

SPECIAL AUTONOMY FUND AS IMPLEMENTATION OF SPECIAL AUTONOMY POLICY IN ACEH

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ABSTRACT

The purpose of this study is to evaluate the implementation of the Special Autonomy Fund in Aceh, an initiative that stems from decentralization policy reform in Indonesia that aims to promote regional development and resolve armed conflicts in Aceh. Through the literature study method, this study investigates the evolution of special autonomy policies, starting from the enactment of Law No. 22/1999 and Law No. 25/1999, to the ratification of Law No. 11 of 2006 concerning the Government of Aceh, which marked the transition from centralist government to decentralization, giving Aceh broad autonomy in various aspects of local life. Analysis of the data shows that the allocation of the Special Autonomy Fund, which began in 2008 and will continue until 2027, fluctuated, with an increase over the first 15 years followed by an anticipated gradual decline. The results of the study confirm that the Government of Aceh has succeeded in realizing most of the allocated funds, with emphasis on infrastructure, economy, poverty reduction, as well as education, social, and health, illustrating Aceh's effectiveness in using funds for development and community welfare. The study concludes that the Special Autonomy Fund has become an effective policy instrument in supporting Aceh's regional autonomy and sustainable development. These findings provide important implications for policymaking in other regions with similar uniqueness in Indonesia, offering insight into how asymmetric decentralization can be used as a tool for managing diversity within a unitary state.

Keywords : *Special Autonomy; Asymmetric Decentralization; Special Autonomy Fund; Regional Development; Public Policy*

INTRODUCTION

The granting of special autonomy status in Indonesia is the result of the historical evolution and national political context. It marks a decentralization strategy aimed at regions with distinctive social, cultural, historical or economic characteristics. This initiative was first recognized in the reform era, marked by the passing of Law No. 22/1999 on Regional Government and UU No. 25/(1999) on the Financial Sharing between the Central and Regional Governments, both of which triggered the transition from a centralized system of government to a decentralized model, increasing regional authority. This autonomy process has gone through a series of legislative adjustments and refinements, including the passing of the UU No. 32/(2004a) on Regional Government and UU No. 33/ (2004) on Financial Balance between the Central and Regional Governments, with unchanged objectives: promoting regional development and ensuring equitable distribution of national economic benefits to all regions in Indonesia.

Special autonomy in Indonesia recognizes regional privileges in accordance with the 1945 Constitution, which affirms the recognition of special autonomous regions (Article 18B Paragraph 1) and provides freedom of regional autonomy in addition to central government affairs (Article 18 Paragraph 5). Furthermore, Article 18A Paragraph 1 of the 1945 Constitution stipulates that the authority relationship between the central and regional governments must respect regional diversity. This marks Indonesia's commitment to the principle of NKRI, which presents the challenge of balancing local uniqueness with broad autonomy. (Negara, 2021).

Within the framework of the Unitary State of the Republic of Indonesia, four regions have been granted special status with special autonomy: Yogyakarta, Aceh, Papua, and Jakarta. Aceh, under Law Number 44 Year (Pemerintah Pusat, 1999b), Aceh is respected for its history of struggle and cultural values, including religious activities, customs, education, and the influence of ulama in local policy. Aceh's privileges were expanded through Law No. 18 of (2001) which confirmed its status as Nanggroe Aceh Darussalam with an autonomous government structure. This law was updated to Law No. 11/2006 following the agreement with

the Free Aceh Movement, resulting in an asymmetrical form of decentralization that enshrined Aceh in the configuration of the Republic of Indonesia while granting it both privileges and responsibilities in promoting the welfare of the Acehnese people.

