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RESEARCH ARTICLE

Analysis of Pro-Poor Policies in the Governance of Aceh's Special Autonomy Funds

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Abstract: The acceleration of poverty reduction is one of the priority areas in the governance of Aceh's special autonomy funds. However, after almost twenty years of policy implementation, the poverty level remains relatively high, and the efforts to effectively target poverty still pose a major challenge. Existing studies showed a lack of analysis on the pro-poor aspect of the policy, which can be reflected in public expenditure. This study analyzes the composition of Aceh's public spending in priority areas and assesses the extent of policy pro-poorness in the implementation of special autonomy funds. A panel of experts established a weighting system for each policy, and subsequently, an overall ranking was derived by merging the individual rankings. This was accomplished by aggregating all rankings and computing the average through the process of adding them together and dividing by the total count of rankings. Qualitatively, the rating for assessment of policy pro-poorness in the implementation of Aceh's special autonomy funds is classified on a scale of high, medium, and low. The results show that spending on special autonomy funds is highly prioritized towards areas with a long-term impact on poverty reduction, while policies with short-term impacts on poverty reduction are still limited. In light of our findings, it is recommended that the Aceh government increase the spending of the special autonomy fund on economic empowerment and poverty reduction, prioritizing the remaining funds for their immediate impact on poverty reduction.

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Renaldi Safriansyah is an academician and practitioner specializing in the study of political economy and intergovernmental politics. Renaldi graduated from the International Islamic University Malaysia in 2007 and Queensland University of Technology, Australia, in 2010. With over 20 years of experience, Renaldi has led research in various fields, including public expenditure analysis, economic valuation, and sustainability. His work has been published in numerous prestigious journals, and he has received several awards for his contributions to the field.

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1. Introduction

Public policies can impact poverty reduction, but they may not always align with the poor. Prioritizing the poor is essential for effective policy interventions and resource allocations. Policies targeting the poor include subsidies, social safety nets, scholarships, and social investment funds. General policies, on the other hand, support the poor by altering the broader policy framework, including macroeconomic management, institutional strengthening, and rural development programs. The pro-poor framework assists in measuring the most effective combination of policy models for addressing both chronic and transient poverty. According to Bird and Busso, poverty alleviation programs that target four policy areas—economic growth, human development, security, human rights, culture, and empowerment – are likely to be more successful when combined than when focusing on one while neglecting the others (Bird & Busso, 2016). This framework distinguishes between interventions that help individuals escape from chronic poverty, those that tackle the causes of chronic poverty, and those that assist poor communities in escaping from chronic poverty. Rono and Getachew (2016) defined a public budget that benefits the poor in two ways: expenditure, which allocates the budget to social and economic sectors that directly or indirectly benefit the poor, and taxation, which establishes progressive taxes based on the income earned by the poor.

Fiscal decentralization helps subnational governments play important roles in reducing poverty through the management of public spending in basic services (Falah & Rahmawati, 2024; Lustig, Pabón, & Pessino, 2023; Nkamnebe, 2023), and pro-poor policies have been recommended as one of the instruments to reduce poverty (Wibowo & Oktivalerina, 2022; World Bank, 2008). Studies show that local governments tend to be given a greater mandate (Sikander, 2015), and increasing their spending in education, health, and infrastructure significantly contributes to poverty alleviation (Dankumo, Ishak, Bani, & Hamza, 2019). For example, universal scholarship programs show how local governments exercised discretionary authority to enhance educational access for students from poor households (Safriansyah, 2021); spending on infrastructure positively correlates with poverty reduction (Zhang, Luo, Chen, & Huang, 2022). Policymakers should focus on productive sectors and developing an enabling environment for pro-poor growth and poverty reduction. This promotes a pattern of growth that allows the poor to participate, contribute, and benefit from, thereby achieving sustainable poverty reduction (Bostanli, 2023). Nevertheless, their success depends on the effectiveness of public spending. Consequently, local financial capacity, allocation of transfer funds, and spending quality need to be strengthened (Wibowo & Oktivalerina, 2022) .

