



## THE IMPACT OF SPECIAL AUTONOMY FUNDS ON THE DEVELOPMENT OF COT YANG VILLAGE: ANALYSIS OF THE RELATIONSHIP BETWEEN CENTRAL AND REGIONAL FINANCIAL

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**Abstract:** This study examines the impact of Special Autonomy Funds (Otsus) on development in Cot Yang Village, Aceh Besar Regency, focusing on the financial relationship between the central and regional governments and the role of community participation in monitoring fund utilization. This research employs a qualitative method with a case study approach. Data were collected through in-depth interviews with hamlet heads and village officials, field observations, and documentation related to the management of the Special Autonomy Fund. Data analysis was conducted through data reduction, data display, and conclusion drawing. The results indicate that the main obstacles in the utilization of the Special Autonomy Fund are the lack of transparency and accountability in fund management, as well as the low level of community involvement in the planning and monitoring of development. Limited community participation has led to ineffective development and suboptimal benefits for village residents. This study concludes that improving transparency, accountability, and strengthening community participation are crucial to achieving sustainable development and enhancing community welfare at the village level. Recommendations are directed to the village government to improve fund governance and actively involve residents in every stage of development.

**Keywords:** Special Autonomy Fund, Village Development, Participation, Transparency

**Abstrak:** Penelitian ini mengkaji dampak Dana Otonomi Khusus (Otsus) terhadap pembangunan di Desa Cot Yang, Kabupaten Aceh Besar, dengan fokus pada hubungan keuangan antara pemerintah pusat dan daerah serta peran partisipasi masyarakat dalam pengawasan penggunaan dana. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Teknik pengumpulan data dilakukan melalui wawancara mendalam dengan kepala dusun dan perangkat desa, observasi lapangan, serta dokumentasi terkait pengelolaan Dana Otonomi Khusus. Teknik analisis data dilakukan melalui tahapan reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa kendala utama dalam pemanfaatan Dana Otonomi Khusus adalah kurangnya transparansi dan akuntabilitas dalam pengelolaan dana serta rendahnya keterlibatan masyarakat dalam proses perencanaan dan pengawasan pembangunan. Partisipasi masyarakat yang masih terbatas berdampak pada ketidakefektifan pembangunan dan kurang optimalnya manfaat yang dirasakan oleh warga desa. Penelitian ini menyimpulkan bahwa peningkatan transparansi, akuntabilitas, serta penguatan partisipasi masyarakat sangat penting untuk mewujudkan pembangunan yang berkelanjutan dan meningkatkan kesejahteraan masyarakat di tingkat desa. Rekomendasi diberikan kepada pemerintah desa untuk memperbaiki tata kelola Dana Otonomi Khusus dan melibatkan warga secara aktif dalam setiap tahap pembangunan.

**Kata Kunci:** Dana Otonomi Khusus, Pembangunan Desa, Partisipasi Masyarakat, Transparansi

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## INTRODUCTION

Special autonomy is a type of asymmetric decentralization granted by the state to regions with specific social, political, and historical characteristics. This policy allows local governments to create regulations that better suit the needs of local communities. According to Tauda (2018), asymmetric decentralization arises from the need to accommodate diversity and recognize local identities that cannot be generalized nationally. This is emphasized by Rahman (2019), who states that granting special powers aims to increase government effectiveness by directing policies to be more responsive to the social context. Special autonomy is based on the theory of fiscal decentralization, which emphasizes granting regional governments the authority to manage finances and government affairs independently to be more responsive to local needs. Within this framework, decentralization is viewed as an instrument to increase the efficiency of public resource allocation and strengthen regional government accountability to the public (Kim & Dougherty, 2018). Special autonomy is a form of asymmetric decentralization, granting broader authority than other regions due to the unique needs, aspirations, and characteristics inherent in those regions.

Contemporary approaches to fiscal decentralization emphasize the importance of revenue decentralization and fiscal independence to ensure regional governments have real capacity to make development decisions. Canare (2021) points out that delegating spending authority without adequate revenue capacity can limit the effectiveness of community participation in public financial management. In this context, an analysis of community participation in Cot Yang Village is relevant to determine the extent to which the regional fiscal structure supports citizen participation in the management of Special Autonomy Funds.

