



Research Article

Evaluation of Aceh Special Autonomy Policy on Human Resource Development

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Abstract

This study aims to evaluate the implementation of Aceh's Special Autonomy policy in developing Human Resources, specifically through an analysis of the planning, governance, and effectiveness of the use of the Special Autonomy Fund. The research focuses on the education and health sectors, as well as community competency improvement programs, which are priorities for Aceh's Human Resource Development. The research approach uses a qualitative method with in-depth interviews and documentation techniques. Informants include the Aceh Regional Development Planning Agency as the development planning coordinator, health workers at Community Health Centers, and the community as beneficiaries. The results show that the Special Autonomy Fund plays a significant role in improving the quality of human resources through scholarship programs, the Aceh Health Insurance, and various skills training programs. However, challenges remain related to public perception, regional fiscal dependence on the Special Autonomy Fund, and inefficient program governance. The Aceh government has made improvements through regulatory strengthening, educational innovations such as the Independent Curriculum, and the enhancement of field-based monitoring and evaluation mechanisms. This study emphasizes the need to strengthen human resource quality as the top priority for Aceh's development, particularly as the Special Autonomy Fund is set to expire in 2028.

Keywords: Aceh Special Autonomy, Human Resource Development, Special Autonomy Fund, Policy Evaluation, Education and Health.

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Introduction

Aceh's Special Autonomy was born from the Helsinki Memorandum of Understanding signed in 2005 and legally codified through Law No. 11 of 2006, conferring upon the province extraordinary authority across political, fiscal, and administrative domains. A central mandate of this policy is the advancement of human resources spanning education, health, and workforce competency as the cornerstone of Aceh's long-term social and economic recovery following decades of armed conflict (Yuspani, 2021). The Special Autonomy Fund, disbursed annually from the national budget, serves as the principal financial instrument designated to fulfill this mandate.

Despite nearly two decades of implementation and considerable fund allocations, the conversion of Special Autonomy Fund resources into tangible human resource development outcomes remains deeply insufficient. Figures from Aceh Regional Development Planning Agency (Bappeda Aceh) (2022) show that although Aceh's poverty rate has fallen from 32% in 2005 to around 12% in 2025, pronounced gaps in the quality of education and health services continue to persist across districts. More pressing still, the Special Autonomy Fund is scheduled to lapse in 2028, yet Aceh's Regional Own-Source Revenue remains too limited to independently sustain current human resource programs (Safaruddin et al., 2025). This situation presents an acute governance challenge: to what extent has the Special Autonomy Fund been used effectively for human resource development, and can the prevailing governance framework maintain these gains beyond 2028?

Three interconnected governance failures lie at the heart of this problem. First, the management of the Special Autonomy Fund has been marked by poor budget oversight, redundant programming, and weak transparency, all of which have eroded the effectiveness of human resource development initiatives (Putra, N. H., & Amran, A., 2023). Second, public perception of the fund's tangible

benefits remains largely unfavorable numerous beneficiaries report little to no direct experience of program outcomes, reflecting a fundamental gap between program design and its delivery at the grassroots level (Budiratna & Qibthiyyah, 2020). Third, Aceh's fiscal architecture is heavily reliant on Special Autonomy Fund transfers, leaving human resource programs in education, health, and vocational training acutely exposed to funding disruption once the fund concludes (Putra, 2023).

Previous research has approached Aceh's Special Autonomy from various perspectives: Dahlawi et al., (2023) examine institutional governance dimensions, Safaruddin et al. (2025) assess its effects on poverty reduction, and Yulianti et al. (2024) offer empirical evidence of the fund's constructive influence on the Human Development Index. Nevertheless, no study has holistically explored the relationship between Special Autonomy Fund governance mechanisms and their actual effectiveness in producing human resource development outcomes as perceived by both institutional stakeholders and grassroots beneficiaries. This scholarly gap carries weight given the impending 2028 deadline.

This study therefore seeks to evaluate the implementation of Aceh's Special Autonomy policy specifically within the domain of human resource development, with emphasis on the governance and effectiveness of the Special Autonomy Fund. Three research questions underpin this inquiry: (1) Which programs financed through the Special Autonomy Fund have been prioritized for human resource development, and how are they planned and governed? (2) What structural barriers obstruct the effective deployment of the funds toward human resource outcomes? (3) What governance reforms and innovations have been introduced to enhance program impact? The outcomes of this study are intended to yield evidence-based policy recommendations aimed at strengthening human resource development governance in Aceh ahead of the Special Autonomy Fund's expiration in 2028.

