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Legal Analysis of the Role of the Aceh Government in Optimizing Health Provision in Aceh

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Abstract
Purpose: Law Number 11 of 2006 concerning the Governance of Aceh mandates the responsibility of providing healthcare facilities to the Aceh Government. This study aims to determine the effectiveness of the Aceh Government's healthcare infrastructure provision based on this legal framework.
Research Methodology: Normative legal research using a regulatory and conceptual approach. Secondary data, consisting of primary, secondary, and tertiary legal materials, were qualitatively analyzed through document studies, literature, scientific journals, and related regulations.
Results: The Aceh Government's provision of health services is regulated by Article 183 of the Aceh Government Law in conjunction with Article 66 and Article 22 of the Qanun on Health, which constitutes asymmetric decentralization under Article 18A paragraph (1) of the 1945 Constitution. Health supervision is necessary through programs agreed upon by the executive and legislative branches of the government.
Conclusions: The Aceh Government has attempted to maximize its authority through cross-sectoral collaboration to improve service quality. However, strengthening legal instruments, establishing stricter service standards, and revising Aceh Qanun Number 4 of 2010 concerning health are needed to ensure optimal service delivery.
Limitations: Time constraints and difficulty in meeting respondents and informants in person.
Contributions: This study provides a novel approach to legal reconstruction for special-autonomy-based health governance. The results contribute to strategic recommendations for the Aceh Government in reforming health sector policies. A limitation of this research lies in the focus of the analysis, which relies on normative data owing to the limited accessibility of direct field data.

Keywords: *Asymmetric Autonomy, Aceh Government, Health Qanun, Health Services, Normative Law*

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1. Introduction

The 1945 Constitution of the Republic of Indonesia (UUD NRI 1945) states that Indonesia is divided into provincial regions, which are further divided into districts and cities within the provinces. Each provincial region and district city has a regional government, as per the law. Regional governments regulate and manage their own affairs in accordance with the provisions of Law Number 23 of 2014 concerning Regional Government (UU Pemda), and regions that are special and special in their

implementation are regulated by their own laws and regulations in accordance with their specific and special characteristics (Putra & Lubis, 2024).
The formation of regional governments aims to improve public services, as regulated in Article 9 paragraph (1) of the Regional Government Law, which states that government affairs consist of absolute, concurrent, and general government affairs. One of the concurrent affairs delegated to the regions is the basis for implementing autonomy. The implementation of concurrent government is divided into two, as regulated in Article 11, paragraph (1), consisting of regional authority over mandatory and optional government affairs.

Mandatory government affairs referred to in Article 12 paragraph (1) of the Regional Government Law consist of education, health, public works and spatial planning, public housing and residential areas, peace, public order, community protection, and social affairs. Related to the implementation of mandatory government, one of them is health, which is a vital issue. Health is the most important part and the community has the right to obtain health where the state and government are obliged to provide good health services to the community as regulated in Article 28H paragraph (1) and Article 34 paragraph (2) and (3) of the 1945 NRI Constitution which states that "The state is responsible for providing adequate health service facilities and public services." Further provisions regarding the implementation of health are regulated in Law Number 17 of 2023 concerning health (Health Law).

The right to health is a fundamental human right. This right is affirmed in Article 4, paragraph (1) of the Health Law, which guarantees that every individual has the right to live a healthy life, physically, mentally, socially, and safely, and to receive quality health services in accordance with established standards. At the national level, this guarantee requires the state to provide a professional healthcare system. However, when this universal right is extended to Aceh, its governance faces a far more complex legal and sociological landscape because of its special autonomy status.

Law Number 11 of 2006, concerning the Governance of Aceh (UUPA), gives Aceh asymmetric authority to manage its own affairs. Article 16, paragraph (1) of the UUPA explicitly categorizes the management of the health sector as a "mandatory matter" that falls entirely under the authority of the Aceh Government. This governance concept is designed collectively, with the Aceh People's Representative Council (DPRA) as the legislative representative, along with the Governor and the Aceh Work Units (SKPA) as the executive, holding joint and several responsibilities to ensure that the people of Aceh enjoy optimal health services.

