

## The Effectiveness of Aceh's Special Autonomy Fund in Allocation to Poverty Alleviation, Education, and Health Sector

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### Abstrak:

This research aims to analysis the effectiveness of the allocation of Aceh's special autonomy fund for development in the sectors of poverty alleviation, education, and health during the period of 2017 to 2022. The method used in this study is qualitative descriptive with the data collection techniques are interviews and documentation. Moreover, this research focus on the existence of Aceh as an asymmetric decentralization. The theory that used to strengthen the argument is public management theory and used the concept of effectiveness. The result showed that during the period of Irwandi Yusuf-Nova Iriansyah, the allocation of Aceh's special autonomy fund has not been effective for development in Aceh, especially in the sector of poverty, improving the quality of education and health. It is because of the management of the special autonomy fund's allocation is not optimal implemented since the planning to the controlling. It has the impact to the allocation of Aceh's special autonomy fund which is not well-targeted to achieve the goals and to improve the society's welfare.

### Keywords:

Aceh's special autonomy fund; allocation; effectiveness

## Pendahuluan

Aceh is one of Provinces in Indonesia that receives special autonomy funds, as well as Daerah Khusus Ibukota Jakarta, Daerah Istimewa Yogyakarta, Papua, and Papua Barat. The allocation of special autonomy funds for Aceh is not separated with the process of peace agreement between the Government of The Republic of Indonesia and Free Aceh Movement or as known as Gerakan Aceh Merdeka (GAM). The regulation about special autonomy fund for Aceh is regulated in Law Number 11 of 2006 concerning of Aceh Government or as known as Undang-Undang Pemerintah Aceh (UUPA), which is one of the items from the agreement.

The discourse related to the effectiveness and the management of special autonomy funds in Aceh is a very crucial discussion, especially during the Irwandi Yusuf-Nova Iriansyah administration period. This is certainly influenced by the

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discrepancy between the reality in Aceh and what has been mandated by the UUPA regarding the management and allocation of special autonomy funds to achieve Aceh's development goals, especially in the poverty alleviation, the quality of education, and the quality of health sectors.

In the economic sector and poverty alleviation, Central Bureau of Statistics (BPS, 2021) stated that Aceh was the poorest province in Sumatra in July 2021 with a percentage of 15.33%. Previously, in February 2021, BPS also released data showing Aceh as the poorest area on the island of Sumatra with a percentage of 15.43%. Even though it has decreased in percentage from 15.43% to 15.33%. Otherwise, in terms of numbers, the poor people in Aceh continues to grow.

In order to declare Aceh as the poorest province in Sumatra, BPS used an approach by looking at the ability to fulfil basic needs (basic needs approach). Through this approach, poverty is assessed as the inability of the society to fulfil basic food and non-food needs from an economic point of view seen from the output. Means that people who is classified as poor by BPS is people with an average monthly output per capita below the poverty line (BPS Aceh, 2021). From this explanation, it is clear that the people of Aceh still difficult to fulfil their basic needs when viewed from the output. In this case, it can be said that the implementation and allocation of special autonomy funds for Aceh has not bring a significant impact on economic problems and poverty alleviation.

In the education field, the quality of Aceh's education is still far behind compared to other provinces in Indonesia. Indicators of the low quality of education in Aceh can be seen from the passing scores of students from Aceh in the Computer-Based Written Examination (UTBK) for the Joint Selection of State Universities (SBMPTN). Aceh is one of the regions with national scholastic potential test scores (TPS). The test results were officially issued by the Higher Education Entrance Test Institute (LTMPT) based on the results of the 2020 and 2021 UTBK SBMPTN evaluations, which were delivered directly by the Rector of Syiah Kuala University. These abilities include four assessments consisting of general reasoning, reading and writing comprehension, general knowledge and understanding, and quantitative knowledge (ANTARA News, 2020).

In the health sector, based on a report from Masyarakat Transparansi Aceh (2020), the Aceh Government allocated a budget for Jaminan Kesehatan Aceh (JKA) program in 2021 to reach Rp 1,047 trillion, which is far beyond the budget in 2020 which is Rp 932,406 billion. The amount of the budget is expected to be proportional to the services received by the Acehnese society. The lack of health services can see from the lack of facilities and infrastructure in health services, such as the inadequate number of medical equipment, the number of specialist doctors and nurses are also very minimal, and also the obstacles of the rules made by Social Security Agency of which make complicated for the Acehnese society. In addition, health problems in Aceh are also closely related to the problem of fulfilling nutrition in children. According to a report from the Aceh Health Service (2021), Aceh Province is ranked third nationally

in terms of stunting. The problem of stunting is closely related to inadequate nutritional intake.