Fiscal policies and well-structured public spending stimulate economic growth, creating job opportunities, and increasing income levels (Lustig et al., 2023; Triansyah, Gunawan, & Ramadhaniyati, 2022). Empirical evidence suggests that government spending has a positive long-term impact on poverty (Zuhri, Jamal, & Syathi, 2022), particularly through investments in skills and work capabilities (Adediran et al., 2024; Aromolaran, Ngepah, & Saba, 2024). Moreover, public spending can reduce spatial poverty by targeting underdeveloped rural areas (Luo, Jin, & Wan, 2021), thus increasing access to basic services and stimulating economic activities. Specifically, prioritizing vulnerable populations can catalyze broader economic improvements, thereby promoting sustainable pathways out of poverty. For example, targeted social assistance programs directly impact poverty levels (Joe, Rajaram, & Subramanian, 2016). Moreover, governments can invest in infrastructure projects that enhance access to basic services, thereby reducing poverty (Duan & Liu, 2024). Nonetheless, the growing literature on decentralized local governments' role in poverty reduction often reveals a lack of success due to poor fiscal governance, a lack of analysis of pro-poor policies, often hindered by limited analytical scope and limited access to secondary data, i.e. (Fadhila, Ubaidullah, & Ahmady, 2023; Ikhsan, Marefanda, Saputra, & Herizal, 2022; Ikhsan, Suwaryo, Yuningsih, & Ylst, 2020), but, the results are still limited in tracing the impact of government spending on poverty.

Since 2008, the Aceh Government has been granted special autonomy and greater authority in local fiscal governance, allowing innovation and policy implementation. They have been granted 20-year special autonomy funds for regional development and poverty reduction. However, there is skepticism about the

effectiveness of these funds, especially in accelerating poverty reduction, a primary development objective for Aceh (Safriansyah & Mohd Ali, 2024). The Government of Aceh, using special autonomy funds, is responsible for fiscal decisions and poverty reduction efforts. Despite improvements, poverty rates in Aceh remain high at 12.64 percent, above the national average of 8.57 percent as of September 2024, indicating slower progress compared to other Indonesian provinces (BPS, 2025a, 2025b). In this study, we analyze the impact of special autonomy fund expenditure on poverty reduction in Aceh from 2008 to 2021, focusing on its spending composition and its impact on the poor in various sectors, including education, health, infrastructure, economy, poverty alleviation, and social affairs. We test the argument that fiscal policy is an effective tool for poverty reduction, highlighting the positive impact of increased public spending (Sasana & Kusuma, 2018; Widyasthika, Azwardi, & Tatang, 2017; Zuhri et al., 2022) and the effectiveness of targeted government spending (Paternostro, Rajaram, & Tiongson, 2007).

2. Methods

This study employs a qualitative method that combines a desk study and an analysis of budget data. The collection of budget data and public expenditure data for the period 2008-2022 from the Government of Aceh, the Ministry of Home Affairs of the Republic of Indonesia. To assess the pro-poor level of the policies funded by special autonomy, we seek experts' evaluations from those who have previously been involved in the analytical, advisory, and capacity-building programs for the implementation of special autonomy in Aceh. Expert opinion is defined as 'substantive information on a particular topic that is not widely known by others' (Martin et al., 2012, p. 30). Experts provide predictions based on their knowledge of potential outcomes in specific situations, and incorporating their opinions can enhance the credibility and validity of qualitative findings (Marozzi, Mario, & Simone, 2022). As can be seen from Table 1, the selected experts are individuals who have previously been involved in the Aceh special autonomy team, those from donor programs, namely the Public Expenditure and Capacity Strengthening Program (PECAPP) funded by the World Bank, and Pro-poor Planning, Budgeting, and Monitoring (P3BM) program funded by AusAID, in which the researcher also participated directly as a senior researcher in the implementation of both programs. Before seeking expert evaluations, the researcher reviewed various regulations regarding the use of special autonomy data that have been published from 2008 to 2022.