This highlights an urgent research gap. Most previous studies tend to focus on the formal legal aspects of Aceh's autonomy or merely examine the macro-level allocation of special autonomy funds. There is a lack of research on how this division of mandatory functions is synergistically operationalized between the DPRA and SKPA. While national regulatory instruments demand rigid standardization of health services, Aceh is often caught in overlapping interpretations of local authority (qanun) and weak joint oversight between the legislature and executive. Consequently, infrastructure provision and service quality in the field often encounter bureaucratic obstacles that contradict the spirit of fulfilling the right to health.

The primary identification of this research lies in the urgent need to evaluate the effectiveness of Aceh's health governance from the perspective of local institutional synchronization. This research goes beyond simply comparing existing legal norms and focuses on why the mandatory mandates in the Basic Agrarian Law have not consistently achieved minimum service standards for the public. By identifying these regulatory and institutional bottlenecks, this research highlights the urgent need for concrete policy reconstruction by the Aceh Government, ensuring that special autonomy becomes not merely a political shield but a concrete instrument for guaranteeing citizens' right to a healthy, quality life.

Health is very important in the life of every human being, and the government is responsible for providing and serving a healthy standard of living for all people (Setiyono, 2018). One of the health problems in Aceh is a public complaint where patients complain about poor service at Cut Meutia

Regional Hospital (Mirzoev & Kane, 2018), and poor service in Aceh Singkil related to facilities and services at the Community Health Center Sejati and Kurniawan (2025). Health services are not only limited to districts/cities in Aceh but also poor health services in the capital city of Aceh at one of the regional hospitals that became the focus of the Aceh Ombudsman to Dr. Zainal Abidin Hospital, which often causes problems (Afolabi et al., 2021).

Other problems found in the field, the DPRA through Commission V found several problems with health services in Aceh. Findings from the health services and facilities of the Aceh regional hospital include inpatient rooms where a number of Air Conditioners (ACs), ceilings, and beds are damaged, in addition to the emergency unit room being too small to accommodate patients. He assessed that the hospital needed to increase the number of rooms and beds to serve the patients (Haq et al., 2025).

Apart from hospital facilities, there are deficiencies in health facilities that directly impact public health. They found a broken ultrasound monitor and a ten-year-old MRI machine, which meant that the results were less than optimal when used to assess patients' health (Marks, Thomas, Bakhet, & Fitzgerald, 2019). Meanwhile, CT scans at government-owned hospitals are consistently busy, with an average of 25–35 patients per day. Consequently, doctors are unable to handle all patients, necessitating the need for additional doctors and adequate medical equipment (DPRA, 2022). Problems with both health facilities and medical services frequently occur in hospitals.

Commission V of the DPRA, which oversees health, has repeatedly conducted spot checks, and the Aceh Government, which represents it, has found that health facilities and services have not been implemented properly and are far from optimal (DPRA, 2022). Therefore, the Aceh Government is responsible for health services and facilities at both the community health center and general hospital levels because this is the responsibility of the Aceh Government as stated in statutory regulations. Based on the findings and public complaints regarding health services provided at the Community Health Center (Puskesmas), Regency/City, and Capital City levels, the Aceh Government is obligated to provide and ensure that health services are a top priority for the community. However, the health services received by the Acehnese people are still far from the expectations stipulated in the Health Law and Aceh Qanun Number 4 of 2010 concerning Health (Qanun Health).

The Health Qanun aims to provide protection to the community to realize an optimal level of public health, as capital for the development of socially and economically productive human resources, provide access to the people of Aceh to obtain health services that are in accordance with their medical needs, ensure the fulfillment of a healthy living environment, build health insight, and improve the quality of health services provided by the government, the Aceh Government, district/city governments, and the private sector (Saikat et al., 2025). Providing healthcare requires funding, which ensures optimal public health. The government, through the State Budget (APBN), has allocated a substantial amount of funds to regional healthcare, reaching hundreds of trillions of rupiah, as seen below:

Table 1. 2021-2024 State budget health budget

No	Year	Budget	Information
1	2020	IDR. 119.9	Trillion
2	2021	IDR. 124.4	Trillion
3	2022	IDR. 134.8	Trillion
4	2023	IDR. 172.5	Trillion
5	2024	IDR. 187.5	Trillion