In practice, the effective utilization of Special Autonomy Funds depends heavily on the quality of regional financial governance, which encompasses the principles of transparency, accountability, and public participation. Good governance is a key prerequisite for effective use of public funds and providing tangible benefits to the community. Public participation in development planning, implementation, and oversight also plays a crucial role in ensuring that funds are used in accordance with local needs and preventing misappropriation (Putra & Amran, 2023). According to Budiratna and Qibthiyah (2020), the effectiveness of special autonomy funds is determined not only by the budget amount, but also by the quality of oversight and public transparency. Edyanto et al. (2021) emphasize that non-transparent fiscal management can erode public trust in local governments. Therefore, oversight mechanisms involving public participation are crucial to prevent budget misuse.

Beyond fiscal aspects, special autonomy also has social and cultural dimensions. This policy recognizes and respects customary rights, traditions, and local identities, particularly for regions with unique historical and political backgrounds such as Aceh. This recognition aims to maintain national integration while providing space for regions to manage their affairs independently for the welfare of the community (Wulandari, 2024). Thus, special autonomy can be understood as a form of regional autonomy based on the theory of fiscal decentralization, respect for local rights, and the principles of inclusive and accountable governance.

The Special Autonomy Fund (Otsus) is a financial instrument channeled by the central government to regional governments to accelerate development and address socioeconomic inequality. This fund is provided to regions with special autonomy status, such as Aceh, Papua, and West Papua, in recognition of their unique historical, political, social, and economic characteristics (Nauval, 2025). Normatively, the Special Autonomy Fund is expected to provide

significant benefits for community welfare by funding various priority development programs and activities (Muliadi & Amri, 2019).

The management of Special Autonomy Funds requires a sound governance system to optimally achieve policy objectives. Putra and Amran (2023) state that several important steps need to be taken, including implementing a strict oversight system, developing effective budget management, establishing regulations supporting the management of Special Autonomy Funds, and enforcing legal sanctions against misuse of funds. Furthermore, Rahman et al. (2022) demonstrate that weak oversight and capacity of regional officials often contribute to the low impact of special funds on community welfare. Meanwhile, a study by Sari and Kurniawan (2024) emphasizes that integrating formal oversight and community participation is key to successful public fund management at the local level.

In the context of Cot Yang Village in Aceh, the Special Autonomy Fund is a crucial component of village development funding, both for physical infrastructure and community socio-economic development. These funds are expected to address local needs through a more decentralized and participatory approach. However, the effectiveness of the Special Autonomy Fund's utilization depends heavily on local financial management capacity and community involvement in development planning and oversight (Hidayat & Siregar, 2021; Yusuf et al., 2023). Various studies have shown that community participation plays a strategic role in increasing the accountability and effectiveness of village development funds. Active participation allows communities to monitor program implementation, voice their concerns, and ensure that development truly aligns with local needs (Sutrisno & Lestari, 2022). Therefore, the quality of Special Autonomy Fund management is determined not only by the size of the budget allocation but also by the extent to which the community is involved in each stage of development.

The Special Autonomy Fund is primarily directed towards building basic infrastructure, improving social services, and strengthening the local economy. In Cot Yang Village, these funds serve as the primary source of funding for various development programs aimed at improving public facilities and improving the welfare of residents. Therefore, the success of the Special Autonomy Fund in promoting village development is largely determined by the synergy between the village government and the community within a transparent and participatory governance framework (Yusuf et al., 2023). Village development is a national policy implemented evenly throughout Indonesia, aiming to improve the welfare of rural communities through improved basic services, infrastructure development, strengthening the village economy, and community empowerment (Law No. 6 of 2014 concerning Villages). Village development is implemented using an integral approach, namely comprehensive and balanced development across various sectors such as agriculture, education, health, and infrastructure.

In its implementation, village development is based on certain principles to enable villages to develop independently. Nain (2019) outlined several important principles, including sustainable development through the wise use of natural resources, community empowerment by prioritizing active participation and mutual cooperation, efficient development implementation, and strengthening local wisdom as the primary capital for village independence. Village development is also implemented through planning, implementation, and monitoring stages. These stages emphasize the importance of community involvement not only as beneficiaries but also as subjects of development. Thus, village development is a complex process oriented not only toward physical development but also toward community empowerment and optimizing local potential.

Within the framework of central and regional financial relations, decentralization of fiscal authority still faces challenges in creating a fair financial balance. Several studies indicate that regional dependence on central transfers remains quite high, thus preventing full regional fiscal independence (Arifin & Wahyuni, 2020; Kurniawan, 2022). Changes to regional financial regulations aim to provide greater space for regions to manage their finances independently, while remaining within the framework of the Unitary State of the Republic of Indonesia. Although regions are granted broad authority to manage government and financial affairs, the central government retains a strategic role in setting macroeconomic policies and managing specific revenue sources. In the Aceh context, the Special Autonomy Fund (DAU) is a concrete manifestation of this financial relationship. This fund is expected to strengthen regional fiscal capacity and encourage development down to the village level, including Cot Yang Village. However, the success of the DAU is largely determined by the quality of governance and the level of community participation in development oversight and implementation.

