I. Introduction

The dynamic momentum of Reform in Indonesia provides an opportunity to develop new ideas and awareness to solve major problems faced by the Indonesian people in managing the nation and a better life. In this regard, the People's Consultative Assembly of the Republic of Indonesia decided in 1999 and 2000 that the Province of Irian Jaya (now Papua) should be granted special autonomy. This is the first positive step in building public trust in the government, as well as a strategic step in providing a solid framework for the various efforts needed to resolve the problems in Papua. Likewise (Cum, 2012: 3). In this regard, in 2001 the central government issued Law No. 21 of 2001 concerning the Special Autonomy of Papua. The birth of Papua’s special autonomy was motivated by the government’s failure to guarantee welfare, prosperity and awareness of the basic rights of the Papuan people. The educational, economic, cultural and social situation of the Papuan people remains a concern. In fact, some of them are still as alive as the Stone Age. In addition, basic issues such as violations of human rights (HAM) and denial of the right to the welfare of Papuans still need to be resolved in a fair and dignified manner (Kum, 2012: 3).

In Article 1 Number 1 of Law Number 21 of 2001 concerning Special Autonomy for Papua, special autonomy is recognized and granted to Papua to serve the interests of the community on its own initiative. He stated that there was. This is based on the desire and fundamental right of Papua to regulate and control the people. Papua's special autonomy which aims to narrow the gap between Papua and the rest of Indonesia, improve the living
standards of the Papuan people and provide opportunities for indigenous Papuans is populist politics. Elemental progress. Papuans. In addition, special autonomy which essentially helps Papua out of its economic backwardness has many weaknesses in its implementation.

The Papua Special Autonomy Fund is allocated to fund state and district/city activities. Papua has special autonomy within the state, which distributes it to provinces/cities (Trijono, 2013: 137). Additional funding for infrastructure as part of the implementation of special autonomy will be determined based on state proposals and will be used primarily to finance infrastructure expansion. This fund will connect cities, governments/municipalities, districts, or other metropolitan areas of all states to high quality land, sea, or air transportation for at least 25 years, with Papua to carry out its economic activities. The goal is to be able to do it. It is advantageous as part of the domestic and global economic system.

Financial statements are basically a source of information for investors as one of the basic considerations in making capital market investment decisions and also as a means of management responsibility for the resources entrusted to them (Prayoga and Afrizal 2021). Financial performance is a measuring instrument to know the process of implementing the company's financial resources. It sees how much management of the company succeeds, and provides benefits to the community. Sharia banking is contained in the Law of the Republic of Indonesia No.21 of 2008 article 5, in which the Financial Services Authority is assigned to supervise and supervise banks. (Ichsan, R. et al. 2021)

II. Research Method

2.1. Management

The word "management" can be equated with management, which also means regulation or management (Suharsimi Arikunto, 1993: 31). Many people define management as adoption, management, and management, which is a popular definition today. Management is defined as a set of tasks or efforts made by a group of people to perform a series of tasks aimed at achieving certain goals. Griffin (1990:6) defines management as follows: An effective way to archive. Management is the process of planning, determining, organizing, directing, and controlling human, financial, physical, and organizational information resources to achieve business goals efficiently and effectively. It is said. Nanang Fattah (2004: 1) argues that the management process consists of the main functions of a manager or executive: planning, organization, leadership, and management. Therefore, management is defined as the process of planning, organizing, coaching, and controlling in all aspects of the organization so that the company's goals are achieved effectively and efficiently.

According to Manullang (2005:4), management has three implications. First management as a process, second management as a group of people who carry out management activities, and third management as art and science. After the initial understanding of management as a process, experts make various definitions. A. Encyclopedia of Social Sciences states that management is the process by which the implementation of certain goals is organized and monitored. B. Heyman said that management is the function of overseeing individual efforts to achieve something through the activities of others and to achieve common goals. C. Finally, George R. Terry stated that management is the use of other people's activities to achieve certain goals.