The government has allocated an annual budget for health in Indonesia, included in the State Budget (APBN), to develop appropriate health services for the community. Furthermore, Aceh has a dedicated fund for healthcare, in addition to the APBN budget. It should be noted that Aceh receives annual special autonomy funds allocated for health, as stipulated in Article 10 of Qanun Number 1 of 2018, the third

amendment to Aceh Qanun Number 2 of 2008, concerning Procedures for the Allocation of Additional Oil and Gas Revenue Sharing Funds and the Use of Special Autonomy Funds.
Based on the provisions above, the Aceh Government issued Governor Regulation Number 13 of 2018 concerning Aceh Health Insurance, which regulates health financing for the people of Aceh sourced from the APBA and other legitimate and non-binding sources, as regulated in Article 8 of Governor Regulation Number 13 of 2018. This means that in health financing, there are regulations regarding special autonomy funds for healthcare in Aceh. Therefore, the government must make several efforts to ensure access to quality health services for all (Pratiwi et al., 2021).

The Aceh Government in this case in the implementation of health needs the principle of legal certainty, the legal basis regarding the implementation of public health in Aceh is regulated in Article 183 Paragraph (1) UUPA that the special autonomy fund as referred to in Article 179 paragraph (2) letter c, is the Aceh Government's income intended to finance health activities and programs. This is regulated in Aceh Qanun Number 1 of 2018 concerning the third amendment to Aceh Qanun Number 2 of 2008 concerning Procedures for the Allocation of Additional Oil and Gas Revenue Sharing Funds and the Use of Special Autonomy Funds (Salsabila, 2024).

Based on the findings and problems related to health in Aceh, it is interesting to conduct a comprehensive study in the form of legal analysis to obtain answers to the problems, namely how the legal analysis and efforts of the Aceh Government in organizing and supervising health services are based on statutory regulations

2. Literature Review

2.1 Analysis of Default in the Implementation of the Aceh Health Insurance Program Agreement

When regional health governance is implemented through a contractual mechanism with a national implementing agency, the dimensions of public and private laws are interconnected. The legal relationship between the Aceh Government and BPJS Kesehatan is formalized through a Cooperation Agreement (PKS), which is subject to the principle of pacta sunt servanda, as stipulated in Article 1338 of the Civil Code (KUHPerdata). The legal consequence of this codification is the emergence of absolute obligations that must be fulfilled by all parties.

In this case, this civil binding agreement is vulnerable to implementation failures in the form of late payment of contributions (Lim, Kamaruzaman, Wu, & Geue, 2023). The puIDRose of writing This study aims to explain the factors causing default in the payment of Aceh Health Insurance contributions, efforts to resolve defaults in the implementation of the Aceh Health Insurance program agreement, and obstacles faced in resolving defaults between the Government of Aceh and BPJS Health in the implementation of the Aceh Health Insurance program agreement. The method used in writing this thesis is an empirical juridical method with qualitative analysis (Salsabila, 2024).

Based on the results of the research, the factors causing default in the late payment of Aceh Health Insurance contributions are due to a mismatch between the amount of the budget set and the amount needed within a year. Efforts made to resolve the default include carrying out budget efficiency to be transferred to Aceh Health Insurance contributions in APBA Amendments in 2023 and to prevent delays. The Aceh Government proposed a budget for Aceh Health Insurance contributions in 2024 according to needs. The obstacles faced in resolving defaults are the insufficient budget available in the 2023 DPA and delays in the APBA Amendment implementation process.

2.2 Education On Health Issues in Indonesia for Prospective Community Health Workers In Aceh Province: Challenges and Perspectives

Public health issues remain a priority for the government. Health problems in Indonesia in 2021 were part of the national agenda. The six priority activities include the National Health Insurance (JKN), which is tasked with reducing the Maternal Mortality Rate (AKI) and the Infant Mortality Rate (AKB), preventing stunting, improving the control of infectious and non-communicable diseases, and increasing health resilience during the pandemic (Andika, Afriza, Husna, Rahmi, & Safitri, 2022). The activity is part of the Healthy Living Community Movement, which is also tasked with improving the

national health system. Public understanding of the importance of health remains inadequate. This activity was held on December 21, 2021, via Zoom, with a total of 74 participants. The result of this activity is an increase in knowledge and understanding of health problems as well as disease control and prevention that will occur in 2021.

