

ACEH GOVERNMENT BUDGETARY POLITIC

(Case Study in Tudi Kabupaten Aceh Utara, Bireun and Lhokseumawe)

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Abstract

Aceh is one of the provinces in Indonesia who run autonomous region with Special Autonomy Fund known as (*Otsus*) from the central government. From 2008 to 2013, Aceh province has managed around IDR. 27.3 trillion Of special autonomy funds. In the aspect of Aceh's budget politics, the funds allocated to the education system classified as underdeveloped category. In 2016, the allocation of special autonomy for Aceh Province increased in the RAPBN 2016 reached IDR. 7,765,059,420. 000 (previously IDR. 7 trillion), however, the largest allocation or more than 50% is still allocated for physical development. Yet the most important aspect in education is the development of human resources. The purpose of this study is to analyze the policies of the Aceh government in improving the quality of education seen from the content of policies, financing and proportionality of equity of teachers and to assess the impact of *Otsus* budget in improving the quality of education. This research employed qualitative descriptive method since the required data is qualitative, the design of this research is the implementation evaluation study, the result of the research is interpreting where the special autonomy budget in improving the quality of education has not been utilized optimally, and data shows the special autonomy policy is full with the interests of political actors. There are several things that have been tried and developed to improve the quality of education such as the introduction of several curricula changes that emphasize more on School Based Management approaches, the establishment of Education Boards and School Committees as government and school partners. The institute becomes the entrance for the involvement and active role of the community to participate in improving the quality of education. The centralized system that has been implemented in the management of education has proven to be inadequate to provide effective services for teachers and students, the management at the local level is unable to guarantee the continuity of activities, due to the frequent changes in the structure of the bureaucracy that is influenced by the interests of the elite, thus having limitations in adapting to local issues, and create a sense of dependence on the other side rather than self-reliance.

Keywords: Otsus, Autonomuous Region, Implementation, Education Quality, and Human Resource.

I. INTRODUCTION

Quality of education is the main barometer to determine the nation development, human resources quality development takes an important role in the development itself. The fact, however, the quality of education Indonesia is alarming. The Human Development Report (HDR), the United Nations Development Program (UNDP) reported that in 2011, Indonesia's Human Development Index ranking includes education, health, and earnings per individual ranked at 124 out of 183 countries in the world. What is more, the Education for All Global Monitoring Report (EFA-GMR) put Indonesia's 2014 Education Development Alliance (EDI) on ranking 57th out of 115 (UNESCO, 2015).

According to Political and Economic Risk Consultants (PERC) survey, the quality of education in Indonesia is ranked 12th out of 12 countries below Vietnam. As a result, Indonesia has a low competitiveness rate, which is only ranked 37 out of 57 countries surveyed (The World Economic Forum Sweden Report, 2000). As a special autonomous province in Indonesia, Aceh face the similar issues on education sector comparing to other 33 provinces in Indonesia. The indicators of education rates for Acehnese, such as gross enrolment rates (APK), literacy rates (AMH), average school duration (ARLS), and net enrolment rates (APM) is better and even exceeded the national level, however the quality of the education is still low. Political policy is crucial to the process of educational development in Indonesia. The priority aspect of education should be undertaken by the government through a balanced budgeting policy between infrastructure development and the quality of human resources.

Aceh province received the quite big amount of budget for education development among other province in Indonesia, through special autonomy sources, for IDR 11.9 trillion in 2010 and IDR 9.6 trillion in 2011, a minimum allocation of 20% of Aceh Regional Budgeting Allocation (APBA) to improve education quality, however the fact showed that the budget could not able to improve better quality of education as expected. Aceh Human Development Index

(HDI) fell from 17th place in 2009 to 27th in 2010. One of the factors regarding low quality of education is lack of ability of teachers in mastering teaching and learning materials and issues of teacher distribution between all regions in Aceh. (*Anas M Adam, Serambi Indonesia* Thursday, 16 May 2013 10:10). The policy pattern taken by the government in budgeting towards education did not fulfil human resource capacity building needs.

