

Poverty Development Post Fiscal Decentralization Policy In Otsus Fund Receiving Province In Indonesia (Case Study: Province Of Papua, West Papua, And Aceh)

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ABSTRACT

Phenomenon poverty that occurs in the provinces receiving special autonomy funds (Papua, West Papua, and Aceh), where these three provinces are provinces with very high poverty rates. With the implementation of the special autonomy policy and the granting of additional special autonomy funds, these three provinces have not been able to free themselves from the poverty that plagues them. The main purpose of this study is to estimate and prove how the variables of TKD, DOK, and DD affect the Poverty Level. The data used in this study is panel data, where the data collected is cross section data, namely the three provinces that receive special autonomy funds in Indonesia (Papua, West Papua, and Aceh) while the time series data used in this study are collected as many as 4 years, starting from 2017 to 2020. Based on the estimation results using the multiple regression method using E-Views 10 software, goodness of fit (R²) was measured in the first model, a value of 0.5011811 or 50.18% was obtained. Partially, the independent variable is TKD has a negative and insignificant effect and DD has a negative and significant effect on the Poverty Level, while DOK has a positive and significant effect.

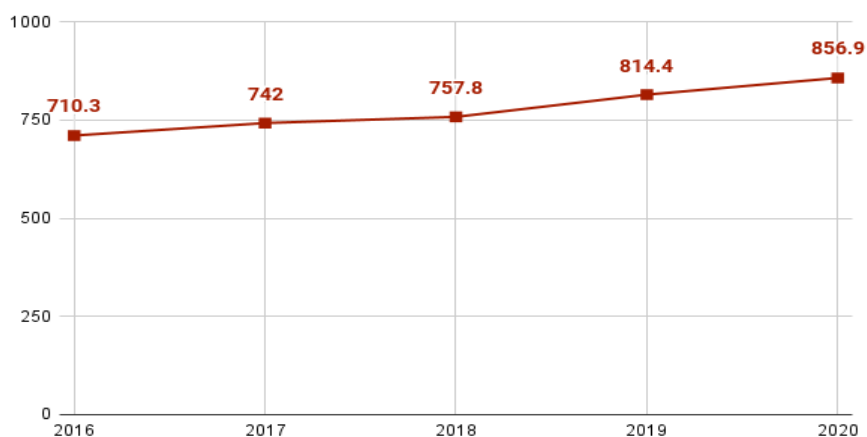
Keywords : *Poverty Level, Transfer to Regions (TKD), Special Autonomy Fund (DOK), Village Fund (DD).*

INTRODUCTION

The granting of regional autonomy is basically an effort to empower regions in the context of managing development in their regions, creativity, innovation and independence are expected to be owned by each region, so as to reduce the level of dependence on the Central Government. Regional autonomy is the right and authority of the region to regulate and manage its own government affairs in accordance with the interests of the local community. With regional autonomy, there is decentralization involving regional financial management, economic planning including preparing regional development programs and other plans that are delegated from the center to the regions (Kharisma, 2013). In Indonesia, fiscal decentralization and regional autonomy have been hotly discussed since the reform era after the fall of the wall of power of the New Order government. The centralized government system that has been adopted by the Soeharto government is considered incapable of bringing prosperity and prosperity to the wider community, thus giving rise to demands for greater authority from the regions to carry out development. This demand then gave birth to the regional autonomy law, namely Law no. 22 of 1999 concerning regional government and

Law no. 25 of 1999 concerning the financial balance between the central and regional governments and at the same time marked the beginning of a new era of fiscal decentralization in Indonesia. In the 2020 APBN, transfers to the Village Fund (TKDD) are allocated in the amount of Rp. 856.9 trillion, which consists of transfers to the regions of Rp. 784.9 trillion and Village Funds of Rp. 72 trillion. The progress of transfers to the Regions and Village Funds (TKDD) over the last 5 years (2016 – 2020) is shown as follows (figures in trillions).

Development of Transfers to Regions and Village Funds (2016-2020)



Source: Directorate General of Fiscal Balance of the Republic of Indonesia (data processed)

The average increase in TKDD for 5 years rose by 4.6 percent. The policy in the allocation of TKDD can be seen as follows:

1. Profit Sharing Fund (DBH)

Profit sharing funds are basically divided into 2 parts, namely tax sharing and natural resource sharing. The policies contained in the 2020 State Budget amounting to Rp. 117.6 trillion are:

- Use a minimum of 50% of DBH CHT to support the JKN program.
- Strengthen the implementation of the use of 25% of the General Transfer Fund for infrastructure spending.
- DBH allocation control by considering the realization of DBH in the last three years.
- The distribution of DBH is based on the realization of state revenues by taking into account the state's financial condition.

