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Political Oversight and Intervention in the Policy for the Allocation of the Special Autonomy Fund for Aceh

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Abstract: Problems in planning readiness that have not been optimally arranged in the Master Plan for Utilization of Special Autonomy Fund (DOKA) 2008–2027 are the cause of the difficulty in carrying out an effective supervisory function. In addition, at the level of DOKA allocation at the Provincial to Regency/City levels, it is still full of intervention and domination by ex-members of Free Aceh Movement (GAM), both in the executive and legislative. These two problems are the main factors that hinder the achievement of the goal of the DOKA for the welfare of the Acehnese people. By using a qualitative descriptive research method, this paper aims to unravel the root cause of the DOKA allocation problem that has an impact on the problem of poverty in Aceh. The results of this study conclude that there are two factors that cause problems in the allocation of DOKA, namely supervision and political intervention. The control factor that is not optimal is caused by planning that has not been arranged in detail in the DOKA Master Plan. Meanwhile, the political intervention factor arises from the dominance of ex members of GAM in every DOKA budget planning.

Keywords: Aceh Government; DOKA; supervision; political intervention

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I. Introduction

This paper is intended to describe the problems faced by special autonomous regions, in this case the Aceh Government, especially in terms of the use of special autonomy funds from a policy of the Central Government. The funds from the Central Government were given to the Government of Aceh with the aim of reviving the economy of the people who had slumped after the prolonged social conflict, which was exacerbated by the Tsunami disaster in 2004.

The budget is always an excuse for an organizational leader when criticized for poor organizational performance. Especially in the context of local government administration, aspects such as Human Resources (HR), facilities and infrastructure (Sapras), to Financial Resources are very important factors to realize advanced regional government with a healthy community economy (Wardhono et al., 2018).

In the course of the implementation of the regional government system, the term autonomy as broad as possible is born which is integrated into a legal umbrella law. Currently, Law Number 23 of 2014 concerning Regional Government is the main legal basis for the implementation and administration of regional government in Indonesia.

The principle of autonomy as widely as possible is then more specific to some areas that are considered to require special attention, such as in Aceh and Papua. Therefore, a concept called Special Autonomy (Otsus) emerged. Special Autonomy is used in order to overcome various problems such as development gaps, equitable distribution of education, and of course poverty alleviation (Mediyanti, 2019, p. 59).

The enactment of Law Number 18 of 2001 concerning Special Autonomy for the Province of Aceh as the Province of Nanggroe Aceh Darussalam and Law Number 11 of 2006 concerning the Government of Aceh (UUPA), is the beginning of the implementation of the allocation of special autonomy funds for the Province of Aceh. The determination of special autonomous regions accompanied by the disbursement of funds is intended as an effort to empower Aceh to be able to carry out equitable development in its territory, foster creativity and innovation, so that in the end the region becomes independent and reduces dependence on the central government (S. E. Rahayu & Febriaty, 2021, p. 366).

There are three aspects that underlie the purpose of granting the Special Autonomy Fund

to the people of Aceh, namely: historical, political and socio-economic. Judging from the historical aspect, during the colonial period, Aceh was a major contributor to Indonesia's development. From the political aspect, the provision of special autonomy funds for Aceh is to prevent the return of the disintegration movement and the issue of separatism. As for the socio-economic aspect, the provision of special autonomy funds is also aimed at accelerating the improvement of Aceh's economic development which was left behind due to the tsunami disaster and prolonged social conflict (Aziz et al., 2019).

Based on the provisions of Article 183 of the Law of Aceh Government, it is stated that the Special Autonomy Fund for Aceh (DOKA) is valid for a period of 20 years. The DOKA is allocated from the National General Allocation Fund (DAU) with the breakdown of 2% for the first year to the fifteenth year and 1% for the fifteenth year to the twentieth year. DOKA allocation with this mechanism started in 2006.

Currently, it has been fifteen years since the DOKA funds have been received by the government and the people of Aceh. Five years are left until the end of the DOKA allocation program in 2027. Annual monitoring and evaluation continue to be carried out in order to oversee the implementation of development for the welfare of the Acehnese people through DOKA.

However, based on the results of the evaluation of the implementation of the DOKA allocation, it was concluded that the budget management was still not optimal. Evidence of the lack of optimal budget management can be seen from the total remaining DOKA funds obtained by the Aceh Government in the period 2013 to 2020, which reached 7.7 trillion (Humas Directorate General of Fiscal Balance, 2021). This is because the budget planning has not been synchronized with the targeted output.

Therefore, it can be said that the DOKA allocation policy has not been able to significantly encourage the economic growth of the Acehnese people and does not even affect the Aceh Province Human Development Index (HDI) score (Budiratna & Qibthiyah, 2020; Isnadi & Fikriah, 2019; Munanda, 2019; Saputra & Rizki, 2014). This is because the distribution of Aceh's government spending with DOKA does not focus on economic sectors that can spur community economic growth (Saputra & Rizki, 2014).

