

Special Autonomy Fund Management and Strengthening Institutional Governance in Realizing Sustainable Development

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Article Info

Article History;

Received:

2022-11-10

Revised:

2023-06-16

2023-07-18

2023-09-01

Accepted:

2023-09-05

Abstract: Granting special autonomy to Aceh Province is the government's response to support sustainable development in post-conflict. This study aims to optimize the management of Otsus funds for the overall welfare of the Acehnese people, with the ultimate goal of achieving independence. This study focuses on explaining and addressing issues related to managing the special autonomy fund and strengthening institutions to realize sustainable development and prosperity for the Acehnese. Descriptive qualitative research methodology was employed, involving data collection, reduction, presentation, and conclusion. The analysis utilizes the accountability and transparency theory to evaluate fund management practices in Aceh. Findings revealed that the special autonomy fund has not been effectively implemented due to weak institutional capacity, hindering sustainable development and welfare. Transparent fund management aligned with good governance has not been optimally achieved. The dominance of local political elites in policy-making has led to ineffective government management of the special autonomy fund, while bureaucratic efforts have yielded limited results. Nonetheless, Aceh has undergone some changes over the past 15 years, although not yet significant.

Keywords: *Institutional; Special Autonomy; Sustainable Development*

DOI: <https://doi.org/10.18196/jgpp.v10i3.16793>



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INTRODUCTION

In recent years, asymmetrical decentralization in various countries has become turmoil regarding separation from their parent countries, such as Barcelona, Quebec, Mindanao, Monaco, and Hong Kong (Faizi, 2021). However, many experts view this problem as caused by cultural and political differences. Welfare issues are also a strategic issue in the locus of power in a country, so welfare will be transformed into a worrying issue if it is not resolved quickly, such as Papua and the recognition of Luhansk and Donesh to become independent countries causing tense conflicts in Europe.

In administering the government, Indonesia is also known as asymmetric decentralization; several regions get specialties, such as Aceh, Papua, Yogyakarta, and DKI Jakarta. Each of these areas has its uniqueness and advantages. The granting of decentralization to the regions is one solution to the existing development gaps in the regions; with the specificity of the regions being considered capable of being independent in improving welfare, the granting of special status is a response from the central government to regional governments.

Asymmetric decentralization is not an ordinary delegation of authority. It is a delegation of special authority that is only given to specific regions. Empirically, it is a comprehensive strategy of the central government to re-embrace the regions that want to separate themselves from the parent region through asymmetric decentralization policies to try to accommodate local demands and identity into a special local government system, so conflicts against the national government and the desire to separate the Unitary State of the Republic of Indonesia will not arise again. The granting of special autonomy is considered capable of realizing sustainable development.

The central government is serious about developing underdeveloped regions and extraordinary areas such as Aceh and Papua, which is a priority for President Jokowi in ensuring mutual prosperity to influence national economic growth (Mochdar Soleman, 2017). The dynamics of national, regional, and even global development have become a priority for every country to face global challenges, including the Indonesian government. Therefore, the government needs the support and attention of all parties in facing various challenges and demands that good governance by all parties in all fields continue to be embraced. Therefore, the Indonesian government strives to create good governance for local and central governments. Various aspects, including bureaucratic reform, will continue to be improved as a government commitment to implementing good governance (Noegraha, 2020) (Kiki Andriany Hai, Ruddy R. Watulingas, 2021).

As the implementing agency for special autonomy, the Aceh government has gained legitimacy to manage special autonomy funds. This discussion, then, can be conceptualized into the theory of Good Governance, which the Indonesian government has introduced. The World Bank also formulates Good Governance as "The way statement is used in managing and social resources for the development of society." Who can understand that good governance focuses more on how the government manages economic and social resources for community development? (Moenek & Suwanda, 2019).