As part of the special autonomy policy, Aceh is allocated Special Autonomy Funds (Dana Otsus) from the central government, in accordance with the provisions of Article 179 paragraph (2) of Law No. 11/(2019). These funds are allocated to support development in various sectors, including infrastructure maintenance, community economic improvement, poverty reduction, as well as financing in the education, social, and health sectors. These funds are provided for 20 years, with the first 15 years providing 2% of the total National General Allocation Fund, and the following 5 years at 1% of the same total fund. The allocation of these special autonomy funds began in fiscal year 2008. From 2008 to 2027, the Aceh Special Autonomy Fund has been and will continue to be allocated, with varying amounts each year, according to the established scheme.

This study accentuates a profound understanding of the role of special autonomy in Aceh and the utilization of its funds to foster good governance, accountability, and efficient fund allocation towards achieving sustainable development objectives. By continuously considering local dynamics and challenges, the government can tailor and formulate policies that are not only responsive to the specific needs of the region but also ensure harmony and synergy with broader national goals.

RESEARCH METHOD

This research uses a literature review method to analyze the implementation of the Special Autonomy Fund in Aceh as part of the Special Autonomy Policy. This method was chosen to enable in-depth research through the collection, evaluation and synthesis of various relevant literature sources. The data collection process involved searching relevant academic literature, journals, articles, books, and government documents, with the search focused on works that specifically addressed the Special Autonomy Fund and its impact on development in Aceh. Source evaluation was conducted to ensure the credibility and relevance of the data, with critical analysis of the methodology, arguments and findings of the sources. Following the evaluation process, the data was organized and analyzed to identify key themes, trends and research gaps. This analysis provides insights into the application of the Special Autonomy Fund in Aceh, the factors that influence its effectiveness, and the impact of this policy on social, economic and political aspects. The results of this analysis will be used to form a comprehensive narrative describing the dynamics of Special Autonomy Fund implementation in Aceh and recommendations for future policy improvements. As such, this research aims to make a significant contribution to the theoretical and practical understanding of the Special Autonomy Fund as a policy instrument in Aceh.

RESULT AND DISCUSSION

The allocation of Special Autonomy Funds (Otsus) in Aceh is built on a strict and structured set of legal regulations. This legal framework is founded first on Law No. 11/2006 on the Governing of Aceh. Furthermore, the allocation also refers to Government Regulation No. 12/2019 on Regional Financial Management, which is listed in the State Gazette of the Republic of Indonesia Year 2019 Number 24 and Supplement to the State Gazette of the Republic of Indonesia Number 6322. This regulation is strengthened by the Minister of Home Affairs Regulation No. 2019 (2011) The allocation of Special Autonomy Funds (Otsus) in Aceh is built on a strict and structured set of legal regulations. This legal framework is founded first on Law No. 11/2006 on the Governing of Aceh. Furthermore, the allocation also refers to Government Regulation No. 12/2019 on Regional Financial Management, which is listed in the State Gazette of the Republic of Indonesia Year 2019 Number 24 and Supplement to the State Gazette of the Republic of Indonesia Number 6322. This regulation is strengthened by the Minister of Home Affairs Regulation No.(2017), which establishes procedures for planning, controlling and evaluating regional development, as well as evaluating and changing regional

regulations related to long-term and medium-term development plans. At the regional level, Aceh Qanun Number 9 of 2012 concerning the Aceh Long Term Development Plan 2012-2023 is the main basis (Rizky, 2023), which was subsequently revised through Aceh Qanun Number 10 of 2014, as an amendment to Aceh Qanun Number 1 of 2008 concerning Aceh Financial Management (Rinaldy, 2023). This regulation was then detailed further in Aceh Qanun Number 1 of the Year (2018a), which is the third revision of Aceh Qanun Number 2 of 2008, regulates procedures for the allocation of additional funds for oil and gas revenues and the use of the Autonomy Fund (Mahdawi & Rustam, 2022).

The implementation of Special Autonomy in Aceh is a manifestation of the asymmetric decentralization model, which was designed with the specific aim of promoting community welfare and dealing with armed conflicts that previously required separation from an independent unitary state. This decentralized model gives Aceh broader authority than other provinces in Indonesia, in response to the unique needs and long history of conflict in the region. This policy not only aims to improve the welfare of the people of Aceh through local empowerment and economic development, but also as an effort to overcome and reintegrate post-conflict society, promote peace, and maintain national integrity (Suharyo, 2018).

