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## The Abundance of Special Autonomy Funds: An Ironic Portrait of Aceh's Poverty Alleviation

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### ABSTRACT

*This article examines the financial management of the government of Aceh, which is supported by special autonomy funds. It is a war compensation and recovery from the tsunami disaster following the signing of a peace accord between the Free Aceh Movement (GAM) and the Government of Indonesia for development to increase the Acehnese people's well-being, disbursed by the central government. But the governance of the special autonomy fund it runs has not been able to help Aceh get out of poverty according to national standards. The article employed a descriptive qualitative approach, then purposive sampling used by the authors as the technique to identify people to interview about Aceh's poverty and special autonomy fund issues. Open publications, whether they be official government documents such as rules or decisions, newspapers or magazines, or scientific references such as books or journals were secondary data used by authors. The findings revealed that the management of the special autonomy fund lacks a mature grand design, such that the management rules change annually and are also influenced by the tug-of-war between the Aceh government and the region/city governments. Then, the principle of accountability was not properly implemented, so these two findings were unable to affect the substance of the poverty sector in Aceh, causing Aceh's poverty to consistently fall below the national average.*

**Keywords:** Poverty alleviation, special autonomy fund, Aceh government

### ABSTRAK

Artikel ini mengkaji masalah pengelolaan keuangan pemerintah Aceh yang ditopang oleh dana otonomi khusus. Dana Otonomi Khusus ini merupakan untuk pemulihan dari bencana tsunami dan kompensasi perang setelah penandatanganan kesepakatan damai antara Gerakan Aceh Merdeka (GAM) dan Pemerintah Indonesia yang bertujuan untuk pembangunan peningkatan kesejahteraan rakyat Aceh, yang dikucurkan oleh pemerintah pusat. Namun tata kelola dana otsus yang dijalankannya belum mampu membantu Aceh keluar dari zona kemiskinan sesuai standar nasional. Artikel ini menggunakan pendekatan kualitatif deskriptif, kemudian purposive sampling digunakan oleh penulis sebagai teknik untuk mengidentifikasi orang-orang yang akan diwawancarai tentang masalah kemiskinan dan dana otonomi khusus Aceh. Publikasi terbuka, baik berupa dokumen resmi pemerintah seperti peraturan atau keputusan, surat kabar atau majalah, atau referensi ilmiah seperti buku atau jurnal merupakan data sekunder yang digunakan oleh penulis. Temuan menunjukkan bahwa pengelolaan dana otsus tidak memiliki grand design yang matang, sehingga aturan pengelolaannya berubah setiap tahun dan juga dipengaruhi oleh tarik ulur antara pemerintah Aceh dengan pemerintah daerah/kota. Kemudian, prinsip akuntabilitas tidak diterapkan dengan baik, sehingga tidak mampu mempengaruhi permasalahan substantif sektor kemiskinan di Aceh dan menyebabkan kemiskinan Aceh secara konsisten berada di bawah rata-rata nasional.

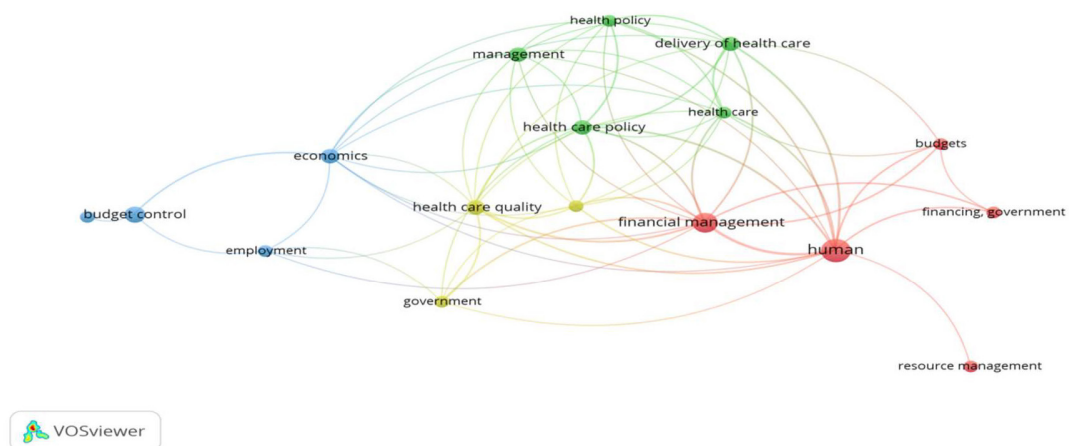
**Kata Kunci:** Pengentasan kemiskinan, dana otonomi khusus, pemerintah Aceh

