

Research Article

Synchronization Of Aceh's Revenue And Expenditure Budget Management Planning With Government Policy

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Abstract: Article 170 paragraph (1) of Law Number 1 of 2022 concerning HKPD emphasizes the synchronization of fiscal planning and policy for integrated national development. However, in the APBA (Aceh Provincial Budget) planning, discrepancies persist between the Aceh Government's documents and the central fiscal policy direction, leading to synchronization that remains administrative rather than substantive. This issue is further complicated by Aceh's special status under Law No. 11 of 2006, which results in differences in macro indicators, program structure, and a lack of substantive participation from Aceh, creating epistemological inequality and structural injustice in central-regional financial relations. The research aims to understand why APBA management planning is not fully synchronized with government policy and to explore the ideal procedure for achieving synchronization, considering Aceh's unique autonomy. This study is a normative juridical analysis using a legislative, conceptual, historical, and futuristic approach, with the application of authority theory, policy suitability theory, asymmetric decentralization theory, and good governance principles. The findings reveal that the lack of synchronization is caused by procedural issues, such as the absence of integration between RKPD (Regional Government Work Plan) and RKP (National Government Work Plan) schedules, the lack of a mechanism for reducing KEM-PPKF indicators, unclear fiscal support evaluation, and absence of guidelines and sanctions. Additionally, there are substantial issues like the incompatibility of Aceh's macro indicators with national targets. To achieve ideal synchronization, normative legality, equal central and regional authority, and integrated planning systems are needed.

Keywords: Aceh Government; Good Governance; Planning Synchronization; Procedural Weaknesses; Special Autonomy.

1. Introduction

Article 18A paragraphs (1) and (2) of the 1945 Constitution form the constitutional basis for central and regional government relations that respect regional specificity, including technical arrangements such as finance and the equitable management of natural resources. This provision forms the basis for asymmetric decentralization to regions such as Aceh Province, which has special authority to regulate its own government and resources.

Law No. 23 of 2014 on Regional Government (Regional Government Law) grants regions the right to formulate and implement regional budgets as a form of fiscal decentralization. Regions are also given the freedom to determine local authority in accordance with their own initiatives (Hanif Nurcholis, 2005). The central and regional governments are a single entity in the administration of government and public services. Decentralization does not only mean the transfer of authority and financing, but also aims to improve efficiency, effectiveness, and community welfare through regional financial management. The principles of decentralization, democratization, transparency, and accountability are the main foundations of regional government and financial management. Within the framework of the system of governance, it can be seen that the financial management system is essentially a subsystem of the government system itself (HAW.Widjaja, 2019).

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Law Number 17 of 2003 concerning State Finances (State Finance Law) Article 1 point 8 states that "The Regional Revenue and Expenditure Budget, hereinafter referred to as APBD, is the annual financial plan of the regional government approved by the Regional Representative Council". Regional financial management must be carried out in an orderly, efficient, effective, transparent, and accountable manner, with due regard for fairness, propriety, and benefits for the community. Therefore, the APBD is the main instrument in the implementation of regional revenue and expenditure (Ahmad Aziz & Nur'aisah, 2021).

The 1945 Constitution regulates the division of government affairs between the central and regional governments, which consists of absolute affairs (full authority of the central government) and concurrent affairs (shared between the central government, provinces, and regencies/cities). Concurrent affairs include mandatory affairs (both related and unrelated to basic services) and optional affairs. This division aims to support effective and efficient decentralization and provide space for regions to develop their potential and autonomy within the framework of the Unitary State of the Republic of Indonesia (NKRI). The principle of this division of authority also forms the basis for creating democratic and accountable governance (Lincoln Arsyad, 2010).

Each region has different development priorities according to its geographical, social, cultural, and economic characteristics, reflecting the application of an asymmetrical approach in regional government. The implementation of government affairs may vary between regions, even though all regions are given the widest possible autonomy. This principle gives regions the authority to determine priorities and institutions according to local needs. As a consequence, regions also obtain financial resources from both Local Own-Source Revenue (PAD) and the State Budget (APBN) to support the effective and sustainable implementation of their authority.

