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## Implementation of supervision of the aceh people's representative board (DPRA) in allenging poverty related to the special autonomy fund in aceh province

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### Abstract

The Government of Aceh and the Aceh People's Representative Council each have their own duties and functions which are regulated in Law Number 11 of 2006 concerning the Government of Aceh. The authority of the Aceh and Regency/City Governments is based on Article 7 and specifically related to alleviating poverty as regulated in Article 179 and Article 183 of the Aceh Government Law which is further regulated in Article 10 and Article 11 of Qanun Number 1 of 2018 concerning the Use of Special Autonomy Funds. to finance development programs and activities, especially infrastructure development and maintenance, people's economic empowerment, poverty alleviation, as well as education, social and health funding. However, The Aceh government has not been able to maximize the special autonomy funds for poverty alleviation in Aceh so that every year poverty continues to grow. The budget is so large but it has not been able to maximize it for poverty alleviation. The research method uses empirical juridical by collecting various research data through interviews with informants and respondents by analyzing qualitatively. Supervision of special autonomy funds carried out by the Aceh House of Representatives in poverty alleviation has not been optimal because there are still internal problems in monitoring programs run by the Aceh Government, and.

**Keywords:** DPRA, poverty supervision

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### Introduction

The regional government is the organizer of government affairs and development tasks with the principle of the widest possible autonomy in the system and principles of the Unitary State of the Republic of Indonesia in 1945. Based on Article 18 paragraph (2) of the 1945 Constitution, it is stated that "provincial, district and city governments regulate and administer own government affairs according to the principle of autonomy and assistance tasks".

Local government is divided into several levels of governance, namely Province and Regency/City. The administration of government is based on autonomy and co-administration, but Indonesia has five special autonomous regions, namely Yogyakarta, Jakarta, Aceh, Papua and West Papua. The state recognizes and respects regions that have special and special characteristics, this is stated in Article 18B paragraphs (1) and (2) to regions that have special autonomy in the administration of their government based on separate laws.

One of the five special autonomous regions is the Province of Aceh which has undergone several changes to the Special Autonomy Law, namely Law Number 18 of 2001 concerning Special Autonomy for the Province of the Special Region of Aceh as the Province of Nanggroe Aceh Darussalam changed to Law Number 11 2006 concerning the Government of Aceh (UUPA).

Law Number 11 of 2006 concerning the Government of Aceh is based on the Helsinki MoU agreement, namely the peace between the two parties between the Free Aceh Movement (GAM) and the Government of Indonesia which gave birth to the UUPA, replacing Law Number 18 of 2001 concerning Special Autonomy for the Province of the Special Region of Aceh as Nanggroe Aceh Darussalam Province.

Aceh is a provincial area which is a special legal community unit and is given special authority to regulate and manage its own government affairs and the interests of the local community in accordance with the laws and regulations in the system and principles of the Unitary State of the Republic of Indonesia based on the Constitution of the Republic of Indonesia Year 1945 led by a governor as regulated in the Law on the Government of Aceh.

The implementation of the Aceh Government, namely the Aceh Government (executive) and the Aceh People's Representative Council (legislative) each have their own duties and functions which are regulated in the Aceh Government Law. The authority of the Aceh and Regency/City Governments based on the provisions of Article 7 of Law Number 11 of 2006 concerning the Government of Aceh states that:

Paragraph (1) The Aceh government and districts/cities have the authority to regulate and manage government affairs in all public sectors except for government affairs which are under the authority of the Government.

Paragraph (2) The authority of the Government as referred to in paragraph (1) covers government affairs of a national nature, foreign policy, defense, security, judiciary, national monetary and fiscal matters, and certain affairs in the field of religion.

Paragraph (3) In carrying out the government's authority under its authority as referred to in paragraph (2), the Government may:

- A. Execute yourself.
- B. Delegate part of the government's authority to the Aceh Government and District/City Governments.
- C. Delegating part of it to the governor as the representative of the government and/or government agency.
- D. Assign some of the affairs to the Aceh Government and Regency/City and gampong governments based on the principle of co-administration.

In addition, the Aceh Government has the authority in terms of giving approval in the form of consultation and consideration, the formation of laws, and administrative policies related to the Aceh Government.

The implementation of the Aceh special autonomy government has strategic authority to take steps and actions to develop the Aceh Province. The authority given to the Government of Aceh in this case is a form of representation of special autonomy. The state respects and respects these rights as contained in Article 18 paragraph (1) of the 1945 Constitution. Specifically, the Aceh People's Representative Council (DPRA) has the functions of formulating policies (legislation), budgeting (budgeting) and supervision (oversight/control).

