Jurnal El-Thawalib
Volume 7. No. 5. Oktober 2026
E-ISSN : 2828-7231
https://jurnal.uinsyahada.ac.id/index.php/thawalib/index
DOI: https://doi.org/10.24952/el-thawalib.v7i5.21242

Construction of Financial Management of Otorita IKN in the Perspective of Asymmetric Decentralization

Muhammad Ar Rafii[1], Neng Yani Nurhayani[2], Dewi Mayaningsih[3]
[1,2,3]Universitas Sunan Gunung Djati Bandung, Indonesia

Coressponding Email: arrafi0410@gmail.com

Abstract: The establishment of the Nusantara Capital City Authority (Otorita IKN) as a special regional government has produced a financial management authority construction that departs from the general pattern stipulated in Article 6 paragraph (2) of the State Finance Law, raising the question of whether this construction constitutes a legal deviation or a justifiable special arrangement. This research aims to analyze the status of Otorita IKN as a special regional government, the construction of its financial management authority under Article 23 of the Capital City Law, and its implications for accountability and oversight mechanisms. This research employs normative legal research using a statute approach and a conceptual approach. Primary legal materials consisting of laws and Constitutional Court decisions were collected through literature study and analyzed qualitatively-descriptively through systematic and grammatical interpretation. The findings show that the specificity of Otorita IKN obtains constitutional legitimacy through Article 18B paragraph (1) of the 1945 Constitution and can be justified within the framework of asymmetric decentralization based on functional-administrative grounds. Its financial authority construction is sequential and staged rather than simultaneous, and therefore does not deviate from Article 6 paragraph (2) of the State Finance Law but constitutes a valid form of lex specialis. The research also finds that the transition to the second phase remains prospective, as it depends on the issuance of a Presidential Decree on the relocation of the capital. Regarding oversight, formal-administrative accountability has been fulfilled, although the substantive effectiveness of oversight by the President and the House of Representatives still requires strengthening.

Keywords: Nusantara Capital City Authority; financial management authority; asymmetric decentralization.

Abstrak: Pembentukan Otorita Ibu Kota Nusantara (IKN) sebagai pemerintahan daerah khusus melahirkan konstruksi kewenangan pengelolaan keuangan yang berbeda dari pola umum sebagaimana diatur Pasal 6 ayat (2) UU Keuangan Negara, sehingga menimbulkan pertanyaan apakah konstruksi tersebut merupakan penyimpangan hukum atau bentuk pengaturan khusus yang dapat dibenarkan. Penelitian ini bertujuan untuk menganalisis kedudukan Otorita IKN sebagai pemerintahan daerah khusus, konstruksi kewenangan pengelolaan keuangannya berdasarkan Pasal 23 UU IKN, serta implikasinya terhadap mekanisme pertanggungjawaban dan pengawasan. Penelitian ini merupakan penelitian hukum

Copyright © 2026 by Author(s)
Jurnal El-Thawalib is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

normatif dengan pendekatan perundang-undangan (*statute approach*) dan pendekatan konseptual (*conceptual approach*). Bahan hukum primer berupa peraturan perundang-undangan dan putusan Mahkamah Konstitusi dikumpulkan melalui studi kepustakaan, kemudian dianalisis secara kualitatif-deskriptif melalui penafsiran sistematis. Hasil penelitian menunjukkan bahwa kekhususan Otorita IKN memperoleh legitimasi konstitusional melalui Pasal 18B ayat (1) UUD NRI Tahun 1945 dan dapat dijustifikasi dalam kerangka desentralisasi asimetris berbasis fungsional-administrasi. Konstruksi kewenangan pengelolaan keuangannya bersifat bertahap, sehingga tidak menyimpang dari Pasal 6 ayat (2) UU Keuangan Negara, melainkan merupakan bentuk *lex specialis* yang sah. Penelitian ini juga menemukan bahwa peralihan menuju fase kedua masih bersifat prospektif karena bergantung pada penetapan Keputusan Presiden tentang pemindahan ibu kota negara. Adapun dari sisi pengawasan, pertanggungjawaban formal-administratif telah terpenuhi, namun efektivitas pengawasan substantif oleh Presiden dan DPR masih memerlukan penguatan.
Kata Kunci: Otorita Ibu Kota Nusantara; kewenangan pengelolaan keuangan; desentralisasi asimetris.

A. Introduction

Indonesia, as a unitary state, places governmental power in the hands of the Central Government, namely the President, as stipulated in Article 4 paragraph (1) of the 1945 Constitution of the Republic of Indonesia. The framework of the Unitary State of the Republic of Indonesia explicitly places the power over state financial management in Article 6 paragraph (1) of Law Number 17 of 2003 concerning State Finance (hereinafter referred to as the State Finance Law), which provides that the President, as the Head of Government, holds the power of state financial management as part of governmental power. However, to assist the duties of the Head of Government, such power is delegated to three categories of governmental organs.

As stipulated in Article 6 paragraph (2) of the State Finance Law, such power is delegated to the Minister of Finance as the fiscal manager and representative of the government in the ownership of separated state assets, and to ministers/heads of institutions as Budget Users/Goods Users. The Minister of Finance acts as the Chief Financial Officer (CFO), and each minister/head of institution acts as the Chief Operational Officer (COO) for a particular field of government. This principle is implemented to ensure clarity in the division of authority and responsibility, as well as to promote effectiveness and efficiency in the implementation of governmental duties and objectives.[1] Furthermore, in accordance with the principle of decentralization in the administration of government, presidential power is delegated to governors/regents/mayors as heads of regional government to manage

[1] Wahyu Hadi Cahyono and Rr. Herini Siti Aisyah, "Kewenangan Pejabat Kantor Pelayanan Perbendaharaan Negara Dalam Pengelolaan Keuangan Negara Di Daerah," *Jurist-Diction* 3, no. 2 (2020): 745, https://doi.org/10.20473/jd.v3i2.18216.

regional finance. This provision constitutes the general construction in the division of authority over financial management.

On the other hand, the establishment of a special regional government administering the affairs of the State Capital, namely the Nusantara Capital City Authority (*Otorita Ibu Kota Nusantara*, hereinafter referred to as Otorita IKN), based on its special status, forms a sui generis institutional construction within the system of regional government administration. Otorita IKN is a provincial-level regional government unit that is special in nature and holds a ministerial-level position.[2] The position of Otorita IKN as a hybrid institution carries implications for the aspect of financial management.