Literature Review

Aceh Special Autonomy Policy

Aceh's Special Autonomy policy represents a form of asymmetric decentralization that grants Aceh Province greater political, fiscal, and administrative authority than other regions in Indonesia. The concept of asymmetric decentralization refers to differentiated arrangements that recognize the unique historical, social, and political circumstances of a particular region (Rahmatunnisa, 2018). This policy emerged from Aceh's long historical dynamics, marked by armed conflict and demands for more independent governance, and was subsequently formalized through Law Number 11 of 2006.

Special autonomy provides Aceh with wide ranging latitude to regulate development policies in accordance with local needs, including in education, healthcare, and community empowerment, which form the core of the strategy for improving human resource quality. This autonomy policy not only functions as a mechanism for post-conflict reconciliation and peace, but also as an instrument for accelerating socio-economic development through the strengthening of regional capacity (Rahman, 2024). The literature suggests that post-conflict regions with special autonomy arrangements tend to show faster recovery when autonomy is paired with strong institutional capacity.

The implementation of Special Autonomy also reflects the important role of regional policy in determining the direction of community development. The special authority grants the regional government the flexibility to establish development priorities that are more responsive to community needs. This authority encompasses the management of a larger budget, particularly the Special Autonomy Fund, which is directed toward improving the quality of community life through human resource development, education, healthcare, and basic services. However, several studies have shown that the quality of policy

implementation is heavily influenced by bureaucratic capacity, the effectiveness of inter-agency coordination, and local political stability (Dahlawi et al., 2023).

The implementation of Special Autonomy often encounters obstacles in the form of suboptimal budget management, overlapping programs, and low transparency. This indicates that the success of Special Autonomy does not lie solely in the breadth of authority granted, but in the region's ability to exercise that authority effectively and accountably. Strong governance is critically necessary to ensure that the Special Autonomy Fund truly drives human development and the welfare of Acehnese society (Putra, N. H., & Amran, A., 2023).

In addition to internal challenges, several studies indicate that Special Autonomy implementation has not been fully effective due to political factors, the technical capacity of the government, and policy inconsistency (Safaruddin et al., 2025). These inefficiencies have resulted in the slow improvement of human resource quality, even though Special Autonomy budgets are allocated in large amounts each year. In this context, the effectiveness of Special Autonomy depends heavily on the Aceh government's ability to strengthen its mechanisms for planning, oversight, and evaluation of development programs (Budiratna & Qibthiyyah, 2020).

Human Resource Development in Aceh

Human resource development is a process aimed at improving the quality of life, competency capacity, and productive capabilities of the community so that they can play an active role in social and economic development. In the context of regional development in Aceh with its Special Autonomy status, improving the quality of human resources is one of the main indicators of development success (Saely, 2023). Human Resource Development encompasses improvements in educational quality, equitable access to healthcare services, and community economic empowerment as a comprehensive effort to improve quality of life. Through education, training, and competency improvement programs, the

community can develop better capabilities to face social and economic challenges in the modern era, including adaptation to the industrial revolution 4.0.

Education plays a central role in Aceh's human resource development. Studies show that improving the quality of primary and secondary education is an important foundation for shaping a high-quality younger generation. In the context of Special Autonomy, the Aceh government has allocated Special Autonomy funds for various educational programs, such as scholarships, improvements to school facilities, and educator training. This approach is in line with human capital theory (BPSDM Aceh, 2017), which asserts that improving educational quality produces individuals who are more productive, innovative, and competitive.

Aceh's human resource development also involves improving workforce competency through vocational training, skills courses, and community economic empowerment programs (Ibrahim, 2025). Improving technical and non-technical skills is crucial in enhancing local economic capacity, especially given the rapid pace of technological change. Training that is relevant to the needs of the world of work enables Acehnese people to compete globally and improve their welfare.

The Special Autonomy Fund plays a strategic role in Aceh's human resource development by providing a significant source of funding to support educational, health, and community empowerment programs. Most Special Autonomy Fund allocations are directed toward the human development sector, making it an important instrument for improving the quality of community life (Sanur, 2020). The human development approach (Sanur, 2020) underscores that investment in education and healthcare is the primary key to forming productive and competitive human resources.