By the explanation above, it seems the main problems of the management and allocation of special autonomy funds are about regulatory issues, legislative functions, budgeting and evaluation. This is closely related to the quality of human resources. First, the lack of regulatory guidance (master plan) which has an impact on the inappropriate targets of the programs being implemented. Furthermore, in terms of regulation, the rules related to the allocation of Aceh's special autonomy funds had several changes. It can be seen in the inconsistent regulation about special autonomy funds allocation. Based on problems above, that is why this paper would like to serve about the effectiveness of the Aceh's special autonomy fund for the development in the sectors of poverty alleviation, improving the quality of education and health in 2017 to 2022 period.

Basically, the management of Aceh's special autonomy funds had a big hole in the past and must of course be covered up immediately. Previous research by Effendi Hasan, et al. (2020) explained that there are three main factors causing the less optimal management of Aceh's special autonomy funds. First, due to regulations that are not standardized and it changed frequently. The second is due to ineffective coordination between the Province and Regency/City within the management authority. The last factor is due to poor management of special autonomy funds so that it is not appropriate to achieve development goals.

Furthermore, research conducted by Debora Sanur L. (2020) which explains the implementation of special autonomy policies in Aceh. This research shows that the implementation of the special autonomy fund in Aceh has not implemented well as mandated in the UUPA because the Indonesia Government has not been fully consistent in implementing the provisions of the UUPA. In addition, the reason is because there is no local Qanun that clearly regulates the separation of authority between Province and Regency/City so that there is overlapping authority between Province and Regency/City in Aceh, which effect on the implementation of the special autonomy fund.

The previous research from Safrizal Zakaria A (2019) about The Management Model of Aceh's Special Autonomy Fund also support the arguments above. The result of the implementation of special autonomy fund in Aceh gives huge impact on political aspects, specifically on stability of security, which on the other hand, the DOKA has not significantly improved the Aceh's economy due to some factors. It is due to the regulations of DOKA did not have adequate division of authority between the Province and the Regency/District. A division of authority is supposed to be clear to prepare the actions, programs, financing, controlling, and performances measurement.

Particularly, research related to Aceh's special autonomy funds was also conducted by Milia Taurina, Hasan Basri, and Heru Fahlevi (2015) in one of the districts in Aceh related to the management and utilization of special autonomy funds in Bener Meriah Regency. The results of this study indicate that the mechanism for managing Aceh's special autonomy funds to Bener Meriah Regency has been carried out in

accordance with the applicable rules and regulations. To ensure the effectiveness of this special autonomy fund management, clear and binding regulations are needed which are expected to create an accountable special autonomy fund management.

In addition, the research by Khairil Akbar, et al. (2021) about the controlling system of Aceh's special autonomy fund and its effect of corruption eradication found that there is no special institution that responsible to control the stage of the special autonomy fund in Aceh, since planning, budgeting, and the implementation. Moreover, the effect of less controlling gives more chances to create the corruption since the planning of the special autonomy fund.

Based on several previous articles, it showed Aceh's special autonomy fund has poor managements and has regulations issues. However, this research aims to identify deeply to the effectiveness of the allocation of Aceh special autonomy funds in 2017-2022, precisely during the Irwandi Yusuf-Nova Iriansyah administration period in the field of poverty alleviation, the education, and health sector. This paper has its own uniqueness because it has never been studied previously about this issue, especially in Irwandi-Nova regime.

This paper uses a descriptive qualitative method to analyze and provide a clearer and more in-depth descriptions of the problems to be studied, related to the effectiveness of the management and allocation of Aceh special autonomy funds in the sector of poverty, education, and health as mandated in Law no. 11 of 2006 during the reign of Irwandi Yusuf-Nova Iriansyah. The data collection technique used is the in-depth interview method with several informants who are qualified in their fields as well as documentation through reports related to the special autonomy fund itself.

### **Asymmetric Decentralization: The Authority in Policy-Making in Aceh**

To deepen this issue, this paper uses the theory of asymmetric decentralization. In general, decentralization is a concept known as the granting or delegation of authority from the Central Government to the Regional Government, but the delegation of authority does not change the basic essence of a unitary state. Through the delegation of authority to the regions, it means that these regions have the right to manage their own households, whether they come from or are given by the Central Government based on the Law and the Constitution (Mahfud MD in Prang, 2020, p. 30).

