Beyond the tsunami effect: Towards an understanding of the special autonomy budget policy in reducing poverty in Aceh

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Abstract: Aceh still struggling to reduce poverty after the tsunami disaster in 2004. Aceh was the 6 out of 34 provinces on the poverty problem in Indonesia in 2019. Although there area huge amount of special autonomy funds as asymmetric decentralization consequences, Aceh could not against poverty of the Acehnese people. This study attempt to explore the special autonomy budget policy by the Aceh government in the poverty reduction agenda after tsunami effect. The study used mixed legal study with a case study approach in the Aceh Provincial Government in 2019. The findings reveal that there are several factors of the low effectiveness of special autonomy funds in reducing poverty in Aceh, i.e. natural disasters, miss management of special autonomy funds, weak planning, absence of supervision, and inefficient local bureaucracy. In that sense, the Aceh government needs more policy reforms and institutional modernity to reduce poverty and promote opportunity for poor people.

1. Introduction
The poverty in Aceh is a classic problem that has not been resolved to date. In history, the number of poverty in Aceh increased markedly since the New Order regime came to power. It began in the early 1970s, when natural gas sources were discovered in the Arun which were claimed to be the largest natural gas in the world, the central government immediately carried out massive exploitation [1]. At that time, gas mining did not provide benefits to local communities because only a few of them were involved. In other words, Aceh's oil and gas production revenues in the 1970s and 1980s, which reached $ 2-3 billion per year, actually did not bring improvements to the people of Aceh [2]. The rate of economic growth in Aceh is far behind other regions on the Sumatera island which has reached seven percent [3]. That situation was irony because there was a sharp increase in the price of natural gas in the global trade market at that time which was able to bring a positive impact on Indonesia's economic growth of 5% [4].

If examined further, poverty in Aceh can be classified as structural poverty, that is poverty which is caused by the failure of the government to distribute benefits to local communities. Based on Domestic Investment data, the central government only allocates investment in Aceh in the amount of...
Rp. 26,484 million or 0.77% in the Five-Year Development Plan (Repelita) I, II, and Rp. 356,743 million or 3.11% in Repelita III (Attachment of the Republic of Indonesia's Presidential Speech 1984/1985). At the end of Soeharto's downfall in 1998, the total funds returned by the central government to Aceh from the oil and gas sector only reached Rp. 491,3 million or only 4.47% [5]. This phenomenon confirms Aceh's enormous contribution to national income from the oil and gas sector, which did not bring advantages to the community. The people of Aceh seemed to be a guest in their own country so that it sparked conflict with the central government.

The mutual rebellion occurred as a form of resistance to the injustice received by the people of Aceh. The exploitation of oil and gas has led to the emergence of new problems such as pollution, economic inequality, high unemployment, and stagnation in economic growth [6]. This sparked a desire to leave Indonesia through the Free Aceh Movement/ Gerakan Aceh Merdeka (GAM) [7]. The climax was that GAM, led by Hasan Tiro, declared Aceh independence on 4 December 1976 in the Tjokkan Mountains, Pidie District [8]. GAM was transformed into a representation of Aceh's injustice and increasingly gained popular support when the government acted counterproductively by using a repressive approach in dealing with rebellions in Aceh. The enactment of the Military Operation Zone/ Daerah Operasi Militer (DOM) by the New Order regime in 1990 increasingly made Aceh sink into poverty [9].

Post-reformation, efforts to fight poverty in Aceh are mostly pursued through political channels. The increasingly consolidated civil society movement is calling for a referendum to ask for independence. The government quickly responded this through various policies such as amnesty, investigating military crimes during the DOM period, and peace negotiations through the facilitation of a third party, the Henry Dunant Center [10]. At the same time, the government issued various packages of laws in the context of decentralization of authority and finance to the regions such as Law Number 25 in 1999 concerning Central and Regional Financial Balances, and Law Number 18 of 2001 concerning the Implementation of Special Autonomy for the Special Region of Aceh. Aceh Province from Rp. 542 billion in 2001 to Rp. 1.57 Trillion in 2002 [11]. This means that the increase in the local government budget/ Anggaran Pendapatan Belanja Daerah (APBD) received by Aceh Province has almost tripled in just one year. This should be able to raise the issue of poverty in Aceh. In practice, this fantastic number of APBDS made Governor Abdullah Puteh trapped in corrupt behavior and ended up making him a defendant with a 10-year sentence [10]. Thus, the approach taken by the government at the beginning of the reform has not been able to reduce poverty drastically.