2. Physical Allocation Fund

The Physical Allocation Fund of Rp 72.2 trillion is allocated on the basis of the following policies:

- It is directed to the improvement and distribution of public service infrastructure.
- Strengthen the affirmation policy.
- Restructuring the physical DAK field by shifting several fields of regular type to assignment type.
- Addition of social sector and sea transportation.

- Continuing to improve the quality of the implementation of activities through strengthening the role of the Government Internal Supervisory Apparatus (APIP).

3. Non-Physical Allocation Fund

It is budgeted at Rp 130.3 trillion to be directed to:

- Improving the quality of human resources and regional competitiveness.
- Improve the quality of allocation and distribution.
- Improve the BOS unit cost (increase) and update the target recipient data.

4. General Allocation Fund

The General Allocation Fund of Rp 427.1 trillion is based on the following policies:

- DAU is final to provide funding certainty for regions.
- Policies for sub-district funding support, Siltap of Village heads and Village Apparatuses, and employee salaries.
- Improving the formation of the DAU for equitable distribution of fiscal capacity among regions.
- Strengthen the implementation of the use of 25% of the General Transfer Fund for infrastructure spending.

5. Special Autonomy Fund and DIY Privileges Fund

Funds of Rp 22.7 trillion are directed to:

- Improve the governance of the Special Autonomy Fund for the Provinces of Aceh, Papua, and West Papua, then the Additional Fund for Infrastructure for the Provinces of Papua and West Papua by strengthening the role of APIP in supervising and providing recommendations for distribution.
- Improve the quality of planning, implementation, monitoring, and evaluation of the Specialty Fund of DIY.

6. Regional Intensive Fund (DID)

The Regional Intensive Fund of Rp. 15 trillion is used for:

- Strengthening DID as an intensive instrument that is more focused on increasing competitiveness and improving regional performance.
- Strengthening the monitoring and evaluation system for the implementation of DID in the regions.

7. The Village Fund is allocated in the amount of IDR 72 trillion to be used for:

1. Adjustment of the weight of the Basic Allocation (AD) and Formula Allocation (AF) by taking into account equity and fairness.
2. Granting Affirmation Allocations (AA) to underdeveloped villages and very underdeveloped villages with a high number of poor people.
3. Giving Performance Allocation (AK) to the villages with the best performance.
4. Increase the portion of the use of Village Funds, especially for empowering rural communities and developing village economic potential.

The Special Autonomy Fund was provided in several post-reform areas, such as the Aceh Province and Papua Province. Then Papua Province was divided into West Papua Province. So, there are three regions that receive Special Autonomy funds. Special autonomy is a special authority given to 'certain' regions to regulate and manage the interests of the local

community according to their own initiative but in accordance with the rights and aspirations of the people in the area. This authority is given so that certain regions can organize regions and parts of those regions to be even better in certain fields in accordance with regional aspirations. The Special Autonomy Fund in the provinces of Papua, West Papua and Aceh is only given by the government for 20 years. Special autonomy is offered beyond ordinary regional autonomy, because this autonomy is given to certain regions, where some of these regions have independence movement groups that want to separate themselves (their regions) from the territory of the Unitary State of the Republic of Indonesia (NKRI).