However, the utilization of the Special Autonomy Fund faces persistent challenges. Public perceptions of the fund's effectiveness remain varied, with many feeling that its benefits have not yet been maximally felt (Budiratna & Qibthiyyah, 2020). This highlights the need for transparency, accountability, and community

participation in the management of the Special Autonomy Fund so that the benefits of human resource development can be felt equitably and can enhance policy legitimacy. In addition, Aceh's fiscal dependence on the Special Autonomy Fund is a critical issue because most strategic programs in the education and health sectors are heavily dependent on this fund, with the risk of its expiration in 2028 (Putra, 2023). Research by Yulianti et al. (2024) further confirms that the allocation of Special Autonomy funds for education and health has a measurable positive effect on the Human Development Index in Aceh Province.

Methods

This study adopts a qualitative research approach with a descriptive design. The qualitative framework was chosen because the research aims to explore, in considerable depth, the implementation and consequences of Aceh's Special Autonomy policy on human resource development capturing the layered perspectives of policymakers, service providers, and community beneficiaries within their natural settings (Merriam & Tisdell, 2015). As Creswell (2018) argues, qualitative methodology is especially fitting when research seeks to comprehend complex social phenomena through participants lived experiences, rather than quantifying variables through statistical means.

Sampling Procedures

Informants were recruited through purposive sampling, a non-probability technique whereby participants are chosen according to criteria directly relevant to the research objectives (Creswell, 2018). Two inclusion criteria guided selection: (1) direct participation in the planning, execution, or supervision of Special Autonomy Fund programs, or (2) firsthand experience as a recipient of those programs. On this basis, five informants were identified. Mr. Khairul Ridha (aged 41), a Junior Functional Officer at Aceh Regional Development Planning

Agency, was designated as the primary institutional informant owing to his central role in coordinating Special Autonomy Fund planning. Mr. Agus, a staff member at the same institution, was included to offer a complementary institutional viewpoint. Three community beneficiaries were additionally recruited Mr. Kurniallah Perdana Putra (aged 29), Ms. Fitriah Amin Nasution (aged 24), and Ms. Fanny Rahmawati (aged 23) representing direct community-level experience with Special Autonomy Fund programs at the village tier. Data saturation was considered reached when successive interviews yielded no additional emerging themes (Merriam & Tisdell, 2015).

Interview Protocols

Data were gathered through semi-structured interviews and documentary review. The interview guide was constructed around the three core research questions driving this study and organized into four thematic clusters: (1) awareness and comprehension of the Special Autonomy Fund and its associated programs, (2) perceptions regarding program effectiveness and governance quality, (3) obstacles encountered in deploying the fund for human resource development, and (4) recommendations for improvement. Each interview session ran approximately 45 to 60 minutes and took place in a location of the informant's choosing to foster openness and comfort. Interviews were conducted in Bahasa Indonesia, recorded with participants' informed consent, and subsequently transcribed verbatim for analysis. A pilot review of the interview guide was undertaken with one informant prior to the main data collection phase to evaluate the clarity and pertinence of the questions (Chand, 2025). Documentary sources comprising official Aceh Regional Development Planning Agency reports, Qanun regulations, and policy evaluation materials were gathered to corroborate and enrich the interview data.

Coding Processes and Thematic Analysis

Data analysis proceeded through an inductive thematic analysis framework as outlined by Braun and Clarke (2006), encompassing six sequential stages. Initially, all interview transcripts were read repeatedly to cultivate deep familiarity with the dataset. Subsequently, initial codes were systematically generated across the full corpus, identifying meaningful informational units pertaining to the research questions. These codes were then sorted and clustered into prospective themes by mapping patterns and relationships across the coded material. Themes were subsequently reviewed and refined to guarantee internal coherence within each theme and clear differentiation between them. Each theme was then defined and labeled to faithfully represent the underlying patterns detected in the data. Finally, a completed analysis was produced by selecting illustrative excerpts and constructing a coherent narrative responsive to the research questions. This process yielded five overarching themes: (1) institutional governance of the Special Autonomy Fund, (2) program prioritization for human resource development, (3) structural barriers in fund utilization, (4) governance innovations and improvements, and (5) community perceptions and beneficiary experiences.