In fact, the poverty in Aceh has relate with disaster. Aceh is a region with a relatively high level of disaster risk in Indonesia [12] and poverty as one of the socio-economic factors that determine the level of vulnerability in dealing with disasters [13]. As a result, when tsunami disaster happened at 26 December 2004, there were high rate of poverty. The tsunami not only caused the loss of life in Aceh where 128,123 people died and around 37,062 people were lost, but also caused physical damage worth US $ 4.9 billion [14]. At the same time, inflation for the first time in history touched 41 percent, marked by surging prices in various sector and the poverty rate jumped by 32.6%, far from the national average of 15.97% [15]. Thus, the tsunami has caused massive economic destruction for the people of Aceh.

The losses of Aceh due to the tsunami, made a change in political contestation in Aceh. GAM and Indonesian government peace negotiations bore fruit with the birth of the Helsinki MoU on August 15, 2005. In addition to ending the armed battle, the MoU also provided space for the people of Aceh to obtain guarantees of receiving a greater proportion of income through the implementation of special autonomy funds and accommodating local parties. More detailed arrangements for several points of agreement were outlined in Law Number 11 in 2006 concerning Aceh Governance. This has become a new round of implementation of asymmetric decentralization for Aceh Province.

Based on theoretically, asymmetric decentralization is the transfer of rules, responsibilities and greater resources from the central government to regional governments. The transfer of power covers at least three basic dimensions, namely; politics, administration, and finance. The granting of asymmetric decentralization for an area is usually based on the motive to empower minority groups
who are often disadvantaged in the administration of government. In the Aceh context, the reasons for granting asymmetric decentralization are far more complex, namely a combination of efforts to maintain the integrity of the Unitary Republic of Indonesia and efforts to accelerate poverty alleviation, primarily through the implementation of special autonomy funds.

In reality, the implementation of the special autonomy fund since 2008 until now has not been significant in accelerating poverty reduction in Acehnese society. If examined more in-depth, it can be seen that poverty alleviation in Aceh Province is running very slowly since special autonomy fund period. In the beginning special autonomy period, the poverty rate was 23.5% in 2008 and decreased to 15.32% in 2019. However, the allocation of the special autonomy fund, which reached 65 trillion rupiah since 2008 to 2019, it should have been able to reduce the poverty rate further. As a result, the special autonomy funds seem to evaporate so that efforts to lift people out of poverty are proceeding very slowly. According to data from the Central Statistics Agency in 2019, Aceh was still the sixth poorest province in Indonesia with a poverty rate of 15.92%.

Another challenges of the special autonomy fund againstthe poverty is management of the special autonomy fund. The special autonomy fund is a fiscal policy by the central government to achieve development targets. Although the implementation of the special autonomy fund established since 2008, in reality the management of the special autonomy fund showed a conflict between the province and district/ cities. As a results, it is important to see political law of Aceh special autonomy.

2. Research Question
What is the political law of Aceh's special autonomy budget after the tsunami in terms of poverty alleviation?

3. Research Method
To answer the research questions as described previously, the research will use a mixed legal study method or also known as socio-legal, which is a combination of doctrinal or normative approach with empirical legal approach [16]. In socio-legal method, a researcher can look legal principles, legal theory, and the formation of new legal principles in practice. In the same object we will also conduct empirical normative approaches basically This statement is a combination of normative legal approaches with the addition of various empirical elements. Normative-empirical research methods will focus on the implementation (facts) of normative legal provisions (laws) on each particular legal event that occurs in society.

4. Theoretical Framework
According to Constitutionally Article 18 paragraph (2) of the 1945 Constitution of the Republic of Indonesia has given space to provincial, regency and municipal governments to manage their government affairs according to the principle of autonomy and co-administration. With the attribution of that authority, regional governments can directly control the affairs of their respective local administrations. The transfer of central government affairs to local government is known as decentralization [17].

Decentralization is a strategy of democratizing the political system and harmonizing the achievement of sustainable development which is an issue that is always present in the practice of public administration [18]. In the context of democratic relations with local government, there are 2 (two) important categories in local government, first, to build democracy at the national level; and second, providing benefits for democracy at the local level. The two categories indicate that decentralization is a way for a regime or country to present a system that better reflects democratic values.