Table 1. List of experts and their expertise areas

EXPERTS' INITIAL	FIELD OF EXPERTISE	EXPERIENCE (YEAR)
1. ISD	Economics and public finance	>35
2. HAR	Public finance in Infrastructure sector	>35
3. AIN	Public finance in education sector	>25
4. HMH	Politics and public administration	20
5. RSD	Public expenditure in health sector	15

The subsequent actions entail the input of data and the process of data cleansing. This leads to the utilization of the data to examine trends in revenue and expenditure, in addition to analyzing the breakdown of expenditures. The dataset employed for this analysis is illustrated in Table 2 below. Following this, to evaluate the extent of policy pro-poorness, the findings are compiled through a method known as an "aggregate ranking scheme" which is facilitated by a panel of experts. The insights provided by these experts are increasingly acknowledged as a significant source of empirical data on a range of topics. This process encompasses the identification of qualified experts, the collection of their viewpoints, and the aggregation of their feedback (Marozzi et al., 2022). The approach combines expert assessments using mathematical formulas that provide a summary of different evaluation scales to obtain a better assessment. The aggregate ranking is calculated by combining individual rankings and computing the average by summing all rankings and dividing by the total number of rankings. Qualitatively, the assessment of Aceh policies that favor the

poor can be classified on a high, medium, and low scale.

Table 2. Expenditures of Aceh's special autonomy fund

DIRECT AND INDIRECT EXPENDITURE				
TYPE OF EXPENDITURE	Goods and Services	Capital	Subsidies	Grant
SECTORAL EXPENDITURE	Education	Health and public welfare	Infrastructure, economy, poverty reduction	Social assistant, grant, etc

Source: the Aceh Government and the Ministry of Home Affairs of the Republic of Indonesia.

Considering that expert assessments are subjective data, these evaluations must be collected and handled with caution and as scientifically as possible (Marozzi et al., 2022; O'Hagan, 2019). In this study, a weighting scheme for pro-poor was provided by a panel of experts; group assessments are preferable compared to those made by individual experts, and the procedures for collecting and aggregating assessments to produce a single ranking are crucial. Scientific validity of subjective data is achieved when assessments are collected and compiled based on validated protocols (O'Hagan, 2019). Thus, the expert assessment approach collects and analyzes scientifically while involving participants who do not interact with one another. The assessment method by experts can be a solution when there are common distortions that occur in face-to-face meetings, among others is leadership, which is often led by those holding the highest positions, resulting in a fear of conflict among participants; group-think, a phenomenon where individuals conform to group norms, minimizing conflict and challenging others' views, leading to poor decision-making and distortion of personal opinions (McCauley, 1998); and spiral of silence, where individuals who align with the majority opinion feel more confident in expressing their views, while minority opinions become increasingly marginalized and suppressed for fear of social ostracism (Di Zio & Staniscia, 2014).

3. Results and Discussion

Since 2006, Aceh has been granted special autonomy status, allowing the Aceh government to manage and regulate all governmental affairs and public interests in the province. This status differs from other provinces with regional autonomy, where reforms are implemented uniformly. With that status, the Aceh Government and District/City Governments have the authority to implement poverty alleviation functions, including combating poverty through planning, provision, administration, and management of mandatory public services, financing poverty reduction programs using regional budget, and executing governmental affairs delegated to the Governor of Aceh with funding from the State Budget for deconcentration.

The Aceh's special autonomy funds aim to finance strategic development programs and poverty reduction efforts. These funds are provided for 20 years, with governance regulated by Law on Government of Aceh (LoGA) article 183. The funding amount is set at 2% of the National General Allocation Fund ceiling for the first 15 years and 1% from the 16th to the 20th years. Aceh also receives revenue-sharing funds from taxation and oil and gas. These funds finance regional development, including infrastructure, economic empowerment, poverty alleviation, education, social programs, and health services. From 2008 to 2022, the Aceh Government received Rp 95.997 billion in special autonomy funds, resulting in higher provincial per capita income, e.g. Aceh ranked sixth in 2013 with a per capita income of Rp 5.5 million, highlighting the importance of this funding for poverty alleviation programs in Aceh.