Authority according to AA Waskito's opinion is "authority has the meaning of rights and power, authority is to do something..." (Jimli Asshidiqqie, 2007). It is defined as the right and obligation to carry out several management functions. Whereas in the administration of regional government, authority means the power of the Regional Government (Executive and Legislative) to organize the government. The Aceh government and the DPRA have the authority to administer and regulate government affairs in all public sectors unless those have been regulated as government affairs under the authority of the Central Government (Article 7 of Law No. 11 of 2006).

The authority referred to is general, but the Province of Aceh has its own law, namely the LoGA, which has special powers as regulated in the LoGA. Power (authority) The Aceh government has full power in the development and poverty alleviation of the Acehnese people. Every administration of Aceh Government is based on the Aceh Revenue and Expenditure Budget (APBA) which includes special autonomy funds provided by the Central Government to finance the administration of Aceh Government.

The Aceh government is given special authority in managing special autonomy funds for provincial and district/city development based on Article 7 of the LoGA which states that:

1. The Aceh and district/city governments have the authority to regulate and manage government affairs in all public sectors except for government affairs which are under the authority of the Government.
2. The authority of the Government as referred to in paragraph (1) covers government affairs of a national nature, foreign policy, defense, security, judiciary, national monetary and fiscal matters, and certain affairs in the field of religion.
3. In carrying out the government's authority under its authority as referred to in paragraph (2), the Government may:
  - a. implement it yourself;
  - b. hand over part of the Government's authority to the Aceh Government and district/city governments;
  - c. delegate part of it to the Governor as the representative of the Government and/or Government agency; and
  - d. assign some affairs to the Aceh Government and district/city and gampong governments based on the principle of co-administration.

The implementation of the affairs of the Aceh and Regency/City Governments as referred to in Article 7 is followed by the provision of funding sources to the Aceh Government and the Regency/City Governments, and the administration of government affairs which are the authority of the Aceh and Regency/City Governments in the context of implementing decentralization funded from and at the expense of the APBA. and APBK. For sources of revenue and management, namely:

Article 179

1. Aceh and district/city revenues consist of Regional Revenues and Financing.
2. Regional income as referred to in paragraph (1) comes from:
  - a. Locally-generated revenue
  - b. Balancing Fund
  - c. Special Autonomy Fund
  - d. other legitimate income.

And based on Article 183 of the LoGA, it states that:

1. The Special Autonomy Fund as referred to in Article 179 paragraph (2) letter c, is the Aceh Government's revenue which is intended to finance development, especially infrastructure development and maintenance, people's economic empowerment, poverty alleviation, as well as education, social and health funding.
2. The Special Autonomy Fund as referred to in paragraph (1) is valid for a period of 20 (twenty) years, with details for the first year up to the fifteenth year which amount is equivalent to 2% (two percent) of the

ceiling of the National General Allocation Fund and for the sixth year, twelfth to twentieth year which amount is equivalent to 1% (one percent) of the ceiling of the National General Allocation Fund.

3. The provisions as referred to in paragraph (1) shall apply to the Aceh region in accordance with the Aceh territorial boundaries as referred to in Article 3.
4. The development program as referred to in paragraph (1) is set forth in the provincial and district/city development program in Aceh by taking into account the balance of development progress between districts/cities to be used as the basis for the utilization of special autonomy funds whose management is administered to the Aceh Provincial Government.
5. (2) The use of the Special Autonomy Fund as referred to in paragraph (2) is carried out for each fiscal year which is further regulated in the Aceh Qanun.

Based on the above provisions, it requires further implementation to regulate the special autonomy funds in detail to become the basis and orders of the UUPA for the management of special autonomy funds by the Aceh government and city districts so as not to cause multiple interpretations, the first basis for assisting Aceh Qanun regarding the use of special autonomy funds is Aceh Qanun Number 2 of 2008 concerning Procedures for Allocating Additional Oil and Gas Revenue Sharing Funds and the Use of Special Autonomy Funds, however, it has undergone three changes with a 2-3 year span of the amendments to the Qanun.

The first change was made in the early days of the Zaini Abdullah and Muzakir Manaf administrations as governor and deputy governor of Aceh through Qanun Number 2 of 2013 concerning Procedures for Allocating Additional Oil and Gas Revenue Sharing Funds and the Use of Special Autonomy Funds. Two years later, changes were made at the end of the tenure of the Zaini Abdullah and Muzakir Manaf Governments with Qanun Number 10 of 2015 Second Amendment to Aceh Qanun Number 2 of 2008 concerning Procedures for Allocating Additional Oil and Gas Revenue Sharing Funds and the Use of Special Autonomy Funds.

The Aceh government is still looking for a format for using the authority to manage special autonomy funds by both provinces and districts/cities, as can be seen from the rapid changes with the same format, namely the distribution of funds of 40% to districts and cities and 60% to the provinces, but returned again through a period of time. Governor Irwandi's administration began his term of office with the third amendment to Qanun Number 1 of 2018 concerning the Second Amendment to Aceh Qanun Number 2 of 2008 concerning Procedures for Allocating Additional Oil and Gas Revenue Sharing Funds and the Use of Special Autonomy Funds.