Decentralization is divided into two, namely symmetrical decentralization and asymmetrical decentralization. Charles Tarlton (in Prang, 2020, p. 232) explains that the essence of the difference between symmetrical and asymmetrical decentralization lies in the degree of conformity and generality in the relationship of a level of government. In symmetrical decentralization, regional relations with the central government have the same amount and weight, while in asymmetrical decentralization, a region has greater authority than symmetrical decentralized regions.

The concept of asymmetric decentralization is improved by two motives, which is political and economy. In political motive, it was given to calm the turmoil of

separation and the multi-cultural acknowledgement. While in economic motive, it aims to strengthen the capacity of local government and development (Bayu Dardias K, 2012). Asymmetrical decentralization in Aceh was born to overcome the ongoing turmoil with the Indonesia Government. Conflicts and separatist movements have given Aceh special treatment in politic, such as Papua and West Papua. As an effort to keep Aceh to be part of the Republic of Indonesia, the Indonesia Government provided compensation in the form of a special autonomy fund managed by Aceh. This increased the agreement with the peace agreement between Aceh and the Indonesia Government or better known as the Helsinki Memorendum of Understanding (MoU) which was signed on August 15, 2005. The points contained in the Helsinki MoU were later used as a legal basis in Law Number II Year 2006 concerning the Government of Aceh or known as the Law on the Government of Aceh (UUPA).

Suharno (2021, p: 282) explained that Aceh has various authorities to implement the different development model and the unique democratization model based on the culture, religion, and traditional value, as long as it does not contradict with the regulations by the Central Government. That is why Aceh have the right to implement the Islamic Syaria, Qanun, and the special autonomy fund to accelerate the development in order to create people's welfare.

Considering Aceh is the asymmetric decentralization Province, most of the decision and policy-making is managed by Government of Aceh, includes the allocation of the special autonomy fund's issue. In the government administration, it needs the management of public policy to achieve the goals of the institutions, which is to create the satisfaction of the society. The concept of management of public policy is needed to set the effectiveness and efficiency of the public policy.

Moreover, to evaluate the effectiveness of the allocation of Aceh special autonomy funds in 2017-2022, Soejono Soekanto (1985, p. 25) explains that effectiveness comes from the word effectivities which means the extent to which a group achieves its goals. The term of effectiveness is usually used to evaluate how the organization works. The level of effectiveness can be seen by comparing the planning with the result (outcomes). When the result achieved consistently as the planning, it means the program is effective. On the other hand, if the result is not appropriate with the planning, so the program is not effective.

Specifically, to see the effectiveness of a policy related to the budget, Mardiasmo in Adi (2006) says effectiveness means that the use of the budget must achieve the targets or objectives of the public interest, which through the use of this budget is expected to be able to provide maximum and efficient output. That is why government has to ensure the implementation of policy since the basic level through the program design until the process of implementation.

Porter (2009) in Riant Nugroho (2015, p. 4) states that if you expect an effective government, there must be a great government in policy-making. To create a great public policy, of course, a supportive management is needed so that the government can work effectively. According to Salam (2007:176) government management is the effort by the government agency to manage the country in order to achieve welfare and

prosperity. Nor Ghofur (2005) added that public management has similarities with government management, in which public management also performs the functions of planning, organizing, and controlling services to the society.

This thought is also supported G.R Terry in Hasibuan (2009, p. 26) who explains management as a unique process consisting of planning, directing and controlling actions carried out to determine and achieve predetermined targets through the use of human resources, and other sources.

Based on the explanation above, management of public policy is a crucial existence to reach the effective public policy. The theory of the management of public policy by G.R Terry in Hasibuan (2009) uses to analysis on how the efforts of Aceh's government in managing and allocating the special autonomy fund to gain the goals by comparing the status quo with the indicators of the public policy management.

### The Allocation of Aceh Special Autonomy Fund

Aceh special autonomy fund is allocated to Aceh for a period of 20 years, starting in 2008 and ending in 2027. The special autonomy fund is sourced from the national general allocation fund. The allocation of special autonomy funds for the first fifteen years is 2% of the national general allocation fund, while for the last five years is 1% from the total of national general allocation fund. Regarding the allocation of special autonomy funds, it has been regulated in Article 183 paragraph (2) of the UUPA. Aceh special autonomy fund revenue increases gradually in line with the increase in the national general allocation fund. The amount of Aceh special autonomy funds received annually from 2008 to 2020 can be seen in the table below:

**Table 1.1** The Totals of Aceh Special Autonomy Fund since 2008-2021

Years	Totals (in rupiah)
2008	3.59 trillion
2009	3.73 trillion
2010	3.85 trillion
2011	4.51 trillion
2012	5.48 trillion
2013	6.22 trillion
2014	6.82 trillion
2015	7.06 trillion
2016	7.71 trillion
2017	7.97 trillion
2018	8.03 trillion
2019	8.36 trillion
2020	7.56 trillion
2021	7.81 trillion

Source: Aceh Planning and Development Agency (Bappeda), 2021

The data above illustrates the amount of special autonomy funds that Aceh has received from 2008 to 2021 is around Rp. 88.7 trillion. In 2022, Aceh received special autonomy funds based on Law Number 6 of 2021 concerning the State Revenue and Expenditure Budget (APBN) in 2022 is 7.50 trillion. It shows that under the period of Irwandi Yusuf-Nova Iriansyah, the amount of special autonomy funds managed in 2017-2022 was 47.23. Trillion Rupiah.

In details, in the Article 183 Paragraph (4) of the UUPA specify that special autonomy funds are used to fund provincial development programs as well as to fund regency/city development programs. Thus, this special autonomy fund is also part of regency/city revenues. Special autonomy funds for regencies/cities are known as DOKA. DOKA is transferred from the General Cash Account of the Aceh Government to the General Cash Account of the regency/city Government in the form of financial assistance. The last change in regulation related to the management of Aceh's special autonomy funds is regulated in Qanun Number 1 of 2018 which is the third amendment to Aceh Qanun Number 2 of 2008 concerning the procedure for allocating additional oil and gas revenue-sharing funds and the use of special autonomy funds, which makes the allocation of autonomy funds specifically for Aceh, 60% is managed by the Province and 40% is managed by the regency/city. With the special autonomy fund managed by 60% by the Province, then the 1% fund for the development of the Provincial Capital has been directly managed by the province.

The mechanism for transferring special autonomy funds to regencies/cities is also regulated in Aceh Qanun no. 1 of 2018. Article 10 paragraph (11) explains that the mechanism for distributing the amount of Aceh's special autonomy funds to regencies/cities is carried out with several considerations, where 50% of DOKA is divided equally for each regencies/city. Furthermore, 50% of the DOKA allocation is divided based on considerations of a population of 40%, an area of 30%, a human development index (IPM) of 20%, and a construction cost index (IKK) of 10%.

Before the special autonomy funds were transferred, the development programs that will be implemented with the special autonomy funds for Aceh were discussed in development plan conference (Musrembang) while still being guided by the long-term development plan (RPJP) and the medium-term development plan (RPJM) for Aceh and the regency/city. Aceh's Medium-Term Development Plan (RPJM) is a document that contains the objectives, targets, strategies, and policy directions for Aceh's development for a period of 5 years. Aceh's RPJM contains further elaboration of the vision, mission, and programs of the elected Governor and Deputy Governor for the next 5 years. For the regency/city level, the regency/city RPJM is made to discuss the direction of regency/city development based on the vision, mission, and programs of the Regent and Deputy Regent elected for a period of 5 years. Therefore, all programs and policies implemented by the Government of Aceh for the 2017-2022 period must not deviate from the RPJM.

The programs and policies for 2017-2020 or the reign of Irwandi Yusuf-Nova Iriansyah, basically shows efforts to solve problems in the society. However, in practice, the Aceh Government is lacking in controlling and supervising the programs carried out. In addition, through the RPJM we can also see the budget allocated for development sectors which is carried out with special autonomy funds. As for the allocation of Aceh special autonomy funds for each sector from 2008 to 2020, it can be seen in the table below:

Tabel 2 The Allocation of Aceh Special Autonomi Fund in Each Sectors

Sectors	Years (In Billion Rupiah)													Totals
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Infrastructure	1.901	2.399	1.982	2.524	1.565	2.836	3.521	3.206	3.678	2.867	3.687	3.169	2.576	35.907
Economic Empowerment	860	466	1.108	621	987	938	549	778	992	942	836	751	434	10.262
Poverty Alleviation	12	4	64	501	610	953	166	169	210	412	462	859	518	4.940
Education	418	267	371	33	1.357	764	1.570	1.684	1.582	2.014	1.624	2.184	1.437	15.305
Social	66	107	17	59	159	131	166	214	117	215	177	104	1.053	2.585
Health	171	440	290	401	667	560	807	893	967	1.280	1.179	1.142	1.418	10.215
Aceh's Privilege	162	48	18	372	132	41	46	113	161	241	67	148	118	1.666
Totals	3.590	3.729	3.850	4.511	5.477	6.223	6.825	7.057	7.707	7.971	8.030	8.358	7.555	80.881

Source: Aceh Planning and Development Agency (Bappeda), 2021

Based on the table above, it can be seen on how the allocation of Aceh's special autonomy funds to each development sector as mandated in the UUPA, as well as the sector of Aceh's Privilege. The table above shows that since 2008, Aceh's special autonomy funds have been allocated the most in the infrastructure and education sectors. In contrast, Aceh's special autonomy funds are allocated at least for the Aceh privilege sector, social funding, and poverty alleviation.