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## INTRODUCTION

The grant of special autonomy can be interpreted as the central government's strategy to re-embrace Aceh, which wishes to secede, by attempting to accommodate the Acehnese people's demands in order to eliminate resistance and the desire for independence through a unique local government system that can be used to resolve various problems (Dewi, Munawiyah, & Nurzalikha, 2018; Sorens, 2012; Zeccola, 2011). The government of the Republic of Indonesia translates special autonomy into the notion of asymmetrical decentralization, which is the delegation of particular competences, one of which is financial management. In the past, the central government took care of the finances of the different regions (Moeliono, Wollenberg, & Limberg, 2012; Shoesmith, Franklin, & Hidayat, 2020). This meant that the results of regionally owned resources were not redistributed proportionately to the regions that made them, leaving the regions that made them with a small piece of the development cake while the central government got the majority (Kamaluddin, 2014; Ostwald, et al., 2016; Pierskalla & Sacks, 2017; Sambanis & Milanovic, 2014). Figure 1. Show that financial management of special autonomy funds is generally associated with issues of health policy, budget control, and employment, as illustrated in Figure 1. There is still a scarcity of research on the relationship between the management of special autonomy funds and poverty.



**Figure 1. The Literature Map on The Management of Special Autonomy Funds**  
**Source: VOSviewer Application**

So related to the Aceh issue, the central government responded by enacting Law Number 11 of 2006 concerning the Aceh Government, also abbreviated as UUPA/LoGA (Lele, 2021 & Rusjana, 2022). Barter & Wangge (2022) & Sanur (2020), one of the important points of special autonomy is the financing for the implementation of the Law

on the Governing of Aceh (LoGA), namely: Aceh and district/city revenues include regional revenue and financing. Regional income, as referred to in paragraph (1), comes from: (a) locally-generated revenue; (b) the balancing fund; (c) the special autonomy fund; and; (d) other legitimate income. Article 179, paragraph (2), letter c: The special autonomy fund, which is the Aceh government's money. It's used to pay for things like infrastructure development and maintenance, people's economic empowerment, poverty relief, and funding for education, social, and health. The special autonomy fund mentioned in paragraph (1) is valid for a period of 20 (twenty) years, with specifics for the first to fifteenth years. The amount is equivalent to 2% (two percent) of the ceiling of the national general allocation fund. For the sixteenth through twentieth years, the amount is equivalent to 1% (one percent) of the ceiling of the National General Allocation Fund. According to Latif et al., (2021), this is an effort by the Central Government to carry out peace-building in Aceh, one of which is by disbursing special autonomy funds as war compensation for achieving peace between GAM (Gerakan Aceh Merdeka) and the Government of the Republic of Indonesia.

The utilization of special autonomy funds can improve the performance of the Aceh government (Sha, 2014 & Cardozo, 2011). Iriyani (2021), the use of special autonomy funds as mandated in the law is used to finance 7 (seven) developments in the province of Aceh, namely infrastructure, economy, poverty, education, social and health, including the implementation of Aceh's privileges. Granting special autonomy can deal with the problem of disintegration, but special autonomy has yet to be able to answer a substantial problem, namely the absolute handling of poverty (Gerri, 2021). Aceh's special autonomy is seen as being able to reduce poverty more quickly if it is encouraged by good government governance. Special autonomy in Aceh will increase the efficiency of resource allocation because the local government is closer to the citizens than the central government, so the regional government is expected to have accurate information and solve problems more quickly (Mietzner, 2012; Sugiharjo, 2022).

Furthermore, special autonomy is a strategy for overcoming the problem of social welfare or poverty (Prabowo, 2021). Enders (2012), found that there is a relationship between the granting of special autonomy and changes in the economic development index. There was a reduction in the poverty rate in the province of Papua by 10% after implementing the special autonomy status. This figure is the most significant poverty reduction in the last decade (Yasin, 2022). Determining the success or failure of economic development is not determined by the form of local government management but also by the form of local government organizations. (Adiputra, 2018; Pilcher & Perrin, 2012).