It can be seen from Article 10 Paragraph (1) and Article 11 that the management of special autonomy funds is the authority of the Aceh Government and special Regency/City Governments to handle development and poverty alleviation as regulated in Qanun Number 1 of 2018 which states that "The special autonomy fund as referred to in Article 8 aimed at financing development programs and activities, especially infrastructure development and maintenance, people's economic empowerment, poverty alleviation, as well as funding for education, social and health, further Article 11 states that:

1. The allocation of the Special Autonomy Fund as referred to in article 8 is carried out with the following balance:
  - a. For joint programs and activities with the Aceh government and district/city governments; and
  - b. After being deducted for joint programs and activities as referred to in letter a, the Special Autonomy Fund is divided as follows:
    1. At least 60% (sixty percent) is allocated for Aceh development programs and activities; and
    2. A maximum of 40% (forty percent) is allocated for Regency/City development programs and activities in the form of DOKA.
      2. The joint programs and activities as referred to in paragraph (1) letter "a" shall be stipulated in a governor regulation after obtaining a recommendation from the DPRA.
      3. If within 7 (seven) working days of receiving the proposal for joint programs and activities as referred to in paragraph (2), the DPRA does not follow up, the Governor may proceed to the next stage.
      4. The DPRA recommendation as referred to in paragraph (2) is given no later than 14 (fourteen) working days after it is received.
      5. In the event that within 14 (fourteen) working days as referred to in paragraph (4) the DPRA does not provide a recommendation, the Governor may stipulate a Governor Regulation as referred to in paragraph (2).
      6. The funds as referred to in paragraph (1) letter "b" number 1, apart from being allocated for development programs and activities under the authority of the Aceh Government, are allocated 1% (one percent) for the development of the capital city of Aceh.
      7. The programs and activities as referred to in paragraph (1) letter b number 1 are each determined by the Governor in the RKPA after consultation with the DPRA.
      8. The programs and activities as referred to in paragraph (7) are prioritized on programs and activities that are under the authority of the Aceh Government
      9. The Aceh government can implement certain programs and activities that are the authority and/or responsibility of the district/city government whose targets are to support Aceh's development priorities.
      10. Doka as referred to in paragraph (1) letter b number 2 is divided by the balance:
        - a. 50% (fifty percent) is allocated in equal portions.
        - b. The other 50% (fifty percent) is divided using the following indicators and formulas:

1. Total population, by 40% (forty percent)
2. Area, by 30% (thirty percent)
3. Human Development Index (HDI) of 20% (twenty percent)
4. Construction Cost Index (IKK), 10% (ten percent)
11. The DOKA amount as referred to in paragraph (1) letter b number 2 is determined by a Governor's Decree in the form of an Indicative Ceiling based on the indicators as referred to in paragraph (10) after obtaining a recommendation from the DPRA.
12. If within 7 (seven) working days the DPRA does not follow up, the Governor may stipulate the said Governor Regulation.
13. If within 14 (fourteen) working days the DPRA does not provide a recommendation, the Governor may stipulate the said Governor Regulation.
14. The budget as referred to in paragraph (10) is allocated in the form of a special transfer fund which is determined annually by the governor.

The authority to manage the Special Autonomy Fund by the Aceh and Regency/City Governments for development and poverty alleviation needs to be institutionally supervised by authorized institutions, one of which is the DPRA institution which is a working partner of the Aceh Government itself, so that the management of the Special Autonomy Fund does not violate the provisions of the regulations.

Because it is possible that the special authority granted by the LoGA to the Aceh and Regency/Municipal Governments is misused for personal and group interests which results in the Special Autonomy Fund for development and poverty alleviation not running in accordance with programs or plans that have been systematically prepared by the provincial and district/city governments. city in a separate forum approved by the DPRA and DPRK throughout Aceh.

In terms of carrying out the supervisory function in accordance with Article 23 Paragraph (1) letter "c" of the LoGA, the DPRA has the task of carrying out supervision over the policies of the Aceh Government in implementing Aceh development programs, managing natural resources and other economic resources, as well as investment and work. same International.

The Aceh People's Representative Council is an institution that has the authority and authority in supervising policies and implementation of development programs in Aceh. Through the supervision of the direction of the development policy work program by the Government of Aceh in accordance with its expected implementation.

The Aceh government is responsible for the welfare of the Acehnese people, especially in terms of alleviating poverty as regulated in the LoGA which is further regulated by Qanun Number 1 of 2018 concerning the use of special autonomy funds, this requires effective supervision from the Aceh House of Representatives.