Initially, the authority over financial management in Otorita IKN was regulated under Article 23 of Law Number 3 of 2022 concerning the State Capital, which provided that the Head of the Authority held authority as the Budget User at a position equivalent to a minister/head of institution. This provision was subsequently amended through the enactment of Law Number 21 of 2023 concerning the Amendment to Law Number 3 of 2022 concerning the State Capital (hereinafter referred to as the IKN Law), which brought about a number of changes to the governmental system of Otorita IKN, including its financial management authority. The amendment to the IKN Law regulates two forms of authority with different legal bases. Article 23 paragraph (1) of the IKN Law provides that the Head of the Authority acts as the Budget User based on the power granted by the President. Furthermore, Article 23 paragraph (2) of the IKN Law provides that after the relocation of the state capital and the administration of the IKN Special Regional Government have been carried out, the authority over financial management shifts to the Head of the Authority, who acts as the head of the special regional government.

Normatively, the authority over state financial management is separated under Article 6 paragraph (2) of the State Finance Law, namely the position of Budget User, who manages finance based on the State Budget (APBN), and the Regional Financial Manager, who manages the Regional Budget (APBD). This division of authority is based on two governmental organs that are not attached to the same position and possess different accountability mechanisms. However, the reality of the establishment of Otorita IKN gives rise to the authority of the Head of the Authority over two forms of financial management authority, namely as Budget User and as Regional Financial Manager. Furthermore, regarding the position of Otorita IKN as a special regional government, it does not entirely fulfil the formal elements of regional government, including the absence of a Regional House of Representatives (DPRD) and the direct appointment of the Head of the Authority by

[2] Y. Anastasius and Widyaningrum, "Implikasi Dualisme Status Otorita Ibukota Nusantara Dalam Perspektif Hukum Keuangan Negara," *UNES Law Review* 6, no. 2 (2023): 4387-96, https://doi.org/10.31933/unesrev.v6i2.1275.

the President, which also constitute issues concerning the accountability and oversight of the financial management of Otorita IKN.[3]

The research conducted by Zaman[4], which describes the change in the status of Otorita IKN from Budget User to budget manager following the enactment of Law Number 21 of 2023, provides an important depiction of the technical-administrative change in financial management authority. Subsequently, the research conducted by Purwopangestu and Wahyuningsih[5], which reinforces evidence of asymmetric decentralization in Otorita IKN, provides a depiction of the asymmetric political-institutional design. However, neither study has specifically examined the construction of financial management within the framework of such specificity.

On the other hand, Rusmana et al. [6], in their research examining the authority of the Head of the Authority, hold the view that Otorita IKN is contrary to Article 6 paragraph (2) of the State Finance Law. This view constitutes a point of normative tension in this research. These three studies are partial in nature and have not specifically examined and reconciled Article 6 paragraph (2) of the State Finance Law and Article 23 of the IKN Law as a framework of financial relations between the Central Government and Regional Government from the perspective of asymmetric decentralization. This research intends to develop a systematic analytical framework to examine the construction of the financial management authority of Otorita IKN, which proceeds in two stages, from the position of the Head of the Authority as Budget User to its position as the Regional Financial Manager of the IKN Special Region, through the perspective of asymmetric decentralization. This research focuses on three matters, namely:

1) The status and characteristics of Otorita IKN as a special regional government;
2) The construction of financial management authority between the Central Government and Otorita IKN under Article 6 paragraph (2) of the State Finance Law and Article 23 of the IKN Law from the perspective of asymmetric decentralization; and
3) Its implications for the accountability and oversight mechanisms of the financial management of Otorita IKN.

---

[3] Supriyonohadi and Agnes Pembriarni Nuryuaningdiah, "Kedudukan Otorita Ibu Kota Nusantara Dalam Ketatanegaraan Dan Dampaknya Terhadap Pengelolaan Keuangan Negara," *Share Journal: Studi Hukum Keuangan Negara/Daerah* 1, no. 1 (2025): 1-27, https://doi.org/10.28986/jshare.v1i1.1990.

[4] Muhamad Nafi Uz Zaman, "Perubahan Status Pengelolaan Keuangan Otorita Ibu Kota Nusantara," *Jurnal Studia Legalia* 5 (May 13, 2024): 46-58, https://doi.org/10.61084/jsl.v5i01.87.

[5] Krisna Bagas Purwopangestu and Sri Wahyuningsih, "Ibu Kota Nusantara Sebagai Daerah Khusus Berdasarkan Desentralisasi Asimetris," *Jurnal Hukum & Pembangunan* 55, no. 4 (2026): 833–870, https://doi.org/10.21143/jhp.vol55.no.4.2116.

[6] Rizki Tri Rusmana, Ardilafiza, and Beni Kurnia Illahi, "Kedudukan Kepala Otorita Ibu Kota Nusantara Sebagai Pengelola Keuangan Negara Berdasarkan Kekuasaan Presiden Menurut Konsepsi Keuangan Negara," *Jurnal Ilmiah Kutei* 22, no. 2 (2023): 171–187, https://doi.org/10.33369/jkutei.v22i2.31292.

B. Research Methods

This research constitutes normative legal research, which examines the construction of the financial management authority of Otorita IKN within the dimension of financial relations between the Central Government and the Special Regional Government. This research is conducted using the statute approach to examine the 1945 Constitution of the Republic of Indonesia, Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning State Treasury, Law Number 23 of 2014 concerning Regional Government, and Law Number 3 of 2022 concerning the State Capital in conjunction with Law Number 21 of 2023 concerning the Amendment to Law Number 3 of 2022 concerning the State Capital. This research also employs the conceptual approach to construct the framework of asymmetric decentralization as the basis for examining the specificity of the authority of Otorita IKN. The legal materials used consist of primary legal materials, particularly relevant Constitutional Court Decisions, namely Decision Number 81/PUU-VIII/2010 concerning the interpretation of special regions within regional autonomy and Decision Number 71/PUU-XXIV/2026 concerning the status of the State Capital. Legal materials were collected through literature study by examining laws and regulations, Constitutional Court decisions, and scholarly literature relevant to the research. Subsequently, the legal materials were analyzed qualitatively through systematic interpretation and examination to formulate the construction of the financial management authority of Otorita IKN.

C. Discussion and Research Results

Status and Characteristics of the Nusantara Capital City Authority as a Special Regional Government

Article 18 paragraph (1) of the 1945 Constitution of the Republic of Indonesia affirms that the territory of the Unitary State of the Republic of Indonesia is divided into provincial regions, which are further divided into regencies and cities, with the administration of regional government regulated by law. This provision establishes the standard and symmetrical design of regional government administration in Indonesia, realized through the establishment of provincial, regency, and city regions. Within this framework, the Regional Government Law places provinces, regencies, and cities as autonomous regions. Autonomous regions possess the authority to administer governmental affairs and regulate the interests of the community based on the principle of regional autonomy.[7]

The administration of regional government in Indonesia is not solely based on the generally applicable form of region, but also accommodates the specificity or distinctiveness of certain regions as guaranteed under Article 18B paragraph (1) of the 1945 Constitution of the Republic of Indonesia, which provides that "*The State*

[7] Asep Ajidin, "Mengenal Otonomi Daerah Sebagai Landasan Demokrasi Pemerintah Daerah Di Indonesia," *Ensiklopedia of Journal* 3, no. 5 (2021): 182–87, https://doi.org/10.33559/eoj.v4i1.1023.

recognizes and respects units of regional government that are special or distinctive in nature, as regulated by law." This constitutional basis was subsequently clarified by the Constitutional Court through Decision Number 81/PUU-VIII/2010, which established a distinction in criteria between distinctive regions and special regions. The Court affirmed that the status of a special region is granted on the basis of factual circumstances and political necessity, wherein the strategic position and condition of a region require the granting of a special status that cannot be equated with regions in general.

The interpretation of this constitutional provision forms the basis for the establishment of units of regional government that are special in nature, based on the measure of their role and function in the administration of government, grounded in political, economic, social, cultural, and/or geographical considerations that are strategic for national interests. Regional government that is special or distinctive in nature carries implications for the transfer of political, administrative, and regulatory authority from the Central Government to regional government in managing its own internal affairs. This differentiated authority is referred to as asymmetric decentralization, namely the administration of decentralization with arrangements that are not uniform across regions.[8] In Indonesia, the paradigm of asymmetric decentralization rests on three principal bases of argumentation, namely the historical-political basis as in Aceh and Papua, the cultural basis as in the Special Region of Yogyakarta, and the functional-administrative basis as in Jakarta as the center of state government. The stability of the administration of special and distinctive regional government based on asymmetric decentralization requires consistency between the basis of argumentation for granting special status and the substance of the authority granted.[9]

Theoretically, decentralization and regional autonomy are constructed as instruments for forming an effective, efficient, and accountable administration of government through the delegation of authority over governmental affairs.[10] The establishment of IKN as a Special Regional Government is based on its function as the state capital, which is closely tied to national strategic needs.[11] The consequence of this strategic function requires an arrangement of government that cannot be made uniform with autonomous regions in general. The application of asymmetric

[8] Ni'matul Huda, *Daerah Istimewa Yogyakarta Dalam Perdebatan Konstitusi Dan Perundang-Undangan Di Indonesia* (Bandung: Nusa Media, 2013), 157.

[9] Azkal Wildan Amir, "Rekonstruksi Desentralisasi Asimetris Di Indonesia: Dalam Kerangka Negara Kesatuan Republik Indonesia," *Journal of Law and Social Politics* 4, no. 4 SE-Articles (September 24, 2026): 752-60, https://doi.org/10.59261/jlsp.v4i4.181.

[10] Andi Yakub, Ahmad Bashawir, and Abdul Ghani, "Urgency of Political Decentralization and Regional Autonomy in Indonesia : Local Perspectives," *Journal of International Studies* 14 (2018): 141-50, https://doi.org/10.32890/jis2018.14.9.

[11] Torik Abdul Aziz Wibowo, "Politik Hukum Desain Otonomi Khusus Ibu Kota Nusantara," *Staatsrecht: Jurnal Hukum Kenegaraan Dan Politik Islam* 2, no. 2 (2022), 219, https://doi.org/10.14421/staatsrecht.v2i2.2810.

decentralization becomes a constitutional choice to provide room for specificity for IKN in carrying out the function of the state capital.

Article 1 point 2 of the IKN Law establishes the status of IKN, functioned as the seat of the State Capital, as a special regional government unit at the provincial level. Subsequently, Article 4 paragraph (1) letter b provides that Otorita IKN holds the status of a ministerial-level institution. The status of Otorita IKN under this provision is hybrid in nature, namely that IKN holds the status of a special regional government unit at the provincial level, the administration of which is carried out by Otorita IKN as a ministerial-level institution.

Otorita IKN is led by the Head of the Authority, who holds a ministerial-level position, and whose appointment is carried out not through general elections, but rather through direct appointment and dismissal by the President after consultation with the House of Representatives (DPR). Furthermore, the establishment of the IKN Special Regional Government is not accompanied by the establishment of a Regional House of Representatives (DPRD) as a regional representative institution. In terms of oversight, the status of the IKN Special Regional Government demonstrates a strong institutional relationship with the Central Government, namely that oversight of the administration of the IKN Special Regional Government involves the House of Representatives (DPR).[12]

Nevertheless, the absence of a DPRD as a local-level people's representative institution needs to be distinguished from the issue of decentralization itself. The essence of decentralization lies in the delegation of governmental authority from the center to the regions.[13] This distinction is important in understanding Otorita IKN, as local-level representation constitutes a characteristic of local democracy, whereas the assessment of the character of its decentralization needs to be based on the substance of the authority granted to Otorita IKN. In this regard, decentralization needs to be understood through two aspects, namely "what is decentralized" and "how decentralization is carried out."[14] Thus, what occurs in Otorita IKN is a substantive decentralization of authority, notwithstanding the absence of a regional head and a DPRD formed through local democratic mechanisms.[15]

Article 12 paragraph (1) of the IKN Law provides that Otorita IKN is granted full authority over all non-absolute central governmental affairs and regional

---

[12] Aprilia Dwi Ariyanti and Pramono Sidik, "Memahami Kekhususan Ibu Kota Nusantara Dalam Sistem Pemerintahan Asimetris," *Jurnal Ilmiah Indonesia* 9, no. 11 (2024): 306-12, https://doi.org/10.36418/syntax-literate.v9i11.52278.

[13] Titon Slamet Kurnia, "Normalisasi Hubungan Pusat - Daerah Sesuai Konstitusi Presidensial," *Jurnal Refleksi Hukum* 4, no. 2 (2020): 1135-54, https://doi.org/10.24246/jrh.2020.v4.i2.p135-154.

[14] Vappu Renko et al., "Pursuing Decentralisation: Regional Cultural Policies in Finland and Sweden," *International Journal of Cultural Policy* 28, no. 3 (April 16, 2022): 342-58, https://doi.org/10.1080/10286632.2021.1941915.

[15] Krisna Bagas Purwopangestu and Sri Wahyuningsih, "Ibu Kota Nusantara Sebagai Daerah Khusus Berdasarkan Desentralisasi Asimetris," *Jurnal Hukum & Pembangunan* 55, no. 4 (2026): 833-70, https://doi.org/10.21143/jhp.vol55.no.4.2116.

governmental affairs within its territory. The special authority of Otorita IKN includes investment licensing, spatial planning, land affairs, environmental affairs, and the management of public facilities. Doctrinally, this delegation of authority demonstrates that Otorita IKN carries out a decentralization function. The integrated transfer of concurrent central authority and the entirety of regional affairs, encompassing other special authorities, affirms the characteristic of Otorita IKN as a special regional government based on functional-administrative grounds.

The institutional design and structure of Otorita IKN, specifically designed as such, is based on the function, duties, and responsibilities of Otorita IKN as the State Capital carrying out national affairs. The Elucidation of the IKN Law explains that the strengthening of the special authority of Otorita IKN constitutes a logical consequence of its status as the administrator of special regional government, and that its authority encompasses non-absolute Central Government authority as well as authority held by regional government in general. The close integration of Otorita IKN with the central government remains within the delegation of governmental authority to a subnational unit below it, carried out through a model of special design. This delegation of authority constitutes the essence of decentralization, namely the delegation of presidential power to the regions with special provisions.[16] The decentralization carried out by Otorita IKN can be justified as asymmetric decentralization based on functional-administrative grounds, in its function at the initial stage of carrying out the development of the new region of the State Capital, which subsequently becomes the IKN Special Regional Government.

Construction of the Financial Management Authority of Otorita IKN

The characteristics of Otorita IKN as a hybrid institution are reflected in its status as a ministerial-level institution that administers a special regional government unit at the provincial level.[17] Otorita IKN holds the status of a ministerial-level institution under Article 4 paragraph (1) letter b of the IKN Law. Its duties encompass implementation activities, namely the preparation, development, and relocation of the State Capital, and the administration of government in IKN. Otorita IKN also holds the status of a special regional government unit, which may regulate and manage its own governmental affairs as provided under Article 5 paragraph (2) of the IKN Law.

The status of Otorita IKN within the constitutional system affects the financial relationship between the central government and Otorita IKN. Viewed from Article 23 of the IKN Law, the financial management authority of Otorita IKN is divided into two phases. *First*, Article 23 paragraph (1) of the IKN Law provides that: "*In the*

[16] Titon Slamet Kurnia, "Normalisasi Hubungan Pusat - Daerah Sesuai Konstitusi Presidensial," *Jurnal Refleksi Hukum* 4, no. 2 (2020): 1135-54, https://doi.org/10.24246/jrh.2020.v4.i2.p135-154.

[17] Aprilia Dwi Ariyanti and Pramono Sidik, "Memahami Kekhususan Ibu Kota Nusantara Dalam Sistem Pemerintahan Asimetris," *Jurnal Ilmiah Indonesia* 9, no. 11 (2024): 306-12, https://doi.org/10.36418/syntax-literate.v9i11.52278.

context of the preparation, development, and relocation of the State Capital, the President, as the Head of Government holding the power of state financial management as part of governmental power, grants power to the Head of the Nusantara Capital City Authority as the budget user/goods user for the Nusantara Capital City." This construction places the authority over state financial management as "empowered" to the Head of the Authority. Otorita IKN only obtains authority as Budget User, namely managing and being fully supported by the State Budget (APBN).[18]

The institutional function of Otorita IKN, constructed within the authority of Budget User, does not yet encompass the status and function of Otorita IKN as the administrator of special regional government, because at this phase it holds a status equivalent to the Budget User at other Ministries/Institutions directly under the President. Article 24 paragraph (2) letter b of the IKN Law provides that funding at this phase, sourced from the State Budget, remains subject to the provisions of laws and regulations concerning the State Budget. This construction of authority as Budget User carries the following implications for the financial management of Otorita IKN:[19]

a. the financial management of Otorita IKN constitutes part of the state financial management by the Central Government;
b. the planning and budgeting process of Otorita IKN is carried out through the preparation of the State Budget by drawing up a Work Plan and Budget (RKA-K/L), such that its financing becomes part of a separate Budget Section (*Bagian Anggaran*) as determined by the Minister of Finance under Minister of Finance Regulation Number 107 of 2024 concerning Technical Guidelines for the Implementation of Expenditure Budgets Charged to the State Budget at State Ministries/Institutions;
c. the financial report of Otorita IKN is prepared as a Ministry/Institution Financial Report (LKKL), which is consolidated into the Central Government Financial Report (LKPP) and subsequently audited by the Audit Board of the Republic of Indonesia (BPK RI)[20]; and
d. there is no budgetary and oversight function exercised by a regional representative institution, as such function is instead directly carried out by the House of Representatives of the Republic of Indonesia (DPR RI).

---

[18] Aichiro Suryo Prabowo and Thomas B Pepinsky, "Indonesia's New Capital City: Public Funding and Public Support," *Bulletin of Indonesian Economic Studies* 2, no. 62 (2026): 215-244, https://doi.org/10.1080/00074918.2026.2646837.

[19] Y. Anastasius and Widyaningrum, "Implikasi Dualisme Status Otorita Ibukota Nusantara Dalam Perspektif Hukum Keuangan Negara," *UNES Law Review* 6, no. 2 (2023): 4387-96, https://doi.org/10.31933/unesrev.v6i2.

[20] Republic of Indonesia, Government Regulation Number 17 of 2022 concerning Funding and Budget Management in the Context of the Preparation, Development, and Relocation of the State Capital and the Administration of the Nusantara Capital City Special Regional Government, Article 95 paragraph (4).

Second, under Article 23 paragraph (2) of the IKN Law, the shift in the status and function of Otorita IKN in administering the Special Regional Government needs to be accompanied by independent financial management authority. This is in line with the principle that a region cannot receive the authority to manage its own affairs without being accompanied by the authority to manage its own finances, which is referred to as fiscal decentralization. The transfer of regional governmental affairs to Otorita IKN needs to be accompanied by the transfer of authority to manage its financial resources.[21]

The financial instrument, which initially originated solely from the State Budget and other lawful sources, changes at this phase with the instrument of the Nusantara Capital City Revenue and Expenditure Budget (APBIKN). This change is in line with the principle of state financial balance based on the money follows functions principle, namely that the allocation of funding constitutes a sub-system of state finance attached to the transfer of governmental affairs.[22] Under Article 24A paragraph (2) of the IKN Law, the revenue of the State Capital consists of three categories: original regional revenue referred to as Nusantara Capital City Original Revenue (encompassing special regional tax, special regional levies, and other lawful original revenue), and transfer revenue to the region through a special scheme, as well as other lawful IKN revenue.

The financial management authority at this phase operates through two mechanisms that control the status of the Head of the Authority. Article 24A paragraphs (3) and (4) of the IKN Law determine the use of revenue based on its source: original revenue and other lawful revenue are used for public service expenditure, whereas transfer revenue from the State Budget is used for the preparation, development, and relocation of the State Capital, as well as the administration of the Special Regional Government. This established pattern illustrates that the use of funds by the Head of the Authority follows the allocation determined by law according to the type of revenue. The pattern of fiscal decentralization in autonomous regions requires that original regional revenue be managed independently to manage the region itself. The existence of this article demonstrates that Otorita IKN administers regional autonomy within the framework of financial relations between the Central Government and the Regions.

Furthermore, Article 24A paragraph (6) of the IKN Law determines that a proposal for special transfer from the State Budget to APBIKN is submitted by the Head of the Authority to the President, who appoints the minister administering governmental affairs in the field of state finance, namely the Minister of Finance, to

---

[21] Muhammad Nafi Uz Zaman, "Perubahan Status Pengelolaan Keuangan Otorita Ibu Kota Nusantara," *Jurnal Studia Legalia: Jurnal Ilmu Hukum* 5, no. 1 (May 13, 2024): 46-58, https://doi.org/10.61084/jsl.v5i01.87.

[22] I Dewa Gede Atmadja and I Gusti Ngurah Supartha Djelantik, "CENTRAL AND REGIONAL FINANCIAL BALANCE: Juridical-Theoretical Dimension," *International Journal of Sociological Jurisprudence* 1, no. 1 (2018): 24-29, https://doi.org/10.22225/scj.1.1.429.24-29.

follow up on it. In general, the scheme of transfer to the regions has been established under Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law), consisting of Revenue Sharing Funds, General Allocation Funds (DAU), Special Allocation Funds (DAK), Special Autonomy Funds, Privilege Funds, and Village Funds; however, Otorita IKN, holding the status of a special regional government, establishes other provisions under that article, namely through a scheme referred to as special in nature.

The status of financial management authority in Otorita IKN as contained in Article 23 paragraphs (1) and (2) of the IKN Law may be reviewed through the following table:

Table 1. Recapitulation of the Provisions of Articles 23 and 24 of the IKN Law

Aspect	Article 23 paragraph (1)	Article 23 paragraph (2)
Phase	Preparation, development, relocation	Administration of special regional government
Status of the Head of the Authority	Budget User/Goods User	Head of the Special Regional Government
Formulation of authority	"grants power"	"transfers"
Budget instrument	Separate Budget Section (BA 126) within the State Budget	Nusantara Capital City Revenue and Expenditure Budget (APBIKN)
Source of funding	Derived from State Budget allocation	APBIKN and other lawful sources
Accountability	Directly to the President	Directly to the President and deliberated with the DPR

Based on the description of the table above, the two constructions of authority attached to Otorita IKN are authorities that operate in accordance with the transfer of function, and are conversely not authorities that operate concurrently. Otorita IKN does not exercise two authorities simultaneously within the general construction of Article 6 paragraph (2) of rhe State Financial Law, but rather based on its phase. This change of status may occur following the transition of phase from development to a fully special regional government. The amendment to the IKN Law ultimately directs, in a definite manner, the mechanism of regional government administration by Otorita IKN, forming a framework of decentralization. Each financial management authority has a different legal mechanism/action from the State Budget: if exercised as budget user, it is carried out through the delegation of state finance, and if exercised as financial manager, it is carried out through the

transfer to the region.[23] The shift in the authority of Otorita IKN from Budget User toward regional financial manager demonstrates a change in the financial relationship between the central government and the IKN Special Regional Government.

Transition of Financial Management: From the State Budget (APBN) to APBIKN
Peralihan Pengelolaan Keuangan: APBN ke APBIKN

The construction of the financial management authority of IKN is carried out based on the stages of its administration. The transition of the authority construction from the phase of Budget User (APBN) to the phase of regional financial manager (APBIKN) is affirmed in Article 39 paragraph (1) of the IKN Law, which provides that the status, function, and role of the State Capital remain in the Province of DKI Jakarta until the issuance of a Presidential Decree concerning the relocation of the State Capital to IKN. Furthermore, Article 39 paragraph (2) provides that Otorita IKN begins to administer the Nusantara Capital City Special Regional Government as of the date of the determination of the relocation of the State Capital as referred to in paragraph (1).

This provision demonstrates that the transition from the phase of preparation, development, and relocation (as regulated under Article 23 paragraph (1)) to the phase of the administration of the Special Regional Government (as regulated under Article 23 paragraph (2)) does not constitute a transition that occurs automatically, but rather is conditioned upon a constitutive requirement in the form of the issuance of a Presidential Decree (*Keppres*) concerning the relocation of the state capital.

The validity of this constitutive requirement has obtained affirmation from the Constitutional Court through Constitutional Court Decision Number 71/PUU-XXIV/2026, which provides that for as long as the said Presidential Decree has not been issued, the status of the state capital remains in the Province of DKI Jakarta, notwithstanding that the nomenclature of DKI Jakarta itself has been changed to the 'Special Region of Jakarta' through Law Number 2 of 2024 concerning the Special Region of Jakarta (DKJ). As of the drafting of this research, the said Presidential Decree has not been issued, such that the construction of the authority of the Head of the Authority as regulated under Article 23 paragraph (2) of the IKN Law has not yet taken effect. Accordingly, the financial management authority of Otorita IKN that currently applies remains limited to the construction under Article 23 paragraph (1), namely as Budget User, equivalent to the status of a minister/head of institution under Article 6 paragraph (2) letter b of the State Finance Law.

[23] Arifin P. Soeria Atmadja, *Keuangan Publik Dalam Perspektif Hukum Teori Dan Praktik* (Jakarta: Rajawali Press, 2010), 49.

Financial Management of Otorita IKN in the Perspective of Asymmetric Decentralization

The construction of the financial management of Otorita IKN is subsequently called into question as to whether the arrangement under Article 23 of the IKN Law constitutes a deviation from the general construction under Article 6 paragraph (2) of the State Finance Law, or constitutes a form of special arrangement that can be justified on the basis of the special status of IKN within asymmetric decentralization. The specificity of Otorita IKN as a state institution administering the development and administration of the State Capital constitutes the basis for the formation of a new construction that has never previously existed in the administration of regional government in Indonesia. The Elucidation of the IKN Law demonstrates that the strengthening of special authority, including therein financial management and funding, constitutes a consequence of the status of the Authority as the administrator of special regional government.

Otorita IKN holds a strategic role in the development of the state capital, which constitutes one of the government's priorities, and the success of the development of IKN depends on the financial management of Otorita IKN. This special authority in the financial management of Otorita IKN encompasses the aspects of efficiency, transparency, and accountability in the management of public funds. Effective and transparent financial management by Otorita IKN not only supports national development objectives but also reflects accountability and integrity in the use of public funds.[24]

The State Finance Law has previously regulated the division of power over state financial management as contained in Article 6 paragraph (2) of the State Finance Law. Based on its status as a special region, the arrangement of the authority of Otorita IKN carries implications for the applicability of the principle of *lex specialis derogat legi generali*, namely the principle providing that a norm of a special nature may override a norm of a general nature. This means that the construction of financial management in question constitutes *lex specialis*, insofar as it continues to refer to the general principles contained in the State Finance Law.

Article 23 paragraph (1) of the IKN Law regulates authority as Budget User at the ministerial level, as with the financial management authority of ministers/heads of institutions within the construction of Article 6 paragraph (2) letter b of the State Finance Law. Following the transition of the status of the state capital, Article 23 paragraph (2) of the IKN Law regulates the authority of Otorita IKN in its function as a special regional government administering regional governmental affairs, exercising the power of regional financial management together with the instruments of funding and other revenue. The transition of Otorita IKN into a special regional government is intended to enable the financing of

[24] Muhamad Nafi Uz Zaman, "Perubahan Status Pengelolaan Keuangan Otorita Ibu Kota Nusantara," *Jurnal Studia Legalia* 5 (May 13, 2024): 46-58, https://doi.org/10.61084/jsl.v5i01.87.

development activities in IKN independently, fulfilling the element of fiscal decentralization within the framework of regional autonomy.

The design of Otorita IKN can be justified through the design of special regional government, which carries implications for special authority in the form of the exercise of two legal functions that transition sequentially and the division of authority capacity, while remaining rooted in presidential power as the holder of the power of state financial management. The construction of financial management authority designed for Otorita IKN constitutes an authority that is staged and changes based on the phase of IKN's administration.

Construction of Accountability and Oversight of the Financial Management of Otorita IKN

Financial management authority is, in principle, always followed by accountability for the exercise of such authority. Within the context of a state governed by law, this provision is implemented based on the principle of "*geen bevoegheid zonder verantwoordelijkheid* or there is no authority without responsibility," meaning there is no authority without accountability. Every grant of authority by laws and regulations to a governmental organ or official always implicitly entails accountability on the part of the official concerned.[25]

The construction of accountability for the financial management of Otorita IKN needs to be distinguished based on the status of the Head of the Authority within each construction of authority regulated under Article 23 of the IKN Law. This distinction arises because, at the stage prior to the administration of the IKN Special Regional Government, the Head of the Authority holds the status of Budget User based on presidential power, whereas after beginning to administer the Special Regional Government, the Head of the Authority holds the status of head of the Special Regional Government, receiving the transfer of special regional financial management.

First, within the construction of the Head of the Authority as Budget User, the status of the Head of the Authority, equivalent to a minister/head of institution, places the budget management of Otorita IKN within the construction of state financial management sourced from the State Budget. The technical provisions concerning the financial management of Otorita IKN prior to the amendment of the IKN Law were established under Government Regulation Number 17 of 2022 concerning Funding and Budget Management in the Context of the Preparation, Development, and Relocation of the State Capital and the Administration of the Nusantara Capital City Special Regional Government (hereinafter referred to as the IKN Funding Government Regulation).

Under Articles 66 to 71 of the IKN Funding Government Regulation, the Head of the Authority is tasked with preparing and submitting the work plan and budget

[25] Philipus M. Hadjon, *Pengantar Hukum Administrasi Indonesia*, Cetakan ke-16 (Yogyakarta: Gadjah Mada University Press, 2024), 112.

to the relevant minister for submission to the Ministries/Institutions as material for the preparation of the draft State Budget. After the draft has been approved and agreed upon, the ministry of finance submits the budget allocation to the Head of the Authority.

Within this construction, accountability for the financial management of Otorita IKN is carried out based on accountability for the implementation of the State Budget. Under Article 95 of the IKN Funding Government Regulation, Otorita IKN must prepare a financial report on transactions and the implementation of the State Budget, as well as financial events that constitute the duties and authority of Otorita IKN. This financial report constitutes part of the State Budget accountability mechanism, which is audited by the BPK and prepared in accordance with the provisions of laws and regulations. Furthermore, Articles 96 and 97 of the IKN Funding Government Regulation place internal control and the implementation of budget accountability of Otorita IKN within the general framework of State Budget accountability.

This pattern of budget implementation and accountability is, in principle, the same as the pattern applicable to other ministries or state institutions. Although the IKN Law may doctrinally be categorized as *lex specialis*[26], this construction may nevertheless still be tested against the general pattern applicable to Budget Users under the State Finance Law and Law Number 1 of 2004 concerning State Treasury (hereinafter referred to as the State Treasury Law). Under Article 4 of the State Treasury Law, the Budget User holds authority to prepare the budget implementation document, to appoint the Proxy Budget User/Goods User, and to designate officials tasked with collecting state revenue and taking actions resulting in budget expenditure. The authority of the Head of the Authority at this phase is in line with the following provisions, such that accountability likewise follows the state financial governance applicable to Budget Users.

Second, within the construction under Article 23 paragraph (2) of the IKN Law, the arrangement of accountability shifts in accordance with the status of the Head of the Authority as Head of the Special Regional Government. Article 42 of the IKN Law provides that oversight of the administration of the IKN Special Regional Government is carried out by the DPR, through three forms of authority as follows:

a. the DPR may summon the Head of the Authority through a working meeting or a hearing to request explanation and conduct evaluation of policy and the implementation of programs in IKN;
b. the DPR may exercise the right of interpellation and the right of inquiry to request information or conduct investigation into the policy and actions of the Head of the Authority;

[26] Nurwidya Kusma Wardhani, Taufiqurrohman Syahuri, and Mas Pungky Hendra Wijaya, "Implications Status of Special Capital Region Nusantara (IKN) on State Financial System," *Journal of Progressive Law and Legal Studies* 3, no. 02 (2025): 227-40, https://doi.org/10.59653/jplls.v3i02.1720.

c. the DPR exercises the budgetary function and oversight over the allocation and use of the State Budget by Otorita IKN.

This provision normatively demonstrates that the oversight authority of the DPR over Otorita IKN is fairly broad, even encompassing strong political oversight instruments such as the right of interpellation and the right of inquiry, instruments which, in the practice of Indonesian constitutional law, are generally used to oversee the policies of the central government, not regional government. The breadth of this normative authority needs to be tested against its effectiveness in practice: to what extent the DPR, through the commission responsible for domestic governmental affairs, genuinely exercises an oversight function that is specific and continuous toward the financial management of Otorita IKN, or whether such oversight tends to be incidental in nature and only arises at certain moments, such as the annual deliberation of APBIKN or when public attention is drawn to a particular policy.

On the other hand, oversight by the President over the financial management of Otorita IKN presents a structural issue of its own. The Head of the Authority is appointed and directly accountable to the President, such that the party granting the authority simultaneously becomes the party overseeing the exercise of such authority. This construction differs from the checks and balances relationship between the executive and legislature in general, wherein oversight is carried out by an institution that is structurally independent from the party being overseen. In ordinary autonomous regions, the internal oversight function is carried out by the Regional Inspectorate, which, although situated within the structure of regional government, nevertheless possesses functional independence in carrying out oversight.[27] The construction of presidential oversight over the Head of the Authority, because it falls within the same chain of command, has the potential not to provide control equivalent to the checks and balances mechanism recognized within a democratic system of government.[28]

This issue of oversight becomes more significant when linked to the absence of a Regional House of Representatives (DPRD) within the structure of the IKN Special Regional Government. In the administration of regional government in general, the DPRD exercises the budgetary function and oversight over the implementation of the Regional Budget (APBD), such that its absence in IKN means the loss of one layer of local oversight possessed by other regions.[29] The oversight and budget-formation functions that should properly be exercised by the DPRD,

---

[27] Ahmad Syarif, "Fiscal Decentralization and Corruption : The Facts of Regional Autonomy Policies in Indonesia," *Jurnal Ilmu Sosial Dan Ilmu Politik (JSP)* 27, no. 1 (2023): 60-73, https://doi.org/10.22146/jsp.69007.

[28] Mohammad Rifqi Aziz, "Peran Dan Implementasi DPR Sebagai Bentuk *Checks and Balances* Terhadap Kebijakan Kepala Otorita IKN" *Jurnal Konstitusi Dan Demokrasi* 3, no. 2 (2023), 148 – 167, https://doi.org/10.7454/jkd.v3i2.1308.

[29] Josef Riwu Kaho, *Prospek Otonomi Daerah Di Negara Republik Indonesia : Identifikasi Faktor-Faktor Yang Mempengaruhi Penyelenggaraan Otonomi Daerah* (Jakarta: Rajawali Press, 2010), 306.

within the construction of IKN, are transferred entirely to the DPR at the central level. As a comparison, the Special Region of Jakarta, which likewise holds special status under Law Number 2 of 2024, continues to retain the existence of a DPRD within its governmental structure. This comparison demonstrates that the absence of a DPRD does not constitute a general characteristic of special-status regions in Indonesia[30], but rather a design specific to IKN, such that the fiscal decentralization received by Otorita IKN is not accompanied by a dimension of local representation and oversight as is proper for autonomous regions in general.

Formal-administrative accountability, through LKKL, LKPP, and BPK audit at the first phase, as well as the DPR oversight mechanism at the second phase, has been fulfilled. However, the effectiveness of oversight in a substantive sense still leaves a gap, both in terms of presidential oversight, which is not accompanied by adequate structural separation, and in terms of DPR oversight, which needs to be ensured to operate in a specific and continuous manner, rather than merely as normative authority. The specificity of Otorita IKN demonstrates the need for strengthening in the aspect of oversight, so as to be fully in line with the principle of accountability in state financial management.

Accordingly, the accountability and oversight of the financial management of Otorita IKN are formed based on the characteristics of the authority of the Head of the Authority at each stage of administration, and are placed within the perspective of asymmetric decentralization.[31] The specificity of Otorita IKN does not eliminate the principle of accountability, but rather adjusts the model of accountability to the characteristics of the special regional government design.

D. Conclusion

Based on the results of the discussion elaborated above, this research concludes three principal matters that answer the research questions as follows. This research concludes that Otorita IKN constitutes a sui generis and hybrid special regional government, functioning simultaneously as a ministerial-level institution and a provincial-level administrative authority. Its constitutional legitimacy derives from Article 18B(1) of the 1945 Constitution, Constitutional Court Decision No. 81/PUU-VIII/2010, and the principle of asymmetric decentralization based on functional-administrative considerations. The absence of a DPRD and an elected Head of Authority does not automatically eliminate its decentralized character, which depends primarily on the substance of its authority. Regarding financial management, Article 23 of the IKN Law establishes two sequential stages: Otorita IKN as Budget User under Article 6(2)(b) of the State Finance Law, followed by

[30] Krisna Bagas Purwopangestu and Sri Wahyuningsih, "Ibu Kota Nusantara Sebagai Daerah Khusus Berdasarkan Desentralisasi Asimetris," *Jurnal Hukum & Pembangunan* 55, no. 4 (2026): 833-70, https://doi.org/10.21143/jhp.vol55.no.4.2116.

[31] Krisna Bagas Purwopangestu and Sri Wahyuningsih, "Ibu Kota Nusantara Sebagai Daerah Khusus Berdasarkan Desentralisasi Asimetris," *Jurnal Hukum & Pembangunan* 55, no. 4 (2026): 833-70, https://doi.org/10.21143/jhp.vol55.no.4.2116.

Special Regional Financial Manager under Article 6(2)(c). This arrangement constitutes a justifiable lex specialis, rather than a violation of the separation of financial authority, provided that general state financial management principles are maintained. However, pursuant to Article 39 of the IKN Law and Constitutional Court Decision No. 71/PUU-XXIV/2026, the transition requires a Presidential Decree on the relocation of the national capital. As this decree had not been issued at the time of writing, Otorita IKN's effective financial authority remains limited to Budget User, while its Special Regional Financial Manager status remains prospective.

Regarding the implications for accountability and oversight, this research concludes that the financial management accountability of Otorita IKN has been formally and administratively fulfilled through the Ministry/Institution Financial Report (LKKL), its consolidation into the Central Government Financial Report (LKKP), auditing by the BPK at the first phase, and DPR oversight at the second phase. However, substantive oversight effectiveness still faces structural challenges because presidential oversight of the Head of the Authority lacks adequate structural separation, as the President both grants authority and exercises oversight, while DPR oversight, despite its broad normative scope, requires specific and continuous implementation. The absence of a DPRD also eliminates a layer of local oversight available in other autonomous regions, including the Special Region of Jakarta, which retains a DPRD. Based on these three conclusions, this research affirms that the financial management authority of Otorita IKN constitutes a legally valid and justifiable arrangement reflecting regional government specificity within the framework of asymmetric decentralization, rather than a deviation from Article 6 paragraph (2) of the State Finance Law. Nevertheless, this arrangement requires strengthened oversight, particularly by ensuring the functional independence of oversight over the Head of the Authority and the continuity of DPR oversight specifically directed at Otorita IKN's financial management, thereby maintaining the compatibility of this institutional specificity with the principle of accountability in state financial management.

References

Ajidin, Asep. "Mengenal Otonomi Daerah Sebagai Landasan Demokrasi Pemerintah Daerah Di Indonesia." *Ensiklopedia of Journal* 3, no. 5 (2021): 182–87. https://doi.org/10.33559/eoj.v4i1.1023.

Amir, Azkal Wildan. "Rekonstruksi Desentralisasi Asimetris Di Indonesia: Dalam Kerangka Negara Kesatuan Republik Indonesia." *Journal of Law and Social Politics* 4, no. 4 SE-Articles (September 24, 2026): 752–60. https://doi.org/10.59261/jlsp.v4i4.181.

Anastasius, Y, and W Widyaningrum. "Implikasi Dualisme Status Otorita Ibukota Nusantara Dalam Perspektif Hukum Keuangan Negara." *UNES Law Review* 6, no. 2 (2023): 4387–96. https://doi.org/10.31933/unesrev.v6i2.1275.

Ariyanti, Aprilia Dwi, and Pramono Sidik. "Memahami Kekhususan Ibu Kota

Nusantara Dalam Sistem Pemerintahan Asimetris." *Jurnal Ilmiah Indonesia* 9, no. 11 (2024): 306–12. https://doi.org/10.36418/syntax-literate.v9i11.52278.

Atmadja, Arifin P. Soeria. *Keuangan Publik Dalam Perspektif Hukum Teori Dan Praktik*. Jakarta: Rajawali Press, 2010.

Atmadja, I Dewa Gede, and I Gusti Ngurah Supartha Djelantik. "CENTRAL AND REGIONAL FINANCIAL BALANCE: Juridical-Theoretical Dimension." *International Journal of Sociological Jurisprudence* 1, no. 1 (2018): 24–29. https://doi.org/10.22225/scj.1.1.429.24-29.

Aziz, Mohammad Rifqi. "Peran Dan Implementasi Dpr Sebagai Bentuk Checks and Balances Terhadap Kebijakan Kepala Otorita IKN." *Jurnal Konstitusi Dan Demokrasi* 3, no. 2 (2023): 148–167. https://doi.org/10.7454/jkd.v3i2.1308.

Cahyono, Wahyu Hadi, and Rr. Herini Siti Aisyah. "Kewenangan Pejabat Kantor Pelayanan Perbendaharaan Negara Dalam Pengelolaan Keuangan Negara Di Daerah." *Jurist-Diction* 3, no. 2 (2020): 745. https://doi.org/10.20473/jd.v3i2.18216.

Hadjon, Philipus M. *Pengantar Hukum Administrasi Indonesia*. Cetakan ke-16. Yogyakarta: Gadjah Mada University Press, 2024.

Huda, Ni'matul. *Daerah Istimewa Yogyakarta Dalam Perdebatan Konstitusi Dan Perundang-Undangan Di Indonesia*. Bandung: Nusa Media, 2013.

Kaho, Josef Riwu. *Prospek Otonomi Daerah Di Negara Republik Indonesia : Identifikasi Faktor-Faktor Yang Mempengaruhi Penyelenggaraan Otonomi Daerah*. Jakarta: Rajawali Press, 2010.

Kurnia, Titon Slamet. "Normalisasi Hubungan Pusat - Daerah Sesuai Konstitusi Presidensial." *Jurnal Refleksi Hukum* 4, no. 2 (2020): 1135–54. https://doi.org/10.24246/jrh.2020.v4.i2.p135-154.

Prabowo, Aichiro Suryo, and Thomas B Pepinsky. "Indonesia's New Capital City: Public Funding and Public Support." *Bulletin of Indonesian Economic Studies* 2, no. 62 (2026): 215-244. https://doi.org/10.1080/00074918.2026.2646837.

Purwopangestu, Krisna Bagas, and Sri Wahyuningsih. "Ibu Kota Nusantara Sebagai Daerah Khusus Berdasarkan Desentralisasi Asimetris." *Jurnal Hukum & Pembangunan* 55, no. 4 (2026): 833–70. https://doi.org/10.21143/jhp.vol55.no.4.2116.

Renko, Vappu, Jenny Johannisson, Anita Kangas, and Roger Blomgren. "Pursuing Decentralisation: Regional Cultural Policies in Finland and Sweden." *International Journal of Cultural Policy* 28, no. 3 (April 16, 2022): 342–58. https://doi.org/10.1080/10286632.2021.1941915.

Rusmana, Rizki Tri, Ardilafiza, and Beni Kurnia Illahi. "Kedudukan Kepala Otorita Ibu Kota Nusantara Sebagai Pengelola Keuangan Negara Berdasarkan Kekuasaan Presiden Menurut Konsepsi Keuangan Negara." *Jurnal Ilmiah Kutei* 22, no. 2 (2023): 171–87.

https://doi.org/10.33369/jkutei.v22i2.31292.

Supriyonohadi, and Agnes Pembriarni Nuryuaningdiah. "Kedudukan Otorita Ibu Kota Nusantara Dalam Ketatanegaraan Dan Dampaknya Terhadap Pengelolaan Keuangan Negara." *Share Journal: Studi Hukum Keuangan Negara/Daerah* 1, no. 1 (2025): 1–27. https://doi.org/10.22212/kajian.v25i3.3892.

Syarif, Ahmad. "Fiscal Decentralization and Corruption : The Facts of Regional Autonomy Policies in Indonesia." *Jurnal Ilmu Sosial Dan Ilmu Politik (JSP)* 27, no. 1 (2023): 60–73. https://doi.org/doi.org/10.22146/jsp.69007.

Uz Zaman, Muhamad Nafi. "Perubahan Status Pengelolaan Keuangan Otorita Ibu Kota Nusantara." *Jurnal Studia Legalia* 5 (May 13, 2024): 46–58. https://doi.org/10.61084/jsl.v5i01.87.

Wardhani, Nurwidya Kusma, Taufiqurrohman Syahuri, dan Mas Pungky Hendra Wijaya Wijaya. "Implications Status of Special Capital Region Nusantara (IKN) on State Financial System." *Journal of Progressive Law and Legal Studies* 3, no. 02 (2025): 227–40. https://doi.org/10.59653/jplls.v3i02.1720.

Wibowo, Torik Abdul Aziz. "Politik Hukum Desain Otonomi Khusus Ibu Kota Nusantara." *Staatsrecht: Jurnal Hukum Kenegaraan Dan Politik Islam* 2, no. 2 (2022). https://doi.org/10.14421/staatsrecht.v2i2.2810.

Yakub, Andi, Ahmad Bashawir, and Abdul Ghani. "Urgency of Political Decentralization and Regional Autonomy in Indonesia : Local Perspectives." *Journal of International Studies* 14 (2018): 141–50. https://doi.org/https://doi.org/10.32890/jis2018.14.9.