The record of Aceh's poverty condition is very clear from the results of the calculation of the

Table 1. Human Development Index by Province in Sumatra Island in 2021

Province	HDI
Aceh	72.18
North Sumatra	72.00
West Sumatra	72.65
Riau	72.94
Jambi	71.63
South Sumatra	70.24
Bengkulu	71.64
Lampung	69.90
Bangka Belitung Islands	71.69
Riau Islands	75.79

Source: BPS (2021)

Central Statistics Agency (BPS, 2022). In March 2021, Aceh's poor population was 834.24 people, an increase of 0.04% compared to September 2020, which was 833.91 thousand people.

In 2022, BPS as of September 2021 - released the 10 (ten) poorest provinces in Indonesia, where Aceh is ranked 5th and ranks 1st in Sumatra (Sugianto, 2021) (see Table 1).

Table 2. List of 10 Poorest Provinces in Indonesia in 2021

Province	Poor Resident (%)	Total Population (in million)	Area (Km ²)
Papua	27.38	3.4	62
West Papua	21.82	1.1	103
NTT	20.44	5.3	48
Maluku	16.3	1.8	63
Aceh	15.53	5.4	58
Gorontalo	15.41	1.2	11.2
Bengkulu	14.43	1.9	19.9
NTB	13.83	5.1	20
South Sumatera	12.79	8.5	91
Central Sulawesi	12.18	3	61

Source: Processed Data, BPS (2021)

Referring to the provincial government financial statistics data (BPS 2020), Aceh is the province with the largest APBD with a total of IDR14.3 trillion. The amount of the Aceh Province APBD - known as the Aceh Revenue and Expenditure Budget (APBA) - ranks 6th after Papua and Central Java. If the amount of APBA given by the central government is calculated per population and compared to other provinces on the same island, it can be concluded that the APBA is nominally much larger.

Thus, on the scale of level I local government on the island of Sumatra, Aceh Province's

Table 3. Provinces Based on Population and the Amount of the 2021 APBD [If a Ratio Is Made to the Population and Area, This Data Can Be More 'Sounding']

Province	APBD (2021)	Resident (Million)	Area (Km ²)
DKI Jakarta	72.18	10.61	661.5
West Java	41.47	48.2	35,378
East Java	31.2	40.9	47,800
Central Java	26.7	37.5	32,801
Papua	14.7	4.3	49,128
Aceh	14.3	5.3	58,337
North Sumatra	13.5	15.2	72,981
Banten	11.6	11.8	9,663
South Sulawesi	10.7	9.07	46,717
South Sumatra	10.2	8.5	91,592

Source: BPS Financial Statistics (2022)

revenue is the largest. This means that Aceh has a budget of IDR14.3 trillion to realize economic progress for its 5.3 million inhabitants. The large amount of the budget is due to the large amount of special autonomy funds which are transfer income received by the Aceh Government in 2021 amounting to IDR7.8 trillion.

The DOKA budget of IDR11.7 trillion should be utilized optimally to overcome various problems faced by the Aceh Government, especially poverty alleviation. This is because, based on the provisions of Article 183 paragraph (1) of Law Number 11 of 2006 concerning the Government of Aceh, it is stated that the purpose of DOKA is to finance development, including: community economic empowerment, poverty alleviation, improving the quality of education, social and health, and infrastructure development and maintenance.

Based on these data, it is important to study the causes of the non-optimal management of DOKA in order to reduce the number of poor

Table 4. 2021 APBA Structure With Special Autonomy Fund of 7.8 Trillion [Good if It Can Be Taken 2 Time Points]

Description	Total (Trillion)	
	2020	2019
Regional Income		
Regional Original Income (PAD)	2.4	2.5
Transfer Income	11.7	13
Balancing Fund	3.9	4.2
Aceh Special Autonomy Fund (DOKA)	7.8	8.8
Other Legitimate Regional Income	0.27	0.26
TOTAL	14.37	15.69

Source: Annex I of Aceh Qanun 1 of 2021 about the 2021 APBA and Aceh Qanun Number 2 of 2020 (data processed)

people in Aceh Province. DOKA needs to be an opportunity to improve the welfare of the community in general, but DOKA seems to only affect the welfare of a small group of people who have relationships with local authorities (Cahyono, 2012). In other words, DOKA triggers the birth of newly rich people in Aceh.

Referring to the results of research related to the problems faced by the Government of Aceh in the management of DOKA, various views were obtained that corroborate the facts about the ineffectiveness of DOKA in solving poverty problems in Aceh. As stated by Mediyanti (2019) in his article entitled Analysis of the Impact of the Use of the Aceh Special Autonomy Fund (DOKA) on Aceh's Economic Growth, he stated that the Aceh Government's policy in allocating DOKA did not focus on improving the economic sector which is a fundamental issue to be resolved with large funds. However, DOKA allocation tends to be in the infrastructure development sector (Ananto et al., 2020).