This definition contains three important points. The first is the existence of a goal to be achieved. Second, the goal is achieved by utilizing the activities of others. And third, the activities of others must be directed and supervised. The second understanding is that
management is a group of people who carry out management activities. In other words, everyone who carries out administrative activities in a particular institution is called management. Called the manager in a strange sense. Administrator is an official who is responsible for carrying out administrative activities so that the goals of the unit he leads are achieved with the help of other people. In a third sense, management is an art or a science. In reality, there is no unanimous opinion. One group says management is an art and another group says management is a science. In fact, both opinions are correct. Management as an art helps to achieve actual goals that bring results and benefits, and management as a science helps to explain phenomena (symptoms), events, and situations to provide explanations. Scientific elements are specialized collections of knowledge as recorded in ordinances and statements and maintained during various stages of research and research. The element of art is the use of this knowledge in certain situations. This experience of use makes us intuitive, almost sixth sense, innate teachers. In real life, managers actually carry out both functions in addition to the functions of science and art. From the fact that management is the first science and art, management is "management is the art of planning, organizing, assembling, directing, and controlling resources to achieve certain goals. And knowledge." (Oey Liang) Lee, Manullang 2005: 5).

2.2. Special Autonomy Fund Concept

What is meant by the Special Autonomy Fund Article 34 (3) Letter e is the Papua Special Autonomy Fund in the context of implementing special autonomy which is equivalent to the upper limit of the national allocation of 2% (2%). Funds are primarily intended to fund education and health. Letter of additional funds for the implementation of special autonomy f. The amount will be determined between the Government and FREP in the National Proposal each fiscal year, especially for the purpose of funding infrastructure development. In addition, Article 36 (2) uses at least 30% (30%) of part of the income under Article 34 (3) for education and at least 15% (15%) for improving health and nutrition. It was determined that. The Papuan government's planning and budgeting mechanism distributes 40% of the special autonomy funds received by the government to Papua and 60% to districts/cities.

Funds managed by the Papuan Government will be used through programs and activities in many Regional Work Units (SKPD) with the following provisions: (1) Personnel expenditure cannot be budgeted, except for equipment used directly. The population provides services, (2) allocates at least 30 percent to the education sector and at least 15 percent to health, infrastructure, and the national economy. District and city-affected funds are planned by the city's APBD. To ensure that the allocation of funds is in accordance with the rules and guidelines of the Papua Special Autonomy, the Papua Provincial Bappeda issues instructions through a district/city planning proposal mechanism known as the Final Plan Proposal (URA). Each municipality that receives budget allocations from Otsus sources makes a list of funding plans. This list is prepared by the district/city Fathers and will be discussed together in the Province. The list of plans for the use of the Otsus Foundation will be returned to their respective regions for further explanation in the APBD after being discussed and approved by the Regional Development Planning Agency for Papua Province.

Since 2006, the Special Autonomy Fund has also been provided to villages and sub-districts as part of the Village Development Strategic Plan (RESPEK). This fund is provided in the form of a block grant by the Government of Papua. Assistance is provided in the form of cash for participatory use by villagers. Several principles of good governance, such as transparency, accountability, public participation and oversight, are the main guidelines and are regulated by the RESPEK program. Villagers plan, implement and monitor all programs
and activities themselves. The RESPEK program design is seen as positive for improving bottom-up planning, but several weaknesses need to be identified and addressed. The Special Autonomy Fund allocated to Papua is reserved for various needs and development needs of public services in Papua.

The results of this development can be seen in various parts of the city and in remote villages. The development of infrastructure and facilities for education and health services will continue to be expanded. Road and bridge infrastructure have been built and maintained with special autonomy so that the road connecting the central government and Papuan villages which was originally remote can finally be used by four-wheeled vehicles. Villagers have started to receive basic needs, provide services and sell products. Farming in the local market. Basic education and health services have always been the focus of government attention and issues. For example, Papua's 2011 budget allocated Rp 263 billion for education and Rp 475 billion for health. If this value is calculated as a percentage of Otsus funds allocated to districts/cities, education will receive a 13% allocation and health will receive a 24% allocation. In the 2011 district/municipal budget, basic necessities receive an average budget ceiling of Rp 112 billion (17%) for education and Rp 55 billion (19%) for health. In 2011, the APBD allocated by Papua and 29 Ministries of Education/City amounted to Rp 3.51 trillion (17%) and Rp 2.07 trillion (10%) for health.