## METHODS

This research uses a qualitative approach with a case study method, aiming to explore in-depth the implementation of the Special Autonomy Fund (Otsus) and the role of community participation in development in Cot Yang Village, Aceh Besar Regency. According to Sugiyono (2019), qualitative research is a research method based on post-positivism philosophy, used to examine the conditions of natural objects, in which the researcher acts as a key instrument. The data collected is descriptive and obtained through various data collection techniques, such as interviews and observations. Data analysis is conducted inductively to gain a comprehensive understanding of the phenomenon under study. The research location was selected through purposive sampling because Cot Yang Village represents an area allocated with the Special Autonomy Fund and has unique fund management characteristics. The research subjects were village officials, particularly the hamlet head, who served as the primary informant who provided data related to fund management and community involvement. Data collection techniques included in-depth semi-structured interviews and field observations to obtain comprehensive and valid data. The data obtained were analyzed descriptively and qualitatively, with the stages of data reduction, data presentation, and conclusion drawing. Data validity is maintained through triangulation of sources and methods, as well as maintaining research ethics by obtaining permission and maintaining the confidentiality of informants.

## RESULT AND DISCUSSION

### A. Community Participation in Oversight of Special Autonomy Fund Management

Community participation is a crucial element in achieving transparent and accountable village financial governance. Community involvement in the oversight of development funds allows for social control over the use of public funds, thereby minimizing the potential for misappropriation and ensuring more targeted development. According to interviews with hamlet heads in Cot Yang Village, the level of community participation in the oversight of Special Autonomy Fund (Otsus) management remains relatively low. This low level of involvement is primarily due to the limited information the community receives regarding the allocation and use of Special Autonomy Funds. This situation results in low community awareness about actively participating in overseeing development implementation. This finding aligns with Munandar (2023), who stated that community participation can only be effective if the community has access to adequate information regarding the management mechanisms and allocation of village

fund budgets. With limited information, the community of Cot Yang Village tends to be passive and lacks the necessary basis for optimal oversight.

Normatively, community participation in the oversight of development funds encompasses involvement from the planning, implementation, and evaluation stages of village development programs. Formal forums such as village deliberations (*musdes*) and public meetings are provided as a means for residents to express their aspirations and conduct oversight. However, interviews indicate that despite the availability of these mechanisms, the level of attendance and active participation of the Cot Yang Village community remains relatively low. This situation is influenced by several factors, including the community's limited education level and low financial literacy, which contribute to a lack of understanding of the urgency of overseeing village fund management (Safrina, 2015). Furthermore, social and cultural factors, such as apathy and the perception that fund management is solely the responsibility of village officials, also hinder increased community participation in development oversight.

Theoretically, community involvement in overseeing the management of development funds has a significant impact on the success and quality of village development. Active community participation serves as a control mechanism capable of suppressing the potential for misuse of funds and ensuring alignment between planning and implementation of development programs. Interviews in Cot Yang Village indicate that minimal community oversight results in the development process proceeding without adequate social control. However, participatory oversight has been proven to increase accountability and effectiveness in the use of village funds.

Agusfyan (2024) emphasized that oversight that directly involves the community can ensure that village fund allocations are truly used according to residents' needs and priorities. Thus, the community plays a role not only as beneficiaries but also as key actors in maintaining the integrity of public fund management.

## B. Factors Influencing Public Oversight Participation

Special autonomy is based on legal principles of governance, such as the principle of real autonomy, the principle of responsible autonomy, the principle of decentralization, the principle of legality, and the principle of accountability (Manan, 2018; Huda, 2021). These principles serve as a normative foundation so that the delegation of authority is not merely administrative but remains within the framework of the rule of law. However, the implementation of legal principles in special autonomy faces several challenges, ranging from weak institutional capacity, suboptimal regional governance, to low public participation (Yulianto, 2020). This situation raises fundamental questions about the extent to which legal principles are actually applied substantively in the implementation of special autonomy and how the application of these principles affects the effectiveness and legitimacy of regional government (Halim, 2022).