Education budget for Aceh is huge, but student's achievement report still shows unsatisfactory results. It is noted that out of 56,981 participants, 785 students (1.38%) SMA or equivalent reported failed at National Examination (UN) in 2013/2014. Empirical data show, on this issue, Aceh government put more priority on physical development of education rather than to increase teachers and educators competence, thus it makes the quality of education inadequate. Infrastructure development of education is not balanced with the capability improvement, therefore education in Aceh is considered low. Data analysis of Aceh's public budget in 2012 was indicated that the priority of the education sector in Aceh was still focused on infrastructure development and ignore the quality improvement. This political policy of the budget should naturally increase the capacity of education. The government's attention to education infrastructure is considered maximum that the school facilities in Aceh is seen sufficient however the quality of its educators in strengthening human resources is lack. According to *Renaldi Safriansyah* from Public Expenditure Analysis and Capacity Strengthening Program (PECAPP) study, the number of teachers in Aceh has exceeded the ideal capacity. Currently, one teacher handles 7 to 10 which is ideally one teacher can handle 15-20 students. In addition, teacher's certification rates support the fact that teachers quality in Aceh is far from expectation. Around 117,978 teachers in Aceh, only 5 of them were internationally certified. Even the quality of teachers in Aceh is ranked at 28th at national level throughout Indonesia.

Based on the phenomenon, the government should start focusing budget politics on improving the quality of education for teachers and educators, not only

for infrastructures and facilities. The uneven distribution of teachers is also another important point to accomplish since in rural or remote areas are still shortage of qualified teachers. Based on those facts, this article aims at finding out why the huge budget allocation on education has been disbursed, however Aceh government has not been able to improve the quality of education from primary to secondary education in Aceh?

II. LITERATURE REVIEW

1. Policy Formulation

Formulation is a derivative of meaningful formula for the development of methods, plans for action to deal with a problem. This is the first stage in public policy where the most typical thing is how to unite one's perception of the needs and interests that arise in society; how it is implemented; who gets involved; and who can benefit from the issue. Formulation is a more comprehensive process, including less systemic planning and effort to determine what to do about public issues (Jones, 1994: 149). Policy is a word that in its implications can be used both in macro or micro contexts. The policy is also related to an authority, but with some limitations according to the duties and functions it carries. Consequently not all people or parties have the authority, in the sense of being able to make any policy, even though it is an official or state administrator.

Regarding policy formulation, Woll (1996) argues that policy formulation implies the development of a mechanism for solving public problems, where public policy analysts begin to apply some techniques to justify that a policy choice is the best choice of other policies. According to Anderson (2006: 12), the policy formulation is how to develop options or alternatives to solve the problem and who participate in policy formulation. Meanwhile, Howlet and M. Ramesh assert policy formulation is the process of formulating policy choices by the government. Public policy formulation is the earliest step in the overall public policy process. Therefore whatever happens in this stage will determine the success or failure of the policy made in the future.

Widodo (2007: 43) conveys that when the policy formulation process is not done properly and comprehensively, the result of the formulated policy will not be able to reach the optimal level. Thus, it cannot be implemented. As a result, all objectives of the policy will be difficult to be achieved which in turns public problems in society cannot also be solved. Therefore, at this stage it is necessary to conduct a comprehensive analysis in order to obtain a public policy that can actually be implemented that will support objectives and targets achievement and able to solve public problems in the community.

2. Education Policy Theory

The term policy in education is often referred to as educational planning, master plan of education, educational regulation, policy of education however these terms, principally, have different content and the scope of meaning of each of term. According to Arif Rohman (2009: 107-108), education policy is a part of State policy or public policy in general. Education policy is a public regulating specific rules related to the empowerment of resources, allocation and distribution of sources, as well as managing the behaviour in education. Educational policy is guidelines decision acting both simple and complex, both general and special, both detailed and loosely formulated through political process for a certain direction of action, programs, and plans in carrying out education program.