The province of Aceh has a special status based on Law Number 11 of 2006 concerning the Government of Aceh (Aceh Government Law), which gives it broader authority than other provinces, especially in government, the implementation of Islamic law, institutions, and regional financial management. In terms of finance, the province of Aceh has the authority to formulate and stipulate the Aceh Revenue and Expenditure Budget (APBA) as a form of special autonomy. The APBA not only refers to national provisions, but also to specific provisions in the Aceh Government Law, thus providing space for Aceh to determine development priorities in accordance with local needs and community values.

According to Article 1 point 23 of the Aceh Government Law, "the APBA is the annual financial plan of the Aceh Government, which is stipulated through the Aceh Qanun." As a special autonomous region, Aceh has broad authority in financial management, including designing fiscal policies in accordance with regional characteristics. One form of this fiscal specificity is the Aceh Special Autonomy Fund (DOKA), which comes from central government transfers and is intended to finance strategic sectors such as infrastructure, the people's economy, education, health, and poverty alleviation. DOKA is an important instrument in the APBA for improving community welfare and strengthening regional financial accountability.

Regional autonomy is not only intended to ensure the efficiency and effectiveness of government administration, but also serves as an indicator of democracy and an instrument for realizing the prosperity and welfare of the people. In fact, regional autonomy is one of the pillars of the Indonesian state. The granting of broad autonomy to the Province of Aceh, particularly in the planning and management of the APBA, is aimed at maximizing the welfare of the Acehnese people. The Province of Aceh still faces various problems in the planning and management of the APBA, despite its advantages in terms of fiscal autonomy, including:

- a. Aceh Province's Regional Development Macro Indicator Targets Are Not Aligned with National Priorities

The results of the Rakortekrenbang discussion were outlined in the Minutes of Agreement as the basis for integration between central and regional planning. One of the main focuses of the forum was the alignment of macro development indicators between the Government Work Plan (RKP) and the Aceh Government Work Plan (RKPA). Data shows that there are still a number of discrepancies between the initial targets of the national RKP and the targets in the RKPA. Based on the Minutes of the Rakortekrenbang between Ministries/Institutions and the Aceh Provincial Government, dated February 22, 2022, it shows that Aceh's economic growth target for 2023 of 3.60% is below the national target range of 4.0–

4.5%, reflecting the gap between Aceh's macroeconomic policy direction and that of the national government.

- b. The Aceh government has not fully planned the fulfillment of *mandatory spending* allocations

Based on the data obtained, the mandatory spending allocation for public service infrastructure by the Aceh government has not reached the minimum threshold of 40% of total APBA spending, after deducting TKD spending. This condition reflects the lack of optimal compliance with the principle of mandatory spending, which is normatively binding.

The imbalance in the budget structure shows the dominance of personnel and government operational spending, which reduces the fiscal space for strategic capital spending. Within the framework of state financial law, mandatory spending should have priority status to ensure the fulfillment of the basic rights of the people. Failure to fulfill this obligation not only hinders the effectiveness of regional development but also indicates the weakness of the Aceh government's fiscal management.

- c. Aceh Province as One of the Regions with the Highest Poverty Rates in Indonesia

From March 2023 to March 2024, the poverty line in Aceh Province increased in both urban and rural areas. In general, the poverty line increased from IDR 627,534 per capita per month in March 2023 to IDR 661,227 per capita per month in March 2024, or an increase of 5.37% (BPS, 2024). This increase in the poverty line indicates economic pressure that has impacted the purchasing power of the community in meeting their basic needs.

BPS noted that in 2024, the percentage of poor people in Aceh reached 14.23%, with a total of 804,530 poor people. The poverty line per household was recorded at Rp3,431,768 per month. This data shows that the large budget allocation managed by the Aceh Government has not been able to make a significant contribution to reducing poverty. A comprehensive evaluation of regional budget planning and management policies is needed, particularly in supporting strategic programs oriented towards sustainable and effective poverty alleviation.