2.3 The Aceh Government's Obligations in Providing Breastfeeding Facilities in Public Spaces: The Experience of Banda Aceh City

In the context of public health governance, the commitment to fulfilling children's human rights to health is embodied in the normative mandate of Government Regulation Number 33 of 2012 concerning Exclusive Breastfeeding. However, the effectiveness of this national regulation is highly dependent on the structure of regional decentralization of the local government. In Aceh Province, the asymmetric decentralization scheme, enacted through Law Number 11 of 2006 concerning the Governance of Aceh, grants significant autonomy to formulate local policies based on regional specificity. The implementation of this national regulation was then implemented through Governor Regulation (Pergub) Number 49 of 2016 and various sectoral Qanuns related to the protection of women and children in Aceh.

While the legal foundation at the local level is highly progressive, the reality on the ground demonstrates a gap between policies on paper and their practical application. The Banda Aceh City case confirms that decentralization is often hampered by weak horizontal coordination between sectors. The failure of the Aceh Government to mobilize and align perceptions with relevant Regional Work Units (SKPD) demonstrates that structural decentralization has not been balanced by functional integration in public service governance (Purnama, 2020). It also has implications for the implementation of exclusive breastfeeding programs for agencies and business entities that employ women in their companies.

3. Methodology

This study employs normative legal research, which examines applicable legal norms through relevant legal materials (Mukti, 2010). The primary approaches employed in this study are statutory and conceptual approaches to examine the focus of the problem in depth. This research is descriptive and analytical, aiming to provide a comprehensive overview of legal situations/phenomena or specific legal events in society (Suteki, 2022). The data sources include secondary data, which consist of primary, secondary, and tertiary data. Data collection through literature or document studies is carried out to gather secondary data related to the problem being addressed by studying books, legal journals, research results, and regulatory documents. The collected data were qualitatively analyzed.

4. Results and Discussions

4.1 Legal Analysis of Health Provision by the Aceh Government

Doctrinally, the Aceh Government's responsibility for providing health services is defined as the constitutional right to a healthy life, guaranteed by Article 28H, paragraph (1) and Article 34, paragraph (3) of the 1945 Constitution. However, in Indonesia's decentralized landscape, this mandate has undergone a legal metamoIDRhosis in Aceh. Through Article 16 paragraph (1) of Law Number 11 of 2006 concerning the Governance of Aceh (UUPA), health care is no longer viewed simply as a basic public service but has been elevated to a mandatory function with asymmetrical attribution across the province.

The legal inconsistency of this attribution is the emergence of an equal and legally binding partnership between the executive (the Aceh Government) and the legislature (the Regional People's Representative Council). This synergy is required to operationalize the guarantee of providing the right to public health based on the principles of legal certainty, professionalism, and efficiency (Januar and Marziah, 2019). Therefore, the Aceh Regional People's Representative Council (DPRA) and the Aceh Government share the responsibility for providing health services to the people of Aceh, as specifically regulated in Articles 6, 7, 9, 10, 11, 12, and 13 of the Qanun. The Health Law, *in conjunction with* Chapter III Part Two of the Obligations of the Aceh Government, Aceh Qanun Number 10 of 2018, states that the Aceh Government is obliged to allocate a minimum budget of 10% of the Aceh Revenue and Expenditure

Budget (APBA) for the health sector. In addition, the Aceh Government is responsible for maintaining a healthy environment and healthy behavior, providing and maintaining adequate health care facilities, ensuring the availability of medicines, striving for individual/community health, improving nutrition, and developing a quality assurance system for health care facilities.

In essence, health is a basic right for every individual, and the government is responsible for regulating the level of healthy living for all people (Setiyono, 2018). Problems that occur at the level of Community Health Centers, District/City Regional Hospitals, and Aceh Regional General Hospitals as referrals for district/city areas should be improved and receive serious attention from the Aceh Government as the organizer and the Aceh Parliament (DPRA) to carry out extra supervision as a working partner of the executive and representatives of the people who have a supervisory function.