With decentralization, local governments are actively involved in making decisions in the context of responding to matters that are closely related to people's lives in the areas. Decentralization is also one of the solutions to the imbalanced between the capitol and the regions [19]. In order to prevent the emergence of inequality, as a form of unitary state, the founding fathers certainly do not forget to see
the diversity and characteristics of the various scattered regions. That is why decentralization is not only symmetrical as defined at the outset, but also is not asymmetrical or asymmetrical.

In the Aceh context, asymmetric decentralization is based on various laws and regulations including Law Number 1 in 2004 concerning State Treasury and Law Number 15 in 2004 concerning Audit of Management and State Financial Responsibility Law Number 22 in 1999 concerning Regional Government accompanied by Law Number 25 in 1999 concerning Financial Balance between Central and Regional Governments. As for the context of Aceh, which received special autonomy, there are additional rules, namely Law Number 11 in 2006, concerning the Government of Aceh. In these various rules, it is clearly regulated that Aceh has the right to higher powers both in terms of politics (such as the presence of local parties), administration (such as the formation of an organizational structure of government), and finance (such as special autonomy funds).

5. Results

5.1. Tsunami impact and the Aceh government response through special autonomy fund

The special autonomy granted to Aceh with the approach taken by the government with the full support of the House of Representatives (DPR) through a fundamentally formed regulation has eliminated the security approach, and replaced it with a democratic and welfare approach [20]. In the preamble letter d of the PA Law it is stated that the administration, and implementation of development in Aceh cannot fully realize the people's welfare, justice and the promotion, recovery and protection of human rights so that the Aceh government needs to be developed and implemented based on the principles of good governance. This consideration shows how the paradigm of the relationship between the Government and the Government of Aceh has been shifted to the area of welfare and justice.

Another consideration for the issuance of the Aceh government was that the earthquake and tsunami natural disasters had fostered the solidarity of the entire potential of the Indonesian people to rebuild the territory of Aceh. The reason is indeed very strong because the poverty rate in Aceh is always above the national average especially when Aceh was struck by the earthquake and tsunami disaster in 2004.

From the Table 1 it can be seen that the poverty rate had decreased due to the reconstruction activities and the end of the conflict before the tsunami. However, the poverty in Aceh increased dramatically after the tsunami in the range of 20%. It is not strange because the disasters will have an impact on increasing poverty [21]. Rush's analysis is strengthened by the results of Hagleatte et al., that poverty rates tend to increase when disasters occur [22]. Other research was also carried out by Aspinall also concluded that disasters always have an impact on increasing the number of poor people [23]. Another scholars also stated that the natural disasters has reduce the Human Development Index and increase debt [24].

In that sense, the special autonomy was launched in 2006. The special autonomy has asymmetric decentralization spirit to Aceh governments. The central government has responsible to transfer of special autonomy funds to the Aceh government under the mandate of the Aceh Government/ Pemerintah Aceh (PA) Law. The PA Law also emphasizes the focus on the use of the special autonomy fund budget which is intended to finance development, especially development and maintenance of infrastructure, empowering the people's economy, alleviating poverty, and funding for education, social and health. This is in line with the government attempt made rehabilitation and reconstruction programs under the special autonomy funds.

The special autonomy funds was carried out in 2008. According to the Article 183 of the local government Law, the amount of the special autonomy fund is 2% of the national public allocation fund platform for fifteen years and 1% of the national general allocation fund platform for five years. If traced since the beginning of the year, Aceh received special autonomy funds which were relatively high than other provinces. The amount of special autonomy funds in 2008 received by Aceh amounted to Rp 3.5 trillion, then to Rp 3.7 trillion in 2009, Rp 3.8 trillion in 2010, Rp 4.5 trillion in 2011, Rp 5.4
trillion in 2012, Rp. 6.2 trillion in 2013. In 2014 it was Rp. 8.1 trillion, Rp. 8.4 trillion in 2015, Rp. 8.8 trillion in 2016, Rp. 8.27 trillion in 2017, Rp. 8.4 trillion in 2018, and year 2019 special autonomy funds received by Aceh in the amount of Rp. 8.8 trillion. Unfortunately, such a large amount is not aligned with efforts to reduce poverty. Based on Yuliandri, et al there are three problems of the low effectiveness of special autonomy funds in reducing poverty in Aceh [25].