Based on Article 8 Paragraph (1) the Special Autonomy Fund is sourced from the APBN and is the revenue of the Aceh Government. In Article 10 Paragraph (1) the Special Autonomy Fund as referred to in Article 8 is intended to finance development programs and activities, especially infrastructure development and maintenance, people's economic empowerment, poverty alleviation, as well as funding for education, social and health.

Aceh Province receives a Special Autonomy Fund which is transferred by the Central Government through the APBN every year for a period of 20 years, with details from the first year to the fifteenth year of 2% of the ceiling of the National General Allocation Fund and for the sixteenth year to the twentieth year of 1%. the ceiling of the National General Allocation Fund.

The granting of the Special Autonomy Fund aims to encourage regions to be able to catch up with other regions. The Special Autonomy Fund which is a transfer from the Central Government can certainly affect the size of the Regional Revenue and Expenditure Budget (APBD) of a region. However, in reality, such a large fund is not matched by the economic growth of the Acehnese people to be more independent in escaping from poverty. This requires the role of the Government of Aceh and the DPRA for how to manage the Special Autonomy Fund in the form of the Aceh Revenue and Expenditure Budget (APBA) properly and on target from the development program. APBA data from 2018 to 2021 as follows:

**Table 1:** Aceh Shopping Income Budget (APBA) Year 2018-2021

No	Year	Total
1	APBAYEAR 2018	Rp. 15,317,114,778,713.00
2	2019 APBA	Rp. 17,327,727,853,122.00
3	2020 APBA	Rp. 17,279,528,340,753.00
4	APBA 2021	Rp. 17,070,469,972,136.00

*Source:* Aceh Government Information and Documentation Management Officer

Aceh's revenue and expenditure budget from 2018 to 2021 reaches more than 15 (fifteen) trillion. However, the Aceh Government has not maximized the budget in development programs, especially in alleviating poverty. It can be seen that for 4 consecutive years, the Aceh Government's Remaining Budget Financing (SiLPA) is very large, starting from the 2018 to 2021 fiscal year the Aceh SiLPA is high, as follows:



**Table 2:** More Remaining Budget Financing (SILPA) Aceh Province 2018-2021

No	Year	Total
1	SILPA IN 2018	Rp. 2,955,559,829,406
2	SILPA YEAR 2019	Rp. 2,846,141,906,063
3	SILPA YEAR 2020	Rp. 3,969,617,354,782
4	SILPA 2021	Rp. 3.9-4 Trillion

**Source:** Aceh Mode. AC ID

The SiLPA problem is inseparable from the problem of supervision carried out by the Aceh House of Representatives. DPRA has a strategic function as an institution for the Aceh People's Representative, namely the supervisory function. Supervision of the Aceh Government as the user of the Special Autonomy Fund by the DPRA is very necessary and carried out properly, so that it can become a reference for other institutions in carrying out these functions and responsibilities.

The rights owned by the DPRA are very important rights to know the performance of the government, so that the government is also more careful in carrying out its authorities and policies. Supervision is an important part in the process of government administration. Without a control function, power in a government will run according to the will of the power holder (power maker), so that there will be a synchronization of the interests of the community.

In recent years, the province of Aceh has become an area that is often categorized as an area with the highest poverty rate in Indonesia and the highest on the island of Sumatra. Although the Aceh Special Autonomy Fund has been running for 16 years with a figure of 86 trillion, it has not had a positive impact on the people of Aceh.

The efforts that have been made by the Aceh Government towards poverty alleviation have not been realized properly, it can be seen from the Central Statistics Agency (BPS) of Aceh Province. The province of Aceh each year occupies the first place in Sumatra for poverty and is ranked sixth nationally with the highest poverty rate in Aceh province, so it can be interpreted that the Aceh Government's program has not been running and has no focused and measurable concept.

The status and percentage of the poverty rate seems to be still attached to Aceh. The latest data from the Central Statistics Agency (BPS) of Aceh Province, the poverty rate of Aceh Province reached 833.91 thousand or an increase of 19 thousand people in September 2020. As a percentage, the poverty rate in Bumi Veranda of Mecca reached 15.43 percent. This is an increase when compared to March 2020 which amounted to 814.91 thousand people or 14.99 percent (Modus Aceh, 2021).

Aceh's poverty is still at a dangerous level. From the results of the Central Statistics Agency (BPS) data, the poverty rate in Aceh increased by 0.20 percent or 16,000 people from March 2021 to September 2021 to 15.53 percent. In total, the number of poor people in Aceh is 850 thousand people. The increase in the number of poor people adds to Aceh's record as the poorest province on the island of Sumatra. Aceh is also included in the five provinces with the highest poor population in Indonesia (Aceh Tribunnews, 2022).