- d. Aceh Province is one of the provinces with the highest prevalence of stunting in Indonesia

Based on the results of the Indonesian Nutrition Status Survey (SSGI) released by the Ministry of Health of the Republic of Indonesia in 2022, Aceh Province was recorded as the region with the fifth highest prevalence of stunting nationally, at 31.2%. Aceh Province is among the top three provinces with the highest stunting rates in Indonesia, after East Nusa Tenggara Province and West Sulawesi Province. This figure is far above the threshold recommended by the World Health Organization, which targets a stunting prevalence rate below 20%.

The Aceh government itself aims to reduce the stunting prevalence to 19.8% by 2024, as part of efforts to support the National Development Plan in achieving national priorities in human resource development. The high stunting rate in recent years indicates serious challenges in planning the management of the Aceh Provincial Budget (APBA).

- e. High incidence of APBA misuse

The weakness in APBA management planning is also reflected in a number of corruption cases involving government officials and private parties. These cases include: (1) corruption in the procurement of snapper fish farming by the Aceh Reintegration Agency in 2023, (2) corruption in the procurement of sinks by the Aceh Education Agency in 2020 using Covid-19 *refocusing* funds, and (3) corruption in the construction of a regional hospital in Central Aceh with state losses amounting to Rp1.1 billion. These cases show that corruption issues do not only occur at the implementation stage, but also at the budget planning stage. This condition reflects the low quality of budget planning governance in Aceh. The community has not been fully involved in the planning process from the beginning, and has only been given information about the results of the planning that has already been finalized (BPK RI, 2024).

- f. Low regional financial accountability.

The concept of regional financial accountability, which should be the main benchmark in APBD management planning, is often ignored. The large number of programs and activities that are not based on the real needs of the community, as

well as the lack of supervision and transparency in budget planning and implementation, indicate the weak implementation of the principle of public accountability in Aceh (Indonesia Corruption Watch, 2021).

The planning and budgeting system in Indonesia still shows institutional fragmentation between the National Development Planning Agency (Bappenas) as the planning institution and the Ministry of Finance as the budget manager. This dualism results in a lack of synchronization between planned development programs and available budget allocations. Bappenas' outcome-focused orientation is not in line with the Ministry of Finance's approach, which tends to use *incremental budgeting*, namely a routine 10% budget increase without being based on measurable performance evaluations. This disharmony has resulted in weak coordination and efficiency in the implementation of national fiscal policies (Rizal Maulana, 2017).

The complexity of the planning and budgeting system in Indonesia has increased with its implementation at three levels of government, namely national, regional, and village. Law No. 25 of 2004 on the National Development Planning System (SPPN Law) stipulates five approaches in the planning process, namely political, technocratic, participatory, *bottom-up*, and *top-down* approaches. Normatively, although these approaches are designed to produce effective and sustainable development programs, in practice various obstacles arise.

The lengthy process and the dominance of political interests, especially in the budget discussion stage, often cause inconsistencies between planning and budgeting documents. Legislative intervention, particularly through political lobbying in the discussion of the draft state budget (RAPBN), often shifts program priorities even though they have been formulated based on the President's vision and mission as outlined in the RPJMN and RKP (Rizal Maulana, 2017). Bappenas noted that around 29.3% of ministry/agency programs did not contribute directly to national development indicators (National Development Planning Agency, 2022). Meanwhile, the Ministry of Finance acknowledges that there are no standard criteria for measuring the effectiveness of ministry/agency spending, as evaluations have been based solely on the General Budget Policy (KUA) and Work Plan (Renja) documents (Ministry of Finance of the Republic of Indonesia, 2023).

The lack of optimal alignment or synchronization of work programs between the central and regional governments can hinder the achievement of medium and long-term development plan targets. Development programs from the ministry/agency to regional levels must be aligned in order to achieve economic growth acceleration.

The issue of synchronization of development programs at the central and regional levels was a concern for participants at the 2024 National Development Planning Consultation (Musrenbangnas) held in Jakarta on Monday (May 6, 2024). Minister of Finance Sri Mulyani Indrawati said that synchronization of planning and budgeting increases the effectiveness of the use of the state budget in achieving national development goals so that maximum results can be obtained.

