

THE PROGRESS OF REGIONAL AUTONOMY POLICY AND DEVELOPMENT ATTAINMENTS: INDONESIA'S EXPERIENCE (1999-2021)

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ABSTRACT

When regional autonomy was implemented in 1999, many questioned whether there would be a shift in fundamental and structural paradigm of development. By critically examining the regional development dimensions in the decentralization era, this study aims to analyze development attainments in Indonesia during the implementation of the regional autonomy policy (1999-2021). This study uses a qualitative method with a descriptive-analytical approach. The study results can be viewed from the four dimensions of decentralization: Political, Administrative, Fiscal, and Economic. From the political dimension, regional autonomy has encouraged the culture of democracy in people's lives. However, the downside is the weak performance of democratic institutions such as parliament and political parties. There is a shift from vertical to horizontal accountability from the administration dimension, where accountabilities are not given in one direction vertically but also to the people. From the fiscal dimension, many regions have not been able to optimize local revenue to positively impact the development of education, health, and social services. From the economic dimension, there are still very few regions that are serious about using the potential of their natural resources and human resources to increase the competitiveness of their regions in the context of economic development.

A. INTRODUCTION

In the era of globalization and technological advances, challenges in the Indonesian government system encourages local governments to be more innovative and creative in carrying out public service functions to improve people's welfare. It is essential to realize local governments to increase financial independence in carrying out development (Fafurida & Pratiwi, 2017; Jaya, 2021; Karenina et al., 2021). While local governments are still struggling to implement this concept, the global order of life that affects local governments must face a new challenge: Coronavirus Disease-19 (Covid-19) pandemic.

The Covid-19 pandemic has brought about a new order of change in almost all aspects of life in almost all countries worldwide (Muhyiddin & Nugroho, 2021; Pokhrel & Chhetri, 2021). This international situation implies that Indonesia must also be able to recover from a challenging economic situation, so coordination and collaboration between the center and the regions need to be optimized to encourage local government independence. Local government is the foremost system in responding to the aspirations of local people, supportive of national policies and responsive to global trends. Thus, decentralization and regional autonomy policies are expected to respond to

demands for more effective and efficient public services, responding quickly to various government administration issues (Ismail, 2021).

The regional autonomy policy, which has been implemented since 1999 as stated in Law No. 22/1999, has become one of the foundations for changes in the governance system that are important in the history of political development and administrative management of regions in Indonesia. It has also led to a change in the people's perspective and various groups who pay attention to the management of development and natural resources in the region (Sholikin, 2018). Many questioned whether there would automatically be a fundamental and structural paradigm shift. At that time, the "song" that rang throughout the regions in Indonesia was the dominant centralization in development planning and implementation. As a result, bureaucrats in the regions are used to waiting for "guidance" from the center and guidance from above (Faisal T, 2013; Muqoyyidin, 2013).

The performance of the Indonesian government system, especially in mapping the central-regional relationship, is met with a tug of war between the seriousness of the central government in giving authority and demands to give more flexible authority to the regions to regulate their affairs. The division of authority from the central government to the regions continuously shifts between centralized and decentralized patterns (Nuradhawati, 2019; Santoso, 2020).

Initially, regional autonomy as a government administration system that is expected to realize clean governance, improve the quality of public services, and encourage the birth of a professional bureaucracy as a prerequisite for achieving increased community welfare, needs to be reviewed at the implementation level (Badrudin & Siregar, 2015; Mahadiansar et al., 2020). Regional autonomy brings the winds of "reform" in regional development planning, executive-legislative relations, central-local government relations, and government-business world relations. The development paradigm has shifted from centralization to decentralization, from "development in the regions" to "developing the regions".

However, after a long period of regional autonomy, there is still a lot of "homework" to be done, such as the proliferation of money politics (Pahlevi & Amrurrobbi, 2020), multilevel government corruption (Firmansyah & Syam, 2021; Setiadi, 2018), lagged region of eastern Indonesia (Salim & Faoziyah, 2020), the increasing phenomenon of regional community political pragmatism (Noor, 2014), frequent occurrence of horizontal and vertical conflicts (Sukardi, 2016), people's welfare is still low (Badan Pusat Statistik, 2022; Ferezagia, 2018), and the shift from sectoral fanaticism to regional fanaticism that overdoses (Manuaba & Supriyadi, 2018).

In connection with decentralization on a large scale, these phenomena have made the same contribution to many emerging problems. Not a few local officials who are proven to have committed criminal acts of corruption and behaved like "little kings". These bad things still color the practice of implementing regional autonomy (Jati, 2012; Sommaliagustina, 2019). On the other hand, the laws and regulations that form the basis for implementing local government are often subject to change. The circle of power often co-opts regional autonomy to empower the regions. The actual condition (*das sein*) creates a gap with the regional autonomy policy's main objective (*das sollen*).

Talking about regional autonomy, it is essential to compare related previous studies. For example, a study by Iek and Blesia (2019) in Papua found that the regional development gap before the autonomy era was smaller than after autonomy. It means that the implementation of the autonomy status has created a higher development gap in the area. Despite regional autonomy having encouraged increased opportunities for indigenous peoples' political participation, a lack of human resources, poor government administration, and difficult geographical access pose more significant challenges. Likewise, the research conducted by Fanggidae et al. (2016) in West Papua concluded that West Papua is still not prosperous even though it has received special autonomy funds and high exploitation of natural products.

Rosita and Herman's (2020) research shows that the implementation of regional autonomy carried out by the Indragiri Hulu Regency Government is not going well. Nevertheless, on the other hand, the development plan deliberations (Musrenbang) through the Regional Apparatus Work Units (SKPD) are not running well with local government policies because they only focus on local government and the central government.

From a different aspect, the study results of Febrianti et al. (2019) and Sufianto (2020) show that in the era of regional autonomy, in general, the regions experienced an increase in economic growth and PAD growth. Unfortunately, this growth was not followed by an increase in the role of PAD in

development spending. This study also shows that the dependence on the central government is still high.

