

## **ACEH'S ECONOMIC TRANSFORMATION: SINCE RECEIPT OF THE ACEH SPECIAL AUTONOMY FUND, NOW AND IN THE FUTURE**

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### **ABSTRACT**

The Aceh economy is thought to have experienced a continuous transformation gap from year to year after receiving Aceh Special Autonomy Funds from the central government which has been increasing, starting from 3.59 T in 2008 to 8.36 T in 2019, for 12 years, with average expenditure -amount of 6.11 T per year, which must be prioritized in the areas of infrastructure, people's economic empowerment, poverty alleviation, education, social affairs, health and the unique features of Aceh. This research study uses a descriptive literature study method. Data collection was analyzed from literature such as books, journals, and articles related to the Aceh economy. The study and analysis results illustrate that the use of the Aceh Special Autonomy Fund still needs to meet its priority designation, meaning that the transformation of priority areas still needs to be revised and has been achieved thoroughly. Then, there are economic development activities and programs that have yet to meet the needs of life and moderately and dignifiedly increase the income and benefit of the people of Aceh. Recommend maintaining the privileges of Islamic Sharia by continuing Wali Nanggroe's authority as a unifier of Acehese customs, determining sustainable policies to establish the Aceh Special Autonomy Fund Supervisory Board, reforming the Aceh economy to become the main gateway for international trade in the western region, building a sharia economy and sharia financial institutions, and developing a center for people's economic growth.

**Keywords:** people's economy, sharia economy, international trade, sharia finance, center for people economic growth

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### **INTRODUCTION**

At the tip of the island of Sumatra in the past, Aceh was a unified territory of several Islamic kingdoms and formed an Islamic political government (Bustamam-Ahmad, 2016). The Islamic kingdoms that developed were the Islamic Kingdom of Perlak, the Ocean Kingdom, the Teumiang Kingdom, the Pidie Kingdom, the Indra Purba Kingdom, and the Pasai Kingdom, as well as other kingdoms that developed on the island of Sumatra and the island of Java (Auliahadi & Nofra, 2019; Arifin, 2008).

Aceh's journey as a region that adheres to Islamic law has a long history. Its existence has experienced several forms of power holder designations starting from the title Maharaja, Shah, to the form of power called Sultan, which at that time was under the power of the Malikussaleh Sultanate of the Samudera Pasai Kingdom and the Iskandar Muda Sultanate of Aceh Darussalam (Arifin, 2008). This kingdom has built a reliable economic structure by developing people's agriculture, trade in goods and services, markets, seaports, exports and imports, and can print the Dirham currency for transactions. These two kingdoms spread Islam to the Indonesian archipelago. Now, Aceh is referred to as a province within the territory of the Unitary State of the Republic of Indonesia, bearing the name Nanggroe Aceh Darussalam and having the title of special AutonomyAutonomy in the concept of asymmetric AutonomyAutonomy (Aziz et al., 2019). Not only that, Nanggroe Aceh Darussalam is the

only province that has the right to enforce Islamic law (Manan, 2014). In the long history of the life of the Acehese people based on Islam, Aceh is also called the "Serambi Mecca" area, characterized by a religious society following Islamic customs and culture (Berutu, 2016).

The occurrence of political upheaval and violent armed conflict over the years has caused the destruction of social, political, and economic civilization as well as the death toll of both civilians and state security forces, enormous moral and material losses, as well as allegations of human rights violations (Wayudi, 2013).

Then, the Aceh Tsunami occurred, which was a compelling event. It is still fresh in our memories how the natural disaster occurred. The earthquake and tsunami caused Aceh to fall into a tragic situation. This condition has given rise to the helplessness of the Acehese people in facing transformation because the natural disaster tragedy of the earthquake and tsunami has paralyzed Aceh's economic life (Arifin et al., 2017).

Building community life institutions in Aceh that have been destroyed is a challenging matter. The various problems surrounding the lives of Aceh's people add to the perfection of Aceh's downturn. More than ten years of armed conflict and the addition of the natural disasters of earthquake and tsunami have left Aceh Province at the nadir of destruction. However, there is still hope behind the suffering, namely the opportunity for sustainable rebuilding in Aceh.