After the implementation of special autonomy in Aceh, discovered that with the adoption of special autonomy in Aceh, the fact that government expenditure increased dramatically since 2009 was not accompanied by an increase in community welfare,

despite the fact that unemployment had decreased (Barter & Wangge, 2022; Kis-Katos & Sparrow, 2015; Miller, 2012). This suggests that the influence of special autonomy and revenue sharing (oil and gas funds) on poverty reduction initiatives and welfare figures in Aceh has been negligible (Gonschorek, Schulze, & Sjahrir, 2018; Setiawan, Ulfa, & Purwaningsih, 2020). Poverty can be defined as a state of backwardness, income disparity, and gaps between demographic groups (Ikhsan & Pribadi, 2015). According to Thorbecke (2013) & Leeuwen & Földvári, (2016), poverty also limits one's ability to obtain a job, legal protection, a sense of security, and access to basic necessities such as clothing, food, and shelter, and also prevents one from gaining access to education, health, decision-making, and management of the government.

Based on data from Badan Pusat Statistik (2019) Indonesia's poor population was 22.77 million in 2017, or 10.64 percent of the overall population. In the same year 2017, the number of poor people in Aceh was 872,610, or 16.89 percent of the total population, an increase of 31 thousand persons over the previous year, bringing the total to 841 thousand people (16.43 percent). When looking at Indonesia's BPS statistics in aggregate, Aceh is the poorest region in Sumatra (15,68%), despite the fact that Aceh is the area with the highest Aceh's revenue and expenditure budget (APBA) (Latifah, 2020). This is an outlier, the high poverty rate in Aceh demonstrates that the management of special autonomy funds in Aceh is still very poor, as the Aceh government's development performance has had little impact on lowering poverty in Aceh over the last decade (Abrar, Juanda, Firdaus, & Hakim, 2020; Heger & Neumayer, 2019; Iskandar, 2017). Figure 2. shows the poverty rate in each province.

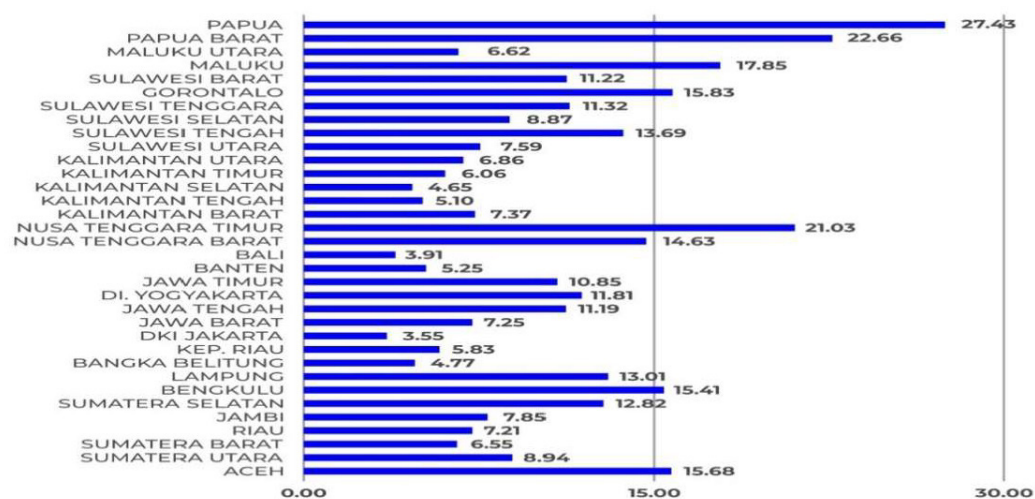


Figure 2. Trends in the Poor Percentage Indonesia

Source: Central Bureau of Statistics (2019)

In this article, the author applies Devas, (1989) regional financial management theory, which promotes the concepts of accountability, honesty, effectiveness, efficiency, and control, to investigate problems in the management of special autonomy funds. This theory serves as the starting point for the author's examination of what contributes to Aceh's poverty trap, at the same time, special autonomy funds are disbursed every year so abundantly by the Central Government. This paper tries to answer the question of how the special autonomy fund supports the Aceh government's financial management. Is it working properly, or are still experiencing issues? To answer this question, the author employs Mangkoesobroto's theory (2012) of government spending to support Devas' theory in analyzing Aceh Province's financial management issues.