Observing the problems and the results of the studies above, this study is becoming increasingly important and interesting because there are few specific studies on the implications of regional autonomy for Indonesia's development in terms of the four dimensions of decentralization. If any, these studies only discuss development achievements in a narrow area with a particular regional locus or in a particular sector. For this reason, this study is intended to fill the gap so that this study has an interesting novelty value. In response to these research gaps, by critically examining various dimensions of regional development problems in the era of autonomy, this study focuses on explaining the extent to which regional autonomy has brought about essential changes in the regions. Thus, this study's main objective is to analyze Indonesia's development achievements during the implementation of regional autonomy policies (1999-2021) based on the four dimensions of decentralization (Politics, Administration, Fiscal, and Economic).

Indonesia is one of the countries that uses an autonomous system to implement its government. Based on Law Number 23 of 2014 concerning Regional Government, regional autonomy is the right, authority and obligation of autonomous regions to regulate and manage their government affairs and the interests of local communities following statutory regulations (Sommaliagustina, 2019). This law also states that autonomous regions are legal community units with territorial boundaries authorized to regulate and manage their government affairs and the interests of local communities according to their initiatives based on community aspirations (Nadir, 2013; Rodiyah et al., 2020).

In the perspective of a unitary state, regional autonomy is seen as an instrument to achieve state goals in a democratic "national unity." As an instrument to achieve one of the state's goals, the regional autonomy policy is expected to realize the provision of better public services and the creation of a more democratic decision-making process (Badrudin & Siregar, 2015; Lubis, 2013).

Regional autonomy is a derivative of decentralization (Hoadley, 2014; Huda, 2014; Muluk, 2021). Regional autonomy comes from the word autonomy and region. In Greek, autonomy comes from the words *autos* and *nomos*. *Autos* mean self, and *nomos* means rules or laws. So that it can be interpreted as the authority to self-regulate or the authority to make rules to manage their household (*zelfwetgeving*). Then, in its development, the concept of regional autonomy, besides containing the meaning of *zelfwetgeving* (making regional regulations), also mainly includes *zelfbestuur* (self-government) (Fauzi, 2019). Therefore, almost every nation-state adheres to decentralization as a principle in state government administration. According to the general understanding, decentralization is the central government's transfer of partial government power to autonomous regions based on the autonomy principles (Sasana, 2015; Simanjuntak, 2015).

The theory that constructs this study begins with the concept of decentralization applied in Indonesia, which has given fundamental implications, especially regarding fiscal and state administration policy. According to the Indonesian Dictionary (*KBBI*), decentralization is a system of government that gives more power to local governments. Meanwhile, based on Law No. 23 of 2014 concerning regional government, decentralization is defined as the handover of government affairs by the central government to autonomous regions based on the principle of autonomy.

Shabbir Cheema and Dennis A. Rondinelli define decentralization as transferring planning, decision-making, and/or administrative authority from the central government to central organizations in the regions, local administrative units, semi-autonomous parastatal organizations (companies), local governments, or non-governmental organizations (Mudalige, 2019). The different concepts of decentralization are determined mainly based on the level of authority for planning, deciding, and managing the authority transferred by the central government and the amount of autonomy received to carry out these tasks (Sufianto, 2020).

Cheema and Rondinelli (2007) stated that decentralization consists of 4 types: political, administrative, fiscal, and economic or market decentralization. This division into four types is the general understanding of decentralization (Mudalige, 2019). The various dimensions and forms of decentralization are the basis for discussing the implementation conditions in Indonesia, especially in terms of regional development achievements. Cheema and Rondinelli (2007) describe the four types of decentralization dimensions in the following table:

Table 1. Categories of Decentralization by Objectives and Instruments

No.	Type Decentralization	Main Objectives	Instrument
1.	Political Decentralization	Increase power to citizens and their political representation in public decision-making.	Differences in constitution and laws, development of political parties, strengthening of the legislature, the establishment of local political institutions, and support for public interest groups.
2.	Administrative Decentralization	Improving management efficiency for the provision of public services.	Deconcentration, delegation, and devolution, each with different characteristics.
3.	Fiscal Decentralization	Improving financial performance through improving decisions in creating rational revenues and expenditures.	Rearrangement of expenditures, revenues, and fiscal transfers between levels of government.
4.	Economic Decentralization	Creating a better environment for the business world and providing goods/services based on the response to local needs & market mechanisms.	Transfer of government functions to business organizations, communities or NGOs through privatization and strengthening of the market economy through deregulation.

Source: Cheema & Rondinelli (2007 in Mudalige, 2019))

B. METHOD

This study uses a qualitative method with a descriptive-analytical approach. This method is used because it describes or provides an overview of the object under study through the data collected as it is (Creswell, 2014). The technique for getting data is a combination of library research and focus group discussions with relevant officials such as the Directorate General of Regional Autonomy, Ministry of Home Affairs; the Directorate General of Fiscal Balance, Ministry of Finance (executive), Committee I of DPD RI; Commission II of DPR RI (legislative); and experts who are competent in their fields.

Data collection in this study was carried out by collecting information from the publications of agencies/institutions, which were juxtaposed with various sources of scientific literature and statutory documents. The literature and documents in question can be from books, journals, institutional reports, regulations, mass media, academic scripture, policy papers, and other literature related to the focus of the study.

This study uses Qualitative Data Software Analysis (QDSA) ATLAS.ti 9 to analyze research data. Atlas.ti 9 is software that can help researchers provide a broader understanding through a deeper analysis of research findings. The ATLAS.ti 9 software allows researchers to code interview transcripts based on research indicators. The use of Atlas.ti 9 as an analytical tool has stages starting with; (1) data retrieval, (2) data import, (3) data coding, (4) data classification, and (5) data presentation.

This study uses data validation techniques formulated by Creswell (2017). The first is data triangulation; information from an informant is compared with information provided by other informants. The discrepancy is then further investigated whether it is a mirror of uniqueness or a mirror of dishonesty. Secondly, validation is done through member checking. In this stage, the authors return the research report to the informant to test the accuracy of the author's interpretation.