The Aceh government's medium-term public expenditure prioritizes sectoral development while accelerating poverty alleviation, shifting spending from consumption to capital investment, highlighting the importance of a balanced mix of short-term and long-term expenditures for successful poverty reduction. However, the composition of Aceh's government expenditure shows that the top spending of Aceh's special

autonomy from 2008 to 2021 consists of infrastructure, education, and health. Spending in infrastructure sector is the largest, accounting for 46.7% on average, followed by education (17,2%) and economic empowerment (13,4%). Although the expenditure for education and health have increased, poverty interventions have only accounted for 5.3% of the average. Expenditure on poverty reduction increased from 0.3% in 2008 to 11.1% in 2012, but decreased sharply from 10.6% in 2013 to 3.2% in 2021 (Figure 2). The Aceh Government's expenditures in infrastructure, education, and health are expected to have a long-term impact on poverty reduction. However, economic empowerment affects the poor in the short term; preventing the poor from entering poverty traps, addressing the factors that sustain poverty, and facilitating the poor to escape from poverty. Lack of financial resource allocation towards initiatives that promote economic empowerment has hindered the progress of poverty reduction efforts in Aceh.
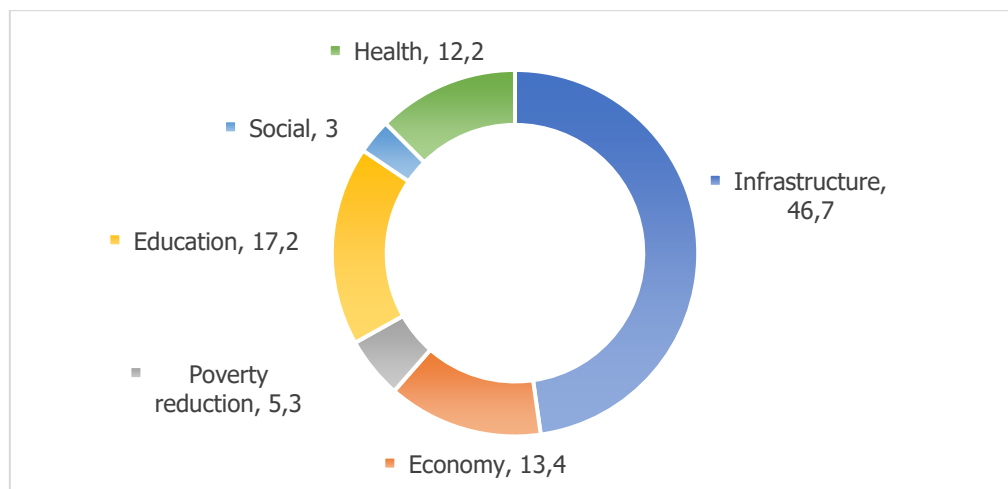
Figure 1. Percentage of Aceh's special autonomy funds in total annual revenue
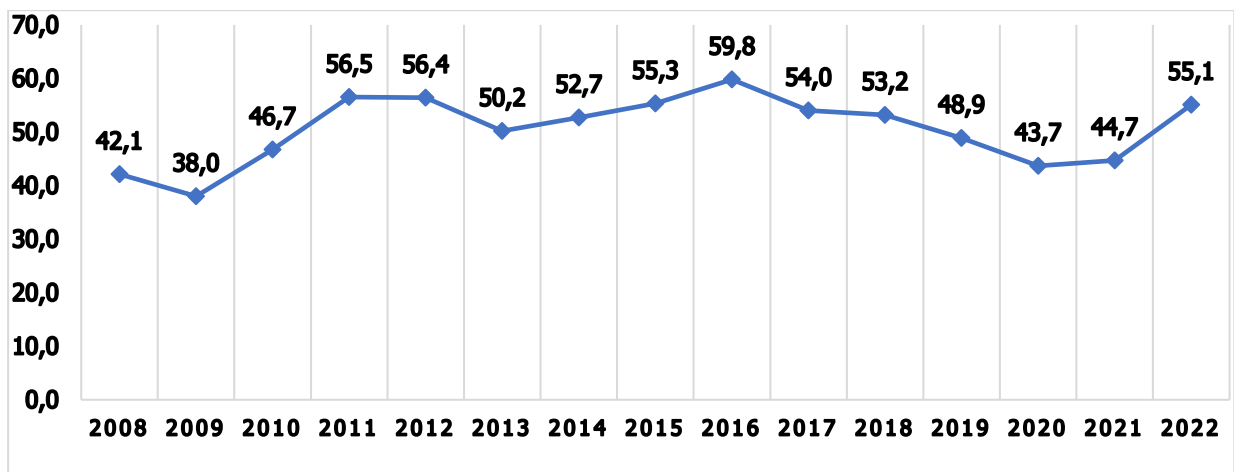
Source: Author's calculation based on data from the Ministry of Home Affairs, Republic of Indonesia.

