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Aceh's Special Autonomy Tri Lustrum Evaluative Notes

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Abstract: Tri lustrum implementation of special autonomy in Aceh requires evaluation of all dimensions of regional autonomy. Evaluation notes are important as a basis for developing a special autonomy policy framework in the future. This study aims to present a corrective note on the implementation of special autonomy in Aceh Province and its regencies and cities. This research uses a qualitative descriptive approach with literature study and spatial analysis methods. The novelty presented in this article is the presence of a multidimensional discussion of special autonomy to see the performance of Aceh over the past fifteen years. The urgency is the amount of the Special Autonomy Fund for the sixteenth year to the twentieth year, which is equivalent to 1% (one percent) of the ceiling of the National General Allocation Fund (DAU). Significant spatial changes have occurred in the last fifteen years in Aceh, although they are still slower than other areas in Sumatra. Another problem that arises in this study is the stagnant position of Aceh as a region that is not yet fiscally independent. The political dimension also shows that the people's political preference for local parties in Aceh has weakened. This study also highlights the absence of a standard reference regarding the division of authority between the Central Government, Aceh Government, and Regency/City Governments. In conclusion, special autonomy in Aceh has not been running optimally and requires reform of the Special Autonomy policy as a corrective effort to several problems presented in this study.

Keywords: Aceh; Decentralization; Evaluation; Special Autonomy.

About the Author(s)

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I. Introduction

Asymmetric decentralization has different characteristics from the generally accepted and symmetrical concept of decentralization. Asymmetric decentralization is a special autonomous region that gets a different treatment from the other areas (Shair-Rosenfield et al., 2014, p. 85). Another definition of asymmetric decentralization refers to the combination of economic decentralization and political centralization (Zhang & Chen, 2018). In general, a conceptual abstraction can be reached that asymmetric decentralization is the implementation of decentralization with certain specificities in terms of the authority and practice of decentralization itself.

Ideally, asymmetric decentralization will have a positive impact on local communities. The decentralization concept map directs the estuary to achieve success in the realization of people's welfare. Welfare as the ultimate goal is not only the goal of decentralization in general, but the comprehensiveness of the idea of decentralization which emphasizes regional independence, mandates concrete achievements thanks to the creativity and performance of the region itself. In fact, twenty years of implementation of regional autonomy in Indonesia have not yielded optimal results. Regions do not have experience in implementing decentralization due to a paradigm shift from centralized to decentralized (KPPOD, 2021, p. 71).

The question is, has the implementation of special autonomy had a positive impact on Aceh's economy? To what extent can the Aceh Government optimize the special powers attached to it? The series of question sentences above are a reflective touchstone for implementing government functions in carrying out their mandate as servants of the people. This study does not ignite an aura of skepticism in the discourse on governance in the reform era. On the other hand, the evaluative record is expected to be a starting point for changes in governance toward a prosperous people of Aceh.

Skepticism against the implementation of special autonomy in Aceh is not without reason. Several studies state that various problems hinder the implementation of asymmetric decentralization in this area. The management of special autonomy funds is not running optimally, so it hampers the improvement of the welfare of the people of Aceh (Cahyono, 2012). Other findings indicate that there is a complicated

problem where the special autonomy funds are disbursed in the amount of Rp57 trillion in 2008 – 2017 is not comparable to the economic growth output, which is still minimal (Handra et al., 2018, p. 1).

Of course, this study cannot be refuted because there are pretty serious problems at the practical level. As a result, social inequality in Aceh is experiencing a fluctuating situation. It is only natural that Aceh's economy can grow and develop accelerated. The implementation of special autonomy and injection of special autonomy funds since 2008. Until 2021, the total allocation of the Special Autonomy Fund that has been received by the Aceh Province is 88.43 trillion. The problematic fact is that the management of Aceh's Special Autonomy Fund has not been maximized. The remaining 7.7 trillion of Aceh's Special Autonomy Fund for 2013 to 2020 is valid evidence that the absorption and use of the Special Autonomy Fund are not optimal (Direktorat Jenderal Perimbangan Keuangan Kementerian Keuangan RI, 2021).

Another dimension of decentralization, namely politics, has also colored Aceh's fifteen (15) year journey through special autonomy. The existence of the Aceh Party, the Aceh People's Independent Voice Party (SIRA), the Aceh Regional Party (PDA), and the Nanggroe Aceh Party (PNA) in local democratic contestations often attracts public attention. This statement is not an exaggeration considering that the existence of these parties can control the legislative and executive seats. However, the presence of a local ex-combatant political party, namely the Aceh Party (PA), experienced a significant decrease in vote acquisition due to the atmosphere of internal conflict. As a result, the seats of DPRA (Aceh People's Representative Council), DPRK (Regency/City People's Representative Council), and executive power in various regions are slowly disappearing (Usman, 2021, p. 535).

Another problem that occurs is the process of forming regional legal products that apply sharia law. Regional regulations containing sharia values do not get permission from the authorized agency, in this case, the Minister of Home Affairs (Abdurahman & Dewansyah, 2019, p. 259). The integration of values between Sharia and the basic rules of legislation issued by the government is feared to cause obstacles and sentiment in the field.

In the context of cooperation between regions, there is one forum for cooperation between regions, namely Basajan. Basajan is an

abbreviation of the names of three regency/city capitals in Aceh province, namely Banda Aceh – Sabang – Jantho (Aceh Besar). This cooperation forum was formed in 2008 ago. The purpose of establishing Basajan is as a concept and strategy for integrated development cooperation across the region, particularly in the fields of Tourism, Infrastructure, and Human Resources empowerment ([Bappeda Kota Banda Aceh, 2014](#)).

The determination of the implementation of special autonomy in Aceh is actually an effort by the Government to provide creative space for the community to develop the region in accordance with existing local wisdom. Even though Special Autonomy was born as a methodical solution to the conflict resolution of the Free Aceh Movement, it is obligatory for the Aceh Regional Government to make more efforts to resolve several problems as part of accelerating Aceh's development.

Several researchers have carried out research on the implementation of special autonomy. The OECD study that describes the evaluation of special autonomy in a global context can describe the variations in implementation and problems in several countries ([Allain-Dupré et al., 2020, p. 27](#)). This research does not cover Aceh comprehensively; it only mentions Aceh as an example of the practice of political decentralization without touching other dimensions of decentralization. In fact, Aceh's Special Autonomy is not just talking about the existence of the Independent Party.

Another recent research related to Aceh's special autonomy in another dimension, namely fiscal, was conducted by Handra et al. in 2018. This study describes the use of the special autonomy budget in Aceh at the level of economic development and people's welfare, and the level of public services progress is relatively slow ([Handra et al., 2018, p. 105](#)). This research is still in its periodization prior to the implementation of fifteen years of Aceh's special autonomy.

The novelty aspect offered in this study is a portrait of the implementation of special autonomy in Aceh during the tri lustrum (15 years) of the enactment of Law no. 11 of 2006. Research and related literature have not comprehensively discussed the implementation of asymmetric decentralization in Aceh. In fact, Law no. 11 of 2006 Article 183 states that the amount of the Special Autonomy Fund for the sixteenth year to the twentieth year is equivalent to 1% (one percent) of the ceiling of the National General Allocation Fund (DAU). The implication of this

article is clear that it secures a reduction in the ceiling in which the first fifteen-year period gets two percent (2%) of the National DAU ceiling. The decrease in the ceiling percentage amid the unfinished optimization of the special autonomy objective will raise concerns in the form of a decline in economic performance amid Aceh's dependence on the Special Autonomy Fund.