2.3. Sustainable Development

The current rapid development is only temporary. Momentary and random social developments are deeply entrenched in most Indonesians. With the concept of sustainable development, he seeks to provide a new discourse on the importance of preserving the natural environment for the future and future generations. A. Definition of Sustainable Development

Sustainable development is a development process (country, city, economy, community, etc.) that is based on meeting the needs of the present without affecting the needs of future generations. Sustainable development, on the other hand, is the perspective of activities carried out and planned systematically to improve human well-being, quality of life and environment, for future generations. This indicates that there is no opportunity to access. Limit to enjoy and use. According to Salim (2003), sustainable development balances poverty alleviation (economic goals), balanced social justice (social goals) and quality ecological life (environmental goals). Must be aimed. For this purpose, economic capital (financial, machine capital, etc.), social capital (investment in education, health and social intimacy), and environmental capital (investment in renewable and recycled and non-alternative natural resources). A conscious effort is being made to invest (alternatives). -Renewable) natural resources). has been updated). Marlina (2009) argues that sustainable development does not only focus on environmental issues. In a broad sense, sustainable development includes three policy areas: economic development, social development, and environmental protection. Sustainable development is defined as development that meets the needs of the present without affecting the right to meet the needs of future generations. Sustainable development means ensuring the quality of human life and not exceeding the capacity of the ecosystem to support it. Therefore, the concept of sustainable development is development that meets the needs of the present without compromising the ability to meet the needs of future generations (Sudarmadji, 2008).

The ultimate goal of all development efforts is to treat people, men, women and children as goals, improve the human condition and expand human choices. Part of sustainable development is the human side or sometimes referred to as “human development”. The human development paradigm has four main components: equity, sustainability, productivity and empowerment (Firdaus, 1998). The emergence of the concept
of sustainable development due to environmental considerations. In particular, non-renewable natural resources continue to be used. The purpose of not reducing or compromising the needs of future generations is that current development does not damage the environment, does not waste natural resources, and shows concern for future generations. Future generations should not be significantly compromised by the availability of all facilities. But they should also be given the opportunity to express their creative ideas for the preservation and development of nature and development. Sutamihardja (2004) states that the goals of sustainable development include efforts to achieve: Attention should be paid to the tolerance limits of ecosystem or environmental systems control, targeting interchangeable natural resources and emphasizing the development of non-replaceable natural resources as little as possible. 2) Protect or protect existing natural resources and the environment and avoid ecosystem disturbances to ensure quality livelihoods for future generations. 3) The use and management of natural resources only helps in pursuing economic growth for equitable distribution of sustainable use of natural resources between generations. 4) Maintaining a sustainable common good both now and in the future. 5) Maintaining the benefits of natural and ecological resource development or management with long-term or sustainable intergenerational effects. 6) Maintaining the quality or quality of human life between generations, depending on the habitat.

Principles of Sustainable Development The concept of sustainability is very diverse and ambiguous because the concept of sustainability is simple but complex. According to Fauzi (2004), the concept of sustainability contains at least two dimensions. One of them is the time dimension. Sustainability is nothing but what the future holds. Second, the dimension of the interaction between the economic system and natural resource systems, environment. Fauzi (2004) presents aspects of sustainability from a different perspective. Static sustainability is defined as the use of renewable natural resources at a certain technological level, and dynamic sustainability is defined as the use of non-renewable natural resources at a constantly changing rate. Technology. Because of this multidimensionality and multiple interpretations, experts say, “Sustainable development is development that meets the needs of the present generation without compromising the ability of future generations to meet their own needs.” I have agreed to temporarily adopt the understanding agreed upon by the Tland Commission. .. Fauzi (2004) seeks to further expand the concept of sustainability by proposing five alternative understandings. A situation is said to be sustainable if the benefits obtained by the community do not decrease over time and consumption does not decrease (not decrease) from time to time. ). Sustainability is a condition in which resources are managed so that future production potential is maintained, and sustainability is that natural resources (natural capital stock) do not decrease (decline) over time.

