Incompatibility and Decentralisation Theory: A Review on Indonesian Regional Government Practice

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The institutionalisation of regional autonomy in South Sulawesi faces incompatibility in two dimensions; territorial needs and government authority. This causes confusion in state administration in the frame of central and regional government relations. By using a qualitative method, this study analyses the issue of incompatibility between decentralisation theory and the practice of regional government authority in South Sulawesi. To represent the characteristics of city and district administration, Makassar City and Gowa District Government were chosen as samples. Data collection was carried out by in-depth interviews and field observations during August-November 2018. 15 samples were chosen to represent decentralised authority, such as education and public services, government community leaders, traditional leaders, and government figures. This study found that the implementation of decentralisation theory in Indonesia was born from various ruling regime perspectives. This paper also found that first, the transition to regional autonomy from a district/city to a province has led to incompatibility theory of decentralisation in managing regional government affairs. Second, the lack of synchronisation of various laws and regulations in government administration produce un-optimal public services in the education sector. Furthermore, studies are needed to synchronise the state and the government systems which are used in the transfer of authority in central and regional governance systems.

Key words: Incompatibility, decentralisation, local autonomy, local government.
Introduction

Decentralisation is a form of authority delegation from an administrative process, organisation and management in a government (Ilham Yamin, 2013: 117). The government is the output of the people's mandate as a manifestation of People's Sovereignty Theory by Rosseau. It is obtained from the process of interaction in the socio-political history of society through the stages of nationhood and becoming a country (Chavez, 1994). The political mandate obtained by a government in a nation-state is a manifestation of a social contract (Riley, 1973: 5). This concept is in line with the concept of the political system by Dugnan (2013: xi) about the existence of a regulated nation, in which an institution is determined not only by an unwritten or written constitution, but also by various informal structures. These involve ways of governance in various forms of interaction with the economic aspects of the nation, society and culture. This political system is run by state leaders or government leaders who have power over the people's mandate. The problem is how this power is managed wisely for the general good and at the will of the public. Hence, that state-owned power needs to be disseminated as the basis of liberal democracy, which has a neutral perspective. That power is not centralised at one point and should be spread widely and evenly, because it is vulnerable to influences from various groups and interests as well as all social classes. In a state, 'servants of society are not masters of society' (Schwarzmantel, 1994).

Reformation decentralisation from the theory side, for approximately thirty years, has experienced a practical development in various countries and levels of government. Almost all the world has experimented with decentralisation (Manor, 1999). The question that distinguishes other decentralised articles in this paper is how incompatibly the theory of decentralisation was created in the practice of governance? To answer this social question, a literary review explores it with a concept theory approach that is synthesised by the empirical practices of governance in various worlds. Related government comparison studies can be distinguished as contemporary academic approaches, namely 'traditional scholarships', from three other main approaches (approaches to 'social science' and 'radical criticism'). The traditional scholarship approach has the characteristics of a study focusing on institutional, descriptive, conceptual, practical/empirical, philosophical or deductive/rational choice topics (Tansey, 1995: 7). The first political academic writers, Plato (1866) and Aristotle (1946), considered big moral issues, such as 'What is the best form of government?'. Parallel to this question, this paper elaborates on the incompatibility of decentralisation theory in terms of its practices in government. It does so to explain the incompatibility of literature. The reviews of several scholars and researchers are different from one another in the paragraph below. It acts as a reference for thinking about the comparison between the authorities managing government at various levels.
Research Methodology

This paper uses a case study, qualitative research method in the South Sulawesi provincial government. The sample was chosen with the aim of representing the status of the characteristics of the municipal administration, namely Makassar City, and the characteristic status of the Regency Government, namely Gowa Regency, which was held from August to November, December 2018 and January 2019. Instrument data collection was done by in-depth interviews and field observations. The sample was selected using a purposive sampling technique. Further analysis combines the theory of decentralisation and the concept of regional autonomy in government practices at various levels.