The third validation is peer review. At this stage, the authors discuss research reports with fellow researchers and policy analysts.

In this study, the value of the qualitative variable used is not in numbers but the form of mutually exclusive categories. Based on this explanation, in general, the researchers conducted a study on the following aspects and variables:

Table 2. Aspects, Variables and Indicators of the Research

No.	Aspects of Decentralization	Variables	Indicators
1.	Politics	Democratization	1. Indonesian Democracy Index 2. Political Participation 3. Execution of Local Election
2.	Administrative	Regional Development	1. Human Development Index 2. Gini Ratio 3. Poverty rate 4. Life expectancy 5. Average Length of Schooling
		Regions Proliferation	1. Number of New Autonomous Regions
3.	Fiscal	Regional Financial Capability	1. Regional Original Revenue 2. Regional Expenditure 3. Fund Transfer
4.	Economy	Increasing Regional Competitiveness	1. Private Participation Rate in Development 2. GRDP and Economic Growth

Source: Researcher Analysis Results (2021)

C. RESEARCH FINDINGS AND DISCUSSION

This section discusses the progress of the implementation of regional autonomy policy in Indonesia based on the decentralization aspect (political, administrative, fiscal, and economic) and development achievements during the regional autonomy era.

Implementation of Regional Autonomy in Indonesia Based on Aspects of Decentralization

Political Decentralization

From a review of the aspects of political decentralization, namely the relationship between levels of government, internal institutional relations of local government, and community participation, it can be seen that there are dynamics that follow the national political context that occurred during the formation of the law related to decentralization.

Starting from the emphasis and the granting of autonomy, it was given tiered three levels to the village in Law No. 22 of 1948, then tiered three levels but was withdrawn to the sub-district level in Law No. 1 of 1957 and Law No. 18 of 1965, tiered two levels are drawn up to the district and city in Law No. 5 of 1974, then mutually independent (not tiered) and equal between provinces/regencies/cities in Law No. 22 of 1999, and interconnected between provinces/regencies/cities in Law No. 32 of 2004 and Law No. 32 of 2014. So, it can be concluded that there is a relationship pattern from dependent, subordinate and hierarchical before 1999 to independent and coordinate relationship patterns in 1999-2004, and interdependent and coordinate after 2004.

Regarding internal working relations, regional governments have also developed, starting from the single leadership of the regional head in heading the Regional National Committee/Regional People's Representative Body in Law No. 1 of 1945, turning into the Regional Government Council and Regional People's Representative Council which have their respective leaders.

In the Law No. 22 of 1999, there is a release of DPRD from the regional government component, placing it as a Regional Legislative Body, while the Regional Government only consists of regional executives. The DPRD elects the regional head and can propose his dismissal; otherwise, the regional

head is responsible to the DPRD. However, in Law No. 32 of 2004, DPRD and regional heads and regional apparatus are regional government units, where regional heads have the responsibility to report the Regional Government Performance Report (LPPD) to the Government (vertical accountability), Accountability Statement Reports (LKPJ) to DPRD and LPPD information to the public (horizontal accountability).

Initially, community participation was limited to electoral participation in selecting DPRD members through elections. For example, in Law No. 5 of 1974, participation in development through channelling aspirations to the DPRD is emphasized, as long as it adheres to the Government's development program. In the Law No. 32 of 2004, the spectrum of participation was expanded to elect members of the DPRD and regional heads in a pair directly by the people.

In addition, community participation in development is encouraged in the implementation of regional development (referring to RKPDP) and regional development planning. Furthermore, Law No. 23 of 2014 explicitly regulates chapters related to community participation, including incentives for the community and investors to participate in regional development.

Fiscal Decentralization

The regulation regarding fiscal decentralization is a change in the form of transfers that have accommodated fiscal autonomy after 1999, namely the existence of block grants or the General Allocation Fund (DAU) as part of central government financial transfers to regional governments after previously being dominated by specific grant patterns, such as the Autonomous Region Subsidy (DSDO) and Presidential Instruction Fund. In addition, the financial relationship between the government is regulated more clearly and comprehensively in Law No. 23 of 2014 because it is not only about the balance of central and regional finance but also includes financial relations between regional governments.

From the point of view of the acceptance base, the macro development is not much different. However, the changes are at the level of detail of each component, along with changes in regulations regarding regional taxes and levies. In terms of expenditure, the broader the scope of revenue that the region can optimize, the higher the autonomy of a region's expenditure. Based on Law No. 23 of 2014, the regulation on spending is sharpened, and the focus is prioritized to funding mandatory government affairs related to essential services set with minimum service standards.

On the practical level, this general direction is reinforced by the mandatory spending policy regulated in sectoral laws and regulations on a practical level. So, there is a dilemma where on the one hand, the regions are encouraged to improve the quality of regional spending, but on the other hand, fiscal autonomy, especially in spending, is reduced.

Administrative Decentralization

Administratively, the devolution concept or political decentralization only started in 2004, when horizontal accountability and electoral participation widely occurred in the regions, not only in the election of DPRD members but also in regional heads. Before 1999, the decentralization that occurred was more likely to take the form of deconcentration and co-administration (*medebewind*). The pattern of local government institutions has shifted from a structural efficiency model that emphasizes efficiency and uniformity to a local democracy model that emphasizes the value of democracy and diversity in local government administration.

In terms of distribution of authority, there has been a change from the *ultra vires* doctrine, which details the competence of autonomous regions in the derivative PP regarding the division of government authority before 1999, to general competence or an open-end arrangement which details the competence of the central and regional governments in the period 1999-2004.

Furthermore, the distribution of authority becomes a continuous decentralization in which several central-regional affairs are equally detailed, and there is authority for government affairs that are jointly held between levels of government. The regional head is not only the chief of the autonomous region in the implementation of concurrent government affairs but also the head of the administrative region in the implementation of general government affairs. In terms of information and reporting, as previously discussed, there is a shift from vertical accountability to horizontal accountability where information and accountability are not given in one direction vertically but also to partners, namely DPRD and the community as constituents. Guidance and supervision from a

coercive one have shifted to persuasive so that the discretion and initiatives of the autonomous regions are more channelled.