III. Research Method

The analytical method used in this study is descriptive qualitative analysis using primary and secondary data. Primary data was obtained from the opinions of academics, policy makers, and local governments through field surveys to Papua Province and Focus Group Discussions (FGD). Meanwhile, secondary data were obtained from literature studies, APBN, APBD and BKAD data as well as indicators of welfare, economy, education, and health. The results of this study are expected to be able to formulate recommendations for appropriate strategies and policies as the basis for decision making for leaders in determining strategic steps to increase the effectiveness of the management of the Special Autonomy Fund for sustainable development in the future.
IV. Result and Discussion

4.1. Special Autonomy Fund Implementation Study

In carrying out the mandate of Law Number 21 of 2001 concerning Special Autonomy for the Province of Papua, Law Number 21 of 2001 jo. Law Number 35 of 2008 concerning Special Autonomy for the Province of West Papua, the Government has provided financial support in the form of the allocation of the Special Autonomy Fund (Otsus) in the APBN. The Special Autonomy Fund is a type of Transfer to Regions expenditure in the APBN, the amount of which is determined in a certain percentage of the national General Allocation Fund (DAU) ceiling and is valid for a certain period of time. The Papua and West Papua Special Autonomy Fund is determined to be equal to 2 percent of the national DAU ceiling and is valid for 20 years (2002-2021).

The Special Autonomy Fund was first allocated Rp1.4 trillion in 2002 for Papua Province. During the 2002-2018 period, the amount of the Special Autonomy Fund for the province increased every year and cumulatively has reached IDR 67.02 trillion. On the other hand, the Infrastructure Fund has reached Rp. 17.16 trillion developments in the performance of welfare and economic indicators in the special autonomous regions show an increasingly improving performance even though the improvement is not as fast as other regions.

Source: Papua Province BPKAD

Additional Infrastructure Fund Receiving Financial Year 2006-2019

Source: Papua Province BPKAD
From 2011 to 2017, the average growth rate of the Human Development Index (HDI) in Papua was 1.18%, West Papua was 0.79%, and the national HDI growth rate was 0.89%. On the other hand, the average decline in the poor between 2011 and 2017 was 1.29 percent in Papua, 1.68 percent in West Papua, and the national average of 0.46 percent of the poor. From 2011 to 2017, Papua's average GDP per capita growth rate was 6.25%, West Papua's GDP per capita growth rate was 5.48%, and the national average GDP per capita growth rate was 8.80%. Some of the results of the welfare and economic indicators are of course the result of the implementation of development programs financed by the APBN and APBD as a whole, as well as the existence of the Special Autonomy Fund.

The Special Autonomy Fund is expected to play a role in accelerating the improvement of public interest and community development in the Special Autonomy Region, however, the development of several indicators still shows growth below the national average. The BKF State Revenue and Expenditure Budget Policy Center considers the dynamics of implementing the Special Autonomy Fund policy in Papua and West Papua, as well as the granting of the Special Autonomy Fund in Papua and West Papua which will expire in 2021. The importance of conducting research to increase effectiveness. The objectives of this study are to: a) Analyze the development of the implementation of the Special Autonomy Fund in Papua, West Papua from 2002 to 2018. (B) Analysis of the Role of the Special Autonomy Fund in the Regional Budget, and Analysis of the economic development and welfare of the Special Autonomy Region.