This asymmetric decentralization strategy is recognized as an effective approach in accommodating the uniqueness of Aceh, which has a different historical, social and cultural background from other regions in Indonesia (Sanur, 2020). This approach allows Aceh to have its own policies and regulations in several aspects of government and social life, including the implementation of Islamic law, which is an important part of Aceh's identity and traditions. Thus, Aceh's Special Autonomy is an important example of how asymmetric decentralization can be used as a tool to manage diversity within a unitary state, while maintaining national unity and integrity (Sari & Andriyani, 2023).

The Special Autonomy implemented in Aceh gives significant authority to the provincial government to manage and regulate its internal affairs, in accordance with the provisions of Law Number 11 of 2006. As part of Special Autonomy, Aceh also receives a Special Autonomy Fund, which is intended to support development and improving the welfare of the people of Aceh. Provincial governments are responsible for using these funds efficiently and transparently, in order to provide maximum benefits for their regions.

The Aceh Special Autonomy Fund can be used for Joint Programs and Activities, Aceh Development Programs and Activities as well as Regency/City Development Programs and Activities. The preparation of these programs and activities must be guided by the Special Autonomy Fund Master Plan. Aceh development programs and activities receive a fund allocation of at least 60% (sixty percent) and a maximum fund allocation for Regency/City development programs and activities of 40% (forty percent). These two allocations are made after deducting the cost allocation for Joint Programs and Activities. In the allocation of funds for the Aceh Development Program and Activities, 1% (one percent) of the funds is allocated for the development of the capital of Aceh. All types of Programs and Activities mentioned are included and budgeted in the Aceh Government Work Plan (RKPA), APBA General Policy (KUA), Provisional Budget Priorities and Ceilings for the Aceh Revenue and Expenditure Budget (PPAS ABPA), Aceh Apparatus Work Unit Work Plan and Budget (RKA SKPA), and SKPA Budget Implementation Document (DPA SKPA).

Any wealth or assets arising from Joint Programs and Activities which are the business or authority of the Regency/City Government become assets/assets and are recorded in the Regency/City Government inventory list. The wealth or assets are budgeted for the type of expenditure on goods and services with a detailed expenditure account in accordance with the final purpose for which the goods or services are intended. The wealth or assets in question must be detailed in the list of recipients decided and determined based on the DPA-SKPA or DPPA-SKPA.

In the context of regional financial management, Aceh Governor Regulation Number 22 of the Year (1999c) regulates in detail the Technical Instructions for the Management of Additional Oil and Gas Production Sharing Funds and Special Autonomy Funds (Hasil, 2019).

In accordance with this regulation, the allocation of Special Autonomy Funds in Aceh is divided into three main categories: Joint Programs and Activities, Aceh Development Programs and Activities, and District/City Special Autonomy Fund Programs and Activities (DOKA). Joint Programs and Activities, in particular, include projects run by the Aceh Government, where the benefits and impacts are felt widely across districts/cities. This program was determined by the Governor of Aceh based on recommendations provided by the Aceh People's Representative Council (DPRA). As the implementing entity, the Aceh Working Unit (SKPA) is responsible for implementing Joint Programs and Activities, with targets covering various aspects, including health insurance, providing scholarships, assistance with education costs for orphans and/or the poor, building or upgrading houses, habitable, as well as other programs and activities determined by the Governor. This regulation reflects the Aceh Government's efforts to distribute resources fairly and effectively, while ensuring that the benefits of the Special Autonomy Fund are felt by all levels of society in various regions.