Likewise, the results of Isnadi and Fikriah's research (2019) entitled 'The Impact of Special Autonomy Funds on the Growth Rate of the Human Development Index in Aceh Province' stated that based on the results of multiple linear regression analysis, it was concluded that DOKA was not directly proportional to the growth of the Human Development Index (HDI) in Aceh, which is a combination of real expenditure variables per capita, education, and health. This is because most of the DOKA is allocated more for physical development. Meanwhile, DOKA allocation for non-physical development such as education, health, and economic empowerment – which is the most influential factor on HDI – is very small.

In more detail, Budiratna and Qibthiyah (2020) in their research entitled 'Evaluation of the Transfer of Special Autonomy Funds in Aceh, Papua, and West Papua' emphasized that the condition of DOKA management, specifically in districts/cities in Aceh, has not been able to significantly affect the decline in poverty rate, which is caused by regulatory factors and the use of DOKA. In the regulatory aspect, there is no Qanun that specifically regulates the allocation of DOKA for poverty alleviation. Meanwhile, from the aspect of utilization, only 2-3% of DOKA allocation is allocated for poverty alleviation programs.

Aceh's economic growth during the last 9 (nine) years (2008 – 2017) was also reviewed by the Community Collaboration and Services for Welfare (KOMPAK) through the results of a report

entitled 'Evaluation of the Utilization of the Special Autonomy Fund for Aceh 2008-2017' which stated that the economic growth of the Acehnese in the nine years only reached 2.73% on average per year. The low economic growth was the result of declining production in the mining sector (oil and gas) and low investment growth. This then makes Aceh the region that has the second lowest economic growth in the Sumatra region after Riau Province (Handra et al., 2018, p. 55). According to Handra et al. (2018), this condition is caused by the DOKA allocation policy which only focuses on the mining economic sector and tends to ignore non-oil and gas sectors such as agriculture, animal husbandry, fisheries, food crops, and horticulture.

Departing from the facts and data as well as the results of several studies, it is increasingly clear that the ineffectiveness of the allocation of DOKA to overcome the problem of poverty in Aceh Province is becoming clearer. So, indications of deviations in authority in the management of DOKA may arise based on these problems (Akbar et al., 2021, p. 117). Akbar et al. (2021) are of the view that these potential deviations can then result in low absorption and budget irregularities that are vulnerable to occur since the autonomy fund policy for the Aceh Government.

Therefore, it is important to examine the supervisory function in the implementation of DOKA allocation in Aceh. This is because the element of control in supervision is very much needed in order to realize a clean government and prevent potential corruption (D. P. Rahayu, 2015, p. 460). Aziz et al. (2019) revealed that the central government's supervision of DOKA management is still quite weak. This is due to the lack of supervision between levels of the central government, level I regional government, and level II regional government in terms of coordination, synergy, supervision and guidance. This condition has finally become a factor causing DOKA to have no impact on the welfare of the local community.

There are several reasons that hinder the implementation of supervision in Aceh. Starting from the issue of planning readiness, institutions, to human resources (Aziz & Zuhro, 2018, p. 56). It is very difficult to measure the success rate of using DOKA, because in the long-term planning (Based on the Master Plan for Utilization of the Special Autonomy Fund for Aceh 2008-2027), the use of DOKA has not been regulated in detail in outlining the achievements and targets of the allocation of funds (Badan Akuntabilitas Keuangan Negara DPR RI, 2020).

Problems in the Master Plan resulted in inconsistencies in budget planning in Aceh. The dominant factor that causes problems in planning readiness is politics. The impact of these political factors is very significant on the emergence of new poor people as a result of policies that cannot touch the main problem faced by the community, namely poverty. This later became the main contributing factor that made Aceh remain in the position of the poorest province (Alfiady & Dewi, 2019, p. 58).

Therefore, several important questions arise for further study, including: What is the mechanism for planning, implementing, and supervising DOKA? How does the intervention of political interests affect the achievement of DOKA implementation? How should budget allocation priorities be made so that DOKA is more effective in alleviating poverty?

II. Methods

This study uses a qualitative descriptive research method. This method is also known as an approach in the form of a case study that aims to formulate, describe, and conclude social phenomena – in this case the allocation of DOKA – which is the object of this research. This method is also carried out by making the social phenomenon have a certain shape and description (Bungin, 2017).

The focus of the study in this research is to describe, among others: 1) The root of the problem in the allocation of DOKA (in the case of political supervision and intervention); and 2) DOKA allocation priority. In order to get valid results, accurate and relevant data is needed. Collecting data through a study of literature sourced from books, journals of laws and regulations, websites, statistical data, publications, and social media that are relevant to the topic of DOKA and the Government of Aceh. This is because the review is a strategic step in conducting research (Yusuf, 2016). The approach in the study is also known as library research (Zed, 2004).