The authority given to the Aceh Government is special autonomy as regulated in the UUPA and its derivative implementation in the form of asymmetric attribution, which is not possessed by other regions, one of which is related to the use of special autonomy funds as regulated in Article 10 (1). Aceh Qanun Number 1 of 2018 is the third amendment to Aceh Qanun Number 2 of 2008, which is intended for financing the development and maintenance of infrastructure, empowering the people's economy, poverty alleviation, as well as funding education, social, and health.

The central government transfers funds to the Aceh Government related to the special autonomy funds, which are valid for a period of 20 years, where, for the first to the 15th year, the cost is equivalent to 2% of the national General Allocation Fund ceiling. Furthermore, in the 16th and 20th years, the amount is equivalent to 1% of the national General Allocation Fund ceiling. The special autonomy funds, as regulated in Article 186 paragraph (1) UUPA *in conjunction with* Article 10 paragraph (1) Qanun Number 1 of 2018, are contained in the APBN, which is distributed through the APBA with management for public health, which is compiled in the IDRJM and IDRJP (Ardiyansyah & Nazaruddin, 2024). Therefore, the government must make several efforts to ensure access to health services for all (Ardiyansyah & Nazaruddin, 2024).

Health services in Aceh will be able to run well if the Aceh Government complies with laws and regulations at both the national and regional levels, because the success or failure of the implementation of government at the regional level depends on the implementation of legal provisions carried out by the Aceh Government Work Unit itself, which has the authority over the implementation of health services. This highlights the need for the DPRA to supervise the Aceh Government in the implementation of Articles 10 and 11 of Qanun Number 1 of 2018.

The presence of special autonomy funds aims to bring the government closer to the people to realize the welfare and prosperity of the people, especially regarding health in Aceh, so that it can optimize planning, budgeting, institutions, and public services (Suharno, 2021). The health of the Acehnese population needs to be addressed seriously. In its implementation, Aceh has created a health program called the Aceh Health Insurance (JKA), as regulated by Aceh Governor Regulation Number 13 of 2018. This program has had a fairly broad positive impact and is felt in the community, where the JKA program makes it easier for people to seek treatment at public hospitals, especially in Aceh.

Health insurance is a form of health protection so that participants can obtain health care benefits so that participants can obtain health care benefits and protection in fulfilling basic health needs as a mandatory government matter, so through JKA it is a guarantee in the form of health protection so that participants can obtain health care benefits and protection in fulfilling the basic health needs of every Acehnese resident which is financed by the Aceh Government (Ranabhat, Acharya, Adhikari, & Kim, 2023).

In this case, the Aceh government needs to have the principle of legal certainty in implementing health policies. The principle of legal certainty refers to a state in which the law is certain owing to the concrete force of the law in question. The existence of the principle of legal certainty serves as a form of

protection for the justiciable (justice seeker) against arbitrary action, meaning that a person will and can obtain what they desire under certain circumstances (Mertokusumo, 1993).

Furthermore, regarding legal certainty, Lord Lloyd said that "… *law seems to require a certain minimum degree of regularity and certainty, for or without that it would be impossible to assert that what was operating in a given territory amounted to a legal system*". From this perspective, it can be understood that without legal certainty, people do not know what to do, which ultimately creates uncertainty that will ultimately lead to violence (*chaos*) due to the indecisiveness of the legal system (Nursyamsi, 2015). Thus, legal certainty refers to the implementation of clear, permanent and consistent laws where their implementation cannot be influenced by subjective circumstances

The existing regulations in Aceh regarding the implementation of health services to the community are in accordance with the provisions of statutory regulations as stipulated in Article 7, paragraph (1) of Law Number 12 of 2011 concerning the Formation of Legislation. Basic norms are the basis for preparing subordinate regulations. The UUPA is a regulation prepared and determined by the Central Government, and its position is recognized in statutory regulations. The state recognizes and respects regional government units that are special or unique in nature, which are regulated by law based on Article 18A, paragraph (1) of the 1945 Constitution of the Republic of Indonesia (Ardiyansyah, Muttaqien, Saputra, & Mahdi, 2025).