Meanwhile, Aceh Development Programs and Activities are focused on initiatives that are considered priorities in the Aceh regional development context. This program targets projects that have not been completed and are still really needed by the community. As a concrete example of the Aceh Development Program and Activities is the initiative to develop the capital of Aceh into a sustainable city. This sustainable development effort includes the development of basic infrastructure such as clean water systems, sanitation and waste management, public transportation infrastructure, green city development, as well as implementing the smart city concept. In relation to financing, 1% of the total funds for the Aceh Development Program and Activities are allocated specifically to support development projects in the City of Banda Aceh. This fund is budgeted as a special transfer, increasing the allocation of Regency/City Special Autonomy Funds (DOKA) intended for the City of Banda Aceh. This approach shows the government's commitment to supporting sustainable development that does not only focus on the physical aspects of the city, but also pays attention to social welfare, environmental sustainability and technological progress. This strategy marks an important step in Aceh's development efforts aimed at creating a better environment for current and future generations.

DOKA Programs and Activities, which refer to Regency/City Development Programs and Activities, are initiated by the local government in each Regency/City. Proposals for these programs and activities are prepared with an indicative budget determined by the Governor of Aceh on the recommendation of the Aceh People's Representative Council (DPRA). Proposed programs and activities must receive joint approval from the Regency/City People's Representative Council (DPRK) and must be submitted to the Aceh Regional Development Planning Agency (Bappeda Aceh) within a maximum of seven days before the Regency/City Development Plan Deliberation (Musrenbang RKPA). Furthermore, these programs and activities were further discussed and approved in the Special Autonomy Development Planning Conference (Musrenbang Otsus), which involved the Regency/City Government and the Aceh Government Budget Team (TAPA).

There are two categories of programs and activities that can be proposed by the Regency/City government: first, programs and activities related to the development or maintenance of infrastructure, including other construction, which have a minimum budget value of IDR. 500,000,000.00 (five hundred million rupiah) based on sub-activities. This includes, but is not limited to, projects such as rehabilitation of uninhabitable homes and completion of unfinished projects. Second, non-infrastructure or non-construction programs and activities, also with the same minimum budget value, focus on achieving integrated targets based on specific locations. For example, activities in the agricultural sector, such as developing cocoa areas, may include costs for procuring seeds, fertilizer and training for farmers. Overall, the structure and management mechanisms of DOKA Programs and Activities are designed to ensure that funds and resources are allocated effectively, cover various development needs at the local level, and are in accordance with the specific priorities and needs of each District/City in Aceh.

The allocation of Special Autonomy Funds (Otsus) for Aceh has been ongoing since the 2008 fiscal year and is scheduled to continue until 2027. There are variations in the budget amount allocated by the central government for each annual period, in accordance with the provisions outlined previously. To provide a clearer picture of the use of these funds, a summary includes fund allocation, realization of use of funds, percentage of realization, as well as analysis of budget growth and realization of Aceh Special Autonomy funds from 2008 to 2023 as follows.

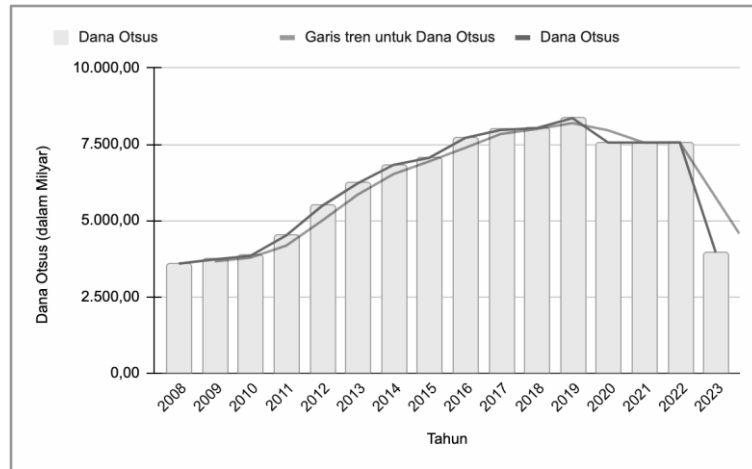
Table 1 Summary of Allocation, Realization and Percentage of Realization of Aceh Special Autonomy Funds 2008-2023