The relationship between the central and regional governments is a crucial issue that is often the subject of discourse and debate in government studies, especially in the context of a unitary state. This dynamic is mainly triggered by the spanning of interests between the two government entities. Referring to the views of Colin Mas Andrew, as quoted by Aries Djaenuri, there are several dominant factors that have been identified as disrupting and damaging the harmonious relationship between the central and regional governments. These factors include: (Aries Djaenuri, 2015)

- a. There are still gaps and differences between the formally outlined system of central-regional relations and the reality of its implementation;
- b. Some regions still feel that they are being treated unfairly by the central government; and
- c. The declining ability of the central government to provide subsidies to the regions.

Synchronization between APBA planning and national policy is an essential prerequisite for the creation of targeted and sustainable development. Article 170 paragraph (1) of the HKPD Law states that "The Regional Government shall synergize regional development and fiscal policies with the national medium-term development plan, government work plans, macroeconomic frameworks and fiscal policy principles, presidential directives, and laws and regulations as referred to in Article 169 paragraph (2)".

The synchronization of APBA management planning with government policies becomes more complex due to the institutional and regulatory specificities that distinguish Aceh from other regions. Based on the above conditions, it is necessary to conduct an in-depth analysis

of why APBA management planning is not yet fully synchronized with government policies and what the ideal legal procedures should be in realizing the synchronization of APBA management planning with government policies in order to ensure that development remains in line with national policies without neglecting the specific characteristics of Aceh.

2. Research Method

In conducting research, accurate data is needed, both primary data and secondary data. In order to obtain the data required for this writing that meets the requirements, both quality and quantity, certain research methods are used. The research method in this writing is a normative juridical method, where normative juridical research is legal research carried out by researching library materials or secondary data (Soerjono Soekanto & Sri Pamudji, 2011). Based on the background above, the problem formulation in this research focuses on "Synchronization of Aceh Revenue and Expenditure Budget Management Planning with Government Policy".

3. Results and Discussion

Analysis of the Synchronization of APBA Management Planning with Government Policy

The causes of the lack of synchronization between APBA management planning and government policy are due to two main problems, namely procedural weaknesses and substantive weaknesses, which are interrelated and have a direct impact on the effectiveness of the decentralized fiscal planning system.

a. Procedural Weaknesses in the Process of Synchronizing APBA Management Planning with Central Government Policy Directions

Synchronization between APBA management planning and national fiscal policy requires structured, measurable, and coordinated procedures between levels of government. The results of the analysis show that these procedural weaknesses are caused by the following problems:

- Lack of Synchronization between the Timelines for Preparing the Final Draft of the RKPD and the RKP

This difference in drafting times means that the final draft of the RKPD is prepared earlier than the final draft of the RKP, which should be the main reference for regional development planning in order to be in line with national development policy directions. There is potential for substantive inconsistency between the contents of the RKPD and the RKP because when the RKPD is finalized, strategic information from the central government (especially related to indicative ceilings, national priorities, and fiscal directives) is not yet fully available.

According to Article 101 of Permendagri No. 86 of 2017, the final draft of the RKPD must be submitted to the Regional Secretary for discussion with all Regional Apparatus Heads and completed by the end of May at the latest. This provision means that every regional government, including the Aceh Government, has a normative obligation to complete the preparation of the RKPD before entering June. On the other hand, Article 6 of PP HKFN stipulates that the Minister of National Development Planning/Bappenas together with the Minister of Finance shall submit the updated KEM-PPKF, budget availability, final draft of the RKP, and draft ceiling for ministries/agencies to the President in June. This means that the RKP document, which should be the reference for regional synchronization, is only finalized after the RKPD has been completed by the regions.