4.2. Otsus Fund Management Strategy in Sustainable Development Perspective In Papua

Papua's special autonomy has existed almost 20 years ago since the enactment of Law No. 21 on Papua's Special Autonomy in 2001. To accelerate the improvement of the welfare and economic development of the Papuan and West Papuan people, the government provides self-help funds or special self-help funds. What exactly is the Special Autonomy Fund in Papua and West Papua? The Special Autonomy Fund is a grant from the central government to certain state governments. The Special Autonomy Fund is provided by the Central Government to encourage the improvement of public interest and the acceleration of community development in the Special Autonomy Region. Accelerating the improvement of Papua's welfare is also a priority for the government in the reform era. One possibility is the implementation of special autonomy since 2001. Since 2002, Special autonomy funds paid to Papua and West Papua have reached Rs 126.99 trillion. However, Papua and West Papua are the provinces with the highest proportion of poor people in Indonesia. Since the first payment, the total amount of funds paid increases over time. In 2002 it was only Rp. 1.38 trillion, but in 2020 it was Rp. 13.05 trillion. This means that there has been a significant increase of up to 10 times since the fund was launched. For Papua, the provision of a special self-help fund of this size makes a significant contribution to regional income. At least if it is related to the total Papua Regional Revenue and Expenditure Budget (APBD) of Rp. 13.9 trillion in 2019, 93% is financed by regional income from the Special Autonomy Fund. The Special Autonomy Fund support does not only raise funds for education and health, but also help fund infrastructure expansion. The management of these funds is the special authority of the State of Papua to regulate and control the interests of the community on its own initiative, based on the aspirations and basic rights of the Papuan people.

The Papua Regional Financial Asset Management Agency (BKAD) website provides details on the allocation of the use of the Autonomous Fund. This includes budget items for programs mutually agreed between states and districts. Last year, a third of the Papua Autonomy Special Fund was available for joint programs. It is used to run programs in the
education department. For example, awarding top-level scholarships. There are also programs to improve public health, housing, religion and social protection. Outside of the cooperation program, there are national or regional special initiative programs. Two-thirds of the special fund for autonomy. All allocations of funds will be distributed to federal states at the district and city levels. In addition, each region uses funds to implement programs that are born from the initiatives and needs of local residents. Recently, President Joko Widodo has decided to extend the granting of the Special Autonomy Fund. But the president wants a thorough evaluation. “I want to go back to the details of management, transparency and accountability. This is very important. Good governance, distribution, is it really published or the right results when processed into products. What product is that?” Jokowi said some time ago.

Sustainable development, or sustainable development, is a development model that seeks to integrate three aspects of development: economic growth, environmental sustainability, and social welfare. The concept of sustainable development is future-oriented and also focuses on the problems of poverty and poverty. At the same time, it does not reduce attention to efforts to improve the living standards of the current generation of poor people. In its development, it is recognized that sustainable development is not only related to environmental aspects, but also economic and social development, which is referred to as the triangle of life. According to the 1990 KLH Ministry of Environment, there are three sustainability criteria:
1. No wastage in the use of natural resources and depletion of natural resources
2. No pollution or other environmental impacts
3. Activities must increase the availability or exchange of resources.

According to Emil Salim 1986, the improvement and implementation of sustainable development in Indonesia pursues several goals. First, it promotes a harmonious relationship between humans and the environment. Second, protect natural resources so that they can be used continuously from generation to generation. Third, prevent quality degradation and improve quality. An environment that can improve the quality of life of the Indonesian people.

Based on the analysis and research conducted on issues in the development, implementation and implementation of the Special Autonomy Fund policy, the strategy for managing the Special Autonomy Fund for sustainable development in Papua in general is (1) Fund Effectiveness. To measure, Otsusu needs to examine the relationship between available resources and the outcomes and consequences of using the Special Autonomy Fund. However, the special autonomy regional government must be transparent in the transmission of output and outcome data from the use of special autonomy funds, so that the effectiveness of special autonomy funds is analyzed with other approaches in this study. increase. (2) The State of Papua in West Papua still relies heavily on the Special Autonomy Fund as a source of regional income that is used to meet its spending needs. The absence of special self-help funds affects the financial capacity and performance of regional spending. (3) Based on the type of class, the economy of Papua and West Papua is included in the category of developed but weak regions (high income but low growth) from 2011 to 2017. (4) State of West Papua Per capita local expenditure, education function and health function much higher than the national average. However, during 2011-2017, the implementation of public spending to improve welfare, education and public health has not been fully optimized by local governments. This is partly due to differences in priorities in the use of regional expenditures in various regions. (5) The performance of welfare and economic indicators in the Otsu region during the implementation of the 2011-2017 Special Autonomy Fund has improved, but the importance of the impact of the Special Autonomy Fund on improving the performance of these indicators. Not upgraded. In particular he explained his role in
accelerating the improvement and development of local community interests. Special Autonomy; (6) West Papua continues to use the Governor's Regulation as the legal basis for the allocation of special autonomy funds to the executive and local government/municipal governments, with certain Regional Regulations (Perdasus) and mandated by the Special Autonomy Law Perdasi; (7) The government pays serious attention to the definition of an exit strategy during the transition period towards ending the Papua and West Papua Special Autonomy Fund from 2021 onwards.