The Aceh government is prioritizing infrastructure development in rural areas including roads, bridges, irrigation channels, markets, clean water, electricity, sanitation, and drainage, the goal is to support inclusive growth and alleviate poverty. Human resource development policies, such as scholarships, health insurance, and training center capacity, are crucial in preventing poverty. However, short-term impacts of these interventions, including economic empowerment and social welfare, need to be considered.

Figure 2. Percentage of Aceh's special autonomy fund expenditure, 2008 − 2021.

Source: Author's calculation based on data from the Ministry of Home Affairs, Republic of Indonesia.

A larger portion of special autonomy spending is needed to accelerate poverty reduction. As can be seen form Table 3, the Aceh Government has funded 73 policies annually under the special autonomy funds regulatory framework, with 95.8% being general policies. These policies, including scholarship programs, health insurance, healthcare services, and infrastructure supporting economic productivity, are viewed (by the expert opinion) as significant in preventing poverty and facilitating community to escape form poverty. Key policies include increasing agricultural, livestock, and fisheries commodity production, developing irrigation networks, promoting small industries, and establishing clean water facilities and public utilities.

The scholarship program for orphans and the poor has saved the younger generation from the cycle of poverty by providing primary and secondary education. As of 2022, around 1.2 million children have benefited from this scheme, with a total expenditure of IDR 2.45 trillion. Experts highly value this policy as it helps end the cycle of poverty by providing them with the knowledge, skills, and information needed to secure better jobs. Many orphans and children from poor families are victims of armed conflict and 2004 tsunami tragedy, making them vulnerable and unable to pursue further education due to lack of funds. On the other hand, Aceh Health Insurance is a policy that provides health care to the poor, who are not covered by National Health Insurance. The Aceh government's expenditure for health protection in 2022 reached IDR 4.63 trillion, covering 2.2 million residents, an increase from 1.7 million in 2010. This policy is particularly beneficial for poor communities with chronic diseases, such as hemodialysis and diabetes, which often exceed the financial capabilities of low-income households. The lack of adequate healthcare can lead to further impoverishment and perpetuate a cycle of poverty. The program is highly pro-poor and should continue as a strategy for poverty targeting.

Table 3. Selected policies and relative weighting based on expert opinion

CODE	POLICY	POLICY AREA	WEIGHTING CRITERIA		
			PREVENT DESCENT	ADDRESS MAINTAINERS	FACILITATE ESCAPE
POV01	Increasing the production of agricultural, livestock and fisheries commodities	Growth	High	High	High
ECO02	Providing supporting facilities for pre-harvest and post-harvest production	Growth	Medium	High	Medium
ECO05	Developing small industry	Growth	High	High	High
INF01	Building and maintaining strategic roads and bridges connecting economic activity centers and production areas.	Growth	High	Medium	High
INF02	Building and maintaining irrigation networks, swamps, dams, reservoirs, ponds and lakes	Growth	High	Medium	High
EDU01	Funding school operational costs for secondary education	Human Development	Low	Low	Low
EDU06	Provision of textbooks, teaching aids, laboratories, and practical materials.	Human Development	Medium	Medium	Medium
HEL03	Access to health insurance	Human Development	High	High	High

Note: *Relative weighting based on expert opinion, assuming other factors are constant
**Policy codes: POV=Poverty alleviation; Edu=Education sector; HEL=Health sector; Eco=Economic development; and INF=Infrastructure development.