This situation illustrates the normative disharmony in the technical regulations on development planning that apply at the central and regional levels. In the framework of policy compatibility theory, this difference indicates an inaccuracy or misfit between national and regional policies, particularly in terms of the timing and substance of planning (Michael Hill & Peter Hupe, 2009). This inconsistency needs to be addressed immediately through regulatory harmonization and improvements to integrated planning

governance so that the regional development planning process remains relevant, responsive, and in line with national objectives.

There is a difference in the timeline between the preparation of the RKPA based on Permendagri Number 86 of 2017 and the preparation of the RKP based on PP HKFN. The initial preparation of the RKPA begins in December two years before the current fiscal year (Year T-2), followed by public consultation in April (Year T-1), and finalization or preparation of the final draft no later than May of the same year. Meanwhile, the updating of the KEM-PPKF and the preparation of the final draft of the RKP are only carried out by the central government in June (Year T-1) and submitted to the President thereafter.

This discrepancy indicates a synchronization gap, namely the time span between the finalization of the RKPA and the unavailability of the final RKP document from the central government. As a result, the RKPA can be prepared without fully referring to the direction of national fiscal policy, which is only fully formulated after the RKPA has been finalized. This has the potential to cause inconsistencies in priorities, programs, and indicative ceilings between regional and central planning. Therefore, regulatory harmonization and schedule adjustments are essential to ensure planning integration within the framework of central and regional relations.

- Absence of a Mechanism for Cascading KEM-PPKF Macro Targets to the District/City Level

The absence of norms governing the mechanism for cascading KEM-PPKF macro targets to the district/city level poses a serious problem in the vertical synchronization of national development planning. In fact, as mandated by Law No. 17 of 2003, KEM-PPKF is the main framework for fiscal policy direction and annual macro indicators that should be used as a reference for all levels of government. Without a clear cascading mechanism, regional planning is carried out with broad discretion and is not systematically tied to national targets, resulting in misalignment between central government policies and regional planning.

This condition has an impact on the weakening of the principles of *good governance*, particularly *responsiveness* and *coherence*. District/city planning and budgeting often use assumptions and indicators that differ from national policies, making it difficult to consistently monitor national development goals. The national performance evaluation system also loses its objective basis because there are no uniform and binding macro indicator standards across governments, thereby obscuring development accountability.

From the perspective of authority theory, the absence of norms for reducing KEM-PPKF targets has caused regions to formulate fiscal policies based on subjective interpretations without a clear operational legal basis, potentially leading to *ultra vires* actions. This also contradicts the mandate of Article 258 of the Local Government Law on a nationally integrated development planning system, and violates the principles of legal certainty, effectiveness, and efficiency of public policy. In the context of asymmetric decentralization in Aceh, this lack of mechanism further weakens the role of the provincial government as a liaison between the central government and regencies/cities, resulting in fragmented development policies (Philipus M Hadjon, 2005).

Therefore, it is necessary to strengthen the regulatory design that requires the conversion of KEM-PPKF macro indicators into the RPJMD and district/city strategic plans, with the provincial government serving as the vertical coordination hub. The development of technical guidelines that translate macro targets into applicable indicators and programs in the regions is an urgent need, as stated by the Head of Bappeda, so that regional targets can reflect national priorities in a measurable manner. This step is important to strengthen central-regional fiscal synergy, improve accountability, and ensure the systematic integration of national development goals.

- Technical Uncertainty in Evaluating the Extent of Local Government Support for Priority Fiscal Policies

The KEM-PPKF instrument has set the direction and priorities for national fiscal policy that should be concretely supported by local governments. However, the absence of technical provisions regarding measurement methods, evaluation criteria, and quantitative and qualitative indicators of fiscal support has created uncertainty in its implementation. As a result, claims of regional support for national priorities cannot be objectively verified, leading to a weak policy fit between central government policies and their implementation in the regions. This situation contradicts the principle of legal certainty in state administrative law and weakens fiscal accountability because regional responsibilities cannot be effectively measured, monitored, or accounted for.