Based on the source of the literature data, then analyzed inductively between those originating from phenomena, facts (data), then juxtaposed with the relevant theory. Referring to the data analysis theory proposed by Siyoto and Sodik (2015, p. 122), the author uses data analysis techniques with several stages, namely: data processing, data analysis, and data verification (drawing conclusions).

III. Results and Discussion

Based on the search results in the literature using library research methods, obtained results that describe the form of DOKA supervision, political intervention in DOKA allocation, as well as DOKA allocation priorities.

From the literature search, the following results were obtained.

A. Problems in Allocating DOKA

1. Weak Supervision

The size of the DOKA budget has not affected the improvement of the quality of life of the Acehnese, especially from the aspect of poverty. The ineffectiveness of DOKA allocation has resulted in various implications for the slow pace of the economy in Aceh Province which leads to a high poverty rate compared to other regions in Indonesia. Even BPS data (2021) confirms that Aceh is the region with the highest poverty rate on the island of Sumatra with a poverty rate reaching 15.53% of the total population of 5.4 million people.

The root of the problem of the ineffectiveness of the DOKA allocation lies in the supervisory function of the implementation of the DOKA.

Law Number 23 of 2014 concerning Regional Government (Article 7) has regulated that the implementation of guidance and supervision of the implementation and administration of regional government – including the management of the Special Autonomy Fund – is the authority of the central government.

The importance of external supervision over internal supervision, because external supervision is seen as being able to provide an objective assessment of the implementation of DOKA allocation. Because this supervision is carried out by supervisory elements outside the organization (Aceh Government) in order to increase success in DOKA management.

The weak external oversight function has had an impact on various factors that hinder the effectiveness of DOKA allocations. As stated by Naz "muddin":

There are three main obstacles that hinder the effectiveness of DOKA allocations, namely: delays in the preparation of master plans, tug-of-war between districts/cities and provinces, as well as the tendency for the allocation of

special autonomy funds to be dominant in the infrastructure sector and to the exclusion of the economic empowerment sector. The Aceh government faces this problem continuously as a result of weak supervision, especially from the central government. The extent of this fiscal authority is not directly proportional to strict supervision. As a matter of fact, monitoring of the implementation of DOKA from the beginning has been carried out to encourage the implementation of DOKA allocations that are truly oriented to the welfare of the Acehnese people.

The impact of the weak supervision of DOKA management extends to the proportionality aspect of DOKA allocation which prioritizes the infrastructure sector over economic empowerment. As a result, the poverty rate in Aceh Province has not been able to be suppressed.

Therefore, external supervision is important to be a part of efforts to encourage management effectiveness in the allocation of DOKA. As stated by Irwan (Member of the DPR RI Budget Board (Banggar)):

Banggar DPR RI gave several notes so that the Special Autonomy Fund was focused. Namely, firstly, the government should really pay attention to the quality of human resources managing the Special Autonomy Fund. Second, the government needs to supervise the utilization of the Special Autonomy Fund...

The central government's attention to the implementation and utilization of DOKA is very much needed, even though the Human Resources (HR) who manage the DOKA are competent personnel. However, the potential for misappropriation of these funds still exists so that the implementation of external supervision is very important.

However, the implementation of this external supervision has not been implemented properly. Because technically, external supervision over the management of DOKA carried out by the Supreme Audit Agency (BPK) and the Financial

and Development Supervisory Agency (BPKP) so far has not optimally carried out the supervisory function in terms of substance and technical examinations. Because the agency prioritizes technical aspects over substance in the implementation of supervision.

This is evidenced by the fact that in the implementation of supervision, if a region that has special autonomy has fulfilled the technical requirements, it is considered that the supervision has been completed. Meanwhile, when viewed from the aspect of substance, the programs implemented with the Special Autonomy funds have not been able to fully provide a positive impact on the community.

The broad authority regulated in the Law on the Aceh Government in the management of DOKA has eliminated the role of the relevant Ministries/Institutions – which is actually very important as external oversight other than the BPK and BPKP – in supporting the sharpening of program planning and budgets in order to realize the appropriate allocation of DOKA.

Due to the weak external supervision, finally the supervision of the implementation of DOKA is intensely carried out from the internal side in order to monitor performance to meet the targets that have been set.

In line with this, Kuswanto (2021) in the Focus Group Discussion (FGD) 'Evaluation of Aceh Province Special Autonomy Fund Management' said:

Monitoring and evaluation of DOKA still depends on internal control. There is no specific formula, say from the BPK, which should be very sharp against this large budget. Good supervision should depart from continuous monitoring of DOKA's master plan. The Master Plan needs to be carried out together with the Ministries/Agencies for sharpening the relevant programs. Therefore, the outputs and outcomes of each program sourced from DOKA can be monitored by the central government (Ministry of Finance, Ministry of Home Affairs, National Planning Agency) to ensure proper planning.