This study attempts to map out several issues regarding the implementation of Special Autonomy in Aceh over the past fifteen years. The series of questions that arise as prefaces are certainly classic problems that are already known to the public. Of course, the diversity and complexity of issues in the implementation of special autonomy are strong modalities to initiate steps to decipher and take inventory of problems in the regions. This study is certainly no less interesting than the previous study because it aims to re-examine whether, after the implementation of special autonomy, there have been any changes or maybe it is still the same as before?

Flowing from this context, this article intends to observe the journey of the tri lustrum of special autonomy in Aceh Province and its regencies and cities. It is hoped that this study will be able to map out problems in the decentralization dimension to achieve the ultimate goal of regional autonomy, namely the welfare of the people. The starting point of the analysis will be based on the analysis of several quantitative data. With such a presentation, this article based on Regional Autonomy Implementation Monitoring Committee (KPPOD) research also complements various studies on the implementation of special autonomy in Indonesia. The output of this research is expected to be an input for the government to bring about an acceleration of welfare in Aceh.

Theoretically, special autonomy is a tangible manifestation of the implementation of asymmetric decentralization. Today, the concept of asymmetric decentralization has been applied to several countries such as Malaysia, Canada, Germany, Italy, the United Kingdom, and Indonesia. Empirical facts show that the use of asymmetry has not become a vulgar practice in several unitary countries such as Indonesia, France, and England ([Rahmatunnisa et al., 2018, p. 251](#)). Evidently, Indonesia prefers to use the term special autonomy to embody the essence of asymmetric decentralization.

Special Autonomy was implemented in Indonesia as part of the implementation of post-

reform decentralization. The starting point for the implementation of special autonomy for Aceh and Papua is based on the spirit of economic acceleration accompanied by the breath of integration. Integration efforts that depart from the enforcement of Indonesian sovereignty are evidence of the presence of the state in realizing the ideals of the state in accordance with the 1945 Constitution of the Republic of Indonesia. The ratification of Law Number 18 of 2001 concerning Special Autonomy for the Province of the Special Region of Aceh as the Province of Nanggroe Aceh Darussalam marked a new era of protracted Aceh conflict resolution (Miller, 2004, p. 333).

Regional Autonomy is the implementation of the concept of decentralization and the application of the theoretical concept of "area division of power" by dividing power vertically, namely between the central government and local governments. The implementation of the regional autonomy system is a constitutional mandate (Second Amendment 2000) to be implemented based on a law that was specially formed regarding regional government. In contrast to the concept of a federal state, regional autonomy in Indonesia is placed within the framework of a unitary state. The main difference between federal and unitary systems lies in the source of sovereignty. In a federal system, sovereignty is obtained from separate political units and then agrees to form a joint government.

Indonesia's implementation of regional autonomy cannot be seen as a mere gift of reformation turmoil. The breath of decentralization that was breathed back after the implementation of Law Number 5 of 1974, which was centralized, gave hope for strengthening the regional economy. Like a bird that has been released from its cage, the implementation of local government in Indonesia has begun to try to find forms and roadmaps to the realization of social welfare at the sub-national level.

The discourse on the dimensions of regional autonomy is interesting, where there are various versions and thoughts that also enrich the dimensional framework itself. Decentralization consists of political decentralization, administrative decentralization, economic decentralization, and fiscal decentralization (SDC Decentralization Team, 2001). SDC does not place economic decentralization as part of his discussion because it refers to the essence where local government tasks are left to cooperatives, private companies, interest groups, volunteer

organizations, and other non-governmental organizations.

According to SDC Decentralization Team (2001), there are two main forms of economic decentralization: (1) Privatization or the transfer of full or partial responsibility to produce certain goods and services from the government to private actors, and (2) deregulation or reduction of legal barriers that hinder the production of goods and private services.

Fiscal decentralization is related to the process of distributing the budget from higher levels of government to lower levels of government to support the functions or tasks of government and public services in accordance with the amount of authority in the government sector that is delegated. Fiscal decentralization can also be defined as the delegation of power from the central government to local governments to explore sources of income, the right to receive transfers of funds from the central government, and the right to determine regional expenditures (Baskaran, 2011). In general, fiscal decentralization can encourage local governments to have high financial accountability when viewed from the aspect of regional independence and dependence on the central government.

Another dimension in the framework of autonomy in Indonesia is political decentralization. Political decentralization is the delegation of authority to the regions so that they can actively participate in the political decision-making process by providing freedom for the community to choose leaders in their regions (SDC Decentralization Team, 2001, p. 13). Political decentralization aims to channel the spirit of democracy positively in society. The dimension of political decentralization includes opening an opportunity structure for the people (participation and representation) in the management of public policies and the election of public officials.

Finally, there is the concept of administration as part of the dimension of regional autonomy. Administrative decentralization is the delegation of authority, responsibility, and financial resources from the central government to local governments to provide public services. Administrative decentralization can basically be grouped into 3 (three): (1) Deconcentration is the delegation of authority and responsibility from the Central Government to officials who are in the hierarchical line with the Central Government in the regions or from the Central Government to vertical agencies in the regions. (2), Devolution is the authority of

the Central Government over autonomous regions. (3) Delegation, namely the delegation of authority for certain tasks to organizations outside the regular bureaucratic structure and indirectly controlled by the Central Government (Muluk, 2009, p. 12).

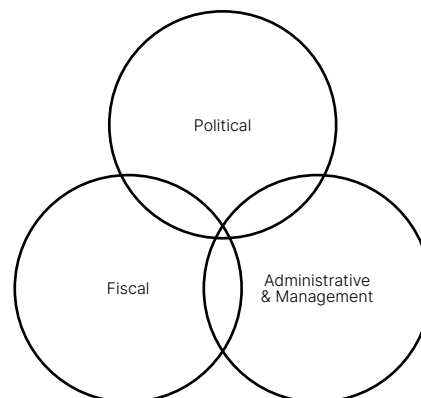
Broadly speaking, the issue of fiscal decentralization focuses on how much the central government delegates its fiscal impact to non-central government entities. Administrative decentralization is centered on the discourse regarding the relativity of the degree of autonomy that non-central government entities have over central control. Finally, political decentralization refers to the extent to which the central government allows non-central government entities to carry out political functions of government, such as representation (Schneider, 2003, p. 33).

The existence and implementation of regional autonomy are expected to be able to form an opportunity structure to expand and improve the regional economy with the ultimate goal of people's welfare. Welfare will only be realized if the implementation of decentralization brings benefits in terms of poverty alleviation, job creation, and social and spatial equity. This is where the importance of economic decentralization, as an intermediate goal, plays a role in "delivering" fiscal, administrative, and political performance towards optimal achievement of regional development performance through collaboration between the public and private sectors ("Perkuat Tata Kelola Ekonomi, Daerah Berdaya Saing Berkelanjutan," 2021).

Far back, decentralization was meant to empower especially the smaller and poorer regencies, which resulted in a higher overall response to local needs and a shift in public spending towards education, health, and sanitation (Kis-Katos & Sjahrir, 2017). This concept becomes a fundamental benchmark for taking evaluative steps towards the implementation of regional autonomy in Aceh.