Special Autonomy Fund Allocation for Aceh 2008-2023			
Year	Autonomy Funds (IDR)	Realization (IDR)	Realization Percentage
2008	3.590.142.873.567	2.413.872.207.648	67,24%
2009	3.728.259.291.559	2.863.477.569.831	76,80%
2010	3.840.806.840.000	3.357.779.286.700	87,42%
2011	4.510.656.500.000	4.280.353.843.994	94,89%
2012	5.476.288.764.000	5.101.118.700.353	93,15%
2013	6.222.785.783.000	5.600.341.737.080	90,00%
2014	6.824.285.663.500	6.051.313.437.023	88,67%
2015	7.057.756.970.999	6.561.087.499.259	92,96%
2016	7.707.216.942.000	6.944.965.570.239	90,11%
2017	7.971.646.294.960	7.055.030.890.885	88,50%
2018	8.029.791.593.000	5.781.450.327.877	72,00%
2019	8.357.471.654.001	7.326.965.031.638	87,67%
2020	7.555.278.348.000	6.442.765.185.533	85,28%
2021	7.555.827.806.000	6.225.701.259.513	82,40%
2022	7.560.000.000.000	7.560.000.000.000	100,00%
2023	3.960.000.000.000	-	-47,62%
Average	6.246.763.457.787	-	-
Total	99.948.215.324.586	-	-

Source: BPKA, 2023 (Data has been reprocessed)

Referring to Table 1, it can be seen that throughout the 16 year period, the total special autonomy funds that have been distributed by the Central Government to the Aceh Government reached a significant value, namely around IDR 99.9 trillion. This variability in the amount of fund allocation is based on the provisions contained in Law Number 11 of 2006 concerning Aceh Government (UU PA), as explained in the previous paragraph. The following is the trend

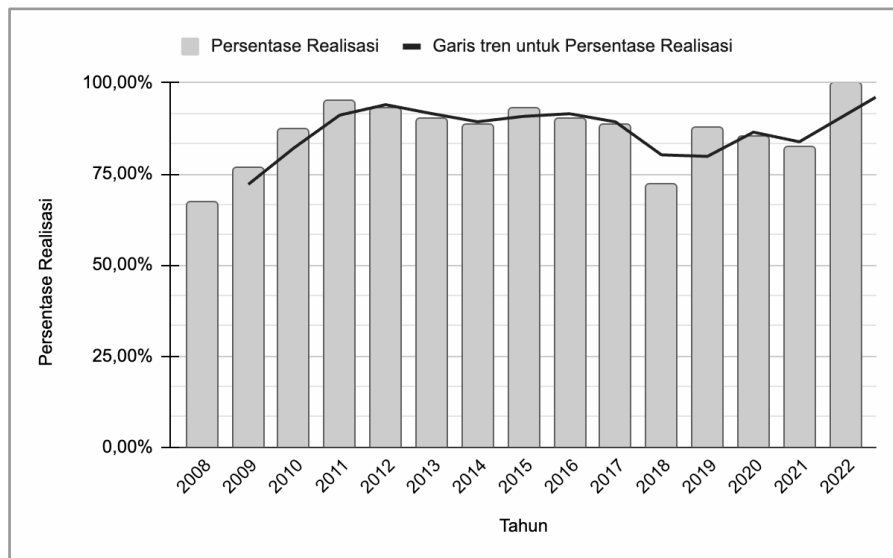
in special autonomy data budget allocations from 2008 to 2023.



Picture 1 Trends in Aceh Special Autonomy Fund Budget Allocations 2008-2023

Source: BPKA, 2023 (Data has been reprocessed)

As illustrated in Graph 2, it can be seen that the allocation of the Aceh Special Autonomy Fund from 2008 to 2023 has experienced fluctuations. There was a significant increase in funding allocations during the first 15 years, peaking around 2017. However, post that year, the graph shows a consistent progressive decline in the amount of budget allocated. This decline will be particularly sharp in 2023, which is consistent with adjustments to budget allocations as regulated in Law Number 11 of 2006. According to this regulation, the Special Autonomy Fund allocation is set to be 2% of the National General Allocation Fund for the first 15 years, and reduced to 1% for the next five years, reflecting the adjustment seen in the downward trend on the chart.



Picture 1.2 Trend in Percentage Realization of Aceh Special Autonomy Funds 2008-2022

Source: BPKA, 2023 (Data has been reprocessed)

In analyzing Graph 2 which displays the trend in the percentage of realization of the Aceh Special Autonomy Fund from 2008 to 2022, it can be seen that there are variations in the

level of fund realization each year. In general, the graph shows that the percentage of fund realization tends to be stable with little fluctuation throughout the period under review. From 2008 to around 2012, there was a progressive increase in the percentage of realization, indicating that the proportion of funds realized from the available allocation increased. After this point, although there are several years of decline, the overall trend shows that the realization percentage remains relatively high, with some peaks indicating years in which fund realization was more optimal.

Approaching the end of the period, especially around 2022, there are indications that the percentage of funds realized will decrease. However, there was no drastic decline indicating a significant decline in the ability to realize funds. This shows that, even though the allocation of funds has undergone adjustments as described in the applicable regulations, the Aceh Government is still able to realize the majority of the funds allocated for development purposes and improving welfare in the region. The trend line on the graph shows the general outline of the percentage realization over the period, providing a useful visual representation of the overall performance in terms of fund management and utilization. The conclusion that can be drawn is that the Aceh Special Autonomy Fund has been managed in a manner that has allowed consistent and adequate levels of realization for more than a decade.

CONCLUSION

This research examines the implementation of the Special Autonomy Fund in Aceh, which is an integral part of Indonesia's asymmetric decentralization policy, aimed at strengthening regional development and accelerating post-conflict recovery in Aceh. Using literature study methods, this research traces the evolution of the special autonomy policy from its enactment to its implementation, highlighting how legislative regulations, including Law no. 11 of 2006 and various derivative regulations have established a mechanism for the allocation and distribution of Special Autonomy Funds. These funds are allocated to support various development sectors in Aceh and are controlled by a series of regulations governing budget management and supervision. From data analysis, it is revealed that the allocation of the Special Autonomy Fund from 2008 to 2023 has experienced fluctuations, with significant increases during the first 15 years and anticipated decreases in the last five years, in accordance with the provisions of the applicable law.

The results of this study show that, despite allocation adjustments, the realization of funds remains relatively high, indicating the effectiveness of the Aceh Government in utilizing available funds for development and community welfare. This research confirms that the implementation of the asymmetric decentralization model through the Special Autonomy Fund has had a positive impact on development in Aceh, while emphasizing the importance of continuous monitoring and evaluation to ensure efficient and transparent fund management. In conclusion, the Special Autonomy Fund has served as an important policy tool in supporting regional autonomy and sustainable development in Aceh, and this research provides valuable insights for the formation of similar policies in other regions that have social, cultural and historical uniqueness in the context of a unitary state.

To maximize the effectiveness of Aceh's Special Autonomy Fund, establishing a comprehensive system for the meticulous monitoring and evaluation of the fund's distribution and utilization is essential. This system should promote accountability and the efficient application of funds. Transparency in fund management should be heightened, and community engagement in the fund's governance processes should be encouraged to ensure development efforts are closely aligned with the region's unique requirements. The administration in Aceh must maintain a flexible approach to adapt to shifting developmental priorities, while ensuring the consistency of policies across different government tenures. Drawing on successful strategies from other regions with special autonomy could provide valuable insights. Additionally, it is crucial to devise a strategic plan for the long-term deployment of the Special Autonomy Fund, which should be periodically revised to reflect new developments, with the aim of ensuring that the fund substantively supports sustainable growth and the prosperity of

the Acehnese populace within the framework of Indonesia's sovereign state.

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