Likewise, regarding capacity building for state apparatus and regional state apparatus, the management and development of which is in the hands of the central government nationally, after previously being dynamic under regional heads following the laws and regulations coordinated by the Minister of Home Affairs and other agencies such as the Minister for Empowerment of State Apparatuses and Bureaucratic Reform, and the State Civil Service Agency. However, Law No. 23 of 2014 allows public civil service complaints to law enforcement officers or government internal control officers.

Economic Decentralization

Economic decentralization refers to the transfer of government functions to the private sector. It means that assignments previously handled by the government were handed over to private companies, interest groups, voluntary organizations, and other non-governmental organizations. Two main things are essential in implementing economic decentralization (Kharisma, 2013), namely:

- 1) Privatization or partial/full transfer of obligations for producing specific goods and services from the government to the private sector.
- 2) Deregulation or reducing legal barriers that can prevent the private sector from producing goods and services, in other words trying to create a climate of competition between private actors in areas previously dominated by government services or monopolies from government companies.

Economic decentralization has not succeeded optimally at the implementation level even though regional autonomy has been running for almost two decades. The significant number of regions hampers efforts to reduce the gap between regions. Based on data from the Central Statistics Agency (BPS) 2020, Java still dominates the structure of Indonesia's Gross Domestic Product (GDP) at 58.75 percent. It can cause problems because the size of Java is smaller than other islands in Indonesia. Therefore, the gap between regions needs to be addressed immediately through the local governments' consistent and effective utilization of the allocated budget.

Development Achievements During Regional Autonomy Era

This subsection will divide the discussion into several aspects and variables used in this study, namely Democratization, Regional Development, Public Service Performance, Regional Expansion, Regional Financial Capability, and Increasing Regional Competitiveness.

Political Decentralization and Strengthening Local Democracy

One of the forms of political decentralization is holding regional head elections at the provincial, district and city levels. The implementation of direct regional head elections in Indonesia began in 2005, after the enactment of Law No.32 of 2004, which mandated direct regional head elections by the people in one pair of candidates. The following is the development of the implementation of the Regional Head Election in Indonesia from 2005-to 2020.

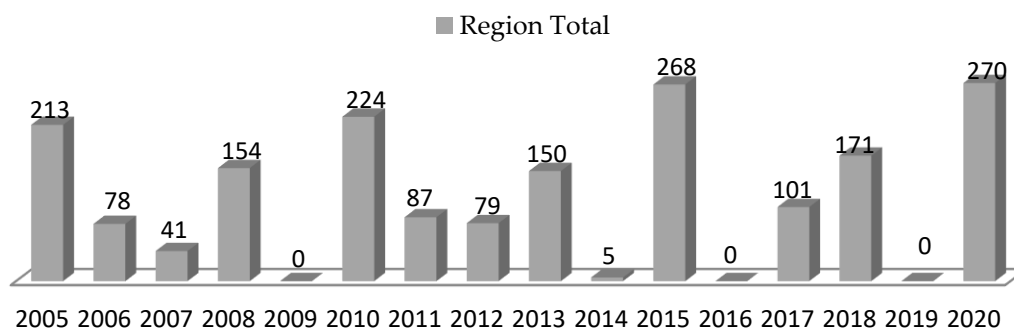


Figure 1. Progress of the Implementation of Regional Head Elections

Source: Ministry of Home Affairs (2021), data processed

The total number of regions that held elections was 1571 from the data above. If it is averaged with the assumption that there are 542 autonomous regions, then each region has conducted regional

elections three times (average value: 3,39). These data and facts indicate that Indonesia's political conditions should be more mature and can support the targeted development goals.

From the perspective of regional autonomy, it is necessary to see that the regional leaders produced by the regional elections must be able to work and have integrity in developing their regions for the welfare of their citizens. The regional head election has opened space for political participation in determining and choosing leaders in their regions. Therefore, a regional head election can be seen as one of the important pillars in government administration and regional development to encourage a balanced and synergistic relationship between all development actors.

Furthermore, BPS data shows that in 2020, the Indonesian Democracy Index (IDI) figure will reach 73.66 (included in the medium category). This figure is down by 1.26 points compared to 2019. Since the IDI is a provincial-based measure of democracy, the results of the IDI are strongly influenced by the elections. The decline in the scores of several IDI variables is closely related to restraints and threats to freedom of expression related to the elections, such as threats from the apparatus to the community. Local government officials also received similar threats in the form of transfer or removal from office.

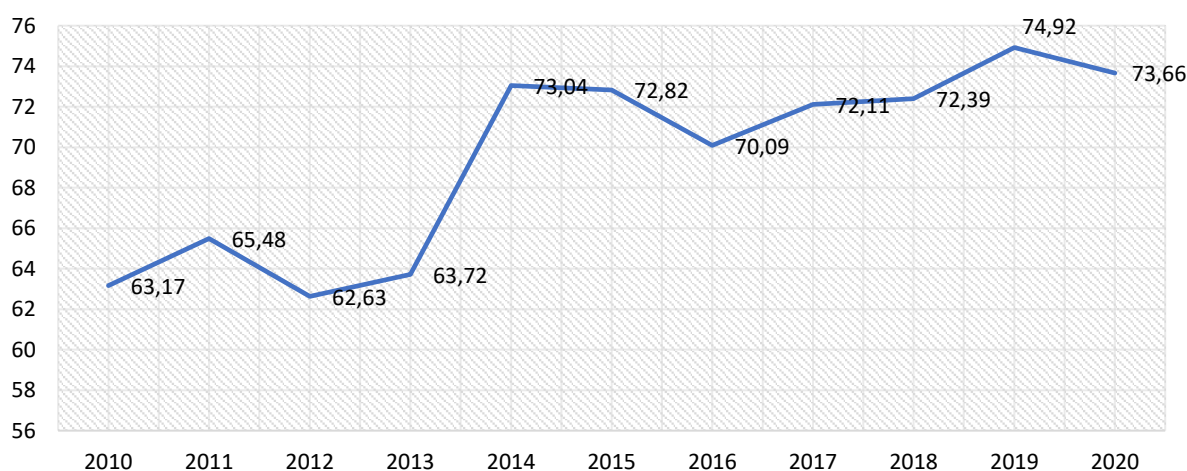


Figure 2. Development of the Indonesian Democracy Index (IDI)