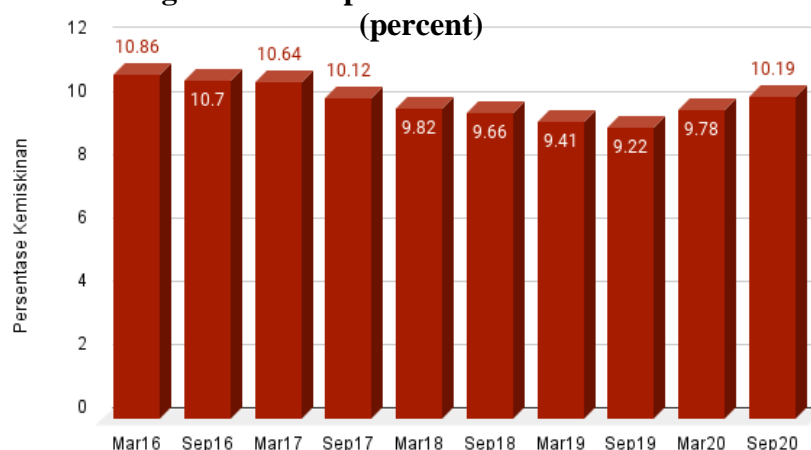
The existence of economic inequality between regions that causes jealousy from various regions because of injustice from the central government to local governments, especially towards the eastern and western regions of Indonesia who feel like stepchildren or are not cared for by the central government towards the eastern and western regions both in terms of economy, social and legal. The people of the eastern and western regions feel that there is an uneven development in their area and they think that the government only cares about the development area in the center of government. Meanwhile, in the border area, there is no government intervention in the progress and development of the border area itself. In this case, there are many debates from regions that feel that the government does not care, Economic inequality that led to disintegration conflicts occurred in several areas in Indonesia, such as the rebellion of the Free Aceh Movement (GAM) and the Free Papua Organization (OPM). the movement is not turbulent.

History records that socio-politically, the birth of Law No. 21 of 2001 concerning Special Autonomy for Papua was caused by the pressure of the Papuan people to demand an independent Papua from 1998 – 2000. This aspiration arose due to 3 main causes, namely 1). The historical issue of Papua's political integration, 2). There have been various state violence and human rights violations against the Papuan people and 3). Failure of development in the fields of Education, Health, Economy and Infrastructure. The Papuan people expressed their demand for independence through peaceful demonstrations which then culminated in 1999 with a face-to-face meeting with 100 Papuan representatives with President BJ Habibie at the State Palace to convey Papua's desire to leave the Unitary State of the Republic of Indonesia (NKRI). Papua Province is a province in eastern Indonesia that faces various basic problems related to the fact that the region is underdeveloped. Regions that are actually very rich in natural resource potential (SDA) are actually facing contradictory facts. General problems in the form of underdevelopment of the community's economy, lack of quality public service delivery, poor infrastructure network, and the problem of low quality of human resources (HR) are fundamental problems in this region. Within the framework of implementing the Special Autonomy policy, it turns out that it is not correlated with improving the welfare of the Papuan people. There are even indications that the flow of Otsus funds has enriched the coffers of the local ruling elite in Papua. Special Autonomy for West Papua Province began to be granted in 2008 through Law Number 35 of 2008. The purpose of granting the Special Autonomy Fund to West Papua Province is to improve services, accelerate development, and empower all people in West Papua Province to be equal. with other areas. The use of the Special Autonomy Fund for the Provinces of Papua and West Papua is intended to finance health and education.

In addition to Papua Province, which is related to the issue of rebellion that has a global impact in Indonesia, Aceh Province has also received international attention because the GAM conflict that occurred in Aceh for a period of 30 years was one of the bloodiest conflicts that lasted for a relatively long time interval. Anticipation made by the government is to implement a special autonomy policy. In relation to the problem of decentralization in Aceh, the government has responded by enacting Law No. 11 of 2006 concerning the Government of Aceh with the allocation of special autonomy funds.

On the other hand, the increasing intensity of physical and armed conflicts as well as demands for independence are increasingly high in several regions in Indonesia such as Aceh (NAD), and Papua, then such conditions make the government inevitably have to seriously issue policies that are specifically intended to overcome the issue as a form of political compromise. The special autonomy policy that applies in Aceh and Papua is a manifestation of the central government's response in paying attention to the development of people's aspirations, especially those in Papua and Aceh (NAD). The contradictory views have created an increasingly chronic gap, so that breakthrough efforts are needed to overcome it, among others by granting the special autonomy. Poverty has become a global issue that can hinder the welfare and progress of human civilization, even the Central Statistics Agency (BPS) noted that until September 2020 the percentage of poor people in Indonesia exceeded the number 10,19 percent, an increase of 0.41 percent against March 2020 and an increase of 0.97 percent against September 2019. According to poverty experts, economic factors are often cited as the main cause of poverty. But in reality, political factors are the most dominant factors that play a role in the emergence of new poor people due to various policies made. In addition, the factor of low education and limited infrastructure are the causes of the increasing number of poverty in Indonesia. Despite having abundant natural resources, if you live in an underdeveloped area with limited infrastructure, it is likely that the individual will still be trapped in the cycle of poverty. Poverty in Indonesia is one of the diseases in the economy, so it must be cured or at least reduced. The problem of poverty is indeed a complex and multidimensional problem. Therefore, poverty alleviation efforts must be carried out comprehensively, covering various aspects of people's lives, and implemented in an integrated manner