The enactment of the UUPA, which is further regulated in Aceh Qanun Number 10 of 2018 concerning Health, serves as its implementing regulation to provide legal certainty and legitimacy to SKPA in providing public health services. The provisions of the Health Qanun also do not conflict with the Health Law. National and regional regulations must be harmonized to establish a clear authority. Furthermore, Qanun Number 1 of 2018 concerning the management of special autonomy funds is a derivative of Articles 179 and 183 of the UUPA, which regulates the implementation of special autonomy funds to support and finance healthcare in Aceh, with a 10% allocation in accordance with the Qanun on Health. The Aceh government's efforts to address public health are still not optimal, as stipulated in existing regulations (Schneider et al., 2021).

The authority given to the Aceh Government is an attribution that needs to be maximized properly; therefore, the task of the DPRA is to provide supervision, approval, and draft budgets to be implemented by the Aceh Government because this is the function of the legislative institution (Ardiyansyah, 2021). In accordance with the applicable laws and regulations, the implementation of regional government is based on the principles contained in Article 58 of the Regional Government Law, which states that "Regional Government Administrators, as referred to in Article 57, in organizing Regional Government are guided by the principles of state government administration consisting of a. legal certainty, b. orderly state administration, c. public interest, d. Openness, e. Proportionality, f. Professionalism, g. Accountability, h. Efficiency, i. effectiveness, and j. Justice".

The principles of government administration in Aceh, based on Article 20 of the UUPA, are guided by the general principles of governance, which consist of Islamic principles. Principles of legal certainty. Principles of public interest. Principles of orderly regional governance. Principles of openness. Principles of proportionality. Principles of professionalism. Principles of accountability. Principles of efficiency. Principles of effectiveness, and K. Principles of equality. The Aceh government must utilize the special autonomy inherent in accordance with the provisions above, namely, the general principles of good governance. Law Number 30 of 2014 concerning State Administration Article 1 number 17 General Principles of Good Governance (AUPB) is a principle used as a reference for the use of authority by government officials in issuing decisions and/or actions in the administration of government, particularly related to health services in Aceh.

4.2 Aceh Government's Efforts to Conduct Supervision to Provide Quality Health Services

Supervision is a function that cannot be separated from modern budget management, including the provision of health services in Aceh by the Aceh Government, which has duties as regulated in Article 22, paragraph (1) of the Health Qanun as follows:

a. Organizing health efforts that guarantee that the people of Aceh receive health services according to their medical needs, taking into account the capabilities of the Aceh Government at all levels of health services while still meeting minimum service standards.
b. Prioritizing the interests of the poor.
c. Improving the quality of health resources is also important.
d. Coordinate with district/city governments to supervise health service facilities, including traditional medicine facilities.
e. Conduct monitoring and evaluation and create guidelines on the quality and standards of occupational health and safety services.
f. Supervise companies, both government and private, to ensure that they implement occupational health and safety measures in their respective environments.
g. Development of public health service facilities.

The tasks mentioned above are the authority of the Aceh Government in implementing health services in Aceh, in accordance with existing provisions. In this case, direct supervision is required by the DPRA as a working partner of the executive and as a representative of the people who have supervisory, legislative, and budgetary functions, as regulated in Article 22, paragraph (1) of the UUPA.
The DPRA has a fairly central task and authority in supervising the implementation of Aceh Qanun Number 4 of 2010 concerning Health and the Governor Regulation Number 13 of 2018 concerning JKA. This is to determine the extent to which the implementation of established policies is running in the midst of the community. The Aceh Government's programs related to health implementation are running optimally, and requesting reports to SKPA through the Governor in this case, the Aceh Government, to explain and account for its performance in health care in Aceh.

The supervisory function is needed to assist management, even for every activity using a minimum of 10% of the budget in the health sector. as stated in the Health Qanun, to achieve its objectives. Oversight is necessary to avoid future legal issues and public complaints. Furthermore, oversight provides legal certainty and creates a system that reduces opportunities for corruption (DPRA, 2022). A person cannot commit budget corruption in the health sector because there is supervision carried out by authorized parties, one of which is the working partner of the Aceh Government, namely the DPRA.

Regarding the Aceh Special Autonomy Fund, oversight is conducted to assess the compliance of budget commitments, which will then provide recommendations on how the Aceh Special Autonomy Fund should be managed in the next fiscal period or year (Suharno, 2021). This means that the DPRA's oversight is not aimed at finding fault with the Aceh government but rather at making recommendations on the government's performance in managing the special autonomy fund, particularly in the health sector (Oliveira, Santinha, & Sá Marques, 2023).