Based on the Central Statistics Agency (BPS) released a report during the period 2018 to 2019 the poor in Aceh rose to 15.53 percent. This increase makes Tanah Rencong survive as the poorest area in Sumatra and is included in the 5 poor provinces in Indonesia (News Detik, 2020). The data shows that poverty is still a major problem for Aceh.

The Central Statistics Agency (BPS) of Aceh Province released the percentage of the poor population during the period March 2021- September 2021. The poverty rate in Aceh during that period increased from 15.33 percent to 15.53 percent. The Central Statistics Agency (BPS) noted that the poverty rate in Aceh had increased 0.20 percent or 16,000 people from March 2021 to September 2021 to 15.53 percent. In total, the number of poor people in Aceh is 850 thousand people. The increase in the number of poor people adds to Aceh's record as the poorest province on the island of Sumatra. Aceh is also included in the five provinces with the highest poor population in Indonesia. This is closely related to the performance of the Aceh Government and the supervision of the DPRA. Basically, supervision is very important for the realization of poverty alleviation goals.

### Identification of Problems

Based on this background description, the main issues studied in this research are whether the supervisory function is carried out optimally by the DPRA through the supervision of the Aceh autonomy fund in poverty alleviation, and how the implementation of the Aceh Government's authority in the use of the Aceh Special Autonomy Fund in poverty alleviation in Aceh.

### Research Method

The type of research used to analyze the problem of this research using empirical juridical research, namely field research / direct research, empirical research methods that include research on legal identification (unwritten) and research on legal effectiveness. This study uses primary data sources, namely data obtained from direct research at the source without intermediary from other parties (directly from the object), collected and processed from interviews (Mukhti Fajar and Yulianto Ahmad, 2010) <sup>[11]</sup>. Instruments for collecting interview data are recordings, videos and direct notes during the interview. And other data analysis is qualitative obtained during research through interviews regarding the problems studied (Suteki and Galang Taufani. 2018) <sup>[17]</sup>.

## Research Results and Discussion

### **The Supervision Function is Optimally Performed by the Aceh House of Representatives through Supervision of the Aceh Autonomy Fund in Poverty Alleviation**

Supervision in the administration of government is very important, especially regarding budget management. The House of Representatives, the Regional People's Representative Council and the Regency People's Representative Council have three functions, namely budgeting, legislation and supervision. It is very necessary, special oversight of the legislative body (Dewan Perwakilan Rakyat/Dewan Perwakilan Rakyat Daerah) to the executive (Government/Head of State/Regional) this is a check and balance in the government as a working partner between institutions.

The basic provisions for the function of the People's Representative Council are based on Article 20A paragraph (1) of 1945, and Article 69 of Law Number 17 of 2017 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representatives Council and the Regional People's Representative Council (UU MD3) which states that the Council The People's Representative has legislative, budgetary and supervisory functions. These three functions are carried out within the framework of people's representation, and also to support the government's efforts in carrying out foreign policy in accordance with the provisions of laws and regulations.

The legislative function as mentioned is carried out as a manifestation of the DPR as the holder of the power to form laws, the budget function is carried out to discuss and give approval or not to give approval to the draft law on the APBN proposed by the president, and the supervisory function is carried out through supervision over the implementation of the law. Law and APBN/APBD. This is regulated in Article 69 of Law Number 17 of 2017 MD3.

Regarding the legislative body to supervise the government in carrying out and carrying out its authority as an executive, namely carrying out the provisions of laws and regulations. Further provisions on supervision based on Law Number 17 of 2014 MD3 have been amended three times in the span of five years.

First fruit Law Number 42 of 2014 which is then converted into Law Number 2 Year 2018 This is the second and final amendment to Law Number 13 of 2019 concerning the Third Amendment to Law Number 17 of 2014 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representatives Council, and the Regional People's Representative Council.

Regarding the legislative function, the form and implementation of oversight of the Aceh People's Representative Council (DPRA) is very important in the use of the Special Autonomy Fund transferred by the Central Government to Aceh. the concept of using special autonomy funds for almost 16 years has not shown a significant impact on poverty alleviation. Receipt of special Autonomy funds to the Aceh Province based on Article 179 and Article 183 of the LoGA.

In its implementation, other regulations are needed in terms of technically managing the Special Autonomy funds based on the LoGA. The Aceh government first received special autonomy funds in 2008 where in that year it was carried out based on Qanun Nonor 1 of 2008 concerning the procedures for allocating additional oil and gas revenue sharing funds and the use of the Special Autonomy Fund.

The government annually transfers the Otsus funds to the Aceh general treasury account and is budgeted in the Aceh Revenue and Expenditure Budget which is fully carried out by the Aceh government in accordance with the laws and regulations. The Aceh government sees that Qanun Number 2 of 2008 still does not accommodate the aspirations of the Regency / City in its management, precisely the change of government leaders Irwandi Yusuf and Nazar to the government of Zaini Abdullah and Muzakir Manaf right in 2013 Qanun Number 2 of 2013 is the first change from Qanun Number 2 Year 2008 for the management of special autonomy funds.