### The Developments' Sector of Aceh Special Autonomy Fund

Generally, in the UUPA Articles 183 paragraph 1 stated that Aceh's special autonomy fund is aimed to sponsor the development, especially development and the maintenance of infrastructure, people's economy empowerment, poverty alleviation, and the fund for the education, health and social. Specifically, in Qanun No 1 Year 2019 is explained more about the purpose of the special autonomy fund. Besides for those sector of development as mandated in UUPA, the Aceh's special autonomy fund also used to sponsor the development as the implementation of the Aceh's privilege and



also to strengthen the peace in Aceh. However, this paper is only focus to 3 sectors of development, which is the development in poverty alleviation, education, and health.

#### **In Poverty Alleviation Sector**

Discussed about poverty, Aceh is often ranked highest as the poorest province in Sumatra and fifth at the national level. It is undeniable that historically Aceh has experienced extensive conflict and was hit by the tsunami. It caused Aceh's economic growth decline and Aceh's poverty rate is high. Aceh is the only region that receives special autonomy funds in Sumatra. This special autonomy fund is allocated to accelerate development in Aceh after the conflict and natural disasters so that Aceh is not left behind from other regions.

However, with the special autonomy fund, Aceh continues to be ranked as the poorest region in Sumatra. Aceh is considered unable to get out of its lagging state and pursue economic growth and development in other regions. This of course makes wonder why Aceh is still shackled with the problem of high poverty, even Aceh has special autonomy funds.

Furthermore, based on the data in table 1.2, it is not surprising that Aceh continues to be the poorest province in Sumatra. This is because the funds allocated for poverty alleviation are very small. Even for almost 15 years Aceh has received special autonomy funds, the funds allocated for poverty alleviation are very small, which is less than 5 billion rupiah. In fact, the issue of poverty is a crucial issue that must be addressed and resolved by the Aceh Government.

The small budget allocation for poverty programs makes the programs that are implemented become ineffective. Some of Irwandi Yusuf-Nova Iriansyah's great programs for poverty alleviation include the construction of poor houses and give business assistance to the society. However, the program is considered not to have a significant impact on reducing poverty in Aceh. It is known that the program for the construction of poor houses is still far from the figure agreed in the RPJM. It is relevant with the statement by Mr. Safaruddin, deputy chairman of the Aceh people's representative council:

In the RPJM, there was a target to build 30,000 poor houses. However, until 2022, there were only 16,000 poor houses being built, it is still half of the RPJM target. It is very reasonable talking about poverty in Aceh is still far from the expectations or targets themselves (interview with Safaruddin, 8 February 2022)

According to the Aceh Planning and Development Agency (Bappeda Aceh) report, in the early period of the Irwandi Yusuf-Nova Iriansyah period in 2017, the percentage of poverty in Aceh was at 16.89%. In September 2021, the poverty rate fell into 15.53% and it had fluctuations every year. It is undeniable that the government of Irwandi-Nova succeeded in reducing the poverty rate by 1.36%. However, this number is considered very small for efforts to reduce poverty levels. In the 2012-2017 period, the previous government period managed to reduce the percentage of the poverty rate by

2.63%, which is almost double than of this period. Means, it shows that the Aceh government for the 2017-2022 period is not wise enough in making efforts to reduce poverty levels.

Indeed, it cannot be separated from the planning process which is it did not have clear master plan or road map related to the use of Aceh special autonomy funds is one of cause the ineffective allocation of Aceh special autonomy funds. Even though UUPA has regulated the allocation of funds for Aceh's special autonomy, a more detailed master plan is needed. So far, Aceh only has a Plan for the Utilization of the Aceh Special Autonomy Fund for 2008-2027 which is regulated in Aceh Governor Regulation Number 78 of 2015. In fact, this master plan was issued after 8 years of Aceh receiving special autonomy funds. Due to several changes to the regulation on the allocation of special autonomy funds, then the Governor of Aceh Regulation Number 114 of 2018 was born which regulates changes to previous regulation.