Based on this information, it can be concluded that the supervision of the implementation and allocation of DOKA both externally and internally has not been carried out optimally, which then has an impact on the ineffectiveness of DOKA management. Finally, although the number of DOKA is considered large enough and appropriate to stimulate the economy of the community, it has not been able to have a significant impact on the welfare of the Acehnese people.

2. Political Intervention

Apart from the lack of supervision, efforts to realize effective DOKA management are also hampered by other factors, namely political intervention. The dominance of the former Free Aceh Movement (GAM) combatant group turned out to also have a significant impact on the ineffective management of DOKA. As stated by Cahyono (2012):

The influence of ex-GAM combatants who dominate and influence policy in both the executive and legislative ranks is very strong. They often intervene in programs that have been planned by the Aceh Government through development planning deliberations (musrenbang). These interventions are carried out by including their programs which are full of political content which are far from the interests of the general public; they include more programs with personal and group interests.

Andika et al. (2019) in their article entitled 'The Influence of Former Gam Combatants on Politics in the Land of Rencong Aceh in the Special Autonomy Era' revealed:

The existence of former GAM combatants is very influential on the political system in Aceh. Most of them occupy high positions in the land of rencong. This is evident from the number of votes and seats obtained by former GAM combatants during the legislative and regional elections. (p. 31)

In line with the statement of Andika et al., Hajad and Ikhsan (2019) emphasize the role of former GAM combatants in Aceh's enormous political and economic system:

Former GAM combatants entered politics with the complexity of their capital, making the political world a meeting place for "powers" to fight for structural power and occupy strategic positions with the aim of guarding pro-entrepreneur policies. The main goal is for the "safety" of the businesses that are occupied. By involving themselves in politics, they try to use their authority to control resources while protecting the business units they own. (p. 73)

Departing from their position in these strategic positions, as well as their track record as fighters for Aceh's independence, these former GAM combatants then get easy access to economic prosperity by playing various main roles in obtaining tenders and projects. Hajad and Ikhsan (2019) reveals:

Former GAM combatants get economic opportunities after the Aceh conflict by becoming rent seekers from government projects. They work by using the GAM network to obtain economic resources through lobbying, negotiation, and even intimidation to win tenders and get projects from the government.

Based on the data above, it can be concluded that the political influence originating from the intervention of ex-GAM combatants on the effectiveness of DOKA management is very large. The intervention is carried out by occupying strategic positions both at the executive and legislative levels so that they can control the direction of DOKA allocation which is more inclined to infrastructure development which is a way for them to get big profits.

As a result, the goal of DOKA management which was expected to have a significant positive impact on the Acehnese economy which leads to community welfare is difficult to achieve.

B. DOKA Allocation Priority

The determination of DOKA as a series of Special Autonomy policies for Aceh is intended to finance essential sectors, namely: poverty alleviation, infrastructure maintenance, development financing, people’s economic empowerment, as well as education, social and health financing (Direktorat Jenderal Perimbangan Keuangan Kementerian Keuangan, n.d.).

Although DOKA is not the only determinant of the success of poverty alleviation in Aceh, it can be concluded that the Province of Aceh, with the existence of DOKA, is still facing various difficulties in improving its economic sector. The aspect of poverty alleviation is certainly a highlight in the management of DOKA. DOKA’s long journey

Table 5. DOKA from 2008–2021

No.	Fiscal Year	Special Autonomy Fund (IDR)
1	2008	3.5 trillion
2	2009	3.7 trillion
3	2010	3.8 trillion
4	2011	4.5 trillion
5	2012	5.4 trillion
6	2013	6.1 trillion
7	2014	8.1 trillion
8	2015	7.0 trillion
9	2016	7.7 trillion
10	2017	8.0 trillion
11	2018	8.03 trillion
12	2019	8.36 trillion
13	2020	7.5 trillion
14	2021	7.5 trillion

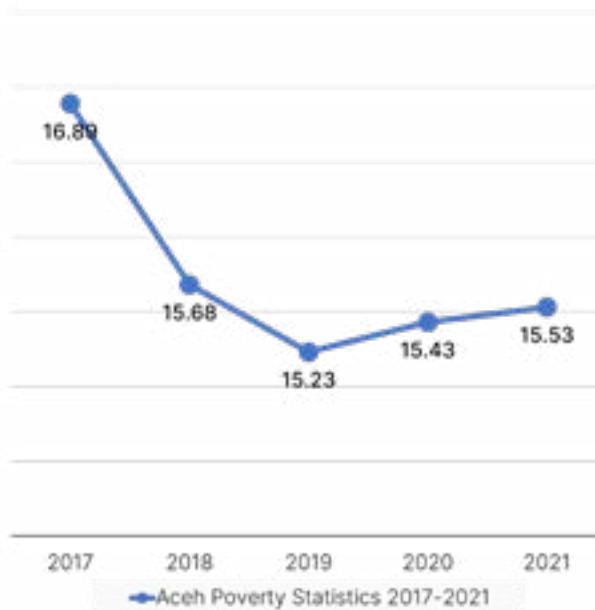
Source: Regional Development Agency of Aceh (2021)

turned out to be unable to significantly increase the economic growth of the Acehnese people (Mediyanti, 2019, p. 59).