Validation Strategies

The credibility of the findings was secured through four validation strategies. First, source triangulation was applied by cross-referencing data from institutional informants (Bappeda Aceh officials) with accounts from community beneficiaries and checking both against official documents and policy reports enabling identification of convergences and divergences across sources (Creswell, 2018). Second, member checking was carried out by sharing key interpretations with the primary institutional informant, Mr. Khairul Ridha, to confirm their accuracy and ensure the findings genuinely reflected his perspectives. Third, thick description was employed throughout the presentation of findings, offering detailed

contextual information about the research environment and informants to enable readers to assess the transferability of findings to analogous settings (Merriam & Tisdell, 2015). Fourth, reflexivity was sustained across the entire research process, with the researchers continuously examining how their own assumptions and positionality might shape data collection and interpretation, thereby reducing the risk of bias (Creswell, 2018).

Results and Discussion

This section presents and interprets the study's findings in relation to the three research questions and the theoretical framework established in the literature review. The findings are structured around four analytical themes: (1) governance mechanisms and institutional capacity in Special Autonomy Fund planning, (2) program prioritization and human capital investment, (3) structural barriers to effective fund utilization, and (4) governance innovations and their implications for human resource development sustainability. Each theme draws upon data from multiple sources: institutional informants, community beneficiaries, and official documentation and is examined through the theoretical lenses of asymmetric decentralization, human capital theory (BPSDM Aceh, 2017), and Sen's human development approach (Sanur, 2020).

Governance Mechanisms and Institutional Capacity in Special Autonomy Fund Planning

The first analytical theme explores the institutional architecture through which the Special Autonomy Fund is planned and administered, as this structure fundamentally shapes the degree to which fund resources are converted into human resource development outcomes. The findings illuminate a governance arrangement in which Bappeda Aceh assumes a facilitative rather than executive function coordinating planning procedures, reviewing program proposals, and aligning fund deployment with regional development priorities, without directly

managing budget disbursement. This arrangement is operationalized through the annual Special Autonomy Musrenbang, a participatory planning platform through which Districts and Cities table program proposals for evaluation against criteria stipulated in Qanun Aceh Number 6 of 2024 and the Minister of Finance Regulation Number 33 of 2024.

This institutional design reflects the broader theoretical logic of asymmetric decentralization: that regions endowed with special autonomy require differentiated governance arrangements capable of converting expanded authority into meaningful developmental outcomes. Nevertheless, the findings also expose considerable limitations within this governance structure. The verification process although multi-stakeholder in nature, involving the Legal Bureau, Development Bureau, and Finance Department remains predominantly oriented toward procedural conformity rather than developmental impact evaluation. This distinction is critical: a governance system that appraises proposals based on regulatory compliance does not inherently guarantee that approved programs will yield the most significant human resource development results. This finding resonates with Putra, N. H., & Amran, A. (2023), who contends that procedural governance absent an outcome orientation constitutes a primary driver of inefficiency in Special Autonomy Fund utilization.

Data from community beneficiaries further exposes a structural consequence of this governance shortfall. All three community informants reported a limited grasp of how Special Autonomy Fund programs are planned and selected, indicating that the Musrenbang Otsus process does not meaningfully incorporate bottom-up needs identification from the community tier. This disconnect between institutional planning and community-level realities exemplifies a participatory governance deficit a condition in which formal consultation structures exist yet fail to substantively influence program design. Human development approach this carries weight, since human development

outcomes are most durably achieved when programs are designed in genuine responsiveness to the capability needs of the population, rather than shaped exclusively by institutional planning imperatives.

Program Prioritization and Human Capital Investment

The second analytical theme scrutinizes patterns of program prioritization within the Special Autonomy Fund and evaluates the degree to which these priorities constitute a coherent human capital investment strategy. Data from both institutional and community sources converge in identifying two programs as the most consequential investments in human resource development: the Aceh Scholarship Program and the Aceh Health Insurance. Yet this convergence should not be read simply as evidence of effective prioritization. Rather, it reflects a concentration of perceived impact within two highly visible programs, while the wider portfolio of Special Autonomy Fund investments in education and health infrastructure remains less clearly connected to measurable human resource outcomes in the perceptions of beneficiaries ([Sukmawati, et al., 2022](#)).

Institutional planners understand the Aceh Scholarship Program as a long-term human capital investment, in keeping with human capital theory's foundational argument that educational investment generates returns through enhanced individual productivity and economic competitiveness ([BPSDM Aceh, 2017](#)). Community data lends weight to this reading: all three community informants identified scholarships and educational support as the most concretely felt benefits of the Special Autonomy Fund. Many young people from her community were able to pursue higher education precisely because of the Aceh scholarship initiative a finding that vividly illustrates the human capital mechanism through which educational investment expands individual capability and life opportunity.