Decentralization exists as a system in which the central government plays a more minimal role in any or all the dimensions of decentralization itself. In this system, the central government has a smaller share of fiscal resources, grants more administrative autonomy, and/or devolves a higher level of responsibility for political functions. The Organization for Economic Co-operation and Development (OECD) provides clear guidelines for viewing the implementation of decentralization in

- Representativeness in national institutions
- Special regional constitution/political arrangements
- Electoral systems
- Internal political structures (e.g., local government organisation)
- Relaxation of rules or laws
- Power of adaptation of laws and rules (primary or secondary)
- Use of referendum



- Differentiation in the allocation of taxing power/special exemptions
- Special grants
- Fiscal rules
- Budget Autonomy
- Access to borrowing/financial markets
- Differentiated Responsibilities
- Possibility to "opt in" or "opt out" assignments
- Ability to contractualise
- Creation of municipal companies
- PPP
- Supervision
- Adaptation of norms/standards

Source: Organization for Economic Co-operation and Development (2019)

Figure 1. Dimensions of Asymmetric Decentralization

a country (Allain-Dupré et al., 2020, p. 7). Figure 1 presents a visualization of privileges and niche spaces that are strengthened by asymmetrical decentralization.

Fifteen years of Special Autonomy in Aceh presents a different breath that characterizes the dynamics of autonomy in Indonesia. The use of the term Qanun as a local legal product equivalent to a Regional Regulation is sufficient to confirm the intended difference. Of course, there is nothing wrong with the application of the term and enforcement of the Sharia in the Veranda of Mecca. That's because the constitution has guaranteed it clearly. Article 18 B of the 1945 Constitution of the Republic of Indonesia: "The state recognizes and respects special government units that are regulated by law"

The specificity inherent in Aceh as a government unit is certainly not present as a gift by the Central Government. Great hopes are imprinted on Aceh's shoulders, where special autonomy is given as an effort to accelerate economic growth. Theoretically, this expectation is not a figment or a sweet dream because asymmetric decentralization can also be used as a foundation to increase regional economic

growth and development (Muluk, 2021, p. 103). Chen and Zhang's findings show that the implementation of asymmetric decentralization in China has proven to have a positive impact on the achievement of improving infrastructure for development, investment, and economic growth.

The Organization for Economic Co-operation and Development (OECD) shares a similar view that asymmetric decentralization can be a way to harness the various strengths of different local governments (Allain-Dupré et al., 2020, p. 22). Governments can benefit from decentralization (responsiveness to local needs, administrative efficiency, innovation, transparency, accountability, and cost efficiency) if asymmetric decentralization implementation goes ahead and strengthens spending or revenues that are first given to the local governments that are best able to handle the new responsibilities. This can happen even if most local governments do not yet have the capacity needed to implement this system.

II. Methods

This research uses a qualitative descriptive approach with literature study and spatial analysis methods. The descriptive method was used with the consideration that this study wanted to explore further the implementation of special autonomy funds in Aceh with the support of the presentation of spatial data processed by researchers. Literature studies are intended to describe the text (literature) with context (empirical facts) through accurate and systematic evidence-based correlation analysis. The data were obtained from various theories, perspectives, and several journals relevant to this research. This study is also strengthened using spatial analysis supported by the Google Data Studio platform to show changing conditions in the fifteen-year journey of Special Autonomy in Aceh.

This study uses secondary data obtained from the Central Statistics Agency for Aceh Province, the Financial Audit Board of the Republic of Indonesia (BPK RI), the General Elections Commission (KPU), and the Regional Autonomy Implementation Monitoring Committee (KPPOD). The range of data used in this research varies, but in general, it is within the fifteen-year range of the Special Autonomy for Aceh (2006–2021). The object of this research is regencies and cities located in the administrative area of Aceh Province. The scope of the study at the Regency/

City level was chosen as a jurisdiction with varied characteristics in each region.

III. Results and Discussion

A. Aceh's Special Autonomy

The implementation of special autonomy in Aceh came as a response and a resolution to the turmoil that occurred in the Veranda of Mecca. Prolonged conflict and the threat of disintegration are the main reasons for the implementation of special autonomy. Of course, the consequences of strengthening regional authority to manage households independently are faced with demands that the implementation in the field must be in line with the spirit of national integration itself. The question is, to what extent has the implementation of special autonomy in Aceh been implemented?

The Organization for Economic Co-operation and Development (OECD) (Figure 3) provides clear criteria regarding the implementation of asymmetric decentralization on the fiscal, political, and administrative dimensions. In addition, observations on the economic dimension are also included as a methodical touchstone for the implementation of asymmetric decentralization. Table 1 presents a recapitulation of the implementation of asymmetric decentralization according to the measures used in this study.

Table 1 illustrates that the implementation of special autonomy in Aceh does not fully comply with the criteria set by The Organization for Economic Co-operation and Development (OECD). For example, in the political dimension, there is no right to hold a referendum for the people of Aceh. This is, of course, understandable, considering that the spirit of special autonomy rests on the spirit of integration so that disintegrative space through a referendum is not given. Then on the administrative side, Aceh also does not get an autonomous space to opt in or opt-out of assignments.

Except for the fiscal level, the Central Government provides regulations related to special grants to Aceh Province in the form of the Special Autonomy Fund. Law No. 11 of 2006 Article 183 states that the amount of the Special Autonomy Fund for the sixteenth year to the twentieth year is equivalent to 1% (one percent) of the ceiling of the National General Allocation Fund (DAU). Full support from the fiscal side leaves expectations. Has this support given a significant impact on Aceh's economy?

Table 1. Implementation of Asymmetric Decentralization in Aceh (data processed)

Dimension	Regulatory Support
Fiscal	
Differences in the allocation of tax authority/special exceptions	The existence of the authority to include Zakat as part of the Regional Original Income (Law No. 11 of 2006 Article 180)
Special Grant	Application of the Special Autonomy Fund
Fiscal Rules	It is stated in Law 11 of 2006
Budget Autonomy	There are no special powers. The freedom to formulate a budget is still like in other regions in Indonesia.
Access to loan/finance markets	Regulated in Law 11/2006 Article 186 Political
Political	
Representation in national institutions	None
Regional constitutions/special political arrangements	There is the use of Islamic sharia principles within the authority of local governments. Article 17 of Law 11/2006
Election System	There is no difference between the system with the practice of national politics.
Internal Political Structure	Aceh was given the right to form local parties.
Relaxation Rules	None
The power of adapting laws and rules (primary or secondary)	There is a right to practice Islamic Sharia
Use of the Referendum	The regulation does not provide space for holding a referendum on Aceh's special autonomy.
Administrative	
Different Responsibilities	There is a special authority that is regulated regarding the right to carry out Islamic Sharia by maintaining religious harmony.
Possibility to opt-in or opt-out of assignments	None
Ability to make contracts	Regulated in Article 160 of Law 11/2006
Public-Private Partnership	Regulated in Law 11/2006
Supervision	Regulated in Law 11/2006
Norm Adjustment	There is a special room that is regulated regarding the right to carry out Islamic Sharia by maintaining religious harmony.
Economy	
Inter-Regional Cooperation	The establishment of the Besajan Regional Cooperation Agency was formed based on the Joint Regulation (Perma) No. 18 of 2009 (Banda Aceh), No. 25 of 2009 (Sabang), and No. 25 of 2009 (Aceh Besar).

B. Achievement of the Ultimate Goal of Special Autonomy

People's welfare is the ultimate goal of implementing regional autonomy. This is also made part of one of the state's goals as enshrined in the 1945 Constitution. Conceptually, decentralization enables the use of limited economic resources in a more effective, sustainable, and prudent manner. However, decentralization does not necessarily become a cure for all poor countries. Basically, the decentralized division of roles and tasks is not able to compensate for the lack of financial resources. Therefore, if false expectations are

raised and then disappointed, this will prevent the process from taking root well in people (SDC Decentralization Team, 2001).