On the contrary, supervision can have an indirect impact, namely reducing corrupt behavior that is detrimental to the region and society. The budget should be used for the benefit of the community but is used for personal interests; therefore, supervision is needed for the use of Aceh's special autonomy funds so that the special autonomy funds are used appropriately. The role of the DPRA as an executive working partner is very important in determining the success or failure and the right target of the use of special autonomy funds in Aceh in the health sector, which is felt by the entire community, as well as supporting human resources and providing hospital facilities in all districts/cities in Aceh so that they can provide good services to the community (Januar & Marziah, 2019).

If supervision is carried out by the Aceh People's Representative Council, each council apparatus that handles health, especially Commission V, can summon the Aceh Government, especially the SKPA related to health services, for accountability. The right to summon is regulated in Article 25 paragraph (1) of the UUPA, namely regarding inteIDRellation, inquiry, and submitting statements of opinion, as follows: Regarding the implementation of health services by the Aceh Government through the SKPA, the DPRA, through Commission V, can directly visit and observe what is happening in the field to

ensure that health services are running according to applicable legal norms and that the use of special autonomy funds is on target, especially for health (Syam, 2023).
Obstacles to the oversight of the Aceh Special Autonomy Fund in both internal and external supervisory agencies remain manual, and technology has not been fully utilized. Another opinion, emphasized several times by informants, concerns the personal aspect, stating that the problem with budget use so far lies not in the regulations but in individuals who fail to comply with the already comprehensive regulations. However, some argue that changing regulations also subside oversight functions (Sadiyah, 2025).

Management of special autonomy funds in the health sector It was found that there were several major obstacles in the supervision of these funds by various existing stakeholder institutions, namely: *First*, the most frequently detected findings are inspections that are merely formalities or merely technical in nature, this kind of inspection often ignores the substantive aspects, whereas inspections that focus on the substantive aspects will be preventive supervision, meaning that the activity implementers will not dare to circumvent accountability only in the administrative aspects.

Second, collaboration between state agencies is not progressing significantly. In this regard, the Supreme Audit Agency (BPK), the Financial and Development Supervisory Agency (BPKP), and the Inspectorate, as supervisory institutions, are not fully committed to overseeing the special autonomy funds. Third, the oversight conducted is limited to monitoring and evaluation, providing technical guidance, and coordination.

Fourth, the authority between internal institutions in regional governments is not yet clear regarding supervision issues. Fifth, specifically in this case, the inspectorate institution as an internal supervisory institution that is responsible to the regional head has the potential to not be independent in its duties as a supervisor. Sixth, another obstacle to the supervision of these funds is the still weak regional institutional system, both from the side of the Aceh Government itself and from the DPRA.

In addition to the aforementioned impacts, the supervision of these funds is closely linked to accountability in budget planning and use, namely ensuring the fairness of a plan, whether it is in accordance with regulations, whether there are no violations in budget execution, and consistency between planning and budget use in the health sector. The Aceh Government, as the budget user, must be careful in planning, using, and calculating because supervision is carried out from both internal and external perspectives.

The forms of supervision from the government to regional governments are commonly carried out in the form of preventive and repressive supervision (Nursyamsi, 2015). That is, supervision conducted before implementation is supervision conducted on something that is planned, and supervision conducted after the work or activity has been conducted. As a legislative institution, it has full authority over supervision as regulated in Article 22 Paragraph (1) of the PA Law, where in the implementation of special autonomy funds regarding the financing of health programs and activities, it can supervise, control, and evaluate various policies and programs carried out by the executive, namely the Aceh Government, especially in the field of health programs.

This supervision is carried out to avoid obstacles or problems that occur in the field as follows.
a. The health fund of 10% of the APBA has not yet been met.
b. Uneven development of Human Resources in the health sector.
c. Accumulation of Human Resources in Hospitals.
d. The special autonomy funds for health sector development are not being properly targeted in Papua.
e. It avoids internal and external conflicts in political forms.
f. Avoid misuse of position, which has an impact on legal problems.
g. Non-implementation of Standard Operating Procedures in Hospitals.
h. Public complaints regarding medical treatment in hospitals.