The master plan or road map related to the allocation of special autonomy funds should be clear and contain long-term development directions. By the proper master plan or road map, hopefully the allocation of funds for Aceh's development will be directed on target and have an impact on the welfare of the society. One of the big impacts by the absence of a master plan for Aceh's special autonomy funds is the increasing number of financing surplus (SiLPA). The existence of SiLPA shows that the Aceh Government is not able to manage the budget that has been provided to achieve people's welfare. The Aceh government should be able to do the best to accelerate Aceh's development. In this case, SiLPA is caused by several reasons. The main reason for SiLPA is that the tender procurement was delayed from the time it should have been. This causes the processing time to be short so that not all programs can be completed. The lack of completeness of the required documents caused the delay in the disbursement of the special autonomy funds so that the Aceh SiLPA funds were very large. Therefore, if the planning is not done clearly, it will certainly have a negative impact on the implementation process.

In practice, the construction of poor houses is considered ineffective because it is not given to the right people. Nowadays, politic interests are often found in the construction of poor houses, both between the Government and the private sector, as well as between the private sector and the society. Even the results of the examination from the Masyarakat Transparansi Aceh (MaTA), it was found that in 2019 and 2020 there were still many poor recipients who were not on target. In addition, one of the poverty alleviation programs is the giving of business assistance to the society. However, this program has not really changed the people's standard of living.

It happened because the giving of business assistance to the society is only carried out as a formality at the beginning, without being given more assistance or control in the society. It means, the Government had lack of control over who is entitled to receive the poor houses and also the Government had less of role in increasing Aceh's economic growth through business assistance to the society.

### In Education Sector

In the education sector, the problems found in the society indicate that the quality of education in Aceh is still one of the lowest nationally. In fact, the Aceh Revenue and Expenditure Budget (APBA) is allocated 20% for education. In addition, the amount of allocation for education has also been determined nationally and has been mandated in the 1945 Constitution. In Article 31 paragraph (4), it is stated that the state prioritizes the education budget at least twenty percent of the state revenue and expenditure budget as well as from the state budget, regional income and expenditure to meet the needs of national education.

However, the large allocation of funds set for education is still not able to bring the Aceh generation to be able to compete with other regions. It is undeniable that in carrying out development in the education sector, the development carried out only focuses on physical development. Indeed, what is most needed to be able to advance Aceh's education is the development of the quality of its human resources (HR). Nevertheless, the allocation of funds for quality development is allocated very little of the total education budget. That is why it is not surprised when compared to the national level, the quality of education in Aceh is still far behind.

In addition, one important aspect to improve the quality of education in Aceh is strongly influenced by the quality of the teacher. Means, the quality of the teacher must also be considered, because the knowledge will be accepted directly by the students. If the teachers' knowledge is limited, the knowledge received by students will also be limited as well. Therefore, the teachers must be given training or education improvement through the scholarships. As a part of improving education, it is also necessary to give attention to the placement of teacher, so that education improvement can be distributed in the whole region in Aceh. The Coordinator of Masyarakat Transparansi Aceh stated:

We see that in terms of education, the government should call all groups to discuss and prevent this issue. The preventive process does not exist. The government always talks about how to build schools, but in the context of the quality of human resources, either at the level of teachers or students, it is never discussed. The government should look at the quality of teachers and the placement of teachers, so the distribution of the quality of education will be better in the whole Aceh. It also will impact on increasing the acceptance of knowledge for students” (interview with Alfian, January 13, 2022)

Basically, beside the physical development, as the effort to improve education, the Aceh Government also provides scholarships to Aceh's generations, known as Beasiswa Aceh Carong. But in its implementation, there are group of people who misappropriate the funds so the scholarship funds are corrupted. It shows the lack of evaluation and control from authorized stakeholders so the problems like this can happened. Therefore, it is time for the Aceh Government to really focus on responding to education problems, especially on improving the quality of education itself. If it is not fix sooner, we feared that the Acehnese generation will be left behind with other regional generations.

### **In Health Sector**

Since 2014, 10% of special autonomy funds have been allocated for the health sector. During the reign of Irwandi Yusuf-Nova Iriansyah, one of the great programs for the health sector was the program called Jaminan Kesehatan Aceh (JKA). It is known that the JKA program has existed since 2010 which is since the first reign of Irwandi Yusuf as a Governor. JKA is a strategic program of the Aceh Government in form of financing quality health services to the Aceh's societies.

It is known that with the JKA, the Acehnese will receive health subsidies from the Aceh Government and also receive subsidies from the Indonesian Government. However, the health services received by the Acehnese is not getting better. Even in year 2021, funds for the JKA Plus program are allocated amount of 1.2 trillion, much more than in previous years. The increase in JKA funds was due to an increase in insurance charge. Despite of that, this issue is considered irrelevant, because the Acehnese is not entirely guaranteed by the JKA. There are several people who pay independently, such as Civil Servants (PNS) and private workers, so it is considered unreasonable to increase too much. This is of course closely related to the verification process that was not clear and transparent.

Furthermore, the budget allocation for the JKA overlaps with the Indonesia government's health program, namely Badan Penyelenggara Jaminan Sosial (BPJS). Due to the overlapping budgets of JKA and BPJS, the Aceh Government together with the DPRA further plan to minimize the budget for the JKA program. The JKA subsidy, which was originally given to cover the health insurance for all Acehnese, has not been fully cover them. JKA will only provide health coverage for the poor people in Aceh.

In purpose, JKA Plus program is a program that is very beneficial to the Acehnese, but in its implementation, there are still many shortcomings, especially the lack of evaluation in carrying out this program. If the evaluation related to budget management for the JKA program runs smoothly, of course there will be no budget overlap with BPJS. Therefore, the Aceh Government together with the DPRA must joint to evaluate and supervise JKA data so that budget overlaps do not occur in the future.

Based on the explanation above, it clearly shows that there are still many shortcomings in the allocation of Aceh's special autonomy funds in the health sector, especially regarding governance which is still not effective in the use of existing funds. This means that with adequate and even abundant funds, health problems in Aceh have not been able to be handled properly.

## **The Effectiveness of the Allocation of Aceh's Special Autonomy Funds**

The allocation of special autonomy funds for Aceh in the sector of poverty, education, and health was not well targeted so far. If Aceh's special autonomy funds are allocated properly, these problems will certainly be avoided in Aceh. This is because the special autonomy funds are not actually allocated in the suitable problems that occur in the society. Many programs are dysfunctional and are allocated based of

personal desire. The government does not determine priority programs that can have a significant impact on Acehese welfare.

In theory, Mardiasmo in Adi (2006) states that effectiveness means that the use of the budget must achieve the targets or objectives of the public interest, which are expected to produce maximum or efficient output. However, the current condition of Aceh shows that the allocation of Aceh's special autonomy funds has not yet fully produced outputs as have been mandated in the UUPA and Qanun. Although the Aceh Government together with the Regency/City Governments conduct Musrembang to determine the program of activities that will be carried out using special autonomy funds, in fact the programs made are not based on the problems that actually occur in the society related to the urgency of the existing problems. This is certainly relevant by seeing the budget for poverty alleviation, which is very small amount from year to year, so it has not been effective in reducing or minimizing the poverty rate in Aceh.

As the efforts to achieve goals effectively and efficiently, so management must be fully functional in every organization or government agencies. The allocation of special autonomy funds in Aceh is considered ineffective because the programs made are not based on the priority problems that exist in the society, so they do not really solve the problem. Related to this, G.R Terry in Hasibuan (2009, p. 26) describes management as a unique process consisting of planning, directing, and controlling actions carried out to determine and achieve predetermined targets through the use of human resources, and other sources.

Planning is the most determining step to reach the purpose which consist of the strategy and tactics for implementing the policy. In the context of Aceh's special autonomy fund, the planning stage is done in the budgeting discussion in Musrembang. However, Aceh do not have the consistent master plan toward the aim of the development. Aceh already has the Rencana Induk Pemanfaatan Dana Otonomi Khusus Aceh tahun 2008-2027 which was arranged in Peraturan Gubernur No 78 Tahun 2015. However, this regulation is legalized after 8 years Aceh received this fund. Even more, the regulation was changed gradually and lastly it was replaced by Peraturan Gubernur Aceh No 114 Tahun 2018 which arranged the changing of Rencana Induk Pemanfaatan Dana Otonomi Khusus Aceh tahun 2008-2027 and Peraturan Gubernur Aceh No 27 tahun 2022 about the second changing of the changing of Rencana Induk Pemanfaatan Dana Otonomi Khusus Aceh tahun 2008-2027. Considering this condition, it showed that the planning of the special autonomy fund is not well done and mature enough. As the impact, there were several changes in the regulations which effect on the goals that must achieve.

The directing stage is related to the division of work in the implementation of the policy. In order to reach the development goal effectively, every stakeholder must be integrated and directed by the legislative and executive. However, the condition in Aceh in 2017-2022 showed that the legislative and executive waste too much time in bargaining position in the discussion. It caused to the delay of decision making,

particularly in the budget-setting of the special autonomy fund. The projects which supposed to be used by the special autonomy fund would be delayed as well and could not finished at the end of the year. As the further impact, the SiLPA increased and it indicated that the Aceh's special autonomy fund is not manage effectively and efficient.

Controlling is the last part of the management which must be done properly to avoid the deviation to achieve the goals. In the implementation of the special autonomy fund in Aceh, the stakeholders who have the authorities that control the Aceh's special autonomy fund are the Bappeda Aceh, DPRA, Inspectorate, and The Audit Board of The Rupeblic of Indonesia (BPK).

Bappeda Aceh has the authority to monitor the synchronization and synergy between the implementation of the development which supported by special autonomy fund and the Rencana Induk Pemanfaatan Dana Otonomi Khusus Aceh tahun 2008-2027. In this case, Bappeda have the role in controlling and monitoring while the implementation and evaluation of the program. For the further control is done by Inspectorate and BPK. At the same time, DPRA also have the obligation for the controlling as its function. The research found that the controlling by DPRA was done technically and did not maximum, as it stated by Mr. Iskandar Usman Al-Farlaky. It means, the controlling was done but it was not deep enough and there was no more follow-up to the finding, so the allocation of this fund is not well targeted. Moreover, the audit data about the special autonomy fund is hard to access which describes the controlling of the special autonomy fund in Aceh is not transparent. Indeed, it gives more opportunities for the group of people to divert this fund.

Based on the explanation, it reflects that the planning is very important in every aspect, especially about the budget-setting and the allocating. The planning very determined the next stage of the implementations. Aceh's special autonomy fund is not wise in the planning, which portrayed by the inconsistent of the regulations. It effects the implementation and the controlling process of the allocation of its fund. It means that policy management of Aceh's special autonomy fund is still nor effective and optimal. Therefore, if the allocation of special autonomy fund is not fully carried out as its function of development, especially in the poverty alleviation, development of education, and health sector.

## Conclusion

The Aceh's special autonomy fund is aimed to sponsor development in infrastructure, economy, poverty alleviation, education, health, social, Aceh's privilege, and to strengthen the peace to maintain the welfare of the society. As an asymmetric decentralization, Aceh has the authority to manage this fund based on its own need. However, based on the explanation above, the allocation of Aceh's special autonomy funds in 2017-2020 or during the Irwandi Yusuf-Nova Iriansyah reign for the poverty alleviation, education and health sectors is not effective.

The ineffective of the allocation of special autonomy funds is because the management of policies related to is not optimal. Since the planning process, Aceh does not have a master plan related to the long-term development in Aceh. It cause to the changing of regulations several times which effect to the allocation of this fund. In the directing process, Aceh is also wasting time in the decision making, so many projects is delayed to implement. It caused to the increasing the number of SiLPA. Lastly, in controlling process, the stakeholders only evaluate technically without doing more follow-up to the deviations.

This whole has the impact on could not achieving the purpose of special autonomy funds in the field of poverty alleviation, improve the quality of education and health. To achieve the maximum output from the allocation of special autonomy funds, it means the management of the special autonomy funds in Aceh must be improved to achieve the goals as mandated in the UUPA and Qanun, especially in achieving Acehnese's welfare.

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- Alfian, Coordinator of Masyarakat Transparansi Aceh, interviewed in 13 January 2022 at 03.00 pm.
- Azhar Abdurrahman, Member of Commission I of the Aceh People's Representative Council interviewed in 22 March 2022 at 08.30 am.
- Hendra Budian, Deputy Chairman II of Aceh People's Representative Council, interviewed in 23 March 2022 at 03.00 pm.
- Iskandar Usman Al-Farlaky, Member of Commission V of the Aceh People's Representative Council, interviewed in 12 January 2022 at 03.30 pm.
- Mukhlis Mukhtar, Member of UUPA Advocacy Team and Aceh Legal Expert, interviewed in 3 February 2022 at 12.00 pm.
- Nurdiansyah Alatsa, Member of Commission VI of the Aceh People's Representative Council, interviewed in 24 March 2022 at 11.00 am.
- Rustam Effendi, Academic and Economic Expert in Aceh, interviewed in 26 January 2022 at 10.15 am.
- Safaruddin, Deputy Chairman III of the Aceh People's Representative Council, interviewed in 8 February 2022 at 11.00 am.

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