Qanun Number 2 of 2013 underwent a change that previously the management of Otsus funds was entirely by the Aceh Government with the enactment of Qanun Number 2 of 2013 the management of Otsus funds in terms of special autonomy development planning deliberations was a forum for formulating program plans and activities for Aceh's development and district/city development. Based on Article 11 of Qanun No. 2 of 2013 for the allocation of Special Autonomy funds, 60% is allocated for Aceh development programs and activities and 40% is allocated for Regency/City development programs and activities.

The concept of management and special autonomy based on Qanun Number 2 of 2013 after two years underwent a second change. Qanun Number 10 of 2016 is the second amendment to Qanun Number 2 of 2013 concerning the procedures for allocating additional oil and gas revenue-sharing funds and the use of special autonomy funds.

The management of the Aceh Special Autonomy Fund is intended to finance district/city development programs and activities in accordance with Aceh's priorities and set out in the APBA. The provisions in Article 11 paragraph (1) of Qanun Number 10 of 2016 state that the allocation of Special Autonomy Funds as referred to in Article 8 is carried out as follows: a. for joint programs and activities for Aceh and districts/cities, the amount of which is determined annually in the APBA and b. after deducting the joint program as referred to in letter a, it is allocated for Aceh development programs and activities and a maximum of 40% (forty percent) is budgeted for district/city development programs and activities in the form of DOKA.

In this case, every form of development in the district/city is funded through the APBA, indirectly the involvement of the district/city in its management is limited to only proposing development programs and not managing the special autonomy funds independently. The Aceh government is still looking for a format regarding the use of special autonomy funds, which can be seen with the stipulation of Qanun Number 1 of 2018, the third amendment of Qanun Number 10 of 2016 changing the concept of managing Aceh's special

autonomous funds based on Article 11 paragraph (1) letter b with a distribution of at least 60% allocated for Aceh development programs and activities and a maximum of 40% is allocated for Regency/City development programs and activities in the form of DOKA.

There have been three amendments to the Qanun concerning the procedures for the allocation of additional oil and gas revenue-sharing funds and the use of special autonomy funds with a range of changes of two to three years. It is important to note that special autonomy funds cannot be used for apparatus facilities and infrastructure activities, except for supporting direct services to the community.

The provisions of Article 10 paragraph (1) of Qanun Number 1 of 2018 state that the use of "Special autonomy funds as referred to in Article 8 is intended to finance development programs and activities, especially infrastructure development and maintenance, people's economic empowerment, poverty alleviation, as well as funding for education, social and health".

The Aceh Government Law explicitly gives full authority to the Aceh Government to manage the Special Autonomy funds because it is recognized as a legitimate part of regional revenue and based on the provisions of laws and regulations that can be optimized to finance development programs, alleviating poverty, education, social and health by taking into account balance of development progress between districts/cities. The outline of the use of special autonomy funds for the public interest is not for the benefit of officials, this is the purpose of the Special Autonomy Fund to accelerate development and prosper the people from being left behind (poverty alleviation).

The management of special autonomy funds is carried out by the Aceh government based on Article 179 paragraph (2) letter c and Article 190 paragraph (1) of the UUPA "the Aceh government and the city district government manage the APBA/APBK in an orderly, obedient to laws and regulations, efficient, economical, effectively, transparently and responsibly by paying attention to a sense of justice, propriety and benefits for the community.

Therefore, it is necessary to carry out intensive supervision of the Aceh House of Representatives to the Aceh government as the user of the special autonomy budget in the form of the APBA. If supervision is not carried out according to the function of the council, it can be ascertained that the special autonomy budget will result in budget misuse so that the programs of the people's interests are not appropriate and cannot be realized due to the lack of maximum supervision by the DPRA.

In addition to supervision, the DPRA has budgetary and legislative functions. Discussing and asking for approval or disapproval of the budget proposed by the Aceh government for the coming year, council members are led to criticize each proposed budget in the form of a draft Qanun APBA. Criticizing in the sense of seeing which budgets are used for the public interest and which budgets do not have a public interest (violating the provisions of Qanun Number 1 of 2018 concerning the use of special autonomy funds).

The Aceh government is fully responsible for the use of special autonomy funds, through the Aceh People's Representative Council based on the 1945 Constitution juntoe Law NO 11 of 2006 juntoe Law No 17 of 2014 is obliged to carry out the functions inherent in the DPRA institution carried out within the framework of people's representation. put the interests of the community ahead of personal interests, groups and colleagues.

The people give their sovereignty to the members of the council who currently sit on the seats of the DPRA as a form of representation for the administration of the Aceh Government. Every five years, direct elections for the legislature and regional heads are held directly by the people. Regional heads and members of the council today have a responsibility to the people for every act and use of special autonomy funds that are intended for the welfare of the people.