Source: BPS (2021), data processed

The data above shows that the biggest problem in political development is the weak performance of democratic institutions in Indonesia, especially political parties and DPRD. The findings on the latest IDI indicators also show that local governments have not responded well to demands for transparency in APBD information. The widespread practice of money politics in Indonesia is also one of the obstacles to the process toward a consolidated democracy. Another problem is the high potential for conflict and socio-political violence, as seen in the IDI indicators related to demonstrations, which often result in the destruction of public facilities and violence in public spaces.

One of the challenges now is carrying out the internal democratization process of political parties and improving the political process by improving regulations in the political field. The improvement is to improve the performance of representative institutions that are more aspirational towards the public interest in all regions in Indonesia. More details and developments in the last three years can be seen in the table below:

Table 3. Indonesian Democracy Index (IDI) by Variable

No.	Democracy Index Variables	Indonesian Democracy Index (IDI)		
		2018	2019	2020
1	Freedom of Assembly and Association	82,35	78,03	86,79
2	Freedom of Expression	66,17	64,29	56,06
3	Freedom of Faith	82,86	83,03	86,57
4	Freedom from Discrimination	91,77	92,35	90,88
5	Right to Vote and be Elected	75,77	79,27	79,41
6	Political Participation in Decision Making	54,28	56,72	54,00

No.	Democracy Index Variables	Indonesian Democracy Index (IDI)		
		2018	2019	2020
7	Free and Fair Elections	95,48	85,75	85,75
8	Role of the Regional People's Representative Council (DPRD)	58,92	61,74	64,94
9	Role of Political Parties	82,10	80,62	75,66
10	Role of Local Government Bureaucracy	55,74	62,58	59,72

Source: BPS (2021), data processed

Moreover, from political participation from the Economist Intelligence Unit (EIU) research results, Indonesia's political participation score, in general, has increased compared to a decade ago. In 2021 Indonesia's score was 6.71, which means that the participation score has increased by 1.71 points compared to 2009. This data shows that Indonesia is ranked 52 out of 203 countries (Economist Intelligence Unit, 2022).

With a score of 6.71, Indonesia is still a flawed democracy category (imperfect democracy). Flawed democracies are countries where elections are still held relatively and freely, and fundamental civil liberties are respected, but they may also have several problems, such as violations of press freedom and slightly restricting the movement of the opposition. These countries also have significant defects in other aspects of democracy, including having a tribal political culture and low participation rates (Paskarina, 2017).

Administrative Decentralization and Its Implications for Regional Development and Public Services

The striking change from administrative decentralization before and after the reform was the dominance of deconcentration to a devolution pattern. As a result, one of the things that were very striking before and after the reform was the very high increase in the number of new autonomous regions. From 1950 to 1965, the average growth of new autonomous regions reached 12-13 regions per year. Meanwhile, from 1999 to 2014, the average formation of new autonomous regions was 13-14 regions per year. Both are in stark contrast to the New Order era (1966-1998), where the total growth of new autonomous regions was only 30 new autonomous regions, with an average of less than one region per year (Maulana, 2019).

The formation of new autonomous regions from 1999 to 2014 showed a significant development because the number of provinces in Indonesia increased by 23%, and the number of districts/cities increased by 67%. If broken down by regency/city, the number of new autonomous regions will increase by 205 new regencies/cities.

Table 4. Expansion of New Autonomous Regions (DOB)

DOB Status	1950-1965	1966-1998	1999-2014*)
Initial Amount	101	289	319
Final Amount	289	319	542
DOB Total	188	30	223
Growth per Year	12,5%	0,9%	13,9%

Source: Directorate General of Regional Autonomy, Ministry of Home Affairs (2021)

*) In 2014, the moratorium on regional expansion was enforced until now.

From the data above, it can be concluded that forming new autonomous regions is a post-reform euphoria. This is due to the strict rules of the New Order era, which were very centralized. It changed when the new order fell, and the policy of broad autonomy began to be implemented, making the formation of new autonomous regions even more intense. With the spirit of regional autonomy, the paradigm of regional expansion has emerged that can accelerate the implementation of development, facilitate public services to the community, and accelerate community welfare. The policies opened wide space for the regions to propose the formation of a new autonomous region after the 1998 reformation. With these policies, the regional expansion policy is now more dominated by the political process than the technocratic process.

Furthermore, during the post-reform decentralization era, the Human Development Index (HDI) indicator in the period 1999-2021, there was an improvement from 64.42 in 1999 to 73.41 in 2013 (Old Method HDI) and 66.53 in 2010 to 72.29 in 2019 (New Method HDI). According to HDI, the

human development value (according to UNDP standards) consists of 4 criteria, namely HDI > 80 very high category, HDI 70-79 high category, HDI 60-69 medium category, and below 60 low categories (Sugiyono, 2020). For this reason, Indonesia's HDI, which is already above 70, indicates that Indonesia's human development is in the high category.