The Human Development Index is used as an indicator to measure success in development. HDI is present as an index that measures the achievement of a country's socio-economic development that combines achievements in the fields of education, health, and adjusted real income per capita (Todaro & Smith, 2011, p. 150). This study aims to examine the spatial changes of HDI in regencies/cities throughout Aceh. Data obtained from the Central Statistics Agency (BPS) from 2010 to 2021 shows that there is an increase

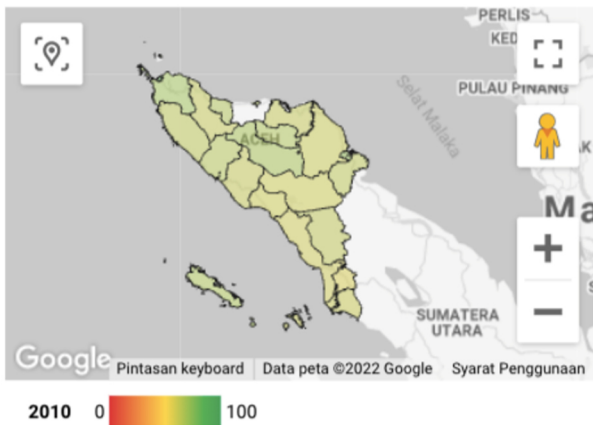


Figure 2a. HDI Regencies/Cities throughout Aceh Province in 2010 (data processed)

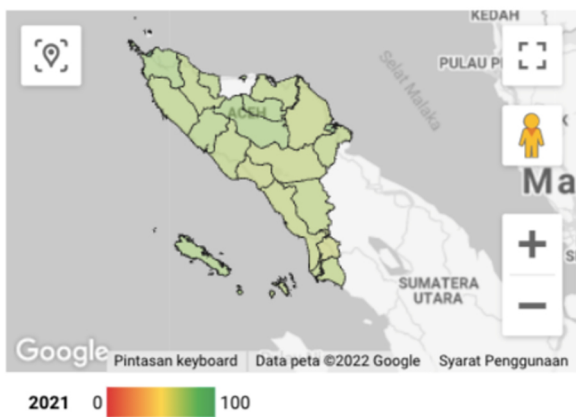


Figure 2b. HDI Regencies/Cities throughout Aceh Province in 2021 (data processed)

in HDI in all tier 2 areas in Aceh. [Figure 2a](#) and [2b](#) present the spatial conditions of HDI in Aceh.

[Figure 2a](#) and [2b](#) show a color change where the first map is dominated by yellow, and the second map is greener. The green color indicates that the HDI of a region is close to 100. At this point, we can say that spatially, there is an increase in HDI quality in regencies/cities throughout Aceh. This shows that the quality of HDI improvement is going well in the Special Autonomy era.

As a comparison at the national level, the movement of increasing HDI in Aceh Province is linear with the movement of the graph in the same direction as the increase in Indonesia's HDI. If you look at [Figure 3](#), the movement to increase values in line with the national HDI shows that the special autonomy policy in Aceh has a significant impact on efforts to develop human quality in the area.

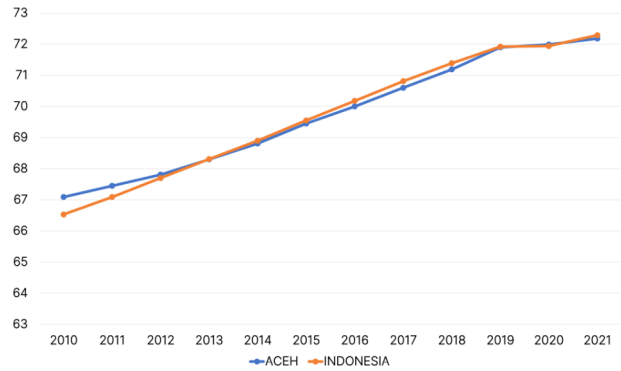


Figure 3. Comparison of HDI in Aceh Province and Indonesia 2010-2021 (Central Statistics Agency (BPS), data processed)

Despite having good achievements in the quality of regional HDI, in fact, Aceh is experiencing structural problems, namely poverty. Referring to data released by the Central Statistics Agency (BPS), there was an increase in the poverty rate in Aceh by 0.20 percent or 16,000 people, from March 2021 to September 2021 to 15.53 percent. The total poor population in Aceh reaches 850 thousand people. The increase in the number of poor people places Aceh as the poorest province in the Sumatra region. In addition, Aceh is included in the five provinces with the highest number of poor people in Indonesia ([CNN Indonesia, 2022](#)).

Referring to [Figure 4a](#), [4b](#), and [4c](#), it can be seen that there is actually a significant change in the percentage of poverty in all regencies/cities throughout Aceh. [Figure 4a](#) is dominated by red (High poverty percentage value). The 2010 map is dominated by yellow, which indicates a decrease in the percentage of poverty in most parts of

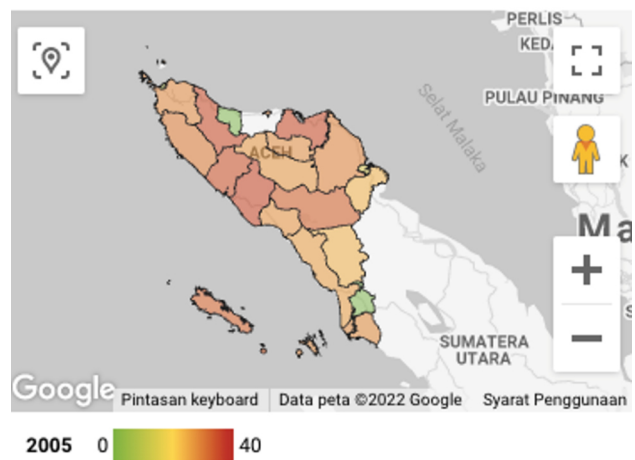


Figure 4a. Percentage of Poverty Regencies/Cities in Aceh Province in 2005 (data processed)

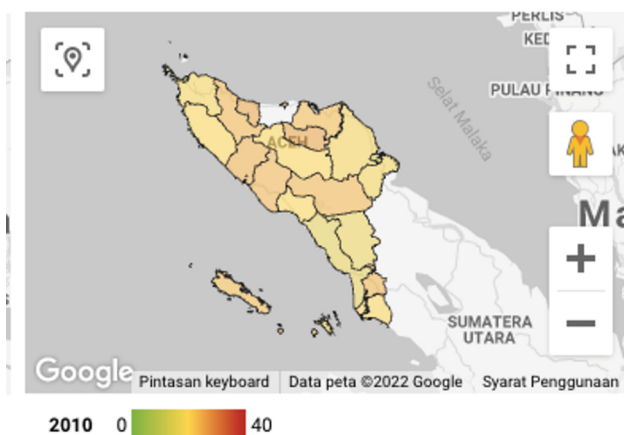


Figure 4b. Percentage of Poverty Regencies/Cities in Aceh Province in 2010 (data processed)

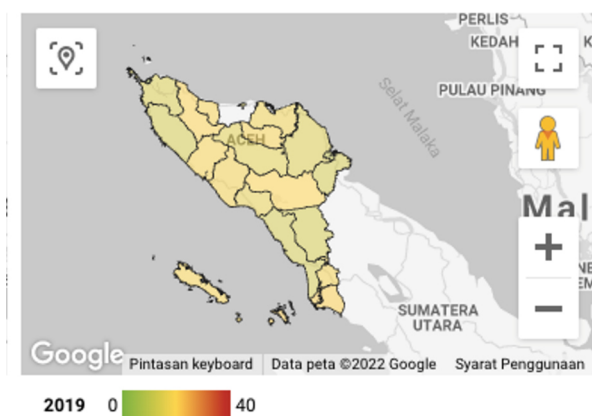


Figure 4c. Percentage of Poverty Regencies/Cities in Aceh Province in 2019 (data processed)

Aceh. The increasingly green 2019 map shows that the percentage of poor people in Aceh is decreasing.