Therefore, the Aceh Government and the DPRA in administering the government are guided by the general principles of governance which are contained in Article 20 of the UUPA which states Islamic principles, legal certainty, public interest, orderly administration of government, openness, proportionality, professionalism, accountability, efficiency, effectiveness and equity.

### **Implementation of the Aceh Government's Authority in the Use of Aceh's Special Autonomy Fund for Poverty Alleviation.**

Delegation of government affairs to regional governments that are operational in nature within the framework of the government bureaucratic system is one of the effectiveness and efficiency in providing services to the community, fostering regional development in various fields, improving services to the community, fostering regional independence, and increasing regional competitiveness in the growth process. (Widjaja, 2005).

The Aceh government has the authority to administer government, including in the management of special autonomy funds by carrying out various programs to alleviate poverty. The Aceh government in carrying out this government system needs to involve the community through a representative institution approach as personification (Kaloh, 2002) <sup>[13]</sup>. Because community involvement in running the government is very necessary to develop poverty alleviation together, it is very positive.

Because this has not been maximized, it can be caused by the changing political situation, the replacement of regional heads every five years which indirectly the vision and mission of the regional head is not in line with the next regional head candidate. of course, this is a situation that often occurs in every local government administration anywhere, because it is political mapping that has an impact on the program

However, the implementation of the Aceh Government has not been maximized because the budget is so large that it has not been able to reduce the poverty rate. Researchers analyze the impact of using special autonomy

funds that are not suitable for their use for the purpose of alleviating poverty, which can be broadly explained into two parts, namely legal and social, as follows:

### **1. Because of Law**

The consequences arising from the use of special autonomy funds that are not used in accordance with the provisions of laws and regulations by regional heads and all regional apparatus are provisions for allegations of corruption, and violating authority which can result in criminal acts. Because the Aceh Law and Qanun have regulated the use of special autonomy funds, but Acehese officials/government still use them for their own interests and desires.

Abuse of authority in positions held for personal, family, group and other interests to benefit from the position or authority they have can be ensnared by Law Number 19 of 2019 concerning The Law (UU) concerning the Second Amendment to Law Number 30 of 2002 concerning the Corruption Eradication Commission changes the Law Number 10 of 2015 concerning the Stipulation of Government Regulation in Lieu of Law Number 1 of 2015 concerning Amendments to Law Number 30 of 2002 concerning the Corruption Eradication Commission into Law Number 30 of 2002 concerning the Corruption Eradication Commission.

Because the use of a budget that is not in accordance with the designation will have an impact on punishment, because the budget that has been mutually agreed upon and regulated as regulated in laws and regulations is not in accordance with the law as it should be. Article 3 of Law Number 30 of 2002 states that "any person who, with the aim of benefiting himself or another person or a corporation, abuses the authority, opportunity or means available to him because of his position or position which can be financially detrimental. state or state economy, shall be sentenced to life imprisonment or a minimum imprisonment of 1 (one) year and a maximum of 20 (twenty) years and or a minimum fine of Rp. 50,000,000.00 (fifty million rupiah) and a maximum of Rp. 1,000,000,000,

Because the position and authority he holds must be held accountable for as long as the position and authority is attached as stipulated in the applicable provisions, if he cannot be held accountable for the authority and position, of course, it will result in sanctions (administration, transfer, dismissal, and criminal) based on the use of his position and authority..

One example that happened to several Acehese officials and leaders both at the provincial and district/city levels was the use of special autonomy funds, one of the arrests of the governor of Aceh who was very ignorant which attracted the attention of all Acehese people at that time was the discovery of the bribery case involving Irwandi Yusuf and This Ahmadi made the public shocked. Irwandi is the first governor since the Indonesian government's conflict with the Free Aceh Movement ended in 2006. The figure of Irwandi Yusuf who has no doubts about his capacity and capability as an elite GAM figure who is respected by the Indonesian government and has led Aceh for two periods, 2006-2012 and 2017- 2022.

Deputy Chairperson of the Corruption Eradication Commission (KPK) Basaria Panjaitan regretted the existence of corrupt practices in the Special Autonomy Fund of Aceh Province for Fiscal Year 2018. In response to the capture of Aceh Governor Irwandi Yusuf and Regent Bener Meriah Ahmadi in a hand arrest operation (OTT) using the Special Autonomy Fund for Fiscal Year 2018 which managed by Aceh for districts and cities in Aceh amounting to Rp 8 trillion which should have been used for the community, but the anti-racism agency (KPK) found indications that the special autonomy funds had become bankrupt and enjoyed by some elements (Kompas. 2021).