One of the crucial indicators in measuring HDI is Life Expectancy (AHH) and Average Years of Schooling (RLS). The development of AHH and RLS as proxy indicators for improving essential health and education services has increased, although it is not too significant. Nevertheless, the trend shows a better value if it is seen that the gap between AHH and RLS is decreasing, as shown in the data below:

Table 5. Basic Service Gaps 1999-2019

Basic Service Improvement Proxy Indicator	1999	2019	Gap
Life Expectancy (AHH)	66,1	71,57	+5,47
Average Years of Schooling (RLS)	6,8	8,54	+1,74

Source: BPS (2021), data processed

Besides HDI, another indicator to see development progress is the Gini Index. The Central Statistics Agency (BPS) released data in March 2021; the level of inequality in the expenditure of the Indonesian population as measured by the Gini Ratio was 0.384. This figure decreased by 0.001 points compared to the September 2020 Gini Ratio at 0.385 and an increase of 0.003 points compared to the March 2020 Gini Ratio at 0.381. The Gini Ratio in urban areas in March 2021 was recorded at 0.401, an increase compared to that of September 2020 at 0.399 and March 2020 at 0.393. Moreover, the Gini Ratio in rural areas in March 2021 was recorded at 0.315, down from that of September 2020 at 0.319 and March 2020 at 0.317.

Nationally, the value of Indonesia's Gini Ratio from 2010 to September 2014 fluctuated, with its highest level at 0.414 in September 2014. However, from March 2015 to March 2018, its value consistently began to decline. The Gini ratio in March 2018 was the lowest in the last seven years, or since September 2011. This condition shows that during the period March 2015–to March 2018, under President Joko Widodo's administration, there was an improvement in the distribution of spending in Indonesia.

If we look at the condition of inequality between income groups from the Gini Ratio, it can be found that Indonesia has experienced very dynamic fluctuations, although the trend has been decreasing in the last five years. More details can be seen in the following graphic:

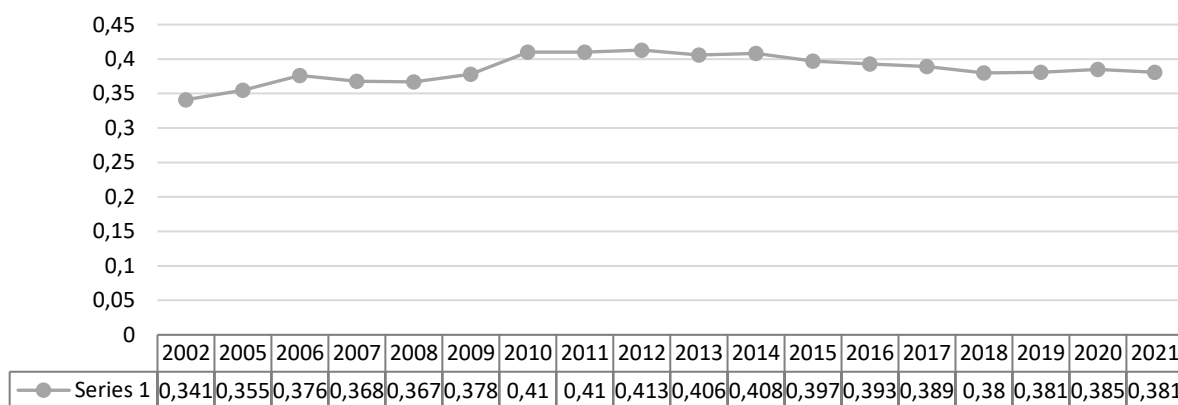


Figure 3. Development of Indonesia's Gini Ratio

Source: BPS (2021), data processed

Furthermore, according to the poverty rate indicator, the percentage trend decreased from 23.43% in 1999 to 9.71% in March 2021. The Indonesian government uses less stringent requirements regarding the definition of the poverty line, so it appears to be a more positive picture than the reality. In 2016, the Indonesian government defined the poverty line as a monthly income (per capita) of IDR 354,386 (around USD 25). However, if we use the poverty line standard set by the World Bank, where the classification of the population declared below the poverty line is those who live with an income

of less than USD 1.25 per day, the percentage in the table above will look inaccurate because a few per cent has increased the value.

Of the 34 provinces, 16 provinces have poverty rates above the national figure. The five provinces that have the highest poverty rates are in eastern Indonesia, those are Papua (27.53%), West Papua (22.17%), East Nusa Tenggara (21.09%), Maluku (17.69%), and Gorontalo (15.52%). On the island of Java, the province with a poverty rate above the national figure is DI Yogyakarta, in 12th place with a poverty rate of 11.7%. Central Java is ranked 15th with a poverty rate of 10.8%, while East Java is ranked 16th with 10.37%. Provinces with the lowest poverty rates were DKI Jakarta at 3.47% and Bali at 3.79%.

Fiscal Decentralization and Enhancement of Regional Finance

Fiscal decentralization in this study is viewed from developing revenues, expenditures, and financial transfers between governments. Furthermore, it is necessary to see whether there is an improvement in the quality of regional spending during the period of regional autonomy in Indonesia.

a) Regional Fiscal Income and Capacity

Regional fiscal capacity, namely the financial capacity of each region, is reflected through regional revenues reduced by revenues whose use has been determined and certain expenditures, following Article 1 Number 1 of the Regulation of the Minister of Finance (PMK) Number 120 of 2020. In implementing regional autonomy and fiscal decentralization, regional governments are required to have greater regional financial independence. With a greater level of financial independence, the regions will no longer be dependent on assistance from the central and provincial governments through balancing funds.

Granting of acceptance authority (revenue assignment) from the central government to regional governments concentrates on granting regional tax and levy authority. Changes in policies that regulate local taxes and regional levies affect the differences in achievements and problems faced. After the reform, regional taxes and levies are regulated in Law No. 34 of 2000 and Law No. 28 of 2009.