The gradation changes presented in [Figure 4a](#), [4b](#), and [4c](#) show a partial change in poverty conditions in Aceh. The progressive dynamics of development performance in Aceh are at least able to reduce the percentage of poor people at the Regency/City level. Undeniably, this presentation indicates that efforts to reduce poverty in Aceh are moving in a better direction. The condition of Aceh after receiving the special autonomy fund, which was started in 2008, is getting better. It seems that the decentralization policy shows that there is work at the implementation level.

However, when compared at the regional and national levels, Aceh's poverty reduction performance is still far below other regions. [Figures 7a](#), [7b](#), and [7c](#) show that the percentage of poor people in Aceh is still higher than other

areas on the island of Sumatra and is in the category of severity rating with other special autonomous regions, namely Papua.

The graphs presented in [Figures 7a](#), [7b](#), and [7c](#) do not show any significant changes in the pattern. This means that starting from the era before the granting of special autonomy funds (2007) until now, there has been no drastic change in the composition of the percentage of poor people at the provincial level throughout Indonesia. Sporadically, it can be said that the implementation of special autonomy, which was attempted as an accelerator of economic development, did not go well. In fact, fifteen years of the implementation of special autonomy have not resolved the problem of poverty on the cross-provincial comparative map.

In fact, this empirical fact presents an agglomerative conclusion: the special autonomous region is the area with the worst population of poor people in Indonesia. This is in line with SDC's opinion that there is room for the possibility that decentralization went beyond expectations and did not have any impact on the regional economy. The decrease in the percentage of poverty at the Regency/City level, which is not in line with poverty alleviation at the simultaneous level (Province), illustrates that special autonomy can change internal conditions but has not provided leverage in catching up on inequalities between regions.

The discourse on inequality cannot be separated from the performance of the regional economy. These two things are integral parts that support and strengthen each other. The presence of special autonomy in the journey of Indonesian independence and the integration of Aceh is expected to be able to reduce the inequality that occurs in Aceh. The Gini Ratio Index is an appropriate measuring tool for observing the course and development of social inequality that occurs in an area.

Aceh's Gini Ratio fluctuated throughout the course of regional autonomy (see [Figure 5](#)). Data from the Central Statistics Agency (BPS) of Aceh Province shows that the special autonomy funds provided since 2008 have not been able to stabilize the Gini ratio; in fact, what happened was the Gini Ratio which was in the range of 0.300 until 2019. This caused Aceh to be in the category of moderate inequality. If the value of the Gini coefficient is 0, it indicates perfect equality, whereas if it is 1, it means the opposite. Values between 0.3 and 0.5 fall into the category of moderate inequality. On the positive side, this

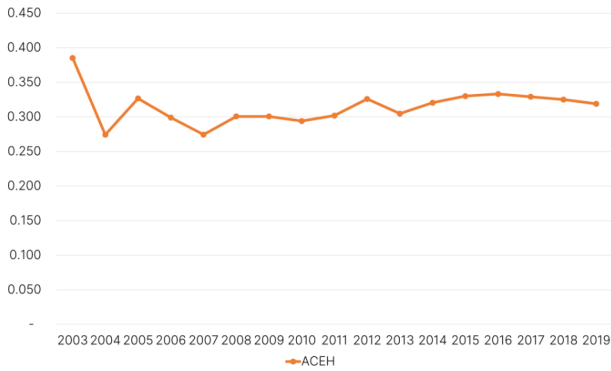


Figure 5. Gini Ratio of Aceh Province (2003–2019), data processed

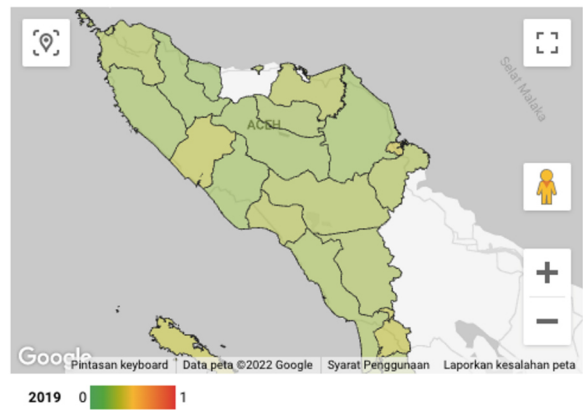


Figure 6c. Gini Ratio for Aceh Province in 2019 (Central Statistics Agency (BPS), data processed)

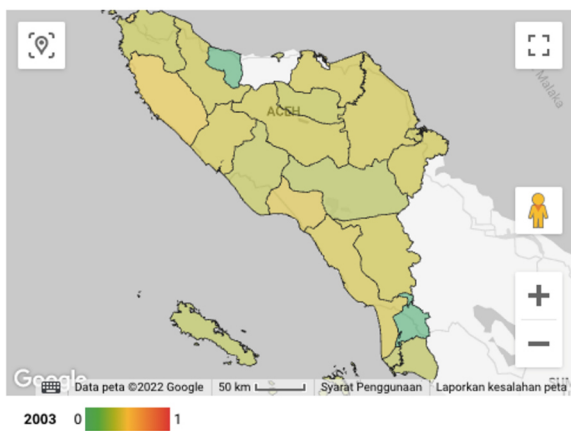


Figure 6a. Gini Ratio for Aceh Province in 2003 (Central Statistics Agency (BPS), data processed)

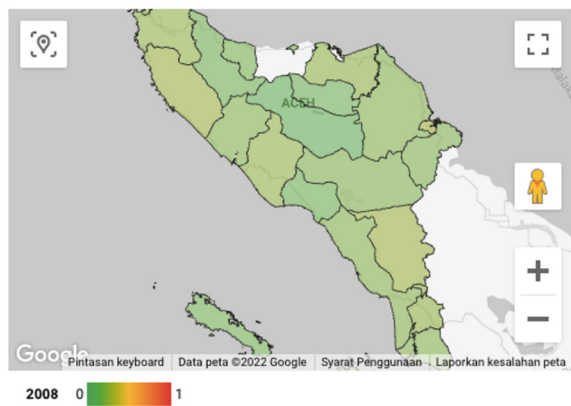


Figure 6b. Gini Ratio for Aceh Province in 2008 (Central Statistics Agency (BPS), data processed)

achievement is better than the initial conditions (2003).

Figure 6a, 6b, and 6c show a fluctuating phenomenon wherein, in 2003, the map was dominated by yellow, meaning that inequality in Aceh was at a moderate level. Then, there was a change in 2008 where the map of social inequality

was greener (there was a change in the index value for the better). However, the map for 2019 shows that the map color (green) is starting to fade. This observation has not taken the perspective and context of COVID-19.

However, the fluctuations above raise the question of whether the economic success (reduction of poverty percentage, etc.) in a region really has an impact on the community, or is it possible that certain groups are using the existing economic performance output? When the HDI achievement and the percentage of poor people are in a state of development that is on the right track, it does not have any impact on the social inequality that occurs in Aceh. It is natural then that a skeptical question arises: is the profit sharing of the community's economic performance only controlled by a few people?