With the true story and excerpt above, as well as the desire for peace in Aceh (Nurpratiwi, 2019), the Indonesian Government and the Free Aceh Movement, along with other civil society figures, made a Memorandum of Understanding (MoU) agreement on August 15, 2005, in Helsinki (Wayudi, 2013; Hadiwinata, 2010). The signing of this peace agreement resulted in its status becoming special Autonomy and a massive injection of funds for the Aceh region (Faisal & Nasution, 2016), with the title Special Region of Aceh and receiving special authority from the Unitary State of the Republic of Indonesia to reorganize government, social, political and development a just and dignified economy by legislation (Zainal, 2016).

The economic transformation of Aceh as a particular autonomous region is based on Law No. 18 of 2001 concerning Special Autonomy for the Special Region of Aceh Province as Nanggroe Aceh Darussalam Province and Law No. 11 of 2006 concerning Aceh Government (Suharyo, 2016). According to Law no. 11 of 2006 article 183 (2), the allocation of special autonomy funds has a period of 20 (twenty) years, with details from the first year to the fifteenth year having an amount equivalent to 2% (two percent) of the National General Allocation Fund (DAU) ceiling. Meanwhile, for the sixteenth to twentieth years, the amount is equivalent to 1% (one percent) of the National DAU ceiling (Sanur, 2020).

Continuing the description above, the author will analyze the transformation of the Aceh economy during the period when DOKA was granted to the provincial government of Nanggroe Aceh Darussalam by the central government.

## **RESEARCH METHODS**

The method used to study this research phenomenon is descriptive, namely by reviewing literature and annual reports and collecting data from various literature such as books, journals, and articles related to research. Data sources are taken from documents, which include literature such as books, journals, and articles related to the Aceh economy. The data and Information obtained are then analyzed to conclude the research.

## **RESULT AND DISCUSSION**

### *Aceh's Economic Transformation*

The management of the Aceh Special Autonomy Fund (DOKA) by the Aceh Government is expected to be a stimulus for improving the economy of the people of Aceh. Apart from that, DOKA is also aimed at catching up with regional development by paying attention to the principles of fairness and dignity for the progress of development between districts/cities, by determining priorities

according to the contents of the UUPA, namely infrastructure, people's economic empowerment, poverty alleviation, education, social, health, and privileges. Aceh (Adnan, 2021).

There are also other fields but in the form of activities and programs that provide maximum benefits for the needs of the people at large. However, this strategic program is different from what was expected by the Central Government. There is weak supervision of the Aceh Government, so efforts to transform the economy by creating an evenly accelerated rate of regional economic development have not been able to run optimally and do not yet have the direction of a "fair and balanced strategy." with dignity" to fight for the welfare of the people of Aceh sustainably.

On the other hand, with the abundant natural resources of oil and gas, gold, forests, and mining products, laser ecosystem areas and others, which are managed unilaterally without involving local communities and regional governments, this has also given rise to social jealousy and injustice in assessing the results. Results of economic development. Even though it is believed that development has continued throughout the centuries, the people of Aceh are still characterized as being left behind compared to neighboring provinces. Efforts to reduce poverty and unemployment levels are indeed acknowledged. However, change in people's behavior could be faster than efforts to eradicate poverty and unemployment.

The basic pattern for developing Aceh's economy, according to Law Number 11 of 2006, explains that Aceh can implement an open economy without obstacles to investment as part of the national economic system. The economy in Aceh is organized based on the principle of kinship and the principle of economic democracy with the principles of togetherness, efficiency, justice, sustainability, and environmental insight, as well as maintaining a balance in the progress of the districts/cities in Aceh. In addition, Aceh's economy is also directed at increasing productivity and competitiveness to realize people's prosperity and welfare by upholding Islamic values, justice, dignity, balance, equality, participation, and efficiency in a sustainable development pattern.

To realize prosperity and prosperity based on justice and dignity, Aceh has received specific priorities in national economic growth and development. One of the most prominent things can be seen from the economic growth rate of Aceh Province in 2021, growing by 2.79 percent with oil and gas and growing by 3.59 percent without oil and gas ((BPS et al., 2022). If we analyze the results of Aceh's economic growth since 2011, three years after receiving DOKA, were as follows:

**Table 1 Aceh Economic Growth Rate 2011-2022**

No	Year	% Growth	Description
1	2011	3,28	
2	2012	3,85	
3	2013	2,61	
4	2014	1,55	
5	2015	-0,73	There is an oil and gas shortage
6	2016	3,29	
7	2017	4,18	
8	2018	4,61	
9	2019	4,14	
10	2020	-0,37	The COVID-19 pandemic Occurred
11	2021	2,79	

Source: Central Statistics Agency, 2022.