Table 1. Percentage of poor Aceh population in 2001-2019

| Year | Percentage |
|------|------------|
| 2001 | 19,20      |
| 2002 | 29,83      |
| 2003 | 29,76      |
| 2004 | 28,37      |
| 2005 | 28,69      |
| 2006 | 28,28      |
| 2007 | 26,65      |
| 2008 | 23,53      |
| 2009 | 21,80      |
| 2010 | 20,98      |
| 2011 | 19,57      |
| 2012 | 19,46      |
| 2013 | 17,60      |
| 2014 | 18,05      |
| 2015 | 17,08      |
| 2016 | 16,73      |
| 2017 | 16,89      |
| 2018 | 15,97      |
| 2019 | 15,32      |

Source: BPS Aceh

First, the management of special autonomy funds through the Law has not been carried out consistently by the central government. Indeed, on one hand, the central government has carried out the mandate of Law Number 11 in 2006 concerning the Government of Aceh by allocating a special autonomy fund of 2% of the National General Allocation Fund. However, there is still fiscal authority that has not been fully delegated by the central government to the Government of Aceh such as land affairs. Practically, the Government of Aceh does not have sufficient fiscal space in maximizing the potential of Regional Revenues and is made dependent on the granting of special autonomy funds from the central government.

Second, the arrangement of the management of special autonomy funds through derivative rules namely Qanun also does not go through careful planning from the Aceh Government and district/city governments. This is marked by the implementation of the special autonomy fund which is not based on planning documents in the form of a Master Plan for the Utilization of the Aceh Special Autonomy Fund. Whereas the Master Plan for the Utilization of the Aceh Special Autonomy Fund is an absolute necessity when the special autonomy fund is implemented as mandated by the Act. The practice that
occurred in the seven years of the implementation of special autonomy from 2008 to 2014, the implementation of the special autonomy fund did not have a clear direction due to the absence of the Master Plan for the Utilization of the Aceh Special Autonomy Fund. This results in many programs/activities financed from special autonomy funds being ineffective. The Master Plan for the Utilization of the Special Autonomy Fund for Aceh itself only came into existence in 2015. However, this also does not guarantee that programs/activities will be useful for solve various problems in the field.

Third, there is no specific mechanism in the accountability of special autonomy funds. During this time, the regulation of supervision and responsibility of special autonomy funds is no different from regional finance in general. The audit process on Aceh's special autonomy fund was made entirely integrated with the APBA financial statements. The absence of a special audit of the special autonomy fund was allegedly due to the perception of the central government that saw the special autonomy fund as a very political matter so that it might not be intervened as a realization of the Helsinki MoU. In addition, the supervision of special autonomy funds has not yet been codified in statutory regulation.

Budget politics in Aceh are also still inconsistent in the agenda to reduce poverty [26]. Based on the Article 183 Paragraph (5) of the province government stipulates that the use of special autonomy funds will be regulated further through the Aceh Qanun. It's just that, the Qanun on the Management of Aceh's Finance has changed several times.

In terms of designation, there has been a change in the sector funded by special autonomy. On the Article 183 paragraph (1) of Law Number 11 Year 2006, Aceh was affirmed, the special autonomy fund was the revenue of the Government of Aceh aimed at financing four aspects, namely; (1) infrastructure development, (2) empowerment of the people's economy, (3) poverty alleviation, and (4) education, social and health. It's just that it has increased as seen in Qanun Number 2 of 2008, which states the allocation of allocated special autonomy funds actually increases to finance; (1) the development and maintenance of infrastructure, (2) empowerment of the people's economy, (3) poverty alleviation, (4) education funding, (5) social and health, and (6) implementation of Aceh privileges. Not only in terms of designation alone, the proportionality of the distribution of the special autonomy fund budget has also experienced several shifts as can be seen in Table 2.

| No | Qanun         | Crucial Issues                                                                 |
|----|---------------|---------------------------------------------------------------------------------|
| 1  | Qanun Number 2 in 2008 | • Sharing of special autonomy funds:  
Province: Maximum percentage of 40%  
City/Regency: Minimum percentage of 60%  
• Non-cash for special autonomy funds |
| 2  | Qanun Number 2 in 2013 | • Sharing of special autonomy funds:  
Province: 60% (development new capital maximum 1%)  
City/Regency: 40%  
• Transfer for special autonomy funds  
• Rewards and punishment for City/Regency |
| 3  | Qanun Number 10 in 2016 | • Sharing programs between Province and City/Regency  
• Sharing of special autonomy funds  
City/Regency: Maximum percentage of 40% |
| 4  | Qanun Number 1 in 2018 | • Sharing programs between Province and City/Regency  
• Sharing of special autonomy funds  
Province: 60% (development new capital maximum 1%)  
• City/Regency: 40% |
The Qanun's change in Aceh's financial management four times confirms the tugging of political interests between provinces and districts / cities. Supposedly, the Aceh government needs to have a more standardized format for special autonomy funds. Without that, the initial goal of the birth of special autonomy as access to reducing poverty in Aceh will be slowly distorted.