In general, the economic performance in Aceh has not run optimally. Referring to the Regional Autonomy Implementation Monitoring Committee (KPPOD) study results in 2020 on sustainable regional competitiveness in 356 regencies, only Central Aceh, West Aceh, and East Aceh regencies have sustainable regional competitiveness scores above the national average (52.57). The rest are in the medium and low categories and below the national average score (KPPOD, 2020, p. 93). Similar findings were also captured in a study by the National Research and Innovation Agency (BRIN), where most of the regions in Aceh were in the low competitiveness category (DSD) in 2020. The map of competitiveness in Aceh can be seen in Figure 7.

The use of the concept of regional competitiveness as a measure of success is an ideal step. Regional competitiveness can theoretically be interpreted as a reflection of the



Figure 7. Regional Competitiveness Map of Aceh Province 2020 (National Research and Innovation Agency (BRIN))

level of productivity, progress, competition, and independence of a region. The Regional Competitiveness Index can be used as a touchstone to assess the success of a region in competing with other regions and accelerating national competitiveness (Ristek-BRIN, 2020, p. 70).

C. Overview Dimension 1: Fiscal Decentralization

The implementation of fiscal decentralization in Bumi Rencong has a uniqueness that is not found in other regions. The attachment of special autonomy funds as a manifestation of the concept of asymmetric decentralization is a breath of fresh air for budget implementers in the regions. When placed in essence, the presence of special autonomy funds is expected to be an accelerator of regional fiscal support capacity in carrying out regulatory functions.

The problematic fact is that regional financial conditions in Aceh are not as strong as in other regions in Indonesia. The findings of the Financial Audit Board of the Republic of Indonesia (BPK RI) present several facts where regions with special autonomy status have a larger proportion of IKF 1 (not yet independent) than regions that do not belong to special autonomous regions (Badan Pemeriksa Keuangan Republik Indonesia, 2021). Other findings from the Financial Audit Board of the Republic of Indonesia (BPK RI) show that all Aceh Province regions do not lack a fiscal foundation.

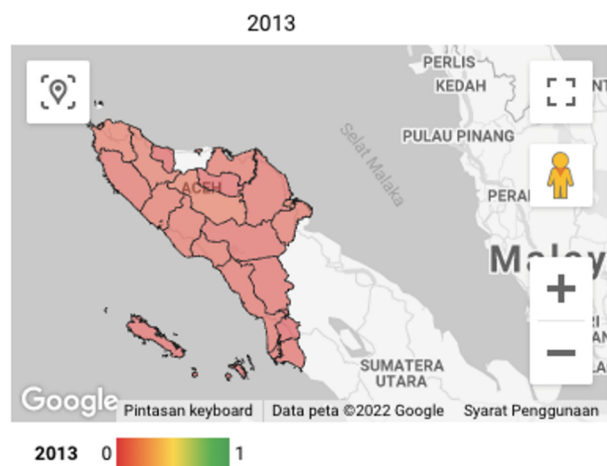


Figure 8a. Spatial Map of the Distribution of the 2013 Regional Fiscal Independence Index (Financial Audit Board of the Republic of Indonesia (BPK RI), data processed)

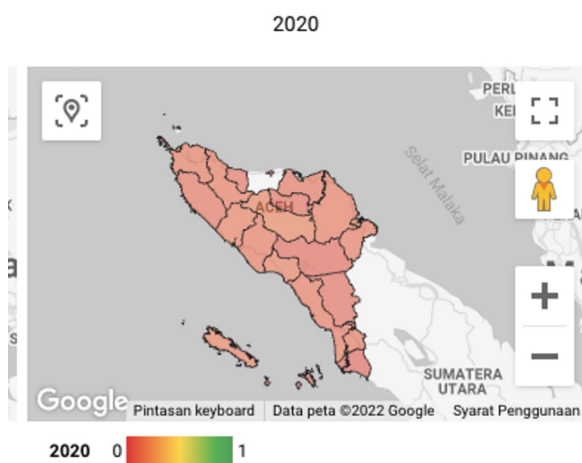


Figure 8b. Spatial Map of the Distribution of the 2020 Regional Fiscal Independence Index (Financial Audit Board of the Republic of Indonesia (BPK RI), data processed)

Figure 8a and 8b show that the injection of special autonomy funds has not yet impacted the regional fiscal independence index. The consistent red color in the picture indicates that Aceh's fiscal independence condition is in a low state. This lack of independence suggests that the management of special autonomy funds is present to pamper the regions. The regions forget to use this instrument to catch up with the gaps between regions. Ultimately, local governments seem to be complacent with the existence of special autonomy funds and forget to start thinking let go of dependence and being fiscally independent.

The issue of independence in Aceh cannot be separated from the issue of spending priorities. Data from the Directorate General of Treasury of the Ministry of Finance of the Republic of Indonesia shows that personnel expenditure is greater than other expenditure budgets ([Direktorat Jenderal Perbendaharaan Kementerian Keuangan RI, 2020](#)). Of course, this will impact the exclusion of expenditure items for other, more productive agendas and have a direct impact on accelerating economic growth and achieving the ultimate goal of regional autonomy in Aceh. The data from the Ministry of Finance of the Republic of Indonesia shows that 41% of the Regional Expenditure Ceiling in 2020 is allocated for personnel expenditure. Ideally, personnel expenditures should be given 30% by the Ministry of Home Affairs Regulation (Permendagri) 27 of 2021 concerning Guidelines for Preparation of Regional Revenue and Expenditure Budgets for the Fiscal Year 2022.

Another fiscal issue that is in the spotlight is the economic cycle in Aceh, which is still dominated by state sources of money. The findings of the Regional Office of the Directorate General of Treasury of the Ministry of Finance of Aceh Province state that economic turnover does not originate from industrial productivity, private investment, trade and is not dominantly sourced from local taxation ([Kanwil Ditjen Perbendaharaan Provinsi Aceh, 2018, p. 24](#)). Obviously, dependence on state financial sources, in this case, the Special Autonomy Fund, will not lead Aceh to the ultimate goal of implementing Special Autonomy, namely welfare. On the other hand, regional fiscal policies should encourage regions to increase investment and create jobs. This phenomenon confirms that poverty in Aceh, which has slumped among other regions in Sumatra, is a natural consequence of an economic cycle that is dependent on state resources.

Another problem that occurs in the implementation of fiscal decentralization in Aceh is corruption. Corruption in the use of Special Autonomy funds seems to be something commonplace. Of course, this becomes easy to do, considering that there are regulatory loopholes that certain individuals use to gain personal gain. Qanun 10 of 2016 clearly provides space for certain individuals to regulate the amount of special autonomy funds that will be distributed to regencies. Article 4 regarding amendments to Article 11 A paragraph 2 states that the Regency/City Government proposes regency/city development programs and activities in accordance with the selection criteria and requirements that can be financed with the Aceh Special Autonomy Fund to the Governor after obtaining an agreement with the Regency House of Representatives.

As a result, there is a perspective that the Provincial Government is more dominant in regulating the management of the Special Autonomy Fund than the Regency/City Government. This is due to two perspectives, namely (1) special autonomy for Aceh is in the province and not in the regency and city governments, and (2) because special autonomy is located at the provincial level, the provincial government must be responsible for the use of special autonomy funds ([Cahyono, 2012](#)). The nomenclature of the "Aceh Province Special Autonomy Fund" creates a paradigm that this fund is "owned" by the Provincial Government, and total control is in the hands of the province. As a result, this creates a gap for bribery behavior to get a bigger "portion" of the budget. The bribery case in the management of the Special Autonomy Fund by Governor Irwandi in 2018 is a valid thesis that opens the veil of the common practice of bribery to gain a larger portion of the budget.