## **RESEARCH METHOD**

The article employed a descriptive qualitative approach (Creswell, 2019). Additionally, this article offers a case study to demonstrate how the management of special autonomy funds contributes to poverty reduction throughout the fiscal years 2008–2018. Interviews and documentation were used to collect data. Interviews were conducted with purposively selected informants and selected informants who were familiar with the research problem. The informants are the Aceh Bappeda's Head, Aceh Provincial Social Service Staff, Provincial Parliament Members, Non-Governmental Organizations (GeraK and MaTA), and community leaders. Informants were then asked open, free, and transparent questions in order to collect the necessary data. The documentation method of data collection is a technique for locating data on research topics through notes, transcripts, books, journals, newspapers, magazines, and official documents from the Central Statistics Agency (BPS), Aceh Regional Development Planning Agency, and Aceh Provincial Social Service. All of the data is then analyzed by displaying it to facilitate categorization, reducing it to retrieve research-related data, and finally verifying the results of the entire research process.

## **RESULTS AND DISCUSSION**

### **Poverty Alleviation**

In accordance with the mandate of the LoGA (UUPA), the receipt of special autonomy funds for Aceh is an effort to improve the welfare of the Acehnese people, who have been devastated by the protracted tsunami and armed-conflict. To have a substantial influence on the people of Aceh, the central government's disbursement of special autonomy funds must be managed with diligence, transparency, and accountability. The Governor of Aceh, the Aceh Bappeda, and the Aceh People's Representative Council are the key political actors in the management of the Special Autonomy Fund for Poverty. They are the actors who determine the design of poverty reduction programs, the portion of the budget for poverty, and also play a role in the success of the program implementation process in the



field. As a result, collaboration and synergy of viewpoints are required in order to find solutions to poverty alleviation. The field dynamics, the issue of poverty, only emerge when elections are approaching. However, the light dimmed when the election period ended. In fact, these actors frequently disagree on the programs and budgets that should be allocated to alleviate poverty. However, efforts to disburse special autonomy funds have not been able to eradicate poverty in Aceh.

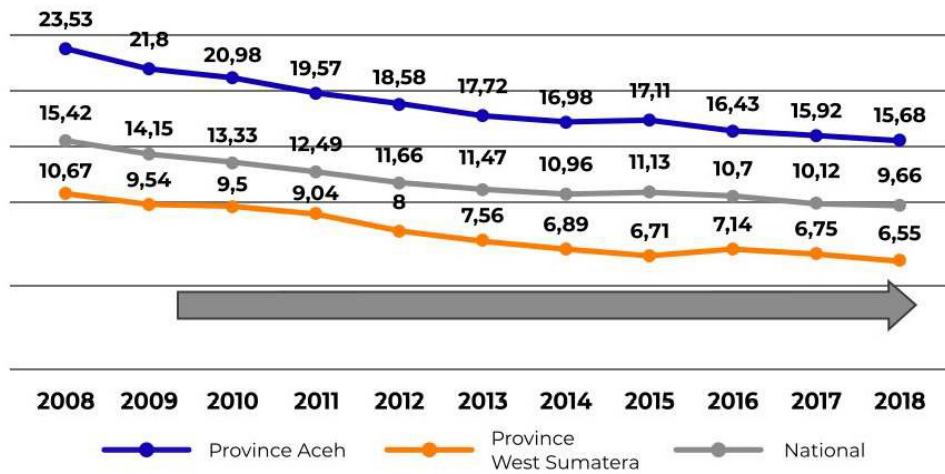
The findings of the authors indicate that the budget allocation for special autonomy funding focuses on seven areas: infrastructure, economic empowerment of the people, reduction of poverty, education, social, health, and privileges governance. All of the allocated fields have been realized with varying percentages. The following information is displayed in the table 1.

**Table 1. The Allocation and Realization of Aceh Special Autonomy Fund**

No	Sector	Allocation	Realization	%	Output
1	Infrastructure	3.683.210.179.700	2.793.689.402.337	75.85	91.02
2	Community Economic Empowerment	836.298.023.076	579.616.223.664	69.31	83.17
3	Poverty Alleviation	462.335.329.207	61747.570.989	13.36	16.03
4	Education	1.624.270.559.582	1.117.336.888.081	68.79	82.55
5	Social	177.414.295.962	147.110.350.104	82.92	99.50
6	Health	1.178.768.210.409	104.052.066.608	88.66	106.39
7	Privileges Governance	67.494.996.064	36.897.826.094	54.67	65.60
		8.029.791.593.000	5.781.450.327.877	72.00	86.40