Percentage of Poor Population in Indonesia 2016 – 2020



The poverty rate in Indonesia is still relatively high. Even the poverty rate in 2020 is the highest number in the history of Indonesia. From Statistics Publication data released by BPS (Central Statistics Agency). It can be seen from 2016, the percentage of poor people has decreased every year. However, in 2020 Indonesia will experience an increase in the percentage of poor people in each province. The reason is because of the Covid-19 pandemic. The increase in the percentage of poor people was caused by the Large-Scale Social Restriction (PSBB) policy to prevent the spread of the Covid-19 virus. In addition, there has also been a change in behavior and economic activity and the income of all levels of society has decreased

**Percentage of Poor Population in Indonesia by Province
2016 - 2020**

province	Percentage of Poor Population (percent)				
	2016	2017	2018	2019	2020
ACEH	16.43	15.92	15.68	15.01	15.43
NORTH SUMATRA	10.27	9.28	8.94	8.63	9.14
WEST SUMATRA	7.14	6.75	6.55	6.29	6.56
RIAU	7.67	7.41	7.21	6.90	7.04
JAMBI	8.37	7.90	7.85	7.51	7.97
SOUTH SUMATRA	13.39	13.10	12.82	12.56	12.98
BENGKULU	17.03	15.59	15.41	14.91	15.30
LAMPUNG	13.86	13.04	13.01	12.30	12.76
KEEP. BANGKA BELITUNG	5.04	5.30	4.77	4.50	4.89
KEEP. RIAU	5.84	6.13	5.83	5.80	6.13
DKI JAKARTA	3.75	3.78	3.55	3.42	4.69
WEST JAVA	8.77	7.83	7.25	6.82	8.43
CENTRAL JAVA	13.19	12.23	11.19	10.58	11.84
IN YOGYAKARTA	13.10	12.36	11.81	11.44	12.80
EAST JAVA	11.85	11.20	10.85	10.20	11.46
BANTEN	5.36	5.59	5.25	4.94	6.63
BALI	4.15	4.14	3.91	3.61	4.45
WEST NUSA TENGGARA	16.02	15.05	14.63	13.88	14.23
EAST NUSA TENGGARA	22.01	21.38	21.03	20.62	21.21
WEST KALIMANTAN	8.00	7.86	7.37	7.28	7.24
CENTRAL KALIMANTAN	5.36	5.26	5.10	4.81	5.26
SOUTH BORNEO	4.52	4.70	4.65	4.47	4.83
EAST KALIMANTAN	6.00	6.08	6.06	5.91	6.64
NORTH KALIMANTAN	6.99	6.96	6.86	6.49	7.41
NORTH SULAWESI	8.20	7.90	7.59	7.51	7.78
CENTRAL SULAWESI	14.09	14.22	13.69	13.18	13.06
SOUTH SULAWESI	9.24	9.48	8.87	8.56	8.99

SOUTHEAST SULAWESI	12.77	11.97	11.32	11.04	11.69
GORONTALO	17.63	17.14	15.83	15.31	15.59
WEST SULAWESI	11.19	11.18	11.22	10.95	11.50
SHAME	19.26	18.29	17.85	17.65	17.99
NORTH MALUKU	6.41	6.44	6.62	6.91	6.97
WEST PAPUA	24.88	23.12	22.66	21.51	21.70
PAPUA	28,40	27.76	27.43	26.55	26,80

Source: www.bps.go.id

The Central Statistics Agency (BPS) has released data on the poor population in Indonesia. Of the three regions that received the Special Autonomy Fund, the highest percentage of poverty was in the provinces of Papua, West Papua, and Aceh, which are the areas with the highest poverty percentage on the island of Sumatra.