According to Made Pidarta (2004), to overcome the problems of educational quality it can be studied from two important indicators, the first through systemic solutions or solutions by changing social systems related to the education system. As is known education system is closely related to the applied economic system. The current system of education in Indonesia is applied in the context of the economic system of capitalism (neoliberalism), which is basically to minimize the role and responsibility of the state in public affairs, including education funding. So, the solution to the problems that exist, especially the ones concerning the subject of financing such as low physical infrastructure, teachers' welfare, and the high cost of education means demanding changes in the existing

economic system. It would be so ineffective that we apply the Islamic education system in the atmosphere of a cruel capitalist economic system.

Secondly, technical solutions such as solutions related to technical matters directly to education. This solution for example the way has to solve the problem of teacher quality and student achievement. Thus, solutions to technical problems are restored to practical efforts to improve the quality of the education system. According to Dewey (1944), education in broader and general sense means through which the aims and habits of a group of people lives on from one generation to the next, whereas according to the law of the national education system No. 20 of 2003 education is a conscious and planned effort to create an atmosphere of teaching and learning process, so that learners actively develop their potential to have spiritual power of religion, self-control, personality, intelligence, noble character and skills needed.

Budget is an instrument of government to describe the whole statement of a state priority. The budget also has an in IDR reputation as a statement about the estimated performance to be achieved over a period of time specified in financial aspect (Yuna Farhan 2001: 29). Effective budgeting is very important to stabilize performance orientation of the program designed. The IDR use of budget politics should be understood by the stakeholders, that the budget should be based on the IDR use of the education so that it can be balanced between physical infrastructure and human quality as well as education personnel. Budget politics should be directed to inputs, outputs and impacts of the implementation.

3. Types, Nature and Research approach

This study employs qualitative approach to produce descriptive data analysis in the form of words written or spoken from the people and behavior observed, Moleong J lexy (2004: 4). It uses both descriptive-qualitative analysis methods and qualitative explorative. The approach is used to analyze budget politics in the implementation of the special autonomy policy for improving the quality of education, as well as the inhibiting and supporting factors such as

available resources, inter-stakeholder communication, implementation attitude towards programs and environmental conditions concerning social, economic and political conditions relying on the facts by bringing out social phenomena in the field according to the aspects in the perusal. Data collection was done by observation, (in-depth interview). The data were further discussed in participatory focus group discussion (FGD) and deep and close observation between researchers and informant.

III. RESULT AND DISCUSSION

1. Budget Capacity and Realization

In the last three years, the budget provided by the Government of Indonesia for Aceh amounted to 10.9 trillion rupiahs: 3.5 trillion in 2014, 3.6 trillion in 2015, and 3.8 trillion in 2016. Special autonomy budget should focus on 6 areas of development: infrastructure, economical aspect, poverty alleviation, education, social, and health. Thus, the utilization of special autonomy funds other than these six areas will against the LoGA. In 2015 and 2016, expenditure on education was very huge allocated from Special Autonomy Budget in addition to District budget allocation (APBK) and special allocation fund (DAK). This shows the overall scale of fund which is, of course, very huge, but still with very low quality of education.

Table 1.1. Budget expenditure for Education in 3 Districts in Aceh year 2015 and 2016

Districts	Expenditure	
	2015	2016
Aceh Utara	IDR. 16.467.440.277	IDR. 16.749.930.677
Lhokseumawe	IDR. 11.001.605.303	IDR. 12.052.839.465
Bireuen	IDR. 22.537.327.562	IDR. 23.537.327.562

Source: Bapedda Aceh

The highest allocation of special autonomy funds for education sector was to support government program on 9 years compulsory education and secondary

education. Allocations for both programs absorbed 70 percent of the allocation for education. Besides, allocations for higher education and development programs as well as for quality and quantity of education personnel is 11.3%, early childhood education (6.7%), *Dayah* education (5.1%), while other programs received relatively small such as sports and youth coaching (2.2%), educational quality development (1.9%), non-formal education (1.6%) and library (1.1%).

Seeing from program outputs, the largest expenditure for education was the construction of new classrooms (RKB), and the construction of school fences. RKB development spent 17% of the allocation of educational activities, while the construction of fences and paving block took 13% of the total allocation. Meanwhile, the construction of teaching and learning facilities support facilities such as laboratories and libraries has the same portion with the procurement of learning support tools, text books and computers (8%). In addition, 7% was spent for building new school building. The rest was used for the construction of office space and official houses, school rehabilitation, operational cost support and quality improvement activities (such as teacher training, subject competitions, etc.).