The absence of evaluation standards also triggers inequality between regions, opens up opportunities for manipulation of performance reports, and makes the synchronization of KEM-PPKF and RKPA symbolic rather than substantive. In the context of asymmetric decentralization, Aceh also experiences ambiguity in interpreting its fiscal obligations to national priorities due to the absence of a clear and contextual evaluation methodology. Therefore, national legal instruments and technical guidelines are needed to establish formulas, performance indicators, and evaluation methods that are adaptive to regional fiscal capacity, in order to strengthen transparency, accountability, and synergy between central and regional fiscal policies based on performance.

- Absence of Evaluative Guidelines for Budget Allocation Based on National Priority Themes

The absence of evaluative guidelines governing the assessment of the suitability of regional budget allocations with national priority themes has resulted in weak synchronization between national planning (RPJMN, RKP, KEM-PPKF) and regional budgeting, which has become a mere administrative formality. Without a clear evaluation method, budget alignment is only declarative, cannot be verified objectively, and creates a gap between planning documents and actual spending. This condition contradicts the principles of *policy alignment* and *policy fit*, and weakens the legal basis for budgeting as part of the government's accountability obligations.

For Aceh, the absence of these guidelines is even more problematic because special authority in managing the APBA is not accompanied by instruments to ensure adherence to national priorities. As a result, accountability, transparency, and effectiveness in public financial management are difficult to achieve, the budget performance evaluation process becomes unreliable, and disparities between regions have the potential to increase. Therefore, standardized legal norms and technical evaluation guidelines, including quantitative and qualitative indicators, are needed to strengthen central-regional fiscal integration and ensure more consistent achievement of national development targets.

- Absence of Sanctions for Regional Planning and Budgeting that are Inconsistent with National Policy

Regional planning and budgeting that is in line with national fiscal policy requires a compliance mechanism supported by incentive and sanction instruments. In Aceh, National Strategic Projects (PSN) have not been adequately integrated into regional planning documents, either in the form of program inclusion or concrete support plans in accordance with regional authority. This condition reflects weak vertical synchronization between the central and regional governments and has the potential to hamper the effective implementation of national priority programs, as well as contradicting the spirit of fiscal coordination in the HKPD Law.

On the other hand, there are no clear technical norms regarding the legal consequences of regional non-compliance with the results of fiscal synchronization evaluations, thereby weakening policy enforcement mechanisms. Although the Local Government Law regulates administrative

sanctions in general, the absence of operational derivative regulations opens up broad discretion for regions, including the ability to ignore national priority policies. In the context of Aceh's special autonomy, this condition risks weakening national fiscal integration, thus requiring clear regulations on indicators of violations, evaluation procedures, and types of sanctions to ensure legal certainty, accountability, and the effectiveness of central-regional fiscal policy synchronization.

- Uncertainty in the Use of KEM-PPKF Assessment Results in the Evaluation of the RAPBD by the Ministry of Home Affairs

Regional planning and budgeting in line with national fiscal policy has not been supported by adequate enforcement mechanisms, either through the integration of National Strategic Projects into Aceh's planning documents or through the establishment of operational sanctions for regional fiscal policy non-compliance. On the other hand, the results of the KEM-PPKF synchronization assessment also do not yet have a definite position as a mandatory indicator in the evaluation of the RAPBD by the Ministry of Home Affairs, thereby creating legal uncertainty and weakening the principle of *policy alignment*. This condition has an impact on the low effectiveness of central-regional fiscal coordination, particularly for Aceh as a special autonomous region, and demonstrates the need to strengthen derivative regulations, sanction mechanisms, and binding evaluation instruments so that fiscal policy synchronization does not stop at the procedural level, but is realized in a substantive and accountable manner.