Over the past 15 years, Aceh's education sector has allocated special autonomy funds on average 15% of total expenditures. Despite high spending on physical development, the quality of education remains a challenge, particularly in terms of teacher quality and student achievement (Safriansyah & Masyrafah, 2013). Human resources development is relatively small. In 2022, physical development expenditures reached IDR 14.37 trillion, including IDR 6.19 trillion for infrastructure and IDR 8.18 trillion for teaching facilities. Scholarship programs reached IDR 3.4 trillion, primarily for orphans, conflict victims, and undergraduate and postgraduate education. Special autonomy funds have been used to improve education quality, teacher qualifications, management, and vocational schools. As a result, access to education in Aceh has notably enhanced, evidenced by better rates of school enrollment, an increased student-to-class ratio, and an improved student-to-teacher ratio. This progress can be primarily attributed to government funding, with credit also owing to the rehabilitation and rebuilding efforts following the tsunami, which were financially supported by international donors and non-governmental organizations (NGOs). The World Bank provided nearly USD 500 million for the reconstruction of educational infrastructure, which is a considerable sum given the urgent need for rebuilding after the armed conflict and 2004 tsunami disaster (World Bank, 2006).

4. Conclusion

Based on the expenditure and implementation policy of the Aceh's special autonomy fund, the poor have benefited from the provision of infrastructure, education, health services, and economic empowerment programs funded by the special fund. Nonetheless, the Aceh Government has allocated a relatively small portion of the fund towards initiatives that directly influence poverty reduction, with an average expenditure of merely 5.3 percent. The priorities for spending the fund have been more skewed towards sectors that affect poverty over the longer term, while few programs impact poverty reduction in the short-run. Programs that promote rural infrastructure–including irrigation systems, minor reservoirs, and transportation networks that ensure access to agricultural and plantation regions—are heavily weighted in favor of poverty alleviation. Such initiatives can safeguard communities from descending into severe poverty, remove barriers to economic mobility, and support their transition out of poverty cycles. Furthermore, economic initiatives aimed at fostering small industrial development are also regarded as beneficial for poverty reduction. This notion extends to health insurance schemes and the delivery of essential health services. Regarding education, efforts to strengthen the human resource capacity of the workforce and the establishment of scholarship programs are viewed as significant contributors to pro-poor strategies.

Theoretically, investment in development will increase labor productivity and the capacity to reduce poverty. The short-term and long-term impacts of policy interventions on poverty reduction from each development sector need to be considered. Economic empowerment, poverty alleviation, and social affairs have short-term impacts on the poor, while infrastructure, education, and health are expected to have long-term effects. Therefore, if the Aceh government aims to accelerate poverty reduction by utilizing special autonomy funds, a larger portion of the budget will be necessary for these short-term sectors. The Aceh government needs to increase its special autonomy budget dedicated to economic empowerment in an effort to accelerate poverty rate reductions. Prioritization of special autonomy fund allocations over the remaining period can yield significant improvements in these critical areas. Furthermore, it is important to develop pro-poor policies focused on growth and human resource development as pivotal mechanisms for sustaining poverty reduction efforts. However, the approach to financing must be selective, emphasizing initiatives that promise substantial breakthroughs and leverage effects, exemplified by a scholarship program and health insurance for the poor.

This study offers important insights into how Aceh's special autonomy funds are allocated and the effectiveness of its policies aimed at poverty reduction. However, it is essential to acknowledge a limitation: the expert panel involved in our study may not fully represent all sectors of development within the region, and the results are specific to the context of the Aceh Government and may not be applicable to other

regional governments. Future research is necessary to pinpoint targeted investments or particular program interventions, especially those that address the direct needs of the poor segment of the population in the region. This should be a priority for the Aceh government; addressing these critical areas with urgency and efficacy could accelerate poverty reduction, enhance sustainable economic growth, and promote social equity in Aceh.

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