The governance of the special autonomy fund raises quite serious problems. In its implementation, the Aceh Government has not been able to manage it properly, problems can be indicated in two sectors, namely the Human Resources factor and the Aceh Government's Program Factor which is not on target, meaning that the government does not yet have a concept of using special autonomy funds, so that its use is not orderly and transparent.

Aceh is one of the regions with special autonomy funds which is a priority for KPK assistance in preventing corruption through good governance. In this case, the KPK named Aceh Governor Irwandi Yusuf and Bener Meriah Ahmadi as suspects. Both of them were entangled in cases of alleged receipt of gifts or promises that contradicted their obligations related to the allocation and distribution of the Aceh Special Autonomy Fund for the 2018 Fiscal Year to the Aceh Provincial Government.

The use of funds that should be felt by the Acehese people in the form of infrastructure buildings such as roads, people's economic empowerment, and poverty alleviation, supports education, social and health funding. Of course, the practice of using special autonomy funds like this is detrimental to the people of Aceh because there are still agreements or commitment fees that are part of the part for officials in the Aceh Government and every project financed from the special autonomy fund.

### **2. Poverty Problem**

Poverty, rising unemployment, conflicts can happen again, low quality of education and other problems that arise as a result of the misuse of special autonomy funds. Regarding the management of special autonomy funds based on Article 183 paragraph (1) of Law Number 11 of 2006 in conjunction with Article 10 paragraph (1) of Qanun Number 1 of 2018 the third amendment of Qanun Number 2 of 2008 concerning Procedures for Allocating Additional Oil and Gas Revenue Sharing Funds And the Use of the Special Autonomy Fund states that "The Special Autonomy Fund is used to finance development programs and activities, especially



infrastructure development and maintenance, people's economic empowerment, poverty alleviation, as well as funding for education, social and health".

However, what happened was that the special autonomy funds were used by the Aceh government to spend on the Aceh Government Work Unit (SKPA) apparatus, such as the rehabilitation of the Aceh Regional Secretary (Sekda) building, the purchase of official cars and cellphones for Aceh government officials (AJNN. 2021). The Aceh government uses the special autonomy funds for personal, group, and colleague interests. Of course, the use of these funds does not have direct contact with the Acehnese people. Regarding the Special Autonomy funds, of course, the Aceh Government has violated the provisions of the applicable regulations that should be used for activities for handling those stated in the Aceh Law and Qanun.

The Aceh government can't say yet optimal so far in administering the government. Because it is based on the weaknesses that occur both in the aspect of the internal control system, politics between the executive and the legislature as well as the presence of other parties involved in the government and non-compliance Aceh government administrators as users and managers of special autonomy funds to the provisions of laws and regulations.

Why this can happen, it could be because of the desire to have state or regional facilities because they do have the power or authority that can be exercised by the government/regional officials as long as they have the opportunity. then it is undeniable that someone who has a position has great potential to abuse that position.

Another problem between the executive and the legislature so far is that there is still a tug of war in the use of special autonomy funds in the form of the APBA, which can be seen in the Pergubnya APBA in 2018 and 2020. The refusal and disapproval of the DPRA (legislative) institution regarding the accountability of the governor (Aceh Government) on the accountability of the 2020 APBA.

Discussions in 2021 the Aceh government will focus on using special autonomy funds for poverty alleviation. In 2022 and 2023 the central transfer budget allocation will be increased again to reduce poverty rates significantly in Aceh. this was conveyed to the Aceh Financial Management Agency, in a meeting to formulate recommendations for the distribution of Aceh special autonomy funds phase III which was held virtually, Friday 26 November 2021 (Media Center. 2021).

There are two big losses, if the management of special autonomy funds is not intended or implemented as stipulated in the UUPA and Qanun Number 1 of 2018, namely regional officials having problems with the law (corruption crimes) as a result of abusing their authority to enrich themselves, their families, groups, parties and colleagues, and the problem of poverty will continue to increase in Aceh as a result of the inappropriate use of special autonomy funds so that the Aceh Region will never be able to get out of the ranking of the poorest regions on the island of Sumatra and the highest poverty rate compared to other regions in Indonesia.

## Conclusion

Supervision of special autonomy funds carried out by the Aceh House of Representatives in poverty alleviation has not been optimal because there are still internal problems in supervising programs run by the Aceh Government as stipulated in Article 179 and Article 183 of Law Number 11 of 2006 concerning Aceh Government which are regulated concretely. Aceh Qanun Number 1 of 2018 concerning the use of special autonomy funds, and. The implementation of the Aceh Government's authority in the use of the Aceh Special Autonomy Fund in alleviating poverty in Aceh is the responsibility of the Aceh Government as regulated in Qanun Number 1 of 2018 but so far it has not shown the Aceh Government's seriousness in alleviating poverty due to changes in the regional head's vision and mission program and political mapping. occurs every five years, of course, has an impact on other legal and social problems.

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