Based on Table 5, it can be observed that of the total IDR95.93 trillion budget allocated for DOKA since 2008 does not significantly affect the condition of poverty in Aceh. Poverty statistics in Aceh are highly volatile, but not significantly decreased.

Even in 2017, the poor in Aceh reached 16.89%. Down to 15.68 percent in 2018, down again to 15.23% in 2019, 15.43% in 2020, and 15.53% in 2021.

The statistical data above illustrates that the poverty rate in Aceh Province in the last 5 (five) years has fluctuated and does not show a positive trend towards poverty reduction. Although in 2020 the percentage of poverty decreased because it



Source: Central Bureau of Statistics (BPS) (data processed)

Figure 1. Aceh’s Poverty Statistics Fluctuations 2017–2021

was at 14.99%, in 2021 the percentage of poverty again rose to 15.33%. In fact, the amount of special autonomy funds received by the Government of Aceh in those 2 (two) years is the same, which is IDR7.5 trillion.

This fact then strengthens the opinion of Alfiady and Dewi (2019, p. 38) and S. E. Rahayu and Febriaty (2021) that although DOKA can be part of the instrument in efforts to solve the problem of disintegration, DOKA has not been able to become an absolute solution to the problem of poverty in Aceh. Likewise, the statements of Isnadi and Fikriah (2019, p. 29) and Arispen and Rahmi (2021, p. 75) related to the effect of DOKA on the Human Achievement Index (HDI), that DOKA has no effect on the growth of HDI where a decent standard of living -which is a description of the condition of poverty- is its component. This happened due to confusion in the management of DOKA, especially in the regulation of the planning for the distribution of these funds.

Poverty is a multidimensional problem. That is, DOKA that is always increasing does not automatically reduce poverty.

Based on data that shows the consistency of Aceh as the poorest region, it is important to know the amount of DOKA allocation in each priority area of special autonomy for Aceh. As stated in the provisions of article 183 of the Law of Aceh Government (UUPA) that DOKA is intended for the implementation of infrastructure financing,

Table 6. Percentage of Poor Population (P0) by District/City in Aceh (Percent)

Region Name	Year				
	2017	2018	2019	2020	2021
ACEH	16.89	15.97	15.32	14.99	15.33
Simeulue	20.20	19.78	18.99	18.49	18.98
Aceh Singkil	22.11	21.25	20.78	20.20	20.36
Aceh Selatan	14.07	14.01	13.09	12.87	13.18
Aceh Tenggara	14.86	14.29	13.43	13.21	13.41
Aceh Timur	15.25	14.49	14.47	14.08	14.45
Aceh Tengah	16.84	15.58	15.50	15.08	15.26
Aceh Barat	20.28	19.31	18.79	18.34	18.81
Aceh Besar	15.41	14.47	13.92	13.84	14.05
Pidie	21.43	20.47	19.46	19.23	19.59
Bireuen	15.87	14.31	13.56	13.06	13.25
Aceh Utara	19.78	18.27	17.39	17.02	17.43
Aceh Barat Daya	18.31	17.10	16.26	15.93	16.34
Gayo Lues	21.97	20.70	19.87	19.32	19.64
Aceh Tamiang	14.69	14.21	13.38	13.08	13.34
Nagan Raya	19.34	18.97	17.97	17.70	18.23
Aceh Jaya	14.85	14.16	13.36	12.87	13.23
Bener Meriah	21.14	20.13	19.30	18.89	19.16
Pidie Jaya	21.82	20.17	19.31	19.19	19.55
Banda Aceh	7.44	7.25	7.22	6.90	7.61
Sabang	17.66	16.31	15.60	14.94	15.32
Langsa	11.24	10.79	10.57	10.44	10.96
Lhokseumawe	12.32	11.81	11.18	10.80	11.16
Subulussalam	19.71	18.51	17.95	17.60	17.65

Source: BPS (2022)

economic empowerment, poverty alleviation, education, social and health financing.

Furthermore, in the explanation of the UUPA, it is explained that the Acehnese people

have a role in the implementation of special autonomy starting from the stages of formulation, determination, implementation to evaluation of the Aceh Government's policies which incidentally use DOKA as the main source of government administration.