Funding arrangements for development programs sourced from special autonomy funds in regencies/cities are handed back to the provincial government, while regencies/cities as a whole can only propose a maximum of 40 percent of the total special autonomy funds transferred by the central government. Mechanisms like this of course have consequences in the form of a lack of budgetary support to level II local governments, even though the biggest externalities problems in the field are often faced by Regency/City Governments. The portion of special autonomy funds of 60 percent by the province is not in line with the breath of the *bonum communa* (shared welfare) as the ultimate goal of decentralization. The impression

that arises because of this policy is the existence of a special autonomy fund which is interpreted as "peace money" with separatist groups, rather than regional development accelerator funds.

The problem of corruption that occurred in Aceh caused the increase in welfare to be enjoyed by only a few people who were close to the circle of power. As a result, the community does not benefit and is harmed morally and materially. In order to close the gap for corrupt behavior in the management of special autonomy funds, it is necessary to have a direct transfer mechanism for special autonomy funds, which are the needs and rights of Regency/City Governments. Of course, this is supported by a transparent formulation mechanism so that the dominance of the Provincial Government in managing the Special Autonomy Fund can be reduced. The essence of the Special Autonomy Fund as a development accelerator stimulant must be upheld so that the impression of "peace money" over past separatist conflicts does not become a guideline that guides the domineering behavior of the Provincial Government.

Ratification of Law Number 1 of 2022 concerning Central and Regional Financial Relations (HKPD) is a golden momentum for policy reform of special autonomy funds in Aceh. Classical problems such as the suboptimal administration of regional finances, high Remaining Budget Calculations (SiLPA) of the Special Autonomy Fund, weak budget management, and the absence of targets or performance measures in the implementation of special autonomy are homework that needs to be completed. The space for drafting derivative regulations is expected to be able to capture the chaotic issue of special autonomy funds in Aceh.

The hope is clear enough: to reaffirm the function of the Special Autonomy Fund as an accelerator and generator, not a negotiator.

D. Overview Dimension 2: Political Decentralization

The governance of Political Decentralization in the Veranda of Mecca provides another color for local democratic institutions in Indonesia. The presence of the Aceh Party, the Aceh People's Independent Voice Party (SIRA), the Aceh Regional Party (PDA), and the Aceh Nanggroe Party (PNA) clearly indicate that the local political consolidation process in Aceh is going well. The backgrounds of these parties are quite unique: ex-combatants. This story finally gave a positive impression that the process of reconciliation and conflict resolution in Aceh was running accommodatively.

The question is, has the presence of these parties been accepted in the local political constellation of Aceh? The fact that local party cadres occupy legislative and even executive seats are valid proof of the existence of this consolidated political power which cannot be underestimated. The problematic fact is that Aceh's local parties have not fully appealed to the main preferences of their constituents. The three games of the democratic party that have been running have actually shown signs that local parties are starting to be abandoned. Figure 9 presents a pie chart of seats in the Aceh People's Representative Council (DPRA) between Local Parties and National Parties in Aceh.

Figure 9 explains that the number of seats for local parties in the legislative constellation in Aceh is decreasing. There are concerns that the reduced seats for local parties are the result of

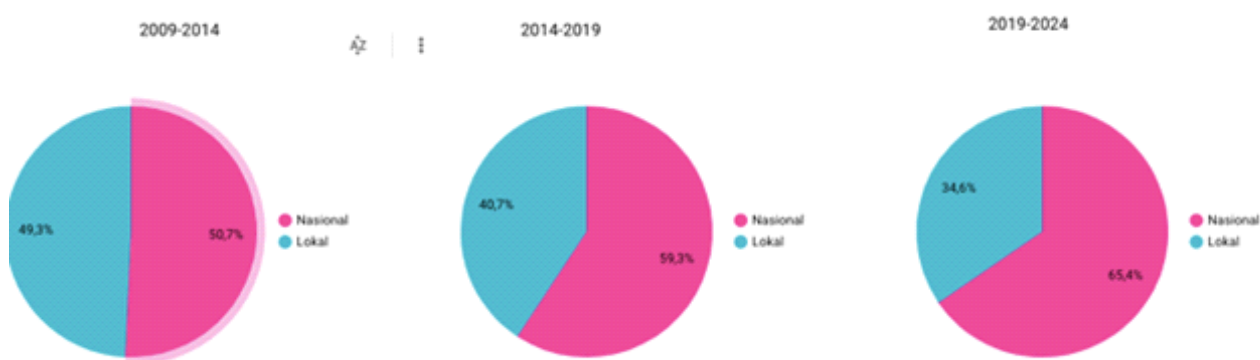


Figure 9. Pie Chart of Local Party vs National Party Seat Acquisition in the Aceh People's Representative Council (DPRA) (KPU, 2022)

public disappointment with the performance of local parties which are considered less than optimal. In the case of the Aceh Party, for example, Efendi Hasan (Lecturer of the Faculty of Social and Political Sciences, Syiah Kuala University) said that the public was able to see objectively when the Aceh Party gained a dominant seat, but the work program carried out was not in line with the people's needs (Setyadi, 2019).

Another perspective that will be discussed in this study is related to representation. The implementation of affirmative politics toward women in Aceh is going well, where there are women who are elected and won the battle for the legislative seat of the Aceh People's Representative Council (DPRA). Data obtained from the website <https://dpra.acehprov.go.id/> shows that there are nine women who have succeeded in sitting in parliamentary seats.

In general, the degradation of the electability of local party cadres is actually the right moment for reflection for local democracy activists in Aceh. Strengthening human resources in terms of capacity and capability is the main agenda in the party's internal regeneration process. The hope is that cadres who advance in future contests are ready and worthy to fight with contestants from national parties. Thus, the people get concrete guarantees that the cadres who will advance in local political contestations really depart from a qualified merit capability, not just trading regional sentiments or the romantic parade of past movements.

Another dimension of representation that needs to be considered is the involvement of the people of Aceh in the public policy formulation process. The process of public policy formulation in Lhoknga Subdistrict, Aceh Besar Regency at the implementation level is still far from participatory-representative criteria. This phenomenon is caused by two determinants, namely (1) several stages of the development planning mechanism at the village and sub-district levels have not been maximized to be submitted to the regency, and (2) the determination of priority activities carried out by the Village Head along with the apparatus and the Village Community Empowerment Institution (LPMD) does not involve the community (Maryati et al., 2018, p. 88).

Other findings show that community involvement in the formulation of policies/qanuns by the South Aceh District People's Representative Council (DPRK) is still very minimal

due to reasons for limited funds (Rahma, 2019). The lack of public involvement in the public policy formulation process in Aceh has the potential to produce problem-solving policies that are irrelevant and not well targeted at the implementation level. Looking at the statistics and actual conditions in the last fifteen (15) years, Aceh's stagnation in the economic, social, and political dimensions is the result of the formulation of public policies that are not deliberative.

The problem of limited funds in the public policy formulation process is actually not a structural obstacle amid the rapid development of technology and digital communications. The essence of deliberation actually focuses on the government's intention to be sensitive in listening to public aspirations and criticisms. Aspirations and criticisms do not know media and places, in fact, they are free and easily accessible. The hope for the Government in the Aceh region, especially the regions that dwell on the issue of minimal deliberation, must increase sensitivity and be present in all forms of public discourse encounters to gain free aspirations without ceremonial glorification that ends in waste.

E. Overview Dimension 3: Administrative Decentralization

Administrative decentralization at the practical level refers to three keywords, namely devolution, deconcentration, and delegation. The sharpening of this study will focus on the implementation of devolution and the percentage of the Aceh Special Autonomy Fund that occurred in the implementation of Special Autonomy in Aceh. This is carried out based on the mandate of Law No. 11 of 2006 Article 114 which states that the division and implementation of government affairs is carried out based on the criteria of externality, accountability, and efficiency by considering the harmony of relations between governments in Aceh.