- b. Substantial Weaknesses in the Synchronization of APBA Management Planning with Government Policy

The legal framework and development planning procedures have regulated the obligation to synchronize central and regional government policies. Its implementation in Aceh still shows various substantial weaknesses that reflect a gap between norms and implementation. The problems that arise are not limited to administrative or procedural aspects, but also touch on the substance and quality of regional planning. Two main aspects that indicate the suboptimal synchronization of APBA planning and management with the direction of national fiscal policy include 1) the incompatibility of regional macro development indicators with the national targets agreed upon in the Rakortekrenbang forum and central planning documents, and 2) the failure to fulfill mandatory spending allocations as stipulated in laws and regulations. These two issues reflect the weak alignment between national and regional priorities, which ultimately impacts the effectiveness of policies and accountability for development in Aceh, with the following explanations:

- Inconsistency in the Determination of Aceh's Macro Development Indicators Compared to National Targets

The analysis shows a significant discrepancy between the macro development indicators for Aceh (LPE, poverty rate, and HDI) in the P-RKPA and the national targets in the RKP and KEM-PPKF for 2023–2024. This discrepancy indicates a lack of substantial synchronization and policy alignment between the central and regional governments, as macro indicators are a direct representation of the effectiveness of fiscal policy and the strategic direction of national development. This discrepancy reflects a policy misfit that has a systemic impact on the consistency of planning, fiscal distribution, and the effectiveness of cross-sectoral development interventions.

Within the framework of law and governance, this target discrepancy contradicts the principles of integrated planning in the SPPN Law, the theory of authority, and the principles of good governance, and shows that the Rakortekrenbang function as a binding coordination forum is not yet effective. For Aceh as a special autonomous region, the asymmetry of authority should be used to adjust the means of achieving national targets, not to lower the target standards. Therefore, it is necessary to harmonize the methodology for setting targets, strengthen the central-regional coordination mechanism, and reform the planning institution so that regional macro indicators are realistic and consistent with the national development agenda.

- The Aceh Government Has Not Fully Met Budget Allocations and Realized *Mandatory Spending*

Mandatory spending is a fiscal legal instrument that binds local governments to allocate budgets in accordance with national provisions to ensure the fulfillment of basic services and the effectiveness of development policies. In the context of Aceh, allocations for education and personnel expenditures have been within the established corridor, with education consistently exceeding 34% of total regional expenditure, while personnel expenditures remain below the maximum limit. However, the allocation for public service infrastructure spending does not meet the minimum requirement of 40% and has even declined sharply in 2024. This condition indicates a weak policy fit between central fiscal policy and local budgeting practices, as well as indicating that APBA planning is not yet fully based on structural development priorities and performance-based budgeting principles.

The Ministry of Home Affairs' evaluation results emphasize that non-compliance with mandatory infrastructure spending occurs mainly in the 2023 Revised APBA and the 2024 APBA, with the obligation to adjust within five years in accordance with the HKPD Law. The differences between the draft and the final APBA, the high burden of other mandatory expenditures, and the weak evaluation of the impact of mandatory spending are factors that hinder budget optimization. This situation reflects the lack of optimal synchronization, fiscal oversight, and budget policy accountability in Aceh, thus requiring the strengthening of joint central-regional evaluation mechanisms and increased budget management capacity so that mandatory spending is not only administratively compliant but also effectively supports inclusive and sustainable regional development.

Ideal Legal Procedures to Realize the Synchronization of APBA Management Planning and Government Policy Directions by Considering the Specificities of Aceh

The special characteristics of Aceh as stipulated in the Aceh Government Law imply that development planning in Aceh cannot be treated in the same way as in other provinces. The principle of *lex specialis derogat legi generali* reinforces that special regulations such as the Aceh Government Law must be given priority in the national legal system when there is a conflict with general regulations. Based on these considerations, a number of prescriptive steps are needed to establish ideal legal procedures.

- Basic Principles in Formulating Legal Procedures

The discussion emphasizes that ideal legal procedures for synchronizing APBA planning and management with national policies must be based on the principles of normative legality and equality of authority relations. The principle of legality requires clear, consistent, and non-contradictory norms in regulating Aceh's fiscal relations with the central government, while recognizing the Aceh Government Law as *lex specialis* within the framework of the unified state financial system. Meanwhile, the principle of equality places the Aceh Government as an equal institutional actor, not merely an implementer of central government policies, thus ensuring its active involvement in the formulation of national planning and fiscal policy documents through mandatory participatory consultation mechanisms (Maria Farida & Indriati, 2007).