The background to the establishment of special autonomy in Papua and West Papua is based on political, social, cultural and economic factors, and a balance of these factors must be considered when deciding on an exit strategy. Need to do it. In addition to the Special Autonomy Fund, the state of Papua in West Papua takes into account significant financial support for education, health and infrastructure, including: b) Use of transfer funds to areas such as physical and non-physical DAK for education, health and infrastructure. c) Use of 25 percent of the general infrastructure transfer fund. d) Additional infrastructure funds for Papua and West Papua. e) Using village funds for community development and empowerment. The corrective actions to be taken by the government need to be adjusted to the needs of each Otus region. (1) At the beginning of the transition period leading up to the end of the Special Autonomy Fund in Papua and West Papua in 2021, the Government will immediately establish an exit strategy, including a more efficient management of the Special Autonomy Fund, to achieve it. Must. Optimal results and results with the end of the implementation of the Papua and West Papua Special Autonomy Fund in 2021. Then consider the urgency and policy choices for the sustainability of the Special Autonomy Fund for Papua and West Papua. Consider. (2) The central and regional governments must strive to accelerate and harmonize programs and activities to accelerate the development of special autonomous countries, increase public interest, and encourage the economy. In addition to the Special Autonomy Fund, the state of Papua in West Papua reckons with significant financial support for education, health and infrastructure, including: b) Use of transfer funds to areas such as physical and non-physical DAK for education, health and infrastructure. c) Use of 25 percent of the general infrastructure transfer fund. d) Additional infrastructure funds for Papua and West Papua. e) The concept of using village funds and sustainable development for community development and strengthening can be applied adequately in Papua.

V. Conclusion

The implementation of the special autonomy policy (Otsusu) in Papua Province is related to the allocation and management of the Papua Special Autonomy Fund. The views or attitudes of the Papuan indigenous people towards the implementation of the Special Autonomy Policy (Ots) since January 1, 2002 until now, the implementation of the Papua Special Autonomy Law policy, accept or not have different views and attitudes. There are groups of people who have a positive, negative, and neutral perspective, because they are fully responsive to the implementation of special autonomy which often creates different problems. Differences in people's views and perceptions regarding the implementation of the management of the Special Autonomy Fund are also often a problem in this area. The corrective actions to be taken by the government need to be adjusted to the needs of each Otus region. (1) At the beginning of the transition period leading up to the end of the Special Autonomy Fund in Papua and West Papua in 2021, the Government will immediately establish an exit strategy, including a more efficient management of the Special Autonomy Fund, to achieve it. Must. Optimal results and results with the end of the implementation of the Papua and West Papua Special Autonomy Fund in 2021. Then consider the urgency and
policy options for the sustainability of the Papua and West Papua Special Autonomy Fund. Even though (2) the central and regional governments must strive to strengthen and harmonize their programs and activities in the context of accelerating the development of special autonomous countries, increasing public interest, and improving the economy. To achieve sustainable development in Papua. The government will soon set an exit strategy, including a more efficient management of the Special Autonomy Fund, to achieve this. Must. Optimal results and results with the end of the implementation of the Papua and West Papua Special Autonomy Fund in 2021.

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