Decentralisation Theory in Democracy and Various Countries: A Review

The third wave of democratisation that involves the perspective of institutional studies is part of the discipline of political science, especially political development. Institutional research is integrated with decentralisation in democratic governance. Decentralisation is a *prima facie* of the study of humanity studies. Decentralisation is a manifestation of political decisions that are carried out from an elected government and become a public policy in carrying out the public good (good will). The embodiment of the electoral process results from a social agreement that is gathered and institutionalised democratically. This is done to elect an individual as the people's representative who will lead, as mentioned by Schumpeter (1976: 250): "The democratic method is that institutional arrangement for arriving at "Political decisions that realises the common good by which people will be assembled in order to carry their will". In line with this explanation, a government, in the process of running public policies between levels of government, is strongly influenced by the form of government run by a political system through a ruling regime. The political system in the applicable level of government is an important factor. Therefore, the institutional study of democracy is a series of wavelengths of a third democratisation in political maps of the world since 1974 (Huntington, 1993).

Generally, there are two theories of institutional studies: a presidential, parliamentary framework and Lijphartian, majoritarian, consensual democracy (Lijphart, 1999). Tavits' research (2008: 1) with a constitutional design that establishes its democratic institutions (namely the federal government system), questions the accuracy of the election of heads of state and heads of government in several countries in Central Europe and Eastern Europe. Even some developed countries with federal government systems, such as Australia, Finland and Italy, also focused on the important issue of the method of electing the head of government. There is much to gain through the method of holding both direct and indirect elections. However, one thing is certain: The government belongs to the community as its sovereign owner. The community has the right to be involved in participation to determine their needs and desires as a function of their social welfare (Tavits, 2008: 233-235).
Furthermore, Lingling’s research (2010: xii) shows that power sharing institutions generally facilitate the development of democracy in the third wave of democratisation in Kenya and Benin. However, their research in Thailand and Mongolia concludes different things, namely limited political power development in democratisation is a multidimensional phenomenon and political institutions are not independent forces that drive the progress of democracy. Research (Gerring et al. 2005) uses the theory of democratic governance that they label with centripetalism and contrasts with the dominance of the decentralisation paradigm.

The centripetal theory of governance explains that democratic institutions work well if they are able to reconcile two twin objectives, namely centralising broad authority and inclusion. By looking at constitutional designs that see democratic institutions that work (like how states form), the system of government and the electoral system that works from a regime will determine the pull of that authority. Research concludes that centralisation of power is better in governance. Furthermore, the two political institutions’ study theorems influence the characteristics of the process of governance in various levels of government. The problem is not only how to manage the centralised or decentralised government. Complex, multi-dimensional dynamics of problems and advances in science and technology are involved. The historical dimensions of nation-states and social, cultural, economic, and legal influences affect the running of decentralisation. The heart of a regime is an election that produces a democratic government. Government is only a sequence of democratic processes. The initial stages of managing various contestations are the interests of managing conflict forcibly by procedurally institutionalising (Haugaard, 2010: 1056).

This paper describes that governance is a fruit of the political process that results in a government that implies good governance. Democracy and decentralisation is a continuum that is not seen as a dichotomy between the two. Research on the decentralisation perspective regarding the balance of the power of the levels of government in two Latin American countries (Argentina and Colombia) by Faletti (2005: 27) examines the sequential theory of decentralisation by focusing on the balance between governments. Faletti (2005: 329) defines decentralisation as a process. Furthermore, the evolution of the balance of power between governments is supported by various types of decentralisation, which are, sequentially, fiscal, administrative and political.