This has been a problem all along, that the seriousness of the Aceh Government in managing special autonomy funds at the provincial and district/city levels is often not synchronized, and there is a failure of communication, which results in a misalignment of the vision and mission in providing health services in the form of development, human resources, budget, and facilities. Based on this quote, there appears to be a conflict between the provincial and district/city governments regarding the management of special autonomy funds. This prolonged conflict can disrupt fund absorption, thereby hindering public welfare. It is important to note that communication failure stems from competing interests within each region, specifically the province and district/city, leading to fluctuating regulations governing special autonomy management, resulting in suboptimal fund absorption.

Problems arise when the interests of the general public shift to those of individuals or groups. This conflict must be avoided so that the public and the central government can fully trust the Aceh Government in managing the special autonomy funds to finance the health of all Acehnese (Saikat et al., 2025). Until now, every time a particular interest arises, there have been changes to the special autonomy fund regulations, which have been amended three times to date. This indicates that the overly political nature of the special autonomy fund management has resulted in a redistribution of the special autonomy budget that is less satisfactory to all parties. Elite interests within government institutions can create counterproductive problems in regional governance (Alfiyan & Rinova, 2024).

The problem currently faced by the Aceh government is in the form of Human Resources in the health sector, which are still needed in large numbers to be placed in every health hospital unit up to the community health center, which is funded through special autonomy funds. Then, communication at the horizontal and vertical levels between government institutions must be built well so that they do not have different visions and missions in developing health services (Udensi, Vunnava, & Durojaye, 2025)..

5. Conclusions

5.1 Conclusion

The implementation and oversight of health services under Aceh's special autonomy framework have not been optimal due to a lack of functional integration gaps and weak enforcement of legal accountability. Although the Aceh Government normatively possesses broad asymmetric attribution authority, the effectiveness of public health insurance is hampered by the failure of horizontal coordination between sectors, the absence of a firm legal sanction mechanism, and negligence in providing basic facilities. Consequently, the right to health has shifted from an absolute obligation of the state to the moral burden of individuals. Furthermore, oversight by internal oversight bodies and the Regional People's Representative Council remains mired in administrative-budgetary formalities, thus failing to address disparities between health facilities and referrals between regions. The main legal implication is that fiscal autonomy and the legality of progressive health laws on paper have lost their legal force due to low compliance and enforcement of regulations at the bureaucratic level.

5.2 Research Limitations

Access and Time Limitations, where there is a fairly tight research time limit, so that an in-depth study of several sociological aspects of law cannot be carried out comprehensively. The researcher also has difficulty arranging a schedule for direct meetings with respondents and key informants (such as related officials or medical personnel) to conduct in-depth question-and-answer sessions, which results in less-than-optimal field data collection. Several documents on the accountability report of special autonomy funds in the health sector are very technical and bureaucratic; therefore, the author needs more time to access and synchronize with normative data.

5.3 Suggestions and Direstions for Future Research

The Aceh Government, through its broad authority to implement health policies in Aceh in accordance with the UUPA and Qanun, must maximize its implementation and build cross-country and international cooperation to improve health services in Aceh. To realize optimal health services, the Aceh Government needs to strengthen legal instruments in the form of qanuns and gubernatorial regulations that regulate standards and supervision of the quality of health services in Aceh and revise

Aceh Qanun Number 4 of 2010 concerning Health. It is also recommended that the Aceh Government ensure transparency and digitization of reports on the use of special autonomy funds in the health sector so that the public and academics can participate in monitoring the quality of services. It is hoped that the scope of research can be expanded with a more dominant socio-legal method to capture the effectiveness of the implementation of the UUPA on the level of satisfaction of the Acehnese people directly in the field.

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Author Contributions

AA Conceptualization, research design, development of the original manuscript, project coordination, and correspondence with the journal. NN Methodology, development of the normative legal research framework, and legal analysis. AM Data analysis, public policy assessment, interpretation of findings, and substantive review. UB Literature review, data collection, organization of legal materials, and reference management. TYS Critical evaluation, language editing, manuscript refinement, and final validation. All authors have reviewed and approved the final version of the manuscript and are responsible for the integrity, accuracy, and scholarly quality of the research.

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