Transparency and public participation must also be the primary foundations. The ideal form of autonomy is one where the public can be involved from the planning, implementation, and evaluation stages of development (Septian et al., 2024). This active participation not only creates accountability but also ensures that regional policies truly align with community needs (Widjaja, M.A. 2020). The same applies to special autonomy. Large autonomy funds should not simply be allocated for routine programs but should be directed to sectors that directly impact the community, such as education, health, basic infrastructure, and local economic empowerment (Zubaedah, 2022). Overall, the ideal form of regional autonomy and special autonomy is characterized by equitable public services, improved quality of life, and reduced socio-economic

disparities between regions (Syukron, 2025). Indicators such as the Human Development Index (HDI), poverty levels, access to education, and public health should be the primary measure of success, not merely formalities or budget absorption (Kusuma & Sinta, 2023). Thus, autonomy can truly become a means to realize the welfare of society, not just a political concept or administrative symbol.

Public participation in the oversight of development fund management is influenced by several key factors. First, information transparency is a primary prerequisite for encouraging citizen involvement. Although village governments have provided information media such as bulletin boards and social media, their effectiveness remains limited due to limited access and the community's ability to understand such information (Nauval, 2025).

Second, the capacity and commitment of village officials play a crucial role in creating opportunities for public participation. Interviews indicate that proactive and communicative village officials tend to increase community involvement in oversight. This aligns with Putra and Amran (2023), who stated that inclusive village leadership positively influences increased community participation.

Third, institutional support, such as the Village Consultative Body (BPD), is also a determining factor in the quality of oversight. The BPD serves as a community representative body that bridges communication between residents and the village government. Munandar (2023) emphasized that without strong institutional support, community participation in oversight tends to be uncoordinated and incidental. Therefore, collaboration between village officials, BPD, and the community is key to building an effective and sustainable monitoring system.

### C. Implications of Participatory Oversight on the Quality of Village Development

Participatory oversight has direct implications for the quality of village development outcomes. Community involvement allows for early detection of irregularities or misuse of funds, thereby mitigating the risk of corruption and inefficiency. Research by Sari and Kurniawan (2022) and Rahman et al. (2021) shows that community-based oversight contributes significantly to improving village financial accountability and reducing the potential for misuse of public funds. Furthermore, community involvement in oversight also fosters a sense of ownership in development programs. This sense of ownership contributes to program sustainability and the long-term maintenance of development outcomes. However, in Cot Yang Village, the implementation of structured and sustainable participatory oversight mechanisms remains weak. As a result, development outcomes do not fully reflect community aspirations and needs.

In the context of special autonomy, the successful implementation of broad authority depends heavily on the ability of local governments to implement good, transparent, and accountable governance (Kurniawan, 2022). Poor implementation of governance principles has the potential to lead to abuses of power, development inequality, and reduced public trust in the government (Yulianto, 2020; Ramadhan, 2022). These limited oversight mechanisms open up opportunities for misuse of funds and potentially undermine public trust in the village government. Therefore, strengthening oversight mechanisms and increasing community involvement are strategic steps to optimize the utilization of Special Autonomy Funds. With transparent, accountable, and participatory management, Cot Yang Village has the opportunity to realize development that is more effective, sustainable, and oriented towards community welfare.

## CONCLUSION

Low public awareness and knowledge regarding the management of Special Autonomy Funds in Cot Yang Village constitutes a major challenge to achieving effective oversight. Lack of information and outreach limits the community's role as supervisors of development funds. Therefore, increasing access to information and comprehensive education is crucial to empowering the community to play a more active role in overseeing the use of village funds for successful development. Limited community participation in village deliberations and planning forums indicates a barrier to public engagement. To ensure transparent and democratic fund governance, systematic efforts are needed to increase citizen representation and involvement in every stage of planning and oversight. This increased participation will provide strong legitimacy to development decisions made by the village government. Various social barriers and limited information infrastructure pose significant obstacles to optimizing community involvement. Strategies that address the root causes of these social and technical issues are needed, including strengthening financial literacy and empowering access to information. This will ensure that the community is not merely a bystander but also an active partner in overseeing and ensuring that development funds are used appropriately and responsibly. This lack of community participation results in weak accountability in the management of village development funds. To increase transparency and effectiveness in fund use, the active role of the community as a supervisor must be strengthened with clear mechanisms and adequate institutional support. This is crucial to ensure that the use of village funds brings optimal benefits to improving community welfare. Village governments play a crucial role in creating a conducive, participatory climate by providing access to information, actively involving the community, and enhancing their capacity to oversee fund use. Strong village government support will foster community trust, strengthen public oversight, and improve fund governance, ensuring transparent and accountable village development.

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