Table 6. Comparison of Regional Tax and Levy Regulations

Law No. 34 of 2000	Law No. 28 of 2009
<p>Policies:</p> <ul style="list-style-type: none"> Regions are allowed to stipulate the types of taxes and levies other than the law by the criteria. Regions are given the authority to collect 11 types of taxes and 27 types of retributions. Provincial and regency/city regulations are handed over to the government for supervision. 	<p>Policies:</p> <ul style="list-style-type: none"> Regions are only allowed to collect 16 types of taxes and 32 types of user charges as stipulated in the law. New taxes were introduced, namely PBB P2, BPHTB and cigarette taxes. Provincial and regency/city regulations are submitted to the Minister of Home Affairs and the Minister of Finance.
<p>Attainment:</p> <ul style="list-style-type: none"> The average role of regional taxes and levies in the APBD for the province is 38.58% and the regencies/cities is 5.43%. 	<p>Attainment:</p> <ul style="list-style-type: none"> The average role of regional taxes and levies in the APBD for provinces is 43.8% and for regencies/cities 9.7%.
<p>Problems:</p> <ul style="list-style-type: none"> It is difficult to control regional levies with problems. Many local regulations on taxes and user charges have been issued. The role of regional taxes and levies on the APBD is still low. 	<p>Problems:</p> <ul style="list-style-type: none"> The local tax base is still limited. The structure of local taxes is less than optimal and local retributions are less rational. Local tax administration is still weak.

Source: Researcher Analysis Results (2021)

The table above shows that in the era of regional autonomy, two regional tax systems have been alternately practiced, the open list system and the close list system. The open list system means local governments are given the authority to determine and collect new types of taxes other than those stated by law if necessary. The close list system means the opposite: local governments may only collect the types of taxes stipulated in the law.

The Indonesian government seems to be aware of a big paradigm behind the euphoria of granting broad autonomy to the regions. This awareness is that the larger national interest must take precedence over the regional spirit that tends to be partisan. Furthermore, these areas exist and unite to form the territory of the Republic of Indonesia. It means that whatever the conditions of these areas will represent the face of Indonesia. So, autonomy is given to regions to accelerate the realization of community welfare through service improvement, empowerment and community participation. The policy is implemented with one of the indicators of the success of regional autonomy is regional independence.

One of the powers granted by the central government to regional governments is the authority to collect Regional Taxes and Regional Levies (PDRD) as a source of funding in the regions as regulated in Law No. 28 of 2009 concerning Regional Taxes and Regional Levies. This authority is given to strengthen the essence and position of autonomy in supporting regional fiscal capacity. Based on the 2020 APBD data from the Directorate General of Fiscal Balance (DJPK) before the adjustment due to the Covid-19 pandemic, the contribution of Regional Original Revenue (PAD) of all provinces, regencies, and cities to regional income was only around 26.49%. The district owns the most negligible contribution of PAD to total Regional Revenue with an average of 12.81%. The region's largest PAD source comes from Regional Taxes, which contribute 71.64%. The small contribution of PAD to Regional Revenues and the regions' dependence on Transfer Funds from the central government has become difficult homework for most regions. Therefore, steps are needed to strengthen fiscal capacity in the regions.

b) Regional Expenditure and Quality of Expenditure

From a spending perspective, regional spending on public spending and Gross Domestic Product (GDP) in Indonesia are increasing. The comparison of regional spending to public spending shows how significant the contribution of regional spending to the total spending issued by the government is. Meanwhile, regional spending on GDP shows the extent to which regional spending supports the national economy.

Regarding the quality of spending, it is necessary to review the trend of spending patterns according to general categories, divided into capital expenditures and personnel expenditures and according to the classification of functions. The proportion of personnel and capital expenditures from year to year has dynamics with a downward trend. However, the decrease in percentage is understandable considering that in nominal terms, total regional expenditures experienced a significant increase from 21.18 trillion in 1995 to 1090.46 trillion in 2020, so that in nominal terms, both capital and personnel expenditures experienced an increase.

Based on concerns, the classification of regional expenditures underwent a nomenclature change, namely spending by sector, spending by sector of affairs, and spending by function. In the 1995-2007 APBD data, the details of spending are arranged according to government affairs (sectors), but starting from 2008, the details of spending are arranged according to the function of managing state finances, so that there needs to be an equivalence to compare the trends of change.

According to the Minister of Finance Regulation No. 114/2016, the function is a classification based on the main functions of local governments in providing services to the community. These functions are grouped into 11 functions: Public Service, Defence, Order and Security, Economic, Environmental Protection, Housing and Settlements, Health, Tourism and Culture, Religion, Education, and Social Protection.

Based on the data above, it cannot be immediately concluded that changes in spending are caused by decentralization and regional autonomy. This picture only shows a shift in spending priorities as above during the era of regional autonomy. For example, if we look at education spending, starting from 2005, it has always been above 20%. This follows Article 31 of the 1945 Constitution of the 4th Amendment (2002), which mandates the amount of education spending at least 20% of the APBN and APBD. In other cases, such as health spending in 2015, regencies' government expenditures amounted to 11.76%, and the average total local government spending was 10.90%,

following Article 171 of Law No. 36 of 2009, which mandates that Health Expenditures must be at least 5% of the APBN and 10% of the APBD.

What is sure from the analysis above is the reduced proportion of economic spending by local governments. However, it is unclear whether the reduction indicates the success of implementing economic decentralization in the regions, namely the delegation of authority from the regional government to non-government/private actors and the community in regional economic activities, or because of the existence of Transfer Funds to the Regions whose number continues to increase from year to year. More is allocated for routine expenditures (DAU and DBH) by the regions and those whose allocation has been determined in the laws and regulations such as DAK, Village Funds, and Special Autonomy Funds.

c) Intergovernmental Financial Transfer

Regarding intergovernmental financial transfers, local governments in Indonesia have a high level of dependence. Based on the fiscal design, there has been a change from before the reform, dominated by specific grants to block grants. During the New Order era, the instruments for fiscal decentralization consisted of subsidies for autonomous regions and regional development assistance, then became routine regional funds in 1999. Then, they changed to DBH, DAU, and DAK as they are known today.

According to the Ministry of Finance (2021), the number of transfers handed over by the central government to the regions continues to increase from time to time, from 84.8 trillion in 2001 to reach 723.48 trillion in 2021. With transfers that continue to increase, local governments should ideally allocate sufficient resources – provided efficiently and effectively following public needs at the local level, closing the span of control, and increasing the acceleration of development.