5.2. The challenge of reducing poverty after tsunami
Besides the problems of budget politics, the slow pace of the Aceh government in reducing poverty is also caused by bureaucratic problem. The existence of the Aceh government provides discretion for Aceh to form a variety of new institutions that are relevant to the nature of their specificities and have implications for the formation of various special services/ agencies/ offices/ institutions. Based on the Organizational Structure of the Work Administration of the Government of Aceh, there are ten special agencies/ institutions created based on the consideration of Aceh's specialty / specialty, namely:

| No | Special Agency / Service / Institution                          |
|----|----------------------------------------------------------------|
| 1  | Dinas Syari'at Islam Aceh                                     |
| 2  | Dinas Pertanahan Aceh                                         |
| 3  | Dinas Pendidikan Dayah Aceh                                   |
| 4  | Sekretariat Majelis Adat Aceh (MAA)                           |
| 5  | Sekretariat Majelis Permusyawaratan Ulama (MPU)               |
| 6  | Sekretariat Majelis Pendidikan Daerah (MPD)                   |
| 7  | Sekretariat Baitul Maal Aceh                                  |
| 8  | Sekretariat Badan Reintegrais Aceh                            |
| 9  | Khatibul Wali/ Sekretariat Wali Nanggroe                      |
| 10 | Satpol Pamong Praja dan Wilayatul Hisbah                      |

In addition to the offices, institutions or offices above, there are also other offices as well as those owned by other regions. Under these conditions, the organizational structure of the Aceh Government became fat. The fatty bureaucratic structure also has implications for the high demand for the use of special autonomy funds to finance employee expenditures that include salaries and benefits. Regarding the percentage of Aceh Government employee expenditure in the last four years, it can be seen in the following 2015-2018 APBA:

**Chart 1. Total Employee Expenditure in the 2015-2018 APBA**

Based on the 2015-2018 APBA, the amount of personnel expenditure that must be spent annually ranges from Rp. 900 billion to Rp 2 trillion. The interesting thing is that there has been a drastic increase in employee spending since 2017 due to the overweight of agencies / agencies / offices /
special institutions which reached 45 institutions in 2018. The burden of special autonomy funds to finance such large employee expenditures is further compounded by the high standard of apparatus revenue in institutions. For example, ulamas who sit in the Aceh Ulema Consultative Council (MPU) are entitled to receive income that is close to the income of members of the Aceh House of Representatives. This has further marginalized the spirit of the special autonomy fund in reducing poverty in Aceh especially to recover people after disaster. It is essential because the disasters have a huge impact on increasing poverty in many places [27].

6. Conclusion
The poverty reduction is not easy for Aceh. Yet with a huge amount of special autonomy funds, the Aceh government has difficulties to find solution due to complexity of problems. Based on our analysis, the poverty in Aceh has multiple causes i.e., a history of injustice by central government, disaster threats, miss management of special autonomy funds, weak planning, absence of supervision, and inefficient local bureaucracy. In that sense, the special autonomy funds are not the main solutions for poverty alleviation. The Aceh government should strengthening the special autonomy funds mechanism through the goodwill of political leaders, efficient bureaucracy, and sufficient control by relevant agencies. If not, many Acehnese have not reason to trust the government in promote special autonomy as welfare mission.

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Acknowledgments
The study was funded by Andalas University LPPM, grant no. T/1/UN.16.17/PP.HUM-KRP1GB/LPPM/2019). We specifically thank all the informants in our research locations especially the Aceh Government. We also express our deepest gratitude to Prof. Saldi Isra, Prof. Zainul Daulay, Ilhamdi Taufik, Charles Simabura Beni Kumia Ilahi, Ari Wiryadinata, Ikhsan Alia, Haykal, Reza, Ifziwarti, Hemi Lavour, Nova, Khansa, and Adilla Putri. We also thank all anonymous reviewers who have been the source of many improvements of the paper.