Based on data analysis from BAPPEDA district Bireuen, budget realisation in 2015 reached 91.79% while in 2016, it reached 89.95%. The total remaining budget should be maximized by the Government in improving the quality of education in order to avoid budget return. The total budget in 2015 shows a significant realisation rate with Direct and Indirect Expenditures. The amount of Direct Expenditure reached IDR.56.463.179.057,- whereas Indirect Expenditures reached IDR.515.467.440.277. It indicates an elegant budget to improve the quality of education. In 2016, the budget allocation is increasing due to the progress of education quality improvement in Bireuen district was increased. So, the allocation was increasing and big which in turn it is expected to improve better quality of education.

The results of FGD conducted in the 3 districts described that the implementation of special autonomy fund for education was unbalance between

the infrastructure development and quality improvement because since more budget were still prioritised for infrastructures development.

In particular, the implementation of Special Autonomy policy in North Aceh, Bireuen and Lhokseumawe is based on the Law Number 32 in 2004 on regional government, as amended by Law Number 12 in 2008 regarding the second amendment Law Number 32 in 2004 about the local government, Law Number 11 Year 2006 on Aceh government, Qanun Number 10 in 2016 on the second amendment to Qanun Aceh Number 2 in 2008 on the procedure of allocating additional funds for the oil and gas revenue, in which Article 1 stated the Special Autonomy Fund for Aceh (DOKA) is a fund devoted to finance programs and development activities of districts or cities based on Aceh priorities and set forth in APBA, Aceh Utara No 7/2012 on the structure, position, tasks, functions and working procedures of MoNE of North Aceh district.

Improving the quality of education successfully is a very urgent aspect that needs to be prioritised in a short period plan based on the results of FGD model of education tailored to the latest educational concepts imposed by the Ministry of Education without overriding the condition of learners for implementation effectiveness. In doing so, it is expected that there is no discrimination and particular interest contaminated the process so that the main goal for education quality improvement can be achieved successfully.

2. Education Infrastructure Development Program

Political interest involvement in the education sector has an adverse impact on the progress of the education developments, the schools are now confined to the bureaucratic power, from the central to the local level, so that the decentralization of education and special autonomy in Aceh cannot provide significant changes to the increase the quality of education itself. Unfortunately, huge amount of money allocated from special autonomy as revenues from oil and gas industries cannot bring significant positive impact on the education quality,

instead the programs generated more to the development of school infrastructure rather to improve the capacity of educators and learners.

Ironically, the principals and teachers as the ones who best understand the reality of education are in a powerless position or are 'controlled' by an unhealthy bureaucratic system. It is obvious that element playing significant role and deal with daily issues at school level are those who work at school such as school board, principals, and teachers. They can describe the root of almost every problem they face at the lowest level in the field. In reality, however, they are in powerless position oppression by various standards in the form of operational guidelines and technical guidelines that are "not" in line with the objective reality at school. In 2016, there were several innovation programs aiming to improve the quality of education in North Aceh, such as teacher training and principal capacity building. It was allocated around IDR.4,948,750,000, or 88% of the total special autonomy fund for education in North Aceh districts.

Budget allocated for education sector was about IDR. 15,860,526,000 and for infrastructure development reaches IDR. 653.180.000 for improving the capacity of educators and education personnel in 2015 while in 2016, infrastructure was allocated IDR. 11,801,180,677 and quality improvement for teachers and educators was IDR. 4.948.750.000. In the implementation, nevertheless, there were still many funds used for infrastructure development rather than for quality improvement. Everybody agree that improving the quality of educators and educational personnel and supported by adequate development of infrastructure is key factors to implement effective and efficient teaching and learning process.