Economic Decentralization and Improving Regional Competitiveness

Regarding economic decentralization, the approach is to look at community participation, in this case, the private sector in development. The more competitive a region is, the higher the private sector's participation in development will be so that the level of investment in an area can show the state of competitiveness in that area. The foreign investment realization variable uses the indicator used to capture economic decentralization and increase regional competitiveness. By looking at this, investment activities will show a competitive location due to access to an abundance of resources, access to markets, and governance reform.

Starting in 2009, the realization of foreign investment is not only in the western region of Indonesia but has also begun to enter the eastern part of Indonesia. From a regional perspective, the available Foreign Investment realization data between 2004 and 2020 shows a shifting trend from being dominated by Java-Sumatra to other regions, especially Kalimantan, Sulawesi, and Maluku-Papua. It shows that the regional autonomy policy has begun to increase the distribution of investment realization in eastern Indonesia.

Table 7. Development of Foreign Investment (PMA) in Indonesia

Foreign Investment Realisation	2004	2020	Deviation
Sumatera	18,62%	12,75%	-5,8%
Jawa	70,39%	52,72%	-17,6%
Bali-Nusa Tenggara	2,34%	4,3%	+1,98%
Kalimantan	8,05%	19,96%	+11,91%
Sulawesi	0,60%	5,33%	+4,73%
Maluku & Papua	0,0%	4,92%	+4,92%

Source: Investment Coordinating Board of Indonesia (2021)

Furthermore, when viewed from the economic distribution of the region, there is a trend shift between the Western Region of Indonesia (KBI) and the Eastern Region of Indonesia (KTI). The Gross Regional Domestic Product (GDP) proportion in Western Indonesia tends to decline from 82.44% in 1999 to 80.78% in 2008, although it increased to 82.02% in 2019. On the other hand, GRDP in Eastern Indonesia moved from 16.93% in 1983 to 19.22% in 2008, although it decreased again to 17.98% in 2019 (Bappenas, 2020).

Although to an insignificant degree, the tendency of this shift is caused by the dominance of KBI that has not decreased from 80% and vice versa; despite 20 years of decentralization and implementation of regional autonomy, the role of KTI has not been able to penetrate 20%. It provides hope, and a challenge on how implementing decentralization and regional autonomy can continue to correct regional disparities between the Eastern and Western Regions of Indonesia. From the macro indicators described above, it can be concluded that during the period of implementing regional autonomy from 1999 to 2019, there was a tendency to improve inequality in Indonesia's eastern and western regions, although to a less significant degree (not moving from the 80:20 level).

Concerning poverty rates, one of Indonesia's poverty characteristics is the significant difference between relative poverty values and absolute poverty values to geographic location. If in absolute terms, more than half of the total population of Indonesia living in poverty is on the island of Java (located in the densely populated western part of Indonesia), in relative terms, the provinces in Eastern Indonesia show a higher poverty rate.

Thus, there is a differentiation between regions with different economic structures to strengthen regional competitiveness. Regions whose sectoral performance is dominated by the industrial, service, and trade sectors (western region of Indonesia) have the potential to recover more quickly if there is an easing of economic activity in the future. This also affects their economic competitiveness. The opposite condition occurs in areas with the main structure of the primary sector (eastern Indonesia). It does not lift their economic competitiveness despite the easing of economic activity. Even in the past, their competitiveness was at a lower level.

D. CONCLUSION AND RECOMMENDATION

Conclusion

The Attainment of Indonesia's development after the implementation of regional autonomy can be viewed from the four dimensions of decentralization: Political, Administrative, Fiscal, and Economic. Aspects of political decentralization show that two principles changed drastically after implementing the regional autonomy policy. Firstly, regional autonomy has encouraged a democratic culture in people's lives. Regional autonomy has also provided a new nuance in the regional government system, from bureaucratic centralism to participatory decentralization. Secondly, regional autonomy has fostered a climate of freedom of assembly, association, and honest thoughts for the whole community. However, the biggest problem in political development is the weak performance of democratic institutions in Indonesia, especially political parties and DPRD. Another problem is the high potential for conflict and socio-political violence in recent years. Therefore, Indonesia is still in the category of a flawed democracy.

From the dimension of administration, there is a change from the *ultra vires* doctrine, which details the competence of autonomous regions regarding the division of government authority before 1999, to general competence or an open-end arrangement that details the central's competence regional governments. In terms of information and reporting, there is a shift from vertical accountability to horizontal accountability where information and accountability are not given in one direction vertically but also to partners, namely DPRD and the community as constituents.

From the fiscal dimension, many regions have not optimized regional original revenues and regional economic potential fully. This results in low regional independence in financing activities that are the region's responsibility, thereby increasing dependence on transfers and assistance from the central government. Fiscal decentralization has not provided optimal benefits for the education, health, and social service sectors.

From the economic dimension, after two decades have passed, economic decentralization in the local government's focus on improving the regional economy is suboptimal. Very few regions are serious about using their fiscal potential, natural resources, and human resources to prioritize economic development to increase regional competitiveness.

In order to improve the efficiency and effectiveness of the implementation of regional autonomy, local governments need to pay attention to the relationship between government structures and between regional governments, potential, and regional diversity. The concept of broad and responsible autonomy is still used as a reference by placing autonomy at the regional level closest to the community. Community involvement in local government supervision also needs to be maximized. The public needs to provide constructive criticism and correction of development

policies and actions of government officials that are contrary to the principles of autonomy. Therefore, the community also needs to play an active role and participate in the successful implementation of development in the era of regional autonomy. In addition, specifically in the fiscal and economic areas, local governments need to maximize the role of decentralization by optimizing the performance of revenue instruments that can encourage an increase in regional independence.

Recommendation

Three solutions can be applied to improve the decentralization and regional autonomy system. First, encourage the actualization of the concept of decentralization in a unitary state based on the basic principles, namely asymmetric decentralization and a clear division of power between the center and the regions. Second, recommending the restoration of regional autonomy from regional government autonomy to regional government and community autonomy. Autonomy should not only think about the interests of the government but also the interests of civil society in the area. Third, advocate for the reconstruction of a decentralized policy approach that is holistic, not pragmatic and not oriented to the interests of the rulers.

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