Revenue from the Special Autonomy Fund (trillion rupiah) for the Provinces of Papua, West Papua, and Aceh in 2009-2020

Year	Papua	West Papua	Aceh
2009	4	1.7	3.73
2010	3.5	1.8	3.85
2011	4	2	4.51
2012	4.4	2.1	5.48
2013	5	2.3	6.22
2014	6.7	2.6	6.82
2015	7.2	2.9	7.06
2016	7.4	3.2	7.71
2017	8.2	3.3	7.97
2018	8	3	8.03
2019	8.7	4	8.36
2020	8	4	8.34
2021			

Source: www.kemenkeu.go.id (data processed)

The total Special Autonomy Fund that has been received by the Provinces of Papua, West Papua, and Aceh is very large plus the additional Infrastructure Fund. However, with funds of this size, the three regions that receive the Special Autonomy Fund are still trapped in the abyss of poverty.

Based on this background, the formulation of the problem in this research is (1) How is the development of the Special Autonomy Fund as the implementation of fiscal decentralization in the three provinces receiving the Special Autonomy Fund. (2) How are the developments of social and economic indicators in the three provinces receiving the Special Autonomy Fund? (3) What are the factors that influence the poverty rate in the Province receiving the Special Autonomy Fund. This is what underlies the researcher to carry out a

research entitled "Development of Poverty Post Fiscal Decentralization Policy in Provinces Recipient of Special Autonomy Funds in Indonesia (Case Study: Papua, West Papua, and Aceh Provinces)". There have been many previous studies discussing this topic, including research conducted by Hadi Sasana with the research title "Analysis of Determinants of Regional Expenditures in Districts/Cities of West Java Province in the Era of Autonomy and Fiscal Decentralization" states that (1) GRDP, balancing funds, and population has a positive and significant relationship with district/city government spending in West Java; (2) GRDP is positively related to regional spending, and has a significant effect on regional spending; (3) Regional Original Revenue has a positive relationship with regional expenditures, but does not significantly affect regional expenditures. Then research by Ni Nyoman & Ayu Sudewi with the research title "The Effect of Fiscal Decentralization and Economic Growth on Poverty in Bali Province" states that fiscal decentralization and economic growth simultaneously have a significant effect on poverty and partially fiscal decentralization and economic growth have a negative and significant effect on poverty. And finally the research by Atanasius Widarwanto, Erlina, and Idhar Yahya with the research title "The Effect of General Allocation Funds (DAU), Special Allocation Funds (DAK), Regional Original Revenue (PAD), Revenue Sharing Funds (DBH),

RESEARCH METHODS

In this study, the type of data used is secondary data, which is data that has been collected by data collection institutions and published to the public using data. Based on the form is quantitative data, the data is measured in a numerical scale (numbers). Meanwhile, based on time, it is panel data, which is data from the same individuals who were observed over a certain period of time (Kuncoro, 2013). The data presented is in the form of panel data, which is a combination of time series data and cross section data. The use of time series data is from 2017 to 2021. Data from 3 provinces receiving the Special Autonomy Daa in Indonesia are used as cross-sectional data. The data source of this research is the Central Statistics Agency (BPS), the Directorate General of Fiscal Balance (DJPK) through the official website.

In analyzing the data, this study uses descriptive analysis method, which is a simple analytical method that can be used to describe the conditions of observation by presenting it in the form of tables, graphs, or narratives with the aim of making it easier for readers to interpret the research results.

Researchers use software or software, namely Eviews 10 in processing data.

The model used in this research, mathematically can be seen as below:

$$TK_{rt} = \alpha_0 + \alpha_1.TKD_{rt} + \alpha_2.DOK_{rt} + \alpha_3.DD_{rt} + \varepsilon_f \dots \dots \dots (1)$$

Where:

- TK_{rt} = Poverty Rate
- TKD_{rt} = Transfer To Region
- r = cross section (Papua, West Papua, and Aceh)
- t = Time period (2017-2021)
- DOK_{rt} = Special Autonomy Fund (Otsus)
- DD_{rt} = Village Fund

α_0 = constant
 $\alpha_{1, \dots, 3}$ = Parameters of each independent variable
 ε_f = Error Term

Results and Discussion

Multiple Regression Results

Dependent Variable: TK
 Method: Least Squares Panel
 Date: 09/14/21 Time: 15:53
 Sample: 2017 2021
 Periods included: 5
 Cross-sections included: 3
 Total panel (balanced) observations: 15

Variable	Coefficient	Std. Error	t-Statistics	Prob.
C	29.64835	2.217447	13.37049	0.0000
TKD	-4.30E-13	1.44E-13	-2.986910	0.0153
DOCK	-9.41E-13	3.25E-13	-2.892472	0.0178
DD	-3.96E-14	1.25E-13	-0.316601	0.7588