If you look at the rate of economic growth in Aceh since 2011, it has tended to decline, and this figure is below the average economic growth in Indonesia, which reached 6.22% in 2010, 4.88% in 2015, and 2.97%. % in 2020, and below the average economic growth for all provinces in Indonesia (BPS et al., 2022). The economic growth rate of Aceh Province still needs to reach the expected economic growth target.

Low economic growth means that poverty and unemployment rates in Aceh are still relatively high and the highest in Sumatra. However, in general, DOKA has played a role in reducing poverty. The poverty rate in Aceh has decreased significantly. The next problem is reducing the poverty rate even more quickly with the end of DOKA. Meanwhile, income inequality between residents, as measured by the Gini Ratio (GR), tends to worsen, especially in urban areas. However, inequality has been reduced between districts/cities in Aceh (Compact Expert Team (Hefrizal et al., 2018).

This condition shows that Aceh's economic growth faces various phenomena yearly to achieve economic stability. Several previous research results (Cahyono, 2012) stated that DOKA management was not well managed, and changing regulations in DOKA management had also impacted increasing development gaps, so economic growth was slow and not evenly distributed in each district/region. city (Andiny & Mandasari, 2017).

Research results can put forward another phenomenon that can slow down economic growth (Mediyanti, 2019), which states that the allocation of DOKA use, whether through special provincial autonomy or district and city special autonomy allocation, has not been able to stimulate economic growth significantly, because of the policies taken in the allocation. Regarding government spending, DOKA focused on something other than economic sectors that can spur regional economic growth.

Economic growth also gives rise to economic inequality. This is due to the unbalanced DOKA allocation, which results in high disparities at the district/city level within each region and can increase intra-regional disparities in Aceh. Another gap in Aceh is thought to be caused by the concentration of economic spending, which varies between regions, and the regional inability to manage economic potential (Andriyani & Juliansyah, 2018). The findings of other research conclude that the gap in Aceh Province is caused by weak provision of basic needs, such as education, health, and electricity (Iqbal et al., 2019).

Low economic growth can also trigger poverty and unemployment. Practically, granting special AutonomyAutonomy can overcome the problem of disintegration, but special AutonomyAutonomy cannot answer the substantial problem, namely handling poverty in an absolute manner (Alfiady & Dewi, 2019). The poverty level in Aceh has decreased further since DOKA was received. In 2008, the poverty rate in Aceh was 23.53%; in 2018, it had decreased to 15.68% (BPS Aceh, 2020).

There are more poor people in rural areas than in urban areas. The number of poor people in rural areas is around 80 percent of the total poor population, and in urban areas, only 20 percent. Decreasing the number of poor people was relatively not accompanied by changes in the composition of the distribution of the poor population. Thus, the poverty level in rural areas is more diverse than in urban areas; in other words, the severity of poverty in rural areas is higher than in urban areas in Aceh (Ikhsan & Pribadi, 2015).

The transformation of Aceh's economic growth from year to year must impact reducing the unemployment rate. The unemployment rate in Aceh after receiving DOKA is decreasing. However, the Open Unemployment Rate (TPT) in Aceh Province in August 2020 was recorded at 6.59%, an increase compared to the TPT for the same period the previous year (6.17%). Meanwhile, the total workforce was recorded at 2.52 million people, an increase of around 122 thousand people from the total workforce in August 2019, at 2.40 million. Business fields that experienced a decline in the percentage of the working population mainly occurred in government administration and educational services. Meanwhile, employment opportunities that have experienced an increase mainly occur in agriculture, forestry, and fisheries (BPS et al., 2021), but this has yet to impact unemployment reduction positively.

The increasing Open Unemployment Rate is caused by an increase in the size of the labor force, which is not accompanied by an increase in the employed labor force. This indicates that the labor market did not absorb the increase in the workforce during the 2019 to 2020 period. Aceh Province's Open Unemployment Rate is ranked fourth highest in Sumatra (Bank Indonesia, 2021). The unemployment rate in Aceh Province is below the national average unemployment rate.

### *Potential of Leading Sectors of the Aceh Economy*

The potential for natural wealth in Aceh Province is increasingly abundant, originating from forest products, plantations, agriculture, fisheries, and mining. The mining sector has contributed around 10.83 percent of the economy in Aceh with oil and gas commodities. Apart from the mining sector, the community's economic activities dominate the agricultural, plantation, and forestry sectors. This potential needs to be managed with a just and dignified development strategy.

Based on processed Gross Regional Domestic Product (GRDP) data for Aceh Province, it is clear that the Agriculture, Forestry, and Fisheries Sectors, Wholesale and Retail Trade Sector, and Car and Bicycle Repair support the economic structure of Aceh Province.

Motorcycle; Government Administration, Defense, and Mandatory Social Security; Construction; Mining and excavation; Transportation and Warehousing; Processing industry; Real Estate; Health Services and Social Activities; Information and Communication; Financial Services and Insurance Education Services; Other services; Provision of Accommodation and Food and Drink; Corporate Services; Procurement of Electricity and Gas; Water Supply, Waste Management, Waste and Recycling.

From Aceh's economic structure data, it can be traced that the most extensive distribution is in Agriculture, Forestry, and Fisheries (30.06 percent); Wholesale and Retail Trade, Car and Motorcycle Repair (14.30 percent); Government Administration, Defense, and Mandatory Social Security (10.30 percent). In terms of growth, the highest was in the transportation and warehousing sector (19.51 percent), health et al. (9.71 percent), and Information and communication (7.57 percent). Meanwhile, negative growth was in the Accommodation and Food and Drink Providers sector (-6.11 percent), Financial et al. (-5.08 percent), and Mining and Quarrying (-0.95 percent) (BPS et al., 2022).

Based on the structure of the Aceh economy and the potential of Aceh's natural wealth, the transformation of the Aceh economy is expected to be developed into potential economic excellence and to be developed by the community into a leading sector which can be interpreted as a sector that can encourage increased economic growth or can stimulate the development of other sectors, both the input production sector and the sector that utilizes the output of the leading sector as an input product in the production process. If a province has a superior sector, the region can be highly competitive in the same sector as other regions to influence other economic sectors and generate international trade.

According to research results (Najmi, 2017; Irawan et al., 2019), the leading sector and its development potential is

- a. Agriculture, Forestry and Fisheries Sector;
- b. Construction Sector;
- c. Wholesale and Retail Trade Sector; Car and Motorcycle Repair;
- d. Transportation and Warehousing Sector;
- e. Real Estate Sector;
- f. Government Administration, Defense, and Mandatory Social Security Sectors;
- g. Health Services and Social Activities Sector.

These seven sectors in Aceh Province are potential sectors, namely sectors with a higher level of specialization than those in the national region.

This superior sector must be the main focus of DOKA expenditure. It can be linked to the priority sector, which is the central government's policy to continue the revision of the UUPA to create a sustainable economic transformation based on justice and dignity.

### *Aceh Special Autonomy Fund Allocation (DOKA) and Economic Transformation*

As a result of research on DOKA, many findings illustrate that DOKA should have an effect on increasing economic transformation but has yet to have the impact as expected. Aceh's economy is experiencing growth. However, the economy is moving down if we look at GRDP at constant prices. In other words, inflation, poverty, and unemployment did not encourage Aceh's economic growth to become more productive (Ikhsan & Pribadi, 2015). In line with this, it was stated that DOKA has not

impacted poverty alleviation in Aceh Province (Kadafi & Murtala, 2020). However, research results (Ratna et al., 2020) state that DOKA positively and significantly affects regional spending in districts/cities in Aceh Province.

Other research results show that DOKA has a significant negative effect on HDI, and PAD has a significant positive effect on HDI. However, the link between DOKA and development goals is ironic because it negatively influences HDI due to confusion in distribution planning regulations related to DOKA (Arispen et al., 2021). The results of other research (Isnadi1 & Fikriah, 2019) DOKA are not significant on the growth of the human development index (HDI). From another approach (Saputra, 2020), it is said that the allocation of Special Autonomy funds influences the Human Development Index. The Special Autonomy Fund significantly influences the Human Development Index, where the increase in Special Autonomy funds goes hand in hand with an increase in the Human Development Index. So, the increase in Special Autonomy funds positively affects the Human Development Index. This research shows that DOKA has been able to influence increasing economic growth, reducing poverty levels, increasing HDI, and reducing unemployment over some time following DOKA revenues, which are increasing from year to year.

The implementation and acceptance of DOKA have given provinces greater authority in its management and have made a relatively significant contribution to APBA and regional financial conditions. However, this policy also has implications for the inadequate DOKA allocation obtained by each district/city relative to the need to finance public infrastructure development to cover vast areas.

The management of Special Autonomy funds, which has yet to be implemented consistently and by principles, apart from having implications for the sub-optimal performance and efficiency of public service delivery, also impacts the regional economic growth rate. DOKA revenues from provincial, district, and city APBA revenues in the three regions hurt the efficiency of all types of public spending, except for the efficiency of spending on public services and other public services, which has a positive impact at the provincial level but has a limited adverse effect at the district/city level. Policy changes in the distribution of DOKA between provinces and districts/cities do not significantly change the direction of the correlation of the impact of Special Autonomy revenues on the efficiency of public service spending (Widodo, 2019).

The results of other research analyses show that the use of special autonomy funds can improve the performance of the Aceh government. As mandated in the law, special autonomy funds are used to finance seven developments in the province of Aceh: infrastructure, economy, poverty, education, social services, and health, including the implementation of Aceh's unique features. With appropriate development financing for the entire sector, it is hoped that it can become a strong driving force for Aceh province in spurring development (Ekowati,2020).

The Aceh government has implemented various methods to find solutions to the problem of using DOKA between planning and budgeting, which has a real influence on the performance of economic development in Aceh Province. For its sustainability, it is hoped that the Aceh government can determine policies including A more significant portion of the capital expenditure allocation; Determination between district/city authority and the province must be more realistic and fair; implement an Integrated Application System for Planning, Budgeting, and Performance Information so that it can synergize the planning process between sources of income, activities, outputs, outcomes, between SKPA and SKPD as well as sustainable development goals.

Based on various analyses of research results and problems to explain the use of DOKA policy by the Aceh Government in the APBA, the realization of DOKA can be stated as follows table 2. Table 2 illustrates a very high correlation between the portion of DOKA revenues to empower, support, and form APBA and to create fiscal dependence. If DOKA stops, UUPA is revoked, and other revenues cannot replace DOKA, then APBA will face an exceptionally high deficit, namely 50.58%. If this condition occurs, the transformation of the Aceh economy will stall and stagnate. Aceh will experience conditions in people's lives that go back to the New Order era.

**Table 2 Development of DOKA Proportion in APBA 2008—2019**

Year	ABBA Funds (Rp Billion)	Special Autonomy Funds (Rp Billion)	Proportion of Funds Autonomy (%)
2008	8,51	3,59	42,1
2009	9,879	3,072	385
2010	8,124	3,884	46.6
2011	7,697	4,951	56.58
2012	9,471	5,047	56.46
2013	121,39	6,922	50.12
2014	128,93	6,282	52.79
2015	129,75	7,405	55.34

Source: State Financial Accountability Agency, 2020.

The infrastructure sector receives most of the other six DOKA priority sectors. The average infrastructure allocation for 2014-2018 was IDR 3.39 trillion or 45.34%; economic empowerment amounted to IDR 798.86 billion or 10.57%; poverty alleviation of IDR 278.64 billion or 3.63%; education amounted to IDR 1.69 trillion or 22.56%; social amounting to IDR 175.28 billion or 2.35%; health amounting to IDR 1.02 trillion or 13.52%; and Aceh privileges of IDR 156.77 billion or 2.03%.

**Table 3 Allocation of DOKA for Special Autonomy Priority Sectors for Aceh**

Field	Year (Rp Billion)					Average	
	2014	2015	2016	2017	2018	Billion Rp	%
Infrastructure	3,521.20	3,219.87	3,710.64	2,867.35	3,643.75	3,262.39	<b>45.32</b>
People's Economic Empowerment	548.56	775.59	961.39	941.53	767.25	788.22	<b>10.95</b>
Poverty Alleviation	166.27	168.81	183.36	412.42	462.34	386.61	<b>5.37</b>
Education	1,569.85	1,677.46	1,582.49	2,014.28	1,624.27	1,522.50	<b>21.15</b>
Social	165.72	213.54	131.02	218.23	147.9	165.80	<b>2.30</b>
Health	806.8	889.48	956.62	1,280.06	1,178.77	937.06	<b>13.02</b>
Aceh Specialties	45.88	112.99	181.69	237.78	205.51	135.93	<b>1.89</b>
<b>TOTAL</b>	<b>6,824.28</b>	<b>7,057.74</b>	<b>7,707.21</b>	<b>7,971.65</b>	<b>8,029.79</b>	<b>7,198.50</b>	

Source: Ministry of Internal Affairs, 2019.

This striking difference in allocation portions occurs because there are no regulations relating to the allocation of each sector, except for the education sector, which requires a 20% budget, even though areas other than infrastructure are critical regarding people's livelihoods and are also DOKA's goal, to improve people's welfare. A tiny portion of the realization was for the Aceh privilege, social, and poverty alleviation sectors. In this case, this sector requires strategic attention and services to build people's welfare.

It is hoped that the Aceh government will also need to reform APBA planning and budgeting policies, which are not only for infrastructure development projects but must be recognized by the entire community. If it is related to priority areas, the allocation of DOKA use must be fair and balanced by community needs. It is, moreover, allocated for maintenance.

Furthermore, it can be explained that there has been SiLPA in the realization of DOKA use every year. Total SiLPA Funds for 2013-2018 amounted to IDR 5.58 trillion or 12.73%. The highest SiLPA funds were in 2018 at 25.02%. SiLPA funds in 2018 were the largest compared to previous years. SiLPA funds in 2018 reached a value of IDR 2.09 trillion or 25.02% of the total DOKA of IDR 8.029 trillion (Accountability et al., 2020).

The following study shows that the basis for implementing Aceh's Special Autonomy is the Aceh Medium Term Development Plan (RPJMA) and the 2008-2027 DOKA Utilization Master Plan. Programs and activities sourced from DOKA align with the 2017-2022 Aceh RPJM. In the Aceh RPJM, the Aceh Government's vision is "Creating a Peaceful and Prosperous Aceh through a Clean, Fair and Serving Government."

Based on previous studies that comprehensively and transformatively analyzed the use of DOKA for the sake of justice and dignity on historical, empirical, and economic grounds, DOKA is still really needed by the people of Aceh to improve their welfare.

## CONCLUSIONS

Historically, the Islamic religion in Aceh has grown and developed for thousands of years to carry out their life activities. Hence, the privileges of Islamic Sharia need to be maintained while continuing the authority of Wali Nanggroe as a unifier of the customs of the Acehnese people. Based on empirical analysis, to continue DOKA funding, it is necessary to form a DOKA Supervisory Body under the leadership of the President, which aims to supervise the planning, coordinate implementation, monitoring, and evaluation, and organize medium and long-term development planning for the province of Aceh according to the needs of the community and the vision and mission of the Governor, Regent, and Mayor.

To fulfill the meaning of justice, balance, and sustainability, the distribution of DOKA must be adjusted to priority allocations, namely infrastructure, people's economic empowerment, poverty alleviation, education, social, health, and the unique features of Aceh. Program priorities must also be adjusted to community needs. Reforming the transformation of the Aceh economy by opening the International Trade Center in the western region as the main gateway for trade in the Indonesian archipelago, such as building the Aceh Special Economic Zone (KEK).

Developing Sharia economics and finance has happened so far by establishing a particular financial institution, namely Bank Syariah Indonesia (BSI), by giving it greater authority in investment and international trade transactions. Furthermore, it helps encourage the establishment of non-bank financial institutions for necessary financial and commodity transactions so that they can drive the increasing pace of people's economic activity.

Develop a center for people's economic growth that circulates in all districts, sub-districts, and rural areas in Aceh by the commodities to be developed. They are increasing production and marketing and improving the quality of sustainable human resources, such as the Gayo Coffee Development Center, Aceh Superior Rice, Chocolate, Patchouli, etc., tailored to the potential of each region.

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