The externality approach focuses on considerations in the process of distributing authority based on the scope of impacts arising from the division of government affairs. Accountability as an approach that focuses on handing over government affairs to the closest unit of the impact caused by the division of government affairs. Finally, the efficiency approach is intended so that the handling of the impact of a business is successful when it is carried out by certain government strata/units (Kaho, 2012, p. 130).

The Central Government only issued Government Regulation Number 3 of 2015 concerning National Government Authorities in Aceh. The regulatory framework for implementing special autonomy in Aceh does not clearly divide the authority across entities between the Central Government, Aceh Government, and Regency/City Governments. The prevailing practice in Special Autonomy mandates the division of certain powers in the legal products of Qanun (for example, those relating to Islamic Sharia). The division of authority in the regulation of the implementation of special autonomy in Aceh should be carried out in one law and described in detail, like the division of authority in Law No. 24 of 2014 concerning Regional Government.

In fact, the Central Government is considered not to be consistent in implementing all the provisions contained in Law no. 11 of 2006. The substance of this regulation has the potential to give rise to multiple interpretations because the central government has not yet drawn up clear arrangements regarding the mechanism for programming, implementation, and supervision of regional government programs financed by special autonomy funds. The impact of this multi-interpreted substance is the implementation of regulations that depend on the capacity and capability of each region in translating these regulations (Sanur, 2020, p. 80).

Another administrative issue that requires a quick and concrete response is drafting a Qanun that regulates the authority of provincial and regency/city authorities. Clear and definite arrangements will minimize the potential for overlapping authorities between the provincial and regency/city governments. Law No. 11 of 2006 clearly divides the authorities of the Aceh Government and Regency/City Governments in Aceh. However, the absence of derivative regulations related to the implementation of authority in the form of Qanun has the potential to cause conflicts and overlapping authorities, considering that textually there is no different nomenclature of authority between the Aceh Government and the Central Government (Article 16 and Article 17 of Law 11 of 2006).

If the division of authority has been regulated in detail and clearly, there will be certainty of measuring instruments and the weighting of the burden of authority between the Aceh Government and Regency/City Governments. The clarity of the division of authority is expected to become a standard reference in determining the

weighting of the distribution of special autonomy funds from the central government between the Aceh Government and the Regency/City Government. As a result, the implementation of special autonomy funds will be more focused, and their utilization in line with the burden of authority across entities (Province and Regency/City).

F. Evaluative Notes

The variety of problems presented in the multidimensional discussion above shows that there are a number of serious problems at the outcome level. Welfare as the estuary of special autonomy is still far from the ideal level. Issues of economic performance, corruption, and unclear distribution of authority also contributed to the failure to achieve the ultimate goal of regional autonomy. This confusion certainly leaves a classic question: who is to blame?

If you look at the existing regulatory framework, it can be said that the problem lies with the executor, namely the Regional Government. The ambiguity of administrative divisions due to the absence of derivative regulations indeed results in the execution of policies with multiple interpretations, even leading to wrong interpretations. In fact, uncertainty is the main gate for the entry of a corrupt spirit into the bureaucracy. The bribery case of the Governor of Aceh is valid evidence that the lack of clarity in the concept has resulted in the emergence of a pseudo-asymmetric decentralization phenomenon. The pseudo-asymmetric decentralization is interpreted as a fake decentralization implementation and is only jargon to gain sympathy from the people of Aceh and reduce conflict.

Pseudo that arises due to the ambiguity of derivative regulations results in an imbalance of power between the Provincial Government and Regency/City Governments. The dominant influence on the part of the Provincial Government finally forced the Regency/City Government to give bribes and other compromises in order to get more attention from the Provincial Government. When compared with the national concept, this is clearly wrong considering that the general decentralization regulation (Law No. 23 of 2014 concerning Regional Government) has divided in detail the authorities of the Central, Provincial, and Regency/City areas as well as clear regulation of the portion of Regional Financial Transfers (TKD) between the hierarchy of government entities.

Everything with a pseudo-motivated will usually produce a non-optimal outcome. In this case, the Aceh Government has not yet matured institutionally because the current governance practices have not created prosperity among the people of Aceh. In fact, administrative and fiscal ambiguity triggers corrupt behavior, which ultimately drains the use of special autonomy funds.

In the autonomy paradigm, the party that deserves to be blamed for this sub-optimal achievement is the Regional Government. This is because the essence of regional autonomy is to provide space for freedom to regulate the region independently. When the outcome is not optimal, of course, there is something wrong in the practice of governance within the local government. Regional governments cannot blame conditions such as the 2020 Pandemic or other external factors because special autonomy has been running since 2006 and in that time span, it turns out that regions that do not get special autonomy status are able to develop more rapidly.

Suppose the purpose of special autonomy is to accelerate economic growth and development. In that case, it can also be said that the practice of the tri lustrum of special autonomy in Aceh has not been successful. Financial records and statistics in the discussion above, the success of changing the poverty gradation and the Gini index in Aceh internally cannot be compared to the level of competition between provinces. This reflects that the internal change process has been going well, but in the context of acceleration (catching up with other regions), Aceh is still in a lagging position.

IV. Conclusion

The tri lustrum for implementing Aceh's special autonomy leaves several problems that need to be addressed. The spatial analysis presents a positive signal and optimism that special autonomy will bring changes to Aceh as a whole over time. Although the data show that the special autonomy era was able to bring about spatial changes in the HDI aspect and the percentage of the poor population, nationally, this achievement has not boosted Aceh's position as one of the poorest regions along with other recipients of special autonomy funds, namely Papua.

Another problem is that the injection of the Special Autonomy Fund into the Aceh Government did not make this region strong and fiscally independent. The implementation of the Law on

Financial Relations between the Central Government and Regional Governments (HKPD) as well as the process of drafting derivative regulations are expected to be able to present a scheme for the use of special autonomy funds that is more productive and changeable to have an impact on the creation of new sources of local revenue. Ultimately, this creation impacts increasing Regional Original Revenue (PAD) so that Aceh can be fiscally independent in the future.

Various problems in the fiscal, political, and administrative dimensions should not be read as criticism or anti-special autonomy attitudes. The chaotic priority of the use of the Special Autonomy Fund for Aceh and the portion of the distribution that is not yet in line with the burden of the authority of the Regency/City requires a harmonization process so as not to create overlapping or intimidating gaps at the practical level as an entry point for corrupt actions.

Entering 2022, Aceh will experience a fiscal change where the ceiling on grants for special autonomy funds will change from two percent (2%) to one percent (1%). This change is undoubtedly an alarm for Aceh to quickly improve, considering that until now, Aceh is still dependent on transfer funds from the central government. The non-independence fiscal stagnation experienced by Aceh will be a stumbling block in achieving the ultimate goal of Special Autonomy.

Finally, the implementation of Special Autonomy in Aceh has not run optimally at the impact level. Going forward, the Special Autonomy policy reform agenda needs to be raised as a corrective effort to several issues presented in this study. The right to special autonomy should not be interpreted as a reconciliation step for past conflicts. Regulatory reform in the form of the issuance of Qanun as a guide for the management of special autonomy is a priority agenda that needs to be resolved. It is hoped that this Qanun will become a troubleshooter for the problem of the absence of clear regulations related to the mechanism for programming, implementation, and supervision of regional government programs financed by special autonomy funds.

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