In 2016, the quality improvement program for teachers and educators became priority in budget allocation. It increases from IDR. 653.180.000 in 2015 to IDR. 4.948.750.000 in 2016. In the same year, around 820 of 12,810 teachers and educators were trained. Still, the main obstacle experienced by the government was limited budget allocation to cover all numbers of teachers. The quality improvement program for teachers and educators is very influential in

supporting the process of educational development, resulting in highly qualified students depending on the quality of educators and this should also be supported by adequate facilities and infrastructure as place where teachers can express and share their abilities with the students. When facilities and infrastructure is not adequate then the process of educational development will not work perfectly.

3. Rationality of Infrastructure Development in Education Development

In education development, infrastructure is one of main priorities as the basic needs in the process of implementation quality education. In doing so, it is highly depend on how stakeholders and policy makers synchronise and coordinate between district government and provincial government. To this extent, the cooperation and synchronization of the policy can be manifested from the preparation of the education work plan: especially between MoNE and SKPD in district level.

In relation to the national development planning system as mandated in Law No. 25 of 2004, the existence of the regional medium terms plan (IDRJM) of North Aceh district is an integral part of the work management within the Government of North Aceh and provincial level, especially in carrying out the development agenda. The allocation of special autonomy funds in the education sector in 2016 has increased almost twice from 2015, which is originated from the total autonomy fund around IDR. 11,801,180,677 for infrastructure development reach IDR. 4.948.750.000 dedicated to quality improvement program for teachers and educator.

In 2016, education expenditures increased by 50% compared to the previous year in 2015. The share of district spending on overall education spending accounted for 82%. Although overall education expenditures are increasing, but the proportion of spending on education offices to overall spending in other sectors at district and provincial levels is declining for the development of educational facilities and infrastructure in 2015 is still quite significant. 42% of total spending went for school facilities and infrastructure (IDR. 11,801,180,677),

while spending on procurement of school support equipment and supporting teaching and learning activities was not significant in the realization of the special autonomy fund.

During 2008 and 2013, North Aceh district was not able to fully manage the education development budget because it was still under provincial management and supervision. The district only benefited from the proposals of the North Aceh Education and Culture work plan approved by the province. Only after 2014 were North Aceh district is given autonomous right to perform self-management. In this sense, previous practice give small opportunity to district government to implement programs proposed.

Development of education infrastructure in North Aceh cannot be separated from aspect of local government policy. In this case, negative components of schools are determined by the quality of teachers, principals, and supervisors, without reducing the importance of other education personnel. Implementation of decentralized education requires principals and supervisors to develop effective and productive schools, with full independence and accountability. In this case, rational choice theory explains that collective decisions as aggregation of individual decisions.

The government has a strong commitment to improve the national education system. However, until today, policy strategy cannot be fully implemented. With special autonomy, North Aceh district government has the opportunity to encourage community participation, not only in educational financing but also in terms of planning and evaluating as well as how delivery mechanisms of educational services to the community. The constraint in budgeting was due to imbalance distribution towards two main development aspects: infrastructure and quality. These educational development programs require substantial funds, with special autonomy funds greatly that assist the process of educational development in North Aceh district.

Policy making process regarding education budgetting in North Aceh which passes through several stages needed to follow as the predetermined flow in the process of determining the budgeting policy, following the flow of budgetary policy making process in education development at district government level. In determining and malicy making process, the participation of various actors (UPTD, Head of Regional Education Organization, Regional Development Planning Board abbreviated as Bapeda, MPD and related Stakeholder) is very important to enable formulating and implementing those policies and develop short, medium and long term programs in order to evaluate education development programs.

Evaluation and monitoring of the process of policy making on education budget priorities is crucial in achieving the objectives of the implementation of educational development and the objective of evaluating the priority policy of the education development budget aims to figure out the achievement of the budget priority policy on education development.

IV. CONCLUSION

Budgetary politics in thre districts: North Aceh, Lhokseumawe and Bireuen is an overall budgeting process that aims to fulfil public education needs and other aspects which support education inside the classroom or school in those districts. The need for education budget is purposed finance the whole educational activities. Educational institutions in the three districts require an allocation, to manage and to administer education process. To reform the bureaucracy in education, adequate tools and strategies are needed, not only changing bureaucratic practices, but also personalizing them. In addition, community and other stakeholders participation should therefore be respected as the representation to plan and organize more contextual teaching and learning activities.

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