In addition, the principle of planning system integration requires substantive and temporal integration between national and regional planning documents, including the harmonization of macro indicators, fiscal assumptions, and the use of technocratic forums such as Rakortekrenbang as a means of practical coordination. Synchronization should not be merely administrative in nature, but should take into account local capacity, institutional structure, and the specificity of Aceh's autonomy so that policies can be effectively implemented. These three principles form the foundation of fiscal governance that reflects the values of *good governance*, legal clarity, participation, and coherence between governments, and guide fiscal synchronization within the framework of asymmetric decentralization as a collaborative, rather than dominant, process.

- Regulatory Harmonization between the Aceh Government Law and the HKPD Law

The synchronization of APBA planning and management requires an initial step of regulatory harmonization to overcome the disharmony between the Aceh Government Law, the Aceh Qanun, and the HKPD Law, particularly in the management of the Special Autonomy Fund (DOKA). The difference in the paradigm of asymmetric decentralization in the Aceh Government Law and the unity of the national fiscal system in the HKPD Law has led to a conflict of norms regarding the source of reference for planning and the status of DOKA. The Aceh Government Law places DOKA as a fixed revenue of the Aceh Government that reflects constitutional specificity, while the HKPD Law requires its management to refer to the RPJMN and national performance targets, thereby potentially weakening the principle of special autonomy guaranteed by Article 18B of the 1945 Constitution.

To maintain a balance between regional fiscal sovereignty and national accountability, harmonization needs to be carried out through a constitutional pluralism approach, rather than standardizing norms. One of the proposed solutions is to reformulate Article 132 of the HKPD Law by emphasizing DOKA as local government revenue, recognizing Aceh's development priorities, and providing a legal basis for technical regulations through government regulations. This approach allows for functional synchronization with national policies through a coordinative mechanism, while maintaining the constitutional and juridical character of Aceh's asymmetric decentralization.

- Adjustment of the Stages and Timing of RKPA and RKP Preparation

The lack of synchronization between the stages and timing of RKPA preparation and the national RKP is a fundamental problem that hinders the integration of central and regional planning and fiscal policies, including in Aceh as a special autonomous region. Differences in the planning calendar mean that the RKPA is often prepared before the RKP, KEM-PPKF, and final national macro assumptions are determined, so that regional development indicators and budget priorities are not fully aligned with national policies. From a policy fit perspective, this condition creates a temporal disjunction that leads to a lack of synchronization in policy substance, weak fiscal accountability, and the need for repeated revisions to regional planning documents.

To overcome this, it is necessary to reorganize legal procedures by harmonizing the central and regional planning calendars, implementing a two-stage planning scheme (pre-RKPA and final), and strengthening the role of Rakortekrenbang as a binding substantive reference. Other supporting measures include early exchange of macro data, finalization of the RKP after the RKP is established, formation of a cross-level planning forum, and integration of central and regional information systems. This adaptive and integrated arrangement is expected to ensure more consistent and effective synchronization of regional development targets, fiscal assumptions, and priorities with national policy directions.

4. Conclusions

The lack of synchronization between APBA management planning and central government policy is mainly due to procedural and substantial weaknesses in the state financial management legal system. The lack of integration in the planning schedule, the absence of synchronization norms, the lack of a mechanism for reducing macro fiscal indicators, and the absence of guidelines for evaluating regional fiscal contributions create a lacuna legis and normative gap that weakens the principles of legality, legal certainty, and public accountability. In substantive terms, the incompatibility of Aceh's macro indicators with national targets and violations of mandatory spending indicate an erosion of the alignment of development directions and budget effectiveness.

The ideal legal procedure for realizing the synchronization of the APBA and government policies must be based on the principles of normative legality, equality of authority, and planning system integration. Its implementation requires the harmonization of Aceh's special regulations with the HKPD Law, the adjustment of the RKPA-RKP schedule, the establishment of a permanent central-regional coordination mechanism, and the provision of

technical instruments that link legal norms with implementation. All of this aims to build fiscal governance that is coherent, accountable, and adaptive to Aceh's special characteristics.

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