This increasingly empowers actors and local elites at the level of the sub-national political systems. It happens without being designed, and is a manifestation of several conditions as a political decentralisation (referred to as political devolution of the authority or capacity of sub-national government). The incompatibility of decentralisation was also reviewed by considering the perspective of decentralisation as a process of carrying out the policies of a country with a wide area running efficiently by means of a centralised system (Bowman & Hampton, 1983). The issue of a government of a country that is so complex cannot be
interpreted solely by a single interpretation of science and technology. Decentralisation is defined simply as the process of submitting mandates or authority from the central level government to sub-national or local governments. Decentralisation theory in the study of Montero & Samuels (2004: 8) was studied as a multidimensional process which is a form of political bargaining of content and policy implementation. One form involves reducing the power of officials at the sub-national (state or provincial) level, which is inseparable from the definition of decentralisation in three areas: administrative, fiscal and political. The definition of decentralisation theory has been studied by several scholars, including Cheema & Rondinelli (1983: 24-5) and Wibbels (2004: 220-21).

A decentralisation policy is designed to hand over political authority or electoral capacity to sub-national actors. For comparison, a study of decentralisation in a communist ideological state regime in the early 1990s analysed the transformation of the government system. Content about the transformation of government systems also analysed forms of democratic institutions, such as those in Western European countries and North America (Müller & Strom, 2003, 2010); Lupia & Strom, 2010; Van Heffen, et.al 2000; Martin & Stevenson, 2001; Meyer-Sahling & Veen, 2012 and etc.). A researcher explained one important point, to see a political system as the main pillar in the design of a ruling regime. The existence of the transfer of authority to subnational governments is identified in the efficiency of government effectiveness in political, legal and constitutional design aspects. Based on the congruent research of the scholars above, Malkhaz's article (2016: 35) analyses the application of the European Model in the formation of a more appropriate government for post-soviet state models. This is based on the analysis of political and constitutional frameworks and contextual factors affecting the formation of different types of government. Research shows the process of forming governments in Armenia and Georgia in the period from 2003-2012, which became a reference for the experience of forming governments in wider Europe.

The uniqueness of the birth of decentralisation in various countries certainly has a history with different triggers. Brazil, the Philippines and several countries in South America in the 1980s and 1990s incorporated decentralisation to facilitate the transition and consolidation of democratic rules. At the same time, the ideological state of communism, such as in China, Vietnam and Chile (countries which applied economic policies that were claimed to be market oriented and undemocratic) caused the awareness of politicians and actors to initiate decentralisation policies (Eaton & Connerley, 2010: 2).

The main problem that arises is not justification of decentralisation theoretically, but the extent to which centralisation or decentralisation must be done. In general, high-level political affairs of a state (diplomacy, international, land, economic development, national resource distribution) are handled by the central government, while the regional government has its own main tasks (general competencies like planning, regional transportation, garbage
collection, or sewer making). However, with the increasingly complex affairs of public services, the task of the government is more and more 'grey'. To a certain extent, the implementation can overlap in various levels of government. Regional governments in unitary countries tend to fall into three general categories: first, fused systems; second, dual systems; and third, autonomous regional government systems. These range from very centralised to non-centralised (Newton & Van Deth, 2016: 145).

Decentralisation that is not centralised is defined as the involvement of local community participation obtained from below. The local government where the decentralisation process takes place involves local communities, such as Seyed, et.al. (2018: 1761) explain. Cooperation between local governments and community participation is important. Local government is the basis of all communities to participate in local issues effectively. There are two elements based on community participation in local government. Firstly, a community should participate in all aspects of local government activities. Secondly, participation should come from members of the local government. There must be a limit on community participation in local issues, especially the policy-making process. In this respect, there are two groups of people: people who want to be involved and people who are reluctant to be involved in the local issue process.

Other studies in developing countries about decentralisation in Indonesia by Ismail, et.al (2014) regard the results of regional head elections in the Takalar District of South Sulawesi Province. These elections resulted in local government forces that were formed using APBD funds and not serving the interests of local communities. Regional Government Work Units (SKPD) fought back in the next election. This is congruent with the study of (Ilham Yamin, 2013: 138), which explains that avoiding decentralisation and its influence on the welfare of the local community involves the study of local democracy. In Indonesia decentralisation influences the country's economy, society and government, meaning decentralisation can be used to advance the economy, social life and political goals.

The three objectives of decentralisation; democracy, economