



Constitutional (Planning) Law: The Difference Between Indonesia Local Government Regulation and The Special Region of Aceh

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Abstract. This article examines the constitutional distinction in regional planning law between general local government regulation in Indonesia and the unique regulatory framework. Article 18 of the Constitution affirms the existence of regional governments within the unitary state system, with the authority to regulate and manage their own affairs under the principles of autonomy and co-administration. Article 18A governs the distribution of powers between the central and regional governments, which must be regulated by law, while Article 33 stipulates that natural resources are controlled by the state and utilized for the greatest benefit of the people. Within this framework, regional governments are required to formulate several development planning documents. These include the Regional Long-Term Development Plan (RPJPD), which covers a 20-year vision; the Regional Medium-Term Development Plan (RPJMD), which aligns with the regional head's administration for a five-year term; and the Regional Government Work Plan (RKPD), which covers annual planning. While local governments across Indonesia follow a standardized legal model based on the 1945 Constitution, Law Number 23 Year 2014 on Regional Government, and Law Number 25 Year 2004 on the National Development Planning System, Aceh exercises special constitutional status grounded in Article 18B (1) of the Constitution and Law Number 11 Year 2006 on the Governance of Aceh. This special status grants Aceh the authority to issue Qanun to govern development planning in ways that reflect local Islamic values, historical identity, and political agreements stemming from the Helsinki MoU. Using a normative and comparative legal method, this study highlights key constitutional disparities, including the source of legal authority. The findings demonstrate that Aceh's planning law operates within a constitutionally recognised asymmetrical decentralisation framework, making it fundamentally distinct from other provinces. This distinction underscores the evolving nature of constitutional pluralism in Indonesia and its implications for regional governance and legal uniformity.

Keywords: Constitutional Law; Local Government Regulation; Planning; Special Region Regulation

1 Introduction

The *historical view* of the relationship between the central government and the Province of Aceh reflects a distinctive political dynamic within Indonesia's history, one that, from a historical perspective, has been marked by conflict gradually fading into disillusionment culminating in the reconciliation embodied in Law No. 18 of 2001 on Special Autonomy for the Province of the Special Region of Aceh as the Province of Nanggroe Aceh Darussalam, which was later repealed and replaced by Law No. 11 of 2006 on the Governance of Aceh (hereinafter referred to as the Aceh Governance Law) [1]. Historically, the concept of decentralisation has been profoundly embedded as the central axis for sustaining governance in Aceh in the post-conflict era, emphasising Islamic values rooted in the proclamation of the Islamic State of Indonesia (NII) by Teungku Muhammad Daud Beureueh [2]. Since all the contested issues revolved around the authority granted to Aceh, the separatist movement in the region began on December 4, 1976, with the establishment of the Free Aceh Movement (GAM) led by Teungku Hasan M. Di Tiro. GAM demanded Aceh's independence as a response to deep dissatisfaction with the central government's treatment, particularly regarding development policies that were perceived as unjust, despite Aceh's vast natural resources, including its Liquefied Natural Gas (LNG) industry.

During the New Order regime, the central government responded with a military approach, designating Aceh as a Military Operations Area (Daerah Operasi Militer, DOM). However, following the fall of Soeharto's regime in 1998 and the onset of reform, the strategy for resolving the conflict shifted from a security-oriented approach to one of peacebuilding. President B.J. Habibie revoked the DOM status, granted amnesty to 39 GAM prisoners, and introduced broader autonomy through Law No. 44 of 1999 on the Administration of the Special Status of the Province of Aceh (Law 44/1999). Nevertheless, these measures failed to satisfy the aspirations of the Acehnese people [3]. During the administration of President Abdurrahman Wahid, dialogue with GAM was initiated through the mediation of the Henry Dunant Center (HDC), which resulted in a cessation of hostilities agreement on May 12, 2000. However, repressive measures continued, and President Abdurrahman Wahid (Gus Dur) eventually reverted to a security-based approach through Presidential Instruction No. 4/2001.

Subsequently, President Megawati Soekarnoputri enacted Law No. 18 of 2001 on Aceh's Special Autonomy and continued dialogue with GAM through the HDC. On December 9, 2002, the Cessation of Hostilities Framework Agreement (CoHA) was signed; however, its failure to be implemented led President Megawati to impose martial law in 2003 [4]. Under the administration of President Susilo Bambang Yudhoyono, efforts to resolve the conflict were pursued through dialogue with GAM, facilitated by the Crisis Management Initiative (CMI). On August 15, 2005, these efforts culminated in the signing of the Helsinki Memorandum of Understanding (MoU), which required the Government of Indonesia to enact a new law on governance in Aceh [5]. This MoU marked a new chapter in Aceh's peace process

and came into effect on March 31, 2006.

The historical trajectory has gradually positioned the Province of Aceh as part of the dynamics of “Asymmetric Decentralisation” [6]. Consequently, the Province of Aceh, for specific reasons, has been granted a distinctive design of authority and resource distribution compared to other provinces, as mandated by the Law on the Governance of Aceh. Unfortunately, however, the Law on the Governance of Aceh has not been fully implemented through the lens of asymmetric decentralisation as previously envisioned. This criticism is particularly evident in the planning instruments (*het plan*) at the regional government level, such as the Medium-Term and Long-Term Development Plans (RPJMD/RPJPD), which are intended to be executed but remain largely unrealised. The plans (*het-plan*) formulated by the government constitute a form of state administrative decision (KTUN) and serve as the foundation for carrying out various activities in pursuit of the state's objectives [7].

Regional autonomy grants local governments significant authority to manage their own administrative affairs. This signifies a transition or transfer of power from the central government to local governments. Such delegation of authority is codified in Law No. 23 of 2014 on Regional Government. Under this law, it becomes evident that regional autonomy vests substantial authority and responsibility in local administrations, with the expectation that it will foster greater motivation to optimise and enhance the potential of each respective region [8].

In accordance with Law No. 23 of 2014 on Regional Government, the administration of regional government affairs related to development planning is categorised as a mandatory function, particularly in relation to basic public services. This indicates that local governments are expected to be capable of developing their potential resources to realise regional development founded on the principles of justice and environmental sustainability, with the ultimate goal of achieving community welfare [8].

In the context of Regional Governance, the pattern of decentralisation has, throughout its development, maintained a close relationship with efforts toward regional development [9]. One of the efforts in regional development is carried out through the establishment of regional development instruments, as previously mentioned, including in the Province of Aceh. Unfortunately, the logic of development planning in this sense experiences “disharmony” with the values that are historically “decontextualized” (ahistorical) and uniquely cultivated within the Province of Aceh. The approach to development planning can be based on spatial and coordination dimensions, namely: (1) macro planning, (2) sectoral planning, (3) regional planning, and (4) micro planning.

The consequence of such planning patterns has resulted in inconsistencies in the formulation of development plans (*het plan*) in the Province of Aceh. The Long-Term Development Plan (RPJP) of Aceh, as regulated in Qanun Aceh No. 9 of 2012 concerning the Aceh Long-Term Development Plan 2012–2032, reflects a “disconnection” from Law No. 17 of 2007 concerning the National Long-Term

Development Plan 2005–2025. This disconnection manifests at both the substantive content/material level and in the periodisation of development planning (Aceh's RPJPD extends to 2032, whereas the RPJPN only covers until 2025). Moreover, Aceh's development plan demonstrates further inconsistency through the enactment of the Qanun Aceh on the Long-Term Development Plan 2025–2045, thereby positioning the province's planning documents in alignment with the coordination framework and vision of "Golden Indonesia" (*Indonesia Emas*) as articulated in Law No. 59 of 2024 on the National Long-Term Development Plan 2025–2045.

The process of regional development planning is formulated through political, technocratic, top-down and bottom-up, and participatory approaches. Meanwhile, at the national level, planning and development are based on thematic, holistic, integrative, and spatial approaches. Unfortunately, the existence of *Plannen/Het-Plan* for the Province of Aceh has been primarily interpreted as a follow-up to the Memorandum of Understanding between the Government of the Republic of Indonesia and the Free Aceh Movement (MoU Helsinki, 15 August 2005) [10].

Based on these conditions, such dynamics have led to the emergence of Aceh's Decentralisation Legal Politics. It becomes particularly compelling given the substantial "unfinished tasks" of undertaking a re-harmonisation within the *plannen/het-plan* (development planning) instruments [11]. In essence, development planning is a continuous process, involving policies formulated by decision-makers based on available resources and structured systematically.

2 Planning Instruments within the Decentralization System

Etymologically, the term *decentralisation* originates from Latin, with *de* meaning "to release" and *centrum* meaning "centre," which literally signifies "to release from the centre" [10]. Hulme and Turner assert that decentralisation lies in the delegation of authority across different levels of government in the administration of public services. Accordingly, decentralisation is primarily carried out to improve the delivery of public services, particularly at the local level, where communities directly interact with government institutions, thereby ensuring that these services produce tangible impacts on societal welfare [12].

Decentralisation is also defined as "...the process by which the central government transfers powers, functions, and resources to departments and municipalities. Its goal is to increase the autonomy of the sub-national levels of government and encourage more direct citizen participation in local public affairs." This notion underscores that decentralisation entails the delegation of authority, functions, and resources from higher to lower levels of government. Its ultimate aim is to strengthen local governance autonomy and foster greater citizen participation in local public affairs. In this context, three essential elements are transferred by the central government to local governments, namely:

- The authority to make precise and accurate decisions in order to respond to problems and public affairs faced by local communities [13].

- The exercise of crucial governmental functions, namely playing the role and responsibilities of government as mandated by the state constitution for society at the local level, so that the presence of government can be felt more concretely [13].
- The transfer of resources that enable local governments, within the scope of their delegated authority, to provide public goods and carry out the administration of public services to meet the needs of local communities [13].

The implementation of decentralisation has developed quite rapidly, and empirically, the process of decentralisation and the development of democratic local government is a phenomenon that continues to grow and evolve in various countries. Starting from Eastern Europe, ranging from Bolivia to Bulgaria, and extending from West Africa to South Asia, countries in these regions have consistently sought, in a gradual and systematic manner, to transfer greater authority to local governments and to work more earnestly so that local administrations become more effective and responsive in delivering services within their territories.

Decentralisation in Indonesia has been in place since the independence revolution period (1945–1949) through the enactment of Law Number 1 of 1945 concerning the Position of Regional National Committees. This policy was later renewed through Law Number 22 of 1948 concerning Regional Government. Entering the phase of parliamentary democracy in 1950–1959, the consolidation of decentralisation was followed up through Law Number 1 of 1957 concerning the Fundamentals of Government in the Regions. During the independence revolution and the parliamentary democracy period, the government implemented real autonomy by granting regional governments broad discretion to manage their own affairs without interference from the central government.

Decentralisation involves the delegation of authority and responsibility from the central government to regional governments or local institutions. In a decentralised system, regional governments have the authority to regulate policies and manage resources at the local level, including economic, social, educational, and infrastructure policies. Decentralisation is a system of governance in which power, responsibility, and authority for decision-making and implementing government policies are distributed to lower levels of government. In the context of decentralisation, the authority of the central government transfers part of its power to regional governments or local institutions [14].

The purpose of decentralisation is to bring government decisions closer to the people, enable faster responses to local needs, and increase public participation and involvement in the decision-making process. Decentralisation also allows regional governments to have greater control over the management of economic and social resources in their regions, including budgets, education, health, and infrastructure. In practice, decentralisation can take the form of transferring authority, responsibilities, and financial resources from the central government to regional governments, as well as granting regional governments autonomy to make decisions on local affairs. Decentralisation may take various forms, such as fiscal decentralisation (transfer of

funds to the regions), administrative decentralisation (transfer of authority to the regions), and political decentralisation (direct election of regional heads) [15].

The importance of decentralisation in governance development is to achieve objectives such as community empowerment, improvement of public services, more efficient resource management, and inclusive economic development at the local level. Decentralisation creates opportunities for regions to develop policies that align with their local needs and characteristics, thereby fostering diversity in governance management within a country [15].

The concept of decentralisation cannot be separated from the planning of authority and powers within the regions. This is also closely related to regional economic development, a process of developing society's long-term capacity and therefore requiring precise, accurate planning. Regional economic development is a process in which local governments and community groups manage existing resources and establish partnerships with the private sector to create new jobs and stimulate economic growth in the region [16].

The manifestation of regional economic development reflects the growing role of society and public services, with the main objective of improving community welfare. This can be carried out optimally through decentralisation or by granting the central government's authority to the regions to enhance the economy and regional planning. Since the central government issued Law Number 32 of 2004 concerning Regional Government, Law Number 12 of 2008 concerning the Second Amendment to Law Number 32 of 2004 on Regional Government, and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, attention to the issue of regional development has become very important and can no longer be postponed. Regions are required to implement decentralisation as effectively as possible and to accelerate regional progress to achieve greater community welfare. The main objective of implementing regional autonomy is to improve public services and advance regional economic development [17].

Regional economic development planning is not planning *of* a region, but planning *for* a region. Regional economic development planning can be understood as planning to improve the use of public resources in the region to enhance the private sector's capacity to create private resource value responsibly [18].

Local governments have broader authority in planning, budget management, and development implementation. This has brought about a paradigm shift in the system of governance, both at the central, provincial, and regional (district and municipal) levels. Such changes demand a new paradigm in regional development planning. Decentralised regional development planning opens a new era for local governance [18]. Law Number 25 of 2005 concerning the National Development Planning System (SPPN) defines appropriate future actions through a sequence of choices and calculations of available resources. Furthermore, Law Number 25 of 2004 stipulates that: *"The National Development Planning System is an integrated framework of development planning procedures designed to produce long-term,*

medium-term, and annual development plans implemented by state administrators and society at both the central and regional levels.”

Regional development planning is an inseparable part of the national development planning system regulated under Law Number 25 of 2004 concerning the National Development Planning System. According to Articles 33paragraph (3), 33paragraph (2), and 33paragraph (4), local governments are authorised to formulate policies and regulations concerning regional development planning.

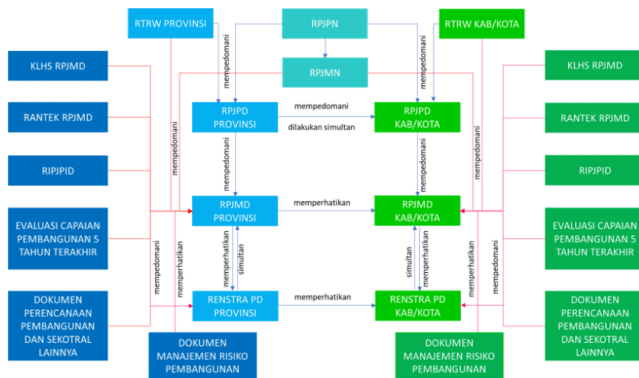


Fig. 1. The Relationship Between Central Government Planning and Regional Government Planning

The following illustrates the relationship between central government planning and regional government planning. Figure 1 shows the interrelation between central and regional planning, where the planning process begins with the Long-Term Development Plan (RPJP), the Medium-Term Development Plan (RPJM), the Strategic Plan (Renstra KL and SKPD), the Government Work Plan (RKP and RKPD), and the Work Plan (Renja KL/SKPD). The resulting planning documents are as follows[18].

2.1 Central Government Planning Documents

- The Long-Term Development Plan (RPJP) is a planning document for a period of twenty (20) years containing the Vision, Mission, and Development Directions;
- The Medium-Term Development Plan (RPJM) is a planning document for a period of five (5) years, which is a translation of the vision, mission, and programs of the President/Regional Head and contains national development strategies, general policies, macroeconomic frameworks, as well as

development programs and activities;

- The Ministry/Agency Strategic Plan (Renstra-KL) is a ministry/agency planning document for a period of five (5) years;
- The Ministry/Agency Annual Development Plan, or Ministry/Agency Work Plan (Renja-KL), is a ministry/agency planning document for a period of one (1) year;
- The National Annual Development Plan, or Government Work Plan (RKP), is a national planning document for a period of one (1) year.

2.2 Regional Government Planning Documents

- The Regional Long-Term Development Plan (RPJPD) is a planning document for a period of twenty (20) years containing the Vision, Mission, and Development Directions;
- The Regional Apparatus Strategic Plan (Renstra-SKPD) is a planning document of regional working units for a period of five (5) years;
- The Regional Annual Development Plan, or Regional Government Work Plan (RKPD), is a regional planning document for a period of one (1) year;
- The Regional Apparatus Annual Development Plan, or Regional Apparatus Work Plan (Renja-SKPD), is a planning document of regional working units for a period of one (1) year.

The regional development planning system is an essential part that supports the success of the national development planning system. In carrying out its duties and functions, the government requires planning that ranges from long-term to short-term, the substance of which is interconnected. Proper planning, strategies, and means of achievement will serve as a guide towards the ideals of development. Law Number 25 of 2004 concerning the National Development Planning System was formulated to provide a foundation for planning at all levels, from the central to the regional, and to ensure linkages and consistency among planning, budgeting, implementation, and evaluation.

This is further stipulated in Law Number 23 of 2014 concerning Regional Government, Article 1, Item 12. In the implementation of regional governance, a regional development plan is formulated as an integral part of the national development planning system. This authority empowers the determination and implementation of policies based on local initiative and public aspirations, encompassing planning, budgeting, and implementation, as well as monitoring and evaluation. Therefore, in its implementation, regional autonomy must be well-planned and synergised with higher-level government planning, without neglecting the value of local wisdom in each region.

Minister of Home Affairs Regulation (Permendagri) Number 86 of 2017 concerning Procedures for Regional Development Planning, Control and Evaluation, Procedures for Evaluating the Draft Regional Medium-Term Development Plan (RPJMD), as well as Procedures for Amending the Regional Long-Term Development Plan (RPJPD), RPJMD, and Regional Government Work Plan (RKPD), mandates the preparation of the Technocratic Draft of the RPJMD as part of a technocratic approach prior to the establishment of the RPJMD. The Technocratic Draft RPJMD is a medium-term planning document (five years) prepared by regional governments entirely through a technocratic approach before the election of Regional Heads and Deputy Regional Heads.

The Technocratic Draft RPJMD for 2025–2029 serves as a reference in formulating the vision, mission, and priority programs of regional head candidates in the 2024 Regional Head Elections. The preparation of the Technocratic Draft RPJMD for 2025–2029 is carried out in accordance with the provisions, including by referring to the policy directions of Stage 1 in the Draft RPJPD 2025–2045. This is affirmed in the Ministry of Home Affairs Letter Number: 000.8.2.2/4075/Bangda dated June 12, 2024, concerning the Preparation of the Technocratic Draft RPJMD 2025–2029.

The statutory regulations governing Regional Planning Instruments are set forth in several legal frameworks, namely:

- Law Number 25 of 2004 concerning the National Development Planning System;
- Presidential Regulation Number 111 of 2022 concerning the Implementation of the Achievement of Sustainable Development Goals;
- Presidential Regulation Number 12 of 2025 concerning the National Medium-Term Development Plan (RPJMN) 2025–2029;
- Minister of Home Affairs Regulation Number 86 of 2017 concerning Procedures for Regional Development Planning, Control and Evaluation, Procedures for Evaluating the Draft Regional Long-Term and Medium-Term Development Plans, and Procedures for Amending the RPJPD, RPJMD, and RKPD.

The National Development Planning System under Law Number 25 of 2004 contains five approaches in formulating comprehensive planning, namely: (1) Political, (2) Technocratic, (3) Participatory, (4) Top-down, and (5) Bottom-up. Planning evaluation can be carried out using indicators, targets, and performance objectives set forth in development planning documents. These objectives and performance indicators include inputs, results, outputs, impacts, and benefits. To ensure the quality of planning outcomes, several assessment components are applied to regional government planning, namely:

Synergy, measured through alignment with central and regional government collaboration in achieving national/regional priority objectives, such as:

- Consistency with regional macroeconomic conditions,

- Alignment between regional development goals and national development goals (poverty reduction, food security, and unemployment rate),
- Consistency between provincial RKPD and the national RKP.
The synergy aspect is also used to assess the extent of budgetary support for regional programs included in the APBD.

Quality of planning documents, measured through:

- Relevance of regional priorities to regional issues/needs,
- Relevance of targets and objectives in achieving regional priorities,
- Alignment of projects with the achievement of development targets and objectives,
- Innovations produced in development planning.

Linkage between development planning and performance planning, ensuring substantive consistency between performance-based planning and development planning[11].

3 The Concept of Islamic Values in Regional Planning

Historically, Aceh has been a strong Islamic region since the era of the Sultanate of Aceh Darussalam in Southeast Asia. This historical legitimacy was later reinforced constitutionally through the 2005 Helsinki peace agreement between the Government of the Republic of Indonesia and GAM, which became the foundation for the enactment of the Law on the Governance of Aceh [19]. In the context of decentralisation, local governments are granted the authority to design policies tailored to local characteristics. Since the granting of special autonomy, Aceh has begun restructuring the implementation of regulations under the framework of the state constitution. As a special region, Aceh enjoys distinct privileges in exercising regional autonomy grounded in Islamic values [20]. This is marked by the enactment of Law Number 11 of 2006 concerning the Governance of Aceh, as stated in Article 1, Paragraph 2 of the Aceh Governance Law.

The concept of asymmetric decentralisation in Aceh cannot be separated from various factors, including the desire and freedom to implement Islamic law, the development of natural resources, and the existence of unfavourable conflicts with the central government [21]. In Law Number 11 of 2006 concerning the Governance of Aceh, provisions related to asymmetric decentralisation in Aceh are mentioned, including:

- The emphasis on decentralisation requires the approval of the Aceh People's Representative Council (DPRA) [3].

- Governance is carried out based on Islamic principles, with ulama playing an important role in managing government and also holding authority in the implementation of Islamic law [3].
- In filling public positions, there is a special recruitment system that allows local parties and independent candidates to nominate themselves [3].

The enactment of the Law on Aceh Governance provides philosophical, juridical, and sociological considerations, and within this law, it is explicitly regulated that the Aceh government is an inseparable part of the Unitary State of the Republic of Indonesia (NKRI), with the broadest autonomy applied in Aceh. In this case, it is not merely a matter of rights but a constitutional obligation that Aceh utilises for the welfare of the Acehnese region [20]. Since the enactment of the Law on the Governance of Aceh, the Qanun of Aceh has been established through a regional legislative mechanism by the Aceh People's Representative Council (DPRA) and the Governor of Aceh, with administrative oversight from the Ministry of Home Affairs of the Republic of Indonesia [22].

From a legal perspective, the Qanun of Aceh is equivalent to Regional Regulations; however, it has distinctive substantive characteristics because it is founded on Islamic law as its legal basis, with its own mechanisms of review and a constitutional scope of material [23]. The implementation of Islamic law in Aceh, which has been granted legitimacy by the government, was responded to by the Regional Government through the issuance of several regional regulations to enforce it. These regional regulations were subsequently further developed into regulations governing the administration of Islamic law, which, in turn, gave rise to the Qanun of Aceh [24]. The Qanun of Aceh is the result of the positivization of Islamic law [25]. Not only does the Aceh Qanun embody the values of Islamic law, but it also serves as a legal instrument that substantively regulates the social life of the Acehnese community [26]. Article 13, paragraph (1) of the Law on the Governance of Aceh stipulates that the division of governmental affairs related to Islamic law between the Aceh government and the district or municipal governments shall be regulated by the Aceh Qanun. Several examples of the Aceh Qanun include: 1) Aceh Qanun No. 2 of 2002 concerning the Sharia Court; 2) Aceh Qanun No. 11 of 2002 concerning the Implementation of Islamic Law in the Fields of Creed, Worship, and Islamic Symbols; 3) Aceh Qanun No. 12 of 2003 concerning Alcoholic Beverages and Their Equivalents; 4) Aceh Qanun No. 13 of 2003 concerning Gambling (Maisir); 5) Aceh Qanun No. 6 of 2014 concerning Jinayat Law, and 6) Aceh Qanun No. 11 of 2018 concerning Islamic Financial Institutions; and others.

In the context of decentralisation, the legal politics in Aceh position Islamic values as the fundamental foundation in every stage of development planning. These values serve not only as moral references but also as normative and operational guidelines in formulating various planning instruments, such as the Regional Medium-Term Development Plan (RPJMD), regional Qanuns, and spatial planning regulations. The core values underpinning these processes include justice (*al-'adl*), public interest (*maslahah*), trustworthiness (*al-amānah*), social responsibility (*takāful ijtīmā'ī*), and the integration of Sharia principles across all aspects of regional

development planning. This integration serves as a defining marker of the legal reharmonization process in Aceh. The Islamic values embodied in the principles of Sharia in Aceh are not merely normative but also constitute the conceptual foundation for policy formulation in development planning and the drafting of regional regulations.

There are five distinct periods of Sharia implementation in Aceh, each of which has obtained legal recognition from the government [27]. The enforcement of *qanun* must take into account the prevailing values of justice within society. The Qur'an establishes the principle and foundation of justice in the enforcement of law (*qanun*), as stated in Surah Al-Mā'idah, verse 8:

(يَا أَيُّهَا الَّذِينَ آمَنُوا كُونُوا قَوَّامِينَ لِلَّهِ شُهَدَاءَ بِالْقِسْطِ وَلَا يَجْرِمَنَّكُمْ شَنَاةُ قَوْمٍ عَلَىٰ أَلَّا تَعْدِلُوا ۖ اعْدِلُوا هُوَ أَقْرَبُ لِلتَّقْوَىٰ وَاتَّقُوا اللَّهَ إِنَّ اللَّهَ خَبِيرٌ بِمَا تَعْمَلُونَ)

Meaning: “O you who believe! Be steadfast in upholding justice for the sake of Allah, as witnesses in fairness. And do not let your hatred of a people lead you to act unjustly. Be just, for justice is nearer to piety. And fear Allah; indeed, Allah is fully aware of what you do.” (Qur'an, Surah Al-Mā'idah [5]:8)

In the drafting of the Aceh *Qanun*, the incorporation of Islamic values is an inseparable element. This principle is likewise reflected in the 2025–2045 Aceh Long-Term Development Plan (RPJPA), which is formulated in alignment with the National Long-Term Development Plan (RPJP) [27]. In terms of substance, the Aceh RPJPA incorporates strong local content, including development priorities grounded in Islamic law, post-conflict recovery, and development rooted in customary values and local wisdom. Meanwhile, the RPJPN emphasises broader national development priorities, including strategic infrastructure development, macroeconomic growth, and strengthening national competitiveness.

In formulating legal products in the form of the Aceh *Qanun*, particularly those related to the enforcement of Islamic law, three fundamental bases are employed: juridical, sociological, and philosophical. Juridically, Islamic law represents the most comprehensive value system in regulating human life, encompassing matters of the individual, the family, and broader social aspects [28]. The fundamental objective of the establishment of Islamic law is the attainment of human welfare, which aligns with the *maqāṣid al-sharī'ah* (objectives of the law). These objectives, known as *al-Maqāṣid al-Khamsah*, include: the preservation of religion, the preservation of life, the preservation of intellect, the preservation of lineage, and the preservation of property and dignity [29].

The enforcement of *qanun* must take into account the values of justice that prevail within society, as emphasised in the Qur'an, Surah Al-Mā'idah, verse 8. From a philosophical standpoint, Islamic law must be upheld in accordance with the guidance of the Qur'an and Hadith, as it embodies the principle of justice and aligns with human nature. Considering the objectives of Islamic law, which are to safeguard religion, preserve life, protect intellect, ensure the continuity of lineage, and protect

property, the implementation of Sharia in Aceh is carried out with these purposes in mind [28]. One example of an Aceh *Qanun* that incorporates Islamic values as its foundation is the Nanggroe Aceh Darussalam Provincial Qanun No. 7 of 2004 on Zakat Management. This *Qanun* reflects the implementation of *maqāṣid al-sharī'ah* values, particularly the protection of wealth (*ḥifẓ al-māl*) and life (*ḥifẓ al-naḥs*), as zakat is an obligatory duty for Muslims that serves to purify both their wealth and their souls [30].

In the drafting of the Aceh *Qanun*, the integration of Islamic values is an inseparable element, as exemplified in the Draft Aceh Qanun on the Aceh Long-Term Development Plan (RPJPA) 2025–2045. This draft highlights Aceh's distinctive feature namely, the implementation of Islamic law encompassing '*aqīdah* (creed), *sharī'ah* (law), and *akhlāq* (morality)' as key considerations in formulating the Aceh *Qanun*. These aspects include creed, Islamic financial institutions, compliance with zakat payments through the *Baitul Mal*, Qur'anic literacy, mosque management, *jinayat* law, and morality [31].

Furthermore, the Draft Aceh Qanun 2025–2045 also regulates the management of religious assets and zakat provisions. The management of religious assets constitutes a vital element in the application of Islamic values within society. The enactment of Qanun No. 10 of 2007 on *Baitul Mal* reflects the Aceh government's commitment to realizing Sharia in the areas of social welfare and community empowerment. The *Baitul Mal* is authorized to manage zakat, infaq, ṣadaqah, waqf, guardianship (ZISWAF and guardianship), and other religious assets. In addition, there are plans to harmonize the Income Tax Law with the Aceh Governance Law concerning zakat as a deductible item against taxable income, a provision that has already been stipulated under Article 192 of Law No. 11 of 2006 [31].

4 Conflict Between Decentralization and Centralization in Planning

Development planning (*plannen/het-plan*) in Indonesia, particularly in the Province of Aceh, faces significant challenges arising from the tension between the principle of decentralisation, which grants regions autonomy, and centralisation, which is regulated by the central government. This conflict is reflected in the inconsistencies between national and regional planning policies. In this regard, Aceh represents a compelling case, as its development planning policies are often caught in sharp divergences of vision and approach. This tension was implicitly narrated in Law No. 17 of 2007 concerning the National Long-Term Development Plan (2005–2025), which identified "Democratic Consolidation" as one of the key issues of the period. This issue intersects with unresolved political sensitivities, including debates over federalism, the implementation of Islamic law, and the relationship between state and religion [32].

The Province of Aceh faces significant inconsistencies in its long-term development planning. For instance, Aceh Qanun No. 9 of 2012 on the Aceh Long-Term Development Plan (2012–2032) exhibits a clear "disconnection" from

Law No. 17 of 2007 on the National Long-Term Development Plan (RPJPN) 2005–2025. This disconnection manifests in several critical aspects, including the substantive content of planning and the periodisation of the development agenda itself. While Aceh's RPJPD extends to 2032, the RPJPN only covers the period until 2025, creating a structural contradiction. Historically, this condition is rooted in the prolonged dominance of the "One Man Show" model during the Reform Era, which led to enduring socio-political conflicts. These included the accelerated presidential succession under President Habibie, the brief two-year tenure of President Abdurrahman Wahid before his replacement by President Megawati Soekarnoputri, and the lack of clear development direction during Megawati's administration, which was overshadowed by internal conflicts. During President Susilo Bambang Yudhoyono's tenure, development progressed, yet the planning concept remained ambiguous. Even during his second term, national development planning lacked clarity and remained marked by internal disputes. Nevertheless, this ambiguity at the national level appeared to be of little concern to municipal and regional governments, particularly in light of the enactment of the Regional Autonomy Law, which empowered regions to pursue broader development agendas [33]. This provides ample space for city and regional governments to implement regional development. Urban development planning during the Reform Era did not emphasise comprehensive, holistic planning, but rather favoured strategic planning. Strategic planning was perceived to offer clear short-term benefits, making it popular.

Consequently, the centralized development planning (*plannen/hetplan*) pattern at that time created a compromised space for strengthening Indonesia's image as a nation capable of integrating the aspirations of Muslims with democratic consolidation efforts; paying serious attention to national unity; enhancing non-discriminatory law enforcement and respect for human rights; and encouraging a more promising economic recovery and more consistent protection of citizens' basic rights were the foundations of ongoing policy development. The Aceh Provincial Government responded to these consequences through Aceh Qanun Number 9 of 2012, which concerns the Aceh Long-Term Development Plan for 2012-2032. Development undertaken within the framework of Regional Autonomy generally aims to achieve regional economic independence [34]. Decades of centralised sectoral development have created a structure of regional dependence on the central government, thereby stifling the ability to optimise regional resources. Issues related to regional development are heavily directed by the central government. Empirical experience has shown that this centralised pattern is less than valid for formulating solutions to complex regional problems, each with its own unique characteristics.

This situation has at least three implications. First, it maintains limited access for local communities to government decision-making processes, resulting in a flurry of attempts to shift the centralised-decentralised paradigm. Second, centralised decision-making potentially weakens the validity of formulating specific regional problems. Third, public policies ultimately result in inefficiency and ineffectiveness. Top-down planning mechanisms result in deductive policy patterns, making regional poverty difficult to resolve comprehensively. This is because deductive policy patterns

often draw general conclusions about problems with complex, varying dimensions across regions [35].

This condition was then "reharmonized" through the Aceh Qanun concerning the Aceh Long-Term Development Plan for 2025-2045, which means the Planning Document in Aceh Province in the space of approach and coordination with the Vision of "Golden Indonesia" in Law Number 59 of 2024 concerning the National Long-Term Development Plan for 2025-2045. The Aceh Provincial Government formatted and systematically compiled the planning document in accordance with the conditions of its region and surrounding areas, as guided by applicable laws and regulations. Consequently, the planning approach taken will be "formatted" identically, encompassing political, technocratic, top-down, bottom-up, and participatory approaches. This approach aims to increase accuracy, which is often at odds with the policies desired by the regional government and broader development needs [36].

This is because, in light of the shift in Aceh Qanun Number 9 of 2012 concerning the Aceh Long-Term Development Plan for 2012-2032 through the Aceh Qanun concerning the Aceh Long-Term Development Plan for 2025-2045, it indicates that national development planning in Indonesia, which is formulated with a thematic, holistic, integrative, and spatial approach, aims to accommodate various dimensions of development comprehensively and equitably across the region. However, the existence of the Plannen/Het-Plan for Aceh Province, often considered a follow-up to the 2005 Helsinki Memorandum of Understanding between the Government of the Republic of Indonesia and the Free Aceh Movement (GAM), has directed the planning process more toward political and social aspects rather than the technocratic and integrative aspects that should be the main principles of national planning. As a result, development planning in Aceh is often caught up in local political dynamics, while national planning seeks to create a broader balance, thus creating a distance between these two approaches. This creates disharmony that has the potential to harm both parties, both the central and regional governments. The democratic consolidation mentioned in the RPJPN (National Medium-Term Development Plan) addresses not only political democracy but also the to bridge policy differences. In Aceh's case, this involves aligning local values (such as the implementation of Islamic law) with broader national principles. This requires a deep consensus between the central and regional governments to create a fair and sustainable balance in development.

5 Conclusion

Based on the results of the study above, several points can be concluded, including: First, in the decentralised system in Indonesia, the National Development Planning System (SPPN) was introduced as regulated in Law Number 25 of 2004, where the approach in compiling plans does not allow for any form of "disconnection" through the path of "specialization." Second, Decentralisation opens up regions to determine special "values," as Aceh applies Islamic law, which has long been part of Acehnese society. Third, based on these conditions, the Long-Term Development Plan (RPJP) of the Province, as regulated in Aceh Qanun Number 9 of 2012 concerning the Aceh

Long-Term Development Plan for 2012-2032, experiences a "disconnection" and requires reharmonization efforts as stated in the Aceh Qanun concerning the Aceh Long-Term Development Plan for 2025-2045.

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