The Aceh Health Insurance scheme functions through a complementary pathway: by lowering out-of-pocket healthcare expenditure, it dismantles a

significant structural obstacle to human development, consistent with Sen's position that eliminating capability deprivations including compromised health is a prerequisite for meaningful engagement in economic and social life (Sanur, 2020). Yulianti et al. (2024) offer empirical confirmation of this mechanism, demonstrating a statistically significant positive relationship between Special Autonomy Fund allocations for education and health and the Human Development Index in Aceh Province. This finding is noteworthy because it validates the prioritization of these two programs not only through community perception but also through documented developmental impact.

The analytical picture, however, carries greater complexity than a straightforward narrative of prioritization success. Community data discloses a notable awareness gap: beneficiaries who have received educational assistance or participated in vocational training do not consistently recognize these as programs funded through the Special Autonomy Fund. This deficit in program attribution does not diminish the developmental value of the programs themselves, but it does signal a breakdown in the accountability and transparency mechanisms that are foundational to the legitimacy and long-term sustainability of public investment (Budiratna & Qibthiyyah, 2020). When beneficiaries cannot identify the institutional source of the programs serving them, their capacity to hold institutions accountable for program quality and continuity is severely undermined a condition that erodes rather than reinforces the governance of Special Autonomy Fund investments.

Structural Barriers to Effective Fund Utilization

The third analytical theme examines the structural conditions that systematically constrain the Special Autonomy Fund's effectiveness as an instrument of human resource development. Two principal structural barriers emerge from the data: fiscal dependence and a persistent implementation gap between program design and community-level delivery.

Of these, fiscal dependence constitutes the more structurally grave barrier. The Special Autonomy Fund currently underwrites most Aceh's strategic human resource development programs including scholarships, health insurance, vocational training, and infrastructure improvement yet is set to end in 2028. Aceh's Regional Own-Source Revenue remains inadequate to sustain these programs independently, generating a condition of acute fiscal vulnerability (Safaruddin et al., 2025; Putra, 2023). Crucially, this is not merely a prospective risk it represents a current governance failure, since the absence of a credible transition strategy means that institutional capacities cultivated through Special Autonomy Fund investments may be curtailed before they can generate the self-reinforcing human capital returns that human capital theory anticipates (BPSDM Aceh, 2017). Data from Aceh Regional Development Planning Agency confirms institutional awareness of this vulnerability yet reveals limited concrete planning for program continuity beyond 2028. This is consistent with Dahlawi et al., (2024), who identifies fiscal dependence as a defining dimension of institutional fragility within asymmetric decentralization frameworks.

The implementation gap constitutes the second structural barrier, manifesting at the interface between institutional program design and community experience. Community informant data reveals a recurring pattern: programs are approved at the institutional level through the process of Special Autonomy Musrenbang, yet information regarding these programs fails to reach communities in time for full participation, and the distribution of benefits does not consistently align with village-level needs. Fanny Rahmawati's observation that "programs are considered good, but their execution has not always been on target" encapsulates a broader systemic finding: the Special Autonomy Fund governance system is more proficient at generating program outputs than at ensuring those outputs translate into equitably distributed human development outcomes. This is precisely the evaluative gap that Budiratna & Qibthiyyah (2020)

identify as the central measurement challenge in assessing Special Autonomy Fund effectiveness the distance between resource allocation and actual influence on human development indicators.

Considered together, these two structural barriers suggest that the core problem confronting the Special Autonomy Fund is not resource inadequacy but governance architecture: the fund is substantial, yet the institutional mechanisms for converting allocations into sustained, equitably distributed human resource development outcomes remain underdeveloped. This finding directly addresses the second research question and establishes the analytical foundation for examining the governance innovations discussed in the subsequent theme.

Governance Innovations and Their Implications for Human Resource Development Sustainability

The fourth analytical theme assesses the governance innovations introduced by the Aceh Government in recent years and evaluates their adequacy in responding to the structural barriers identified in Theme 3. Three categories of innovation emerge from the data: regulatory strengthening, curriculum reform, and monitoring and evaluation enhancement. While each represents meaningful advancement, the analysis presented here contends that these innovations address symptoms rather than the foundational governance failures from which they arise.