Based on the data in Table 7, it is clear that the average number of DOKA allocations in the field of poverty alleviation since 2014-2019 is only 5.37%. The poverty alleviation sector, which should be a priority for budget allocation, is actually in the third lowest rank of all DOKA priority areas. Likewise, the field of economic empowerment is still under priority with an average percentage of 10.59%. In fact, these two fields are the determining factors that can lift Aceh from poverty status with the highest percentage.

This means that the Government of Aceh in implementing the DOKA allocation policy has not fully made economic problems and poverty the basis for decision making. In fact, areas that do not directly touch the poverty aspect are prioritized for DOKA allocation, such as infrastructure and education with a percentage of 45.32% and 21.15%, respectively. Therefore, it is very natural that the poverty and economic sectors are the main problems faced by the Aceh government even with a very large budget.

C. Three Important Elements in DOKA Management

The Special Autonomy policy in Aceh with a budget known as DOKA has not been able to have a significant impact on poverty and economic problems. This condition is caused by the policy on the allocation of DOKA that is not focused on economic sectors (S. E. Rahayu & Febriaty, 2021, p. 366).

Table 7. DOKA Allocation for Aceh Special Autonomy Priority Sector [table not legible; there are two pieces of information but no record of this data]

Sector	Year (Billion IDR)						Average %
	2014	2015	2016	2017	2018	2019	
Infrastructure	3,521.20	2,219.87	3,710.64	2,867.35	3,643.75	3,626.75	45.32
Economic Empowerment	548.56	775.59	961.39	941.53	767.25	788.22	10.59
Poverty Alleviation	166.27	168.81	183.36	412.42	462.34	386.61	5.37
Education	1,569.85	1,677.46	1,582.49	2,014.28	1,624.27	1,522.50	21.15
Social	165.72	213.54	131.02	218.23	147.9	165.80	2.30
Health	806.8	889.48	956.62	1,280.06	1,178.77	973.06	13.02
Aceh Privilege	45.88	112.99	181.69	237.78	205.51	135.93	1.89
TOTAL	6,824.28	7,057.74	7,707.21	7,971.65	8,029.79	7,189.50	

Source: Ministry of Home Affairs 2019

The budget allocation policy that was deemed inappropriate was actually caused by political factors that were thick and dominantly influenced by ex-GAM combatants who intervened in budget planning which had actually been formulated after the implementation of the Musrenbang. The dominance of these ex-combatants is quite strong both at the executive and legislative levels, which can then pass any policies that tend to be pro to their group. As stated by Cahyono (2012):

If we see how strong the dominance of the PA (Aceh Party) in the DPRK is, it will explain the cause of the local parliament failing to adequately control the executive because the phenomenon that occurs is more likely to lead to collusion between the executive and the legislature. This tendency of collusion is seen in areas where the PA is based, such as North Aceh, Bireun, Pidie, East Aceh, where every bupati policy always passes at the Council level. That is why there are some regents or mayors, who may be indicated as committing acts of corruption, will remain calm, considering that even local parliamentarians do not criticize or voice the investigation of the corruption case. On the other hand, every tender in the area that has become an open secret will fall into the hands of close parties.

Thus, the implementation of supervision carried out by the central government as an external control function on DOKA management becomes difficult to carry out (Aziz et al., 2018). Therefore, it can be concluded that in the context of efforts to overcome the problem of the ineffectiveness of DOKA allocation, there are three elements that play an important role and become determinants of the accuracy, accountability and effectiveness of DOKA allocation policies, namely: the Central Government, Aceh Provincial Government and the Community (Aziz & Zuhro, 2018, p. 48).

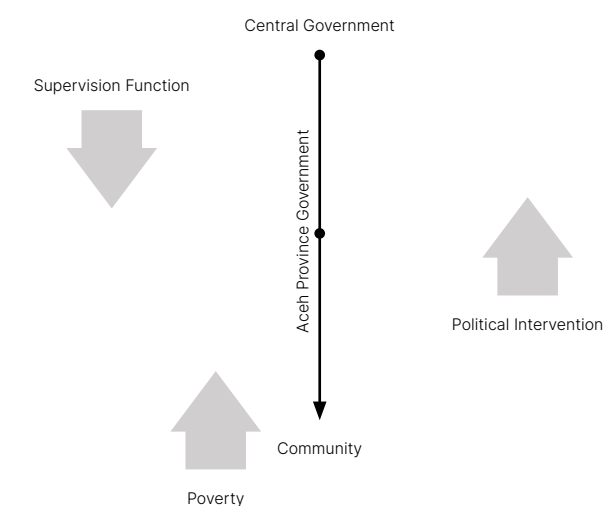
The Central Government plays a role in carrying out the supervisory function, the Aceh Provincial Government plays a role in implementation, while the Community plays a role in providing feedback

on the success or failure of DOKA allocation in accordance with the predetermined plan.