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.997286	Mean dependent var	21.56933
Adjusted R-squared	0.995777	SD dependent var	4.943475
SE of regression	0.321232	Akaike info criterion	0.855869
Sum squared resid	0.928710	Schwarz criterion	1.139089
Likelihood logs	-0.419014	Hannan-Quinn Criter.	0.852852
F-statistics	661.3091	Durbin-Watson stat	1.544799
Prob(F-statistic)	0.000000		

From the regression results above, of the three independent variables there are two significant independent variables with an error degree of 5%. However, there is a problem that partially there is an insignificant variable in the above results, namely TKD (Transfer to Regions). And it was found that the adjusted R-square was worth 0.997286 or 99.72 percent.

DISCUSSION

In the results of the estimation of the data on the multiple linear regression model, there is a constant value of 29.64835 which is positive. This shows that, the average value of the Poverty Level tends to increase when the explanatory variable remains. The interpretation of the independent variable regression results will be explained as follows:

1. TKD (Transfer to Regions)

From the regression results, the coefficient value of the TKD variable is -4.30×10^{-13} where this variable has a significant effect on the Poverty Level for the three provinces receiving special autonomy funds. The probability value is 0.0153 ($< 5\%$). This shows that the relationship between TKD and the Poverty Level is negative and significant. So it can be said that if the TKD increases by 1 trillion rupiah, the Poverty Level will decrease by -4.30×10^{-13} or 0.00000000000430 percent. Therefore, the TKD variable was proven to have a negative and significant effect on the Poverty Level.

2. Special Autonomy Fund (DOK)

From the regression results, the coefficient value of the DOK variable is -9.41×10^{-13} where this variable has a significant effect on the Poverty Level. The probability value is 0.0178 ($< 5\%$). This shows that there is a negative and significant relationship between DOK and the Poverty Level for the three Provinces receiving the Special Autonomy Fund within one year. So it can be said that if DOK increases by 1 trillion rupiah, the Poverty Rate will decrease by -9.41×10^{-13} or 0.00000000000941 percent.

3. Village Fund (DD)

From the regression results, the coefficient value of the DD variable is -3.96×10^{-14} where this variable has no significant effect on the Poverty Level. The probability value is 0.7588 ($> 5\%$). This shows that there is a negative and insignificant relationship between DD and the Poverty Level for the three Provinces receiving the Special Autonomy Fund within one year. So it can be said that if DD increases by 1 trillion rupiah, the Poverty Rate will decrease by -3.96×10^{-14} or 0.000000000000396 percent. Indef researcher Riza Annisa Pujarama said village funds as an instrument have not been proven effective, especially since the poverty rate in villages is still higher than in cities.. This is because village funds are still widely used for infrastructure development such as roads and irrigation canals. Meanwhile, economic empowerment programs that focus on poverty alleviation have not been touched much.

CONCLUSIONS

Based on the results of the study as stated previously, the following conclusions can be drawn: The Special Autonomy Fund was given to three provinces that received the Special Autonomy Fund (Papua, West Papua, and Aceh) as a form of a peaceful approach from the government because of the disintegration conflict that occurred because of jealousy between the eastern and western regions of Indonesia because they felt like they were stepchildren by

the central government. Meanwhile, the results of their natural wealth have been taken by the central government, but there is no even distribution of development in their area. The local government has not been effective in implementing the Special Autonomy Fund, this is evidenced by the attitude of the implementing officials who have not been able to make maximum use of the authority they have so that the impact on community welfare is not optimal. The estimation results are the effect of TKD, DOK, DD on TK by 99.72%, while the remaining 0.28% is explained by other variables that are not included in the estimation model or are in the disturbance error term. The suggestions from the authors in this study are: In the management of the Special Autonomy Fund, the fact is that there is still a disorientation of targets that are not in line with expectations. The implementation of the Special Autonomy Fund still requires supervision, both internal supervision from the government and supervision from other institutions formed to carry out more supervision over the implementation of this Special Autonomy Fund. Giving sanctions and increasing strict supervision for provinces that commit violations and misappropriation of the Special Autonomy Fund. And it is hoped that the use of these funds can be used appropriately and appropriately so as to achieve prosperity and welfare of the community. It is necessary to allocate and implement the regional transfer mechanism as well as possible and must be in accordance with the needs of each region.

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