approval of the Governor". Furthermore Article 210, states that "the selection and placement of prosecutors in Aceh is carried out by the Attorney General's Office with due observance of legal provisions, Islamic law, culture and customs of Aceh".

Corruption in Aceh or throughout the jurisdiction of Indonesia, *asextraordinary crime*, is a crime that can not be tolerated. There is no dispensation in eradicating corruption, both in the ranks of the central government apparatus, and regional governments.

Efforts to improve legal problems in law enforcement against criminal acts of corruption that are detrimental to state finances, adjust (reorient) law enforcement procedures on corruption which are general guidelines for law enforcement officials and reorganize (restructure) the subsystems of the legal structure, namely the laws

of law enforcement agencies that will exercise power.²¹

Supervision of the use of Aceh's special autonomy funds has not guaranteed compliance with the principle of expediency. Supervision is only carried out based on national regulations. There is no Aceh Governor's Regulation regarding the establishment of a Special Task Force to carry out supervision of the use of Aceh's special autonomy funds. This is an obstacle in optimizing the monitoring of the use of Aceh's special autonomy funds.

The absence of a Governor's Regulation governing the selection criteria for programs that can be financed with Aceh's special autonomy funds has resulted in the absence of supervision in the sense of fostering District/City Governments. Then the lack of role and supervisory function of the Aceh special institution as a form of external oversight reflects the weak oversight of the use of Aceh's special autonomy funds.

4. Conclusion

Whereas the Regional People's Legislative Council is a Regional People's Representative Body and is domiciled as an element of regional government administration which has a supervisory function, namely carrying out supervision of the implementation of Regional Regulations and other Legislation, regulations of Regional Heads, APBD, regional government policies in implementing regional development programs, and international cooperation in the regions with the aim of monitoring is a form of preventive action against handling various abuses that endanger and harm the rights and interests of the region, society and the state. Then to guarantee the implementation of a good government (good governance) supervision must be carried out, this supervision is carried out by the Aceh People's Legislative Assembly as the implementation of the institution's functions. Supervision is a form of every effort and action in order to find out the extent to which tasks are carried out according to the provisions and targets to be achieved. The ultimate goal of supervision is to achieve results in accordance with a predetermined plan. Oversight carried out by the Aceh People's Legislative Assembly is an external oversight, namely political control exercised over the Government of Aceh. Oversight from the Aceh People's Legislative Assembly which starts from discussing the budget to submitting accountability reports from the Government of

²¹M. Rizal Bagaskoro. "System of Proof of Calculation of Elements of State Losses for Corruption Crimes in the Indonesian Criminal Justice System". Law Development Journal, Vol. 2, No. 4, (2020). p.s. 623-624, url:<https://jurnal.unissula.ac.id/index.php/ldj/article/view/14775/5401> accessed July 30, 2023.

Aceh (Governor) is not very effective considering that these two institutions have many interests in them.

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