UNDP (United Nations Development Program) describes good governance as "The exercise of political, economic and administrative authority to manage a nation's affairs at all levels." This statement shows that good governance is more concerned with state management's economic, political, and administrative dimensions (Moenek & Suwanda, 2019). Thus, the formulation put forward by the World Bank focuses on how the government manages economic and social resources for community development purposes. Meanwhile, UNDP (United Nations Development Program) is more concerned with the state's economy, administration, and politics. Political governance or political governance leads to a policy or strategy formation system. Economic governance refers to a decision-making system in the financial sector that affects poverty reduction, quality of life, and equity. Management governance or administrative governance refers to the system that implements it.

To improve good government performance, the Aceh government must continue to improve financial transparency, delivery, and provision of information to improve good governance performance. Aceh government, in essence, to ensure that the special autonomy funds are used on the target, the local government has drawn up Governor's regulation No. 78 of 2015 concerning the Master Plan for the Utilization of the Aceh Special Autonomy Fund for 2008-2027 which has been outlined. This regulation is a testament to the seriousness of the Aceh government in designing sustainable development in Aceh (Hamdani et al., 2021).

The authors include several previous studies to avoid the assumption of similarities with this research, such as (Helmi & Nurmandi, 2016) focusing their study on the dynamics of the particular autonomy institutions of Islamic law in Aceh, where special autonomy in the field has been run according to the UUPA mandate. However, several indicators have yet to be realized by the Aceh government institutions.

(Annafie & Nurmandi, 2016) discussed the role of particular autonomy institutions in maintaining cultural values in the province of DIY. The results indicated that the provincial government of the exceptional region of Yogyakarta has succeeded in maintaining cultural values as a reference in implementing government activities and policies. (Rengen, 2017) The institutionalization of the West Papuan People's Assembly (MRP-PB) in special autonomy shows that the special autonomy funds do not provide a visual balance, both vertically and horizontally, considering that most of the fiscal capacities of districts/cities include medium and high categories. There are also different perceptions regarding the regulation of exceptional autonomy management.

Widjaja, 2017 studied the management of special autonomy funds in the Asmat Regency. The district government's desire to implement transparency in financial reporting still needs to be higher. (Torobi, 2014) Regional officials as holders of special authorities have not utilized intelligently and optimally at every level of the government structure, thus hampering the welfare of the Papuan people. According to the authors, research has yet to focus on strengthening Aceh government institutions and optimizing special autonomy funds in realizing sustainable development. The advantages of this research examine the strengthening of governance in Aceh province, specifically as one of the regions with special autonomy status, and optimize special autonomy funds in realizing sustainable development so that this research is considered capable of solving Aceh's development problems by strengthening government institutions as the executor of the specifics and privileges of Aceh.

In pursuing sustainable development, delving deeper into the challenges surrounding the accountability and transparency of Aceh's special autonomy funds is crucial. Granting special autonomy to Aceh Province was a significant step taken by the central government to support the region's sustainable development in the aftermath of the conflict. The aim was to empower Aceh and optimize the management of these funds to improve the overall welfare of the Acehnese people. However, it has become apparent that the Government of Aceh has struggled to administer the special autonomy funds. Issues such as corruption, poverty, and the role of local parties and the Wali Nanggroe Institution have emerged as formidable obstacles hindering the resolution of these problems.

The research specifically addresses the management of special autonomy funds, which are allocated to support the development of regions with special autonomy status, such as Aceh Province. This focus allows for a deeper exploration of the challenges and potential improvements in managing these funds for sustainable development. The study highlights the importance of institutional governance in special autonomy fund management. It examines the role of institutions, their strengths, weaknesses, and capacity to utilize the funds for sustainable development effectively. By analyzing and discussing institutional governance, the research brings attention to the critical factor of governance in achieving sustainable development goals. The research integrates sustainable development, emphasizing the need to ensure long-term socio-economic and environmental well-being in special autonomy fund management. By considering sustainability principles, the study contributes to the understanding of how the funds can be utilized to achieve development goals while preserving the natural environment and ensuring social equity. The research incorporates innovative methodological approaches, such as using the Vos Viewer for literature review analysis and applying the Narrative Policy Framework for data analysis. These techniques provide novel perspectives and tools for examining the existing literature, identifying gaps, patterns, and relationships, and analyzing the narratives and policy discourses surrounding special autonomy fund management and institutional governance.

In light of the prevailing challenges, this study aims to provide valuable insights into the intricacies of managing the special autonomy fund in Aceh and offer recommendations for strengthening institutional governance. The study highlights the necessity of enhancing institutional capacity and engaging the community in decision-making processes pertaining to special autonomy funds. Moreover, adopting good governance, such as transparency, accountability, and public participation, is crucial to ensure the effective and sustainable utilization of these funds. By addressing these issues, it is hoped that Aceh can overcome the obstacles impeding its path toward sustainable development and pave the way for the well-being of its people.

So far, the Aceh government has made various efforts to realize sustainable development and the welfare of the Acehnese people. However, these efforts still need to be more practical, so strengthening institutional governance and optimizing special autonomy funds to realize sustainable development is still a crucial problem. Therefore, this research is interesting to be investigated in more depth. Based on the statement above, the formulation of the problem in this paper is as follows: How is the special autonomy fund management and institutional governance strengthened to realize sustainable development and welfare of the Acehnese community?

RESEARCH METHOD

This paper used qualitative methods with a research method to the characteristics and nature of the problems studied so that it is considered suitable for the issues to be answered in an actual and factual manner where the informants in this study are the parties involved, actors, and policymakers in managing Aceh's special autonomy funds. Data collection techniques were carried out through observation, interviews, and documentation. The data analysis technique was done in several stages. Data collection, data reduction, presentation, and conclusion drawing also aim to reveal and describe the symptoms of institutional strengthening in managing special autonomy funds.

RESULTS AND DISCUSSION

The management of Aceh's special autonomy funds plays a crucial role in achieving sustainable development and improving the welfare of the Acehnese people. This analysis employs the framework of accountability and transparency theory to assess fund management practices in Aceh province. The theory emphasizes responsible decision-making, information disclosure, and citizen participation to ensure the proper utilization of funds.

A. Aceh Special Autonomy Fund Management

The Aceh government has compiled guidelines for special autonomy funds in managing special autonomy funds according to the guidelines that the Aceh government has prepared by issuing Aceh Governor Regulation Number 78 of 2015 concerning the master plan for special autonomy funds. Through this regulation, special autonomy funds are set forth in priority programs for both provinces and districts. Special autonomy funds are used to finance the acceleration of development in Aceh and to support the sustainable development of the Aceh government. Financial transparency and accountability in managing special autonomy must also be prioritized. However, an enormous budget for special autonomy funds does not necessarily make Aceh a prosperous region.

In the last 15 years, the Aceh government has received so many transfers of special autonomy funds. However, special autonomy funds are still considered not optimal to accelerate the Acehnese people's welfare, especially in the last three years, when the Aceh government experienced the lowest economic growth in Sumatra. Therefore, the Aceh government must evaluate the management of the special autonomy fund, which has been running for the last five years. Considering that Aceh has a lot of special autonomy funds, the level of welfare has not been in line with expectations. The following is the receipt of Aceh's special autonomy funds in the last five years.

Table 1. of Receipts of the Special Autonomy Fund for Aceh (2017-2021)

No.	Year	Total of Autonomy Fund Special	Ascensio
1	2017	Rp. 7,970 T	3.41%
2	2018	Rp. 8030 T	0.75%
3	2019	Rp. 8,380 T	4.10%
4	2020	Rp. 8,000 T	-
5	2021	Rp. 7,800 T	-
		Rp. 70.18 T	8.26%

Source: data processed from various sources, 2021.

Based on Table 1, the trend of Aceh's special autonomy funds increases due to an increase in the National Allocation Fund (DAU). With this budget, the government should optimize its use of the laws and regulations to realize the welfare of the community, as the mandate of the special autonomy fund law should focus on development, community empowerment, infrastructure maintenance, poverty alleviation, education, and health. On the contrary, there are still problems that still need to be answered by the Aceh government, even though there is already ample support from the budget side.

The ineffective management of special autonomy funds for the community's benefit is also caused by bad good governance, one of which is that the Aceh government is considered not to be transparent in managing special autonomy. Most people only know quantitatively about special autonomy funds. Still, in reality, they do not know where it is used and what kind of accountability it is. Even the most heartbreaking thing is that the Ministry of Home Affairs recently called the Governor of Aceh to clarify the storage of special autonomy funds worth 4 trillion more at the end of December 2021. The public can judge that the government has not implemented good governance.

Based on data released by BPS, the economic performance is also worrying. The regional economy of oil and gas and non-oil and gas has also not increased significantly, meaning that economic growth is still minus and far from expectations. GRDP is no exception. Most economic enterprises are also stable, even the most worrying. Statistical data shows that Aceh occupies the number 1 position of the poorest in Sumatra in a row (SerambiNews.com/15/Februari/2022). Even though the obstacles for the last two years are caused by the COVID-19 pandemic, regarding performance calculations, the Aceh government has not been able to match special autonomy funds obtained every year, which continues to increase.

B. Aceh Special Autonomy Fund Realized by Priority Sector

In the last few decades, Aceh Special Autonomy funds have quantitatively developed. Still, every priority program of the Aceh government does not run as smoothly as desired, the political intrigues of the local elite and development that is not well targeted have triggered poverty alleviation, a lot of development infrastructure and budget transparency that invites public suspicion that in the final settlement, there is a problem with the KPK. However, the allocation of Aceh special autonomy funds for priority areas is by regulations as a guide for allocating the budget. Aceh's Special Autonomy Fund has different distributions, and there are no rules regarding allocations for each sector, except for the education sector, which is set at 20% of the budget.

Table 2. Special Autonomy Fund Allocation for Priority Sector
Year (Billion Rp)

Sector	2014	2015	2016	2017	2018	Average
Infrastructure	3,521.20	3,219.87	3,710.64	2,867.35	3,643.75	45.32%
Alleviation Poverty	166.27	168.81	183.36	412.42	462.34	5.37%
Aceh Specialties	45.88	112.99	181.69	237.7	8,205.51	1.895%
Social	165.72	213.54	131.02	218.23	147.9	2.30%
Health	806.8	889.48	956.62	1,280.06	1,178.77	13.02%
Education	1,569.85	1,677.46	1,582.49	2,014.28	1,624.27	21.15%
People's Economic Empowerment	548.56	775.59	961.39	941.53	767.25	10.95%
Tbrain	6,824.28	7,707.21	7,971.65	8029.79	7,198.50	100%

Source: State Financial Accountability Agency (2020)

Based on Tables 1 and 2, through special autonomy funds, Aceh has developed into a region with significant compensation funds in funding development activities, ranging from development in Infrastructure, Poverty Alleviation, Aceh Privileges, Social, Health, and Education to People's Economic Empowerment. However, in reality, the management of special autonomy

funds has a constant tug of war in its implementation. We must acknowledge that there are still local elite games in Aceh itself.

Accompanying and managing the special autonomy funds caused inappropriate special autonomy funds, and even the alleged corruption of the special autonomy funds was also proven by the arrest of the Aceh Governor in 2018 on suspicion of accepting commitments for infrastructure project fees from the special autonomy funds from the district head of Bener Meriah Regency. Therefore, the absorption of special autonomy funds still has yet to impact the equitable distribution of Aceh's development significantly. In comparison, the purpose of granting special autonomy funds is to achieve reasonable development goals and for the prosperity and welfare of the Acehnese people. The main problem that causes the issue of managing special autonomy funds has not been maximal in overcoming the rate of economic growth, equitable development, and the slow improvement in the quality of human development amid an abundant budget, among others, is the issue of government institutional governance that is chaotic between the main tasks and objectives to be achieved.

In financial reporting indicators, the Aceh provincial government has established a timely and accurate financial reporting system for special autonomy funds, ensuring transparency in fund allocation and utilization. However, there may be room for improvement in terms of providing comprehensive reports that adhere to internationally recognized accounting standards. In funds allocation guidelines, the guidelines for allocating special autonomy funds in Aceh have been developed with a focus on fairness, efficiency, and effective resource distribution. However, the clarity and transparency of these guidelines can be enhanced to ensure a clear understanding by all stakeholders. In internal control mechanisms, the Aceh provincial government has implemented internal control mechanisms to prevent corruption and mismanagement of special autonomy funds. However, the effectiveness of these mechanisms in ensuring compliance with financial regulations and policies needs to be continuously evaluated and improved.

C. Lack of superior policy

The Aceh government must implement several essential points in sustainable development, including the innovation of regional policy policies, especially in building an area experiencing prolonged conflict. Of course, it requires a leader full of innovative ideas who transforms the Aceh Government Act into a Qanun Aceh (Perda). Development can be viewed as a musical orchestra with many instruments requiring a skilled conductor or conductor: nothing but the rhythm of the music being played according to the scenario. Aceh's development implementation is supported by a significant transfer of special autonomy funds from the central government.

However, the phenomenon of the poorest regions in Sumatra over the past three years shows that the government has run out of ideas for developing Aceh, as seen from the priority programs implemented based on the special autonomy fund, including many policies that are not effective and not transparent in managing the budget; management in the government tends not to have careful planning in producing innovative works for the development of the special region of Aceh.

Based on the interviews with the Acehnese people, since the departure of Irwandi Yusuf, they have not gotten profound benefits from the resulting policy production; the Aceh Health Insurance, which is a product of Irwandi, still has an imprint on the poor people in Aceh. It is what makes the Acehnese feel that no policy surprised them, like when Irwandi led Aceh (Interview, Mauliza/2/9/2022).

Based on the interview with the community, the current policies in Aceh, especially those originating from special autonomy funds, no longer attract the attention of the Acehnese people; the Acehnese government should formulate policies following the master plan as outlined in the Governor's regulation regarding autonomy funds, especially Aceh. The Aceh government seems to have lost support from the community for policies that seem not to support the poor in Aceh.

Following the essence of democracy, the government must involve the community and financial transparency in managing Aceh's special autonomy funds so that an essential point in democracy will produce policies that benefit the poor in Aceh, and superior policies are a form of the government's seriousness in the welfare of the Acehnese people in general. However, the current policy conditions in Aceh need to indicate the direction of sustainable development as mandated by the Aceh Government Law.

The Aceh government is inconsistent in implementing the system and mechanism for the use of special autonomy funds as set out in the blueprint, so it experiences obstacles in realizing sustainable development and poverty that cannot be overcome; this condition is worrying because starting in 2023 the Aceh government only gets 1 percent from the DOU for the special autonomy fund for Aceh.

Over the last 15 years, using special autonomy funds to build sustainable development in Aceh has positively resulted in modern infrastructure, human resources, education, health, and community empowerment. Thus, the Aceh government is expected to maximize the potential to rise and develop Aceh from poverty and economic growth. Through cooperation between institutions and the community, the Aceh government can present innovative policies toward a prosperous Aceh. The capacity and resources available to the Aceh provincial government for managing special autonomy funds play a significant role in accountability and transparency. Adequate institutional capacity can lead to better fund management practices, while insufficient capacity may hinder effective implementation. The adequacy and effectiveness of existing laws and regulations governing the management of special autonomy funds affect accountability and transparency. A clear and robust legal framework can provide guidelines and mechanisms to promote accountability and transparency.

D. Strengthening Aceh Government Institutional Governance

(Djamhuri, 2009) stated that to gain legitimacy, an organization seeks to institutionalize environmental elements (ideas, logic, practices, techniques, and habits) into the organization so that environmental factors become part of the organization. From the perspective of the New Institutional Theory Scot, institutions must implement the principles of regulative, normative, and cultural cognition in their organizational practices to produce desired policies and impact the surrounding community (Helmi & Nurmandi, 2016) so that the institutional environment can realize efforts to make changes.

According to Williamson (2000) (Djamhuri, 2009), several important points must be owned by organizations in realizing effective institutional governance, namely the dependence on informal institutions, customs, traditions, and norms whose goals are spontaneous without having a calculation of these points are sometimes often carried out by the government in carrying out their duties. In the institutional environment, the rules used are formal, especially political property, bureaucracy, and law, where the government must optimize the existing rules in developing economic development and growth; governance has good governance, the rules are used, especially the governance contract closeness to transactions to get good results against policy implementation. The allocation of resources and job opportunities at this point will give birth to profitable economic activities for the community with price stability. There will be a stable economic turnover, several incentives that can be utilized, and broad job openings. This institution can work as an analytical tool to examine the strengthening of government institutions and the optimization of special autonomy funds in realizing sustainable development in Aceh. The authors consider that this institutional theory can examine the strengthening of government institutions and the optimization of special autonomy funds in realizing sustainable development in Aceh.

The Government of Aceh's fiscal dependency is becoming a diplomatic issue. With the budgetary independence index, Aceh is included in the category of regions that still need to be independent. It is necessary to enhance the extraction capacity, regulatory capacity, network capacity, responsive capacity, and distributive capacity to build good governance and strengthen local governance. In government administration, forming exceptional autonomous regions through asymmetric decentralization aims at realizing innovation and efficiency. At the level of regional governance in Aceh, good governance must be followed by broad (full) regional special autonomy.

Gunawan et al., 2013 and Williamson in (Djamhuri, 2009) briefly explained this institutional constraint, showing is no unique mandate given to stakeholders involved in academics, communities, and NGOs in making development policies with special autonomy funds so that the community apathy towards the programs offered by the Aceh government, community involvement with mere formality. So, the effect on people's welfare, the social phenomenon of

participatory development planning provided by the government, has not been able to accommodate the aspirations of the Acehnese people.

Furthermore, bureaucratic obstacles that have yet to be able to carry out their functions properly are caused by the influence of local elites in policy-making. These obstacles are related to some bureaucrats who are not conducive to the process and mechanism of participatory development planning, as reflected in the TAPA TEAM, which does not pay close attention to the underlying spirit. In participatory development planning, those involved from both the executive and legislative elements have yet to reflect community representatives, so the management of special autonomy funds has not touched the community. The amount of Aceh's funds, which are the remaining excess of budget financing for the relevant year (SILPA) and the deposition of APBA funds in 2021) of 4 trillion, further proves the performance of the Aceh Government apparatus is questionable. There is something wrong with the management of Aceh's special autonomy funds, considering that Aceh's development has been highly dependent on transfers of funds from the center, both DAU and Otsus (Gunawan et al., 2013)(Fakhrurrazi, 2021).

E. The influence of local elites

The influence of the dominant local elite in organizing the wheels of government affects the performance of the Aceh government in decision-making; the local elite in question are the ones involved in local parties. When this elite controls parliament and the executive, the government condition could be more stable due to differences in interests. Political developments in Aceh have changed the ideology of local parties and elites. This condition is exacerbated when one of their elite needs to get the desired interests.

Former combatants of the Free Aceh Movement (GAM) who are involved in Aceh politics clamp down on each other and feel equal rights in managing the Aceh government; on the one hand, developing Aceh in the future is significant for this elite from a different point of view. These GAM combatants want to control the government continuously.

Excessive political desire has drawn them into a vortex. It justifies any means to gain their interests, as shown by GAM leaders who used to be Bersatu under the Aceh party (Local party). They are not in the same command anymore; even worse, they attack each other. Any elected leader from a local party cannot build a progressive one because their energy has been exhausted in the face of political attacks from other elites.

F. Success in building Aceh in the institutional field

The Aceh government is considered to have made a wrong choice in building sustainable development. Politically, the Aceh government has succeeded in realizing its privileges by establishing various institutions contained in the UUPA, such as the Wali Nanggroe Institution, local political parties, port managers, and various institutions, both government and non-government, which are characterized by Acehnese identity. The Wali Nanggroe institution was built to protect the traditional part of Aceh, hoping that this institution could unite the Acehnese people. However, the presence of the Institute does not necessarily improve the welfare of the Acehnese people.

The Wali Nanggroe institution is not able to have a significant impact in influencing sustainable development; what happens is that a lot of the budget comes from the special autonomy fund delegated by the Aceh government for the operational costs of the Wali Nanggroe Institution, many people think this institution is not that important, what is more, important is how the Aceh government builds superior policies for the welfare of the Aceh people.

Based on data from the Veranda of Indonesia, many Acehnese students want the Wali Nanggroe Institution to be disbanded, and students who are members of the Rejection Forum for Wali Nanggroe have taken action to demand that the Wali Nanggroe Institution be dissolved. Previously, a similar measure had taken place in the same building, namely the Aceh People's Representative Council (DPRD). They demanded that the DPR review the Wali Nanggroe Institution (Bakri, 2015).

This institution is considered only to drain Aceh's special autonomy funds, but there is no benefit; moreover, the principle of this institution, which should be independent, is considered political. This distrust began with those who served as Nanggroe guardians who were actively involved in managing local political parties in Aceh. Some of the student alliances benefited from

this momentum to demand that this institution be audited. This condition proves that the people of Aceh have yet to be able to trust the Wali Nanggroe Institution to build Aceh's development.

On the other hand, this institution is a requirement of the Aceh Government Law. Although there is no significant contribution to building Aceh, the Wali Nanggroe Institution is one the authentic evidence that the Aceh Government has carried out monumental institutional development in Aceh; institutional development in Aceh is also part of the aspect of the success of the Aceh government in building institutions that have the characteristics of Aceh.

The evaluation of the solutions implemented by the Aceh provincial government indicates progress in improving accountability and transparency in the management of special autonomy funds. The strengthening of financial reporting systems and the implementation of stricter internal control mechanisms have contributed to increased transparency and reduced instances of corruption. However, continuous monitoring and improvement are necessary to address any remaining gaps and challenges.

CONCLUSION

Governance is one of the trigger indicators for the ineffective management of Aceh's special autonomy funds, which results in low economic growth. Hence, the implications for poverty and unemployment rates in Aceh are still relatively high in Aceh. Special autonomy funds have also not been able to be optimized for the welfare of the community. However, in general, special autonomy funds have played a role in developing Aceh in infrastructure development, human resources, community empowerment, education, and poverty reduction. For this reason, the Aceh government must evaluate the management of the special autonomy funds so that the implementation of the exceptional autonomy funds management is by the implementation guidelines, namely the 2008-2027 master plan for using special autonomy funds.

In conclusion, Aceh's special autonomy fund management has seen improvements in accountability and transparency, but there is still room for enhancement. The Aceh provincial government has implemented measures to address the issues, including strengthening financial reporting, improving fund allocation guidelines, and enhancing internal control mechanisms. By addressing the causal factors, such as institutional capacity, political influence, and the legal framework, Aceh can further improve its fund management practices, leading to sustainable development and the welfare of the Acehnese people.

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