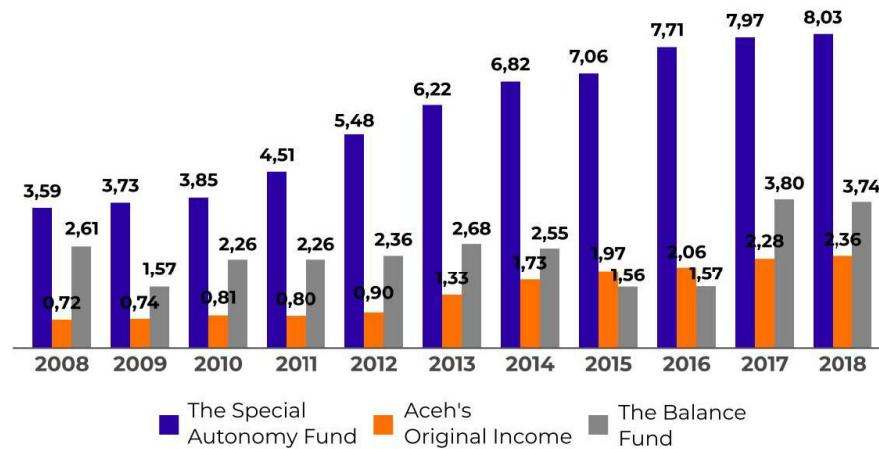
**Source: Ministry of Home Affairs (2020)**

According to the data presented above, the poverty rate in Aceh remains high, and the-income disparity remains constant and has not improved as long as special autonomy funds are authorized. On the other hand, according to Plt (Pelaksana Tugas), the Governor of Aceh, Nova Iriansyah, stated that "The Acehnese people had gotten numerous benefits as a result of the distribution of Special Autonomy funding. This is demonstrated by the fact that the poverty rate has decreased from 23.53 percent in 2008 to 15.68 percent in 2018". (Interviewed on January 2020). Referring to the Governor of Aceh's statement, it may be observed in the development of the percentage of impoverished people as an indicator of the Aceh government's performance in poverty reduction programs and activities. This is depicted in the Figure 3.



**Figure 3. Trends in the Poor Percentage**  
 Source: Central Bureau of Statistics (2019)

In comparison to other regions, especially Sumatera, the Aceh Special Autonomy Fund, which has received a total of Rp64.9 trillion from 2008 to 2018, has not been able to catch up with efforts to lower poverty levels. In 2018, the poverty rate in Aceh reached 15.68 percent, or 819.44 thousand people, making it the poorest province in the Sumatra area, as stated by a 2019 BPS report. In addition, when considered nationally, the percentage of poor individuals in Aceh is still far lower than the national average and ranks sixth from the bottom. Low realization of special autonomy funds in the sphere of poverty reduction is one of the factors contributing to Aceh's high poverty rate. In 2018, just 13.36 percent of the authorized Rp. 462.34 billion was realized in the sector of poverty alleviation, or Rp. 61.75 billion (Laucereno, 2018). Moreover, the achieved output is only 16.36 percent. This demonstrates that the Aceh government's poverty-reduction efforts have not been properly implemented. This is depicted in the Figure 4.



**Figure 4. The Sums Received from the Special Autonomy Fund, the Balance Fund, and Aceh's Original Income (2008- 2018)**

Source: LHP BPK RI on LKPD Aceh 2008-2018

The Figure 3 above depicts the progress of revenue realization in the APBA in the form of Aceh's original income (PAA), balancing funds, and special autonomy funds from 2008 to 2018, with very low realization. It demonstrates that the management of special autonomy funds has many issues, and thus poverty alleviation is not yet complete. Management of special autonomy funds cannot be made accountable since, in practice, there is no overarching management strategy. The in-question design is the master plan for the Utilization of the special autonomy fund for Aceh at the outset of the special autonomy fund's allocation. Although the design was finalized after seven years, Aceh has been receiving special autonomy funds since 2008, and they have undergone numerous modifications since then. For instance, the initial design was through Governor Regulation No. 78 of 2015, and a year later it was changed again in Qanun No. 10 of 2016, which requires implementing regulations for the management of the special autonomy fund, which is also characterized by tug-of-war management, in that 60 percent of the management is regulated by the province, and the remaining 40 percent is managed by the district/city. However, shortly thereafter, the policy was altered through Qanun No. 10 of 2016, and the provinces were given sole responsibility for the management and administration of special autonomy funding.

The determining factors for successful management of special autonomy funds are: (1) accountability for special autonomy fund management; (2) effectiveness and efficiency of government-designed programs; and (3) the resources managing the special autonomy funds are an important determinant, if managing actors such as the governor, Bappeda, and the DPRA are able to design programs that have a direct impact on poverty reduction,

then poverty can be reduced. But, in other hand there determinant factor for the successful management management of special autonomy funds are: (1) the lack of a centralized database to aid regional leaders in making development-related decisions and policies. (2) There is no government regulation that specifies the procedures for executing the special autonomy fund's responsibility. (3) The accountability report for special autonomy funding is still included in the same document as the Acehs' revenue and expenditure (APBA) accountability report. This makes it difficult to track and evaluate the use of special autonomy funding. Therefore, it indicates that the management of special autonomy funds is not yet effective.

The Aceh Administration has never disclosed any expenditures from the special autonomy fund. In fact, special autonomy grants have been distributed since 2008. Publication is essential for the review and public accountability of the use of special autonomy funds. The lack of a grand design for managing special autonomy funds for poverty alleviation has also resulted in the dismantling of regulations and many development projects that are redundant or do not function properly. Indeed, it has the potential to become a source of corruption for bureaucrats and the Acehnese elite. Even though it was finally finished in 2015, the grand design could not be put into place properly because districts and provinces were fighting over who had the right to manage the special autonomy funds. This made it hard to achieve the goals and objectives of the special autonomy funds. In agreement with what Teuku Riefky had stated, he remarked, "There are also projects that have been abandoned or built." For instance, 80 (eighty) percent of the newly constructed structures have been finished, but their construction has not been continued. One such building is the Aceh cowhide cracker factory, which is located in the Ujong Kareung neighborhood of the Mesjid Raya district in Aceh Besar.

No one is currently working at the facility, which, according to the sign, is owned by the Aceh government. During Irwandi Yusuf's first term as Aceh Governor (2007-2012), the complex was expanded to include four buildings, all of which were built during this time. According to one of the local community leaders, the APBA, which is part of the special autonomy fund, is used as a source of development funding. "Because it was built with APBA funds, the factory should be able to create more jobs, allowing poverty alleviation in the surrounding area to be carried out successfully." (Interviewed on March 15, 2019). This shows that almost all of the special autonomy fund-funded efforts to fight poverty have used the money to build physical things or improve infrastructure, but have not touched the substance of the sector. In fact, there are no laws and regulations that explicitly regulate the use of the special autonomy fund in Aceh, so that the special autonomy fund is still seen only as a "source of funds" but not as a "fund allocation." As a result, there is no separate planning for the management of these funds, which makes it hard to hold people accountable.

It was determined, based on the findings of the evaluation of the management and utilization of special autonomy revenues, that during the years 2013–2017, the realization of the special autonomy fund for education in Aceh Province was an average of 22.4 percent per year. This information was obtained from the findings of the evaluation. During the years 2013–2017, the province of Aceh saw an annual growth rate of 12.4 percent on average in the health sector. It is very evident that this stipulation on the administration of the earnings from the Special Autonomy Fund will not have any bearing whatsoever on the fight against poverty and the improvement of people's welfare. Through the use of this special autonomy fund, what ends up happening is that it leaves a hole in the process of obtaining incentives from the projects that are being carried out; it establishes a collusive relationship; it is not oriented toward long-term development; it does not aim to create prosperity; and it does not attempt to encourage economic growth that is beneficial to the poor. As a consequence of this, the resulting buildings are of poor quality, many of the projects are either left unfinished or abandoned, and the majority of the funds are allocated to low-scale projects that have no bearing on the community.

## CONCLUSION

The Special Autonomy Fund was established by the Indonesian government to support the financial management of the Aceh government and to serve as a stimulus for welfare creation, poverty eradication, and unemployment reduction. Since the 2008-2023 receipts, the poverty rate in Aceh Province has remained high, at 15.68%, making Aceh the poorest province in Sumatra. Using Devas' (1989) theory of regional financial management, it can be seen that there is no accountability in the management of special autonomy funds, so both programs and expenditures in program implementation cannot be tracked through the system; the designed poverty alleviation program is not yet effective and efficient because it only provides a small portion of the budget for poverty alleviation; and the Government of Aceh makes no efforts to increase human resources managing the special autonomy fund, so the program designed is no longer effective.

Likewise, the aspect of supervision that has not been optimally carried out has made the management of special autonomy funds potentially a source of corruption for Aceh's bureaucrats and elites. So it can be concluded that the abundant special autonomy funds in Aceh cannot be used by the Government to eradicate poverty in Aceh Province. This study has limitations in that it only examines the dynamics of actors managing budget funds from the management side of the special autonomy fund budget. Further research is urgently required to examine the dynamics of the actors managing the special autonomy fund in order to identify problems.

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