The enactment of Qanun Number 6 of 2024 constitutes the most substantial regulatory innovation, establishing a revised framework for the planning, implementation, and accountability of Special Autonomy Fund management. The reinforcement of the *Musrenbang Otsus* mechanism and the clarification of program priority criteria represent genuine procedural improvements. Yet, as noted in Theme 1, the fundamental orientation of the governance architecture remains compliance-centered rather than impact-centered. Regulatory reforms

that entrench procedural compliance without introducing performance-based accountability mechanisms such as binding linkages between fund disbursement and measurable human resource development benchmarks are unlikely to bridge the implementation gap identified in Theme 3. This assessment aligns with Putra, N. H., & Amran, A. (2023), who argues that governance reform within special autonomy contexts must transcend regulatory formalism and move toward substantive accountability for development outcomes.

The introduction of the Independent Curriculum across Aceh's schools represents a qualitatively distinct category of innovation one that directly targets the quality, rather than merely the quantity, of educational investment. By transitioning from teacher-centered to student-centered pedagogical models, this reform addresses a key shortcoming of human capital investment strategies that prioritize access and infrastructure while neglecting the depth of capabilities being cultivated. This carries theoretical significance, as human capital theory holds that returns to educational investment depend not solely on years of schooling but on the competencies acquired (BPSDM Aceh, 2017). Nonetheless, community data indicates that curriculum reform has not yet produced discernible shifts in community perceptions of educational quality, suggesting that the reform's pace and reach particularly with respect to teacher capacity building have not yet matched its policy aspirations.

The strengthening of field-based oversight through the P2K control team represents a meaningful step toward narrowing the implementation gap, bringing supervisory functions closer to the site of program delivery and enabling more timely detection of implementation shortfalls. The integration of achievement-based evaluation metrics connecting budget realization to human resource development outcome indicators are consistent with best practice recommendations for Special Autonomy Fund effectiveness (Yulianti et al., 2024; Bappeda Aceh, 2024). However, the absence of structured community feedback

channels within the monitoring process means that the implementation gap between program design and community experience identified in Theme 3 as a structural barrier remains insufficiently addressed. Robust monitoring in the context of human development demands not only field-level verification of program outputs, but also rigorous assessment of whether those outputs are generating the capability expansions that Sen's human development framework identifies as the ultimate benchmark of developmental achievement ([Sanur, 2020](#)).

Across all three innovation categories, a consistent pattern emerges from the data: the Aceh Government has introduced meaningful but incremental governance improvements that strengthen the procedural infrastructure of Special Autonomy Fund management without fundamentally restructuring the governance relationship between institutional planners and community beneficiaries. Given the approaching 2028 expiry deadline, the urgency of more transformative reform particularly in fiscal transition planning and community-responsive program design can scarcely be overstated.

Conclusion

This study evaluated the implementation of Aceh's Special Autonomy policy in the development of human resources through an analysis of fund planning, program prioritization, governance challenges, and innovations. The findings demonstrate that the Special Autonomy Fund has made a significant contribution to human resource development in Aceh, primarily through the Aceh Scholarship Program and the Aceh Health Insurance, which are the two strategic programs most tangibly felt by the community. Human Resource Development Agency of Aceh plays a critical role as a facilitator in planning preparation, proposal verification, and alignment of human resource development programs with regional policy.

However, the implementation of the Special Autonomy policy faces several challenges: high fiscal dependence on the Special Autonomy Fund, public

perceptions that the benefits are not yet optimal, low information transparency, and governance ineffectiveness in several sectors. These challenges are consistent affirming that institutional capacity and transparent governance are essential for maximizing the development impact of the fund. The Aceh Government has undertaken a series of governance improvements, including the issuance of Qanun Number 6 of 2024, the strengthening of the Special Autonomy *Musrenbang* mechanism, increased frequency of field monitoring, and the implementation of the Independent Curriculum reform.

This study concludes that while the Special Autonomy policy has had a positive overall impact, the effectiveness of Aceh's human resource development requires ongoing strengthening to ensure its benefits are felt more equitably and sustainably. It is recommended that the Aceh Government: (1) shift the focus of Special Autonomy Fund utilization from physical infrastructure to human resource quality improvement programs; (2) reduce fiscal dependence on the Special Autonomy Fund by strengthening Regional Own Source Revenue before 2028; (3) enhance information transparency and public engagement to improve community understanding and oversight; (4) strengthen outcome-based monitoring and evaluation mechanisms; and (5) develop a mature transition plan to ensure the continuity of priority programs such as scholarships and health insurance when the Special Autonomy Fund expires. These recommendations are supported by findings from Yulianti et al. (2024), who confirm that Special Autonomy Fund investment in education and health has a measurable effect on the Human Development Index in Aceh.

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