However, in reality, community participation in the supervision of DOKA management is still very minimal. This is because there are no facilities and infrastructure that can be used by the community as an instrument in their participation in monitoring the management of the DOKA. As stated by Akbar et al. (2021):

The level of participation in supervision would also have a significant relevance to the deviation of DOKA. It's not that they don't play a role, but the facilities and infrastructure that encourage participation are minimal. With regard to DOKA, the public barely knows where the allocation process is and how far the absorption information can be found. Applications such as e-planning and e-budgeting do not exist at all against DOKA. As a result, the use of the budget becomes wild and uncontrolled. On a broader level, the impact is a threat to efforts to improve the welfare of society. (p. 114)

Analysis of the relationship between the Central Government, Aceh Government, and the Community in terms of supervision of DOKA management can be seen in Figure 2.



Source: Author's Analysis Results

Figure 2. Factors Inhibiting DOKA Allocation [this figure is important to tell and give an example or choose a case study]

Figure 2 illustrates that the lower the supervisory function for the management of DOKA, the higher the level of political intervention, especially from ex-GAM combatants to the DOKA allocation policy, so that in the end it will affect the higher level of community poverty. This is the impact of not achieving the objectives of implementing special autonomy through DOKA.

The factors that hinder the achievement of the objectives of implementing special autonomy through DOKA are in each of these important elements. The inhibiting factor that exists in the elements of the Central Government is the low supervisory function (Akbar et al., 2021), while the Aceh Provincial Government is the dominant political intervention (Cahyono, 2012). The inhibiting factor in society is poverty that occurs due to the inhibiting factors that exist in the previous two elements.

Therefore, for the remainder of the DOKA period, which will end in the next five years (2027), it is important to pay attention and focus on resolving political and supervisory issues which are the main factors in the issue of DOKA allocation that causes poverty in Aceh. As mentioned earlier, supervision problems arise due to planning that has not been prepared comprehensively and in detail in the Master Plan for the Utilization of the Special Autonomy Fund for Aceh 2008–2027.

Therefore, the central government needs to encourage the Aceh Government to re-define its budget planning in detail through the revision of the Master Plan for the Utilization of DOKA so that it can be easily monitored by the competent authorities. The central government's efforts to encourage the implementation of planning will basically have an impact on increasing planning consistency which will ultimately reduce the problem of political intervention in the implementation of DOKA allocation.

In other words, the more detailed the budget planning, the easier the supervision carried out by the central government. So automatically, intervention from various parties – in this case dominated by ex-GAM combatants – will be more and more minimized. Thus, the DOKA allocation policy can be implemented in an effective, efficient, measurable and accountable manner.

IV. Conclusion

The policy for the allocation of the Aceh Special Autonomy Fund (DOKA) is a breakthrough that is very appropriate to provide solutions for special regions. Post-prolonged social conflict from the

emergence of the separatist movement followed by the devastating tsunami disaster, making this area even more backward and requires special attention from the Central Government.

It is necessary to review the allocation of DOKA. There are 2 (two) root problems in the allocation of DOKA, namely supervision and political intervention. The problem in supervision lies in the readiness of planning that has not been optimally arranged in the Master Plan for Utilization of DOKA 2008–2027 and is the cause of the difficulty in carrying out an effective supervisory function.

Meanwhile, the problem with political intervention is at the level of DOKA allocation at the provincial to district/city levels which are still full of intervention and domination by ex-GAM combatants, both in the executive and legislative branches, where programs that have been included in the planning through the Musrenbang and can immediately change with programs initiated by these groups, most of which are politically charged for personal and group interests.

This also causes the percentage of DOKA allocation since 2014–2019 to be dominant in the infrastructure sector. While the allocation of DOKA in the field of poverty alleviation and community economic empowerment is very minimal with a low percentage.

Therefore, there are two main factors that cause problems in the DOKA allocation policy which leads to the slowdown of the economy and poverty in Aceh, namely the function of Supervision and Political Intervention. Here are some suggestions as an alternative solution to this problem:

- 1) The Central Government needs to encourage the Aceh Government to re-determine in detail, measurably and consistently based on the real conditions of the Acehnese people on its budget planning through the revision of the Master Plan for the Utilization of DOKA until 2027.
- 2) The push for determining the Master Plan should be accompanied by strengthening the supervisory function that is more consistent with the DOKA allocation policy.
- 3) Supervision carried out by the Central Government on the implementation of the allocation of DOKA should be carried out regularly and consistently, especially at moments where political intervention is indicated to enter the designated planning area.

- 4) It is necessary to increase community involvement and participation in the planning, implementation and evaluation process of the allocation of DOKA. In addition, it is also important to use media that functions to convey the DOKA allocation process as a form of budget transparency.
- 5) The Aceh government should be able to rationalize DOKA priorities, which does not only prioritize the infrastructure sector as the sector that receives the highest percentage of DOKA allocations. It is also important to prioritize the areas of poverty alleviation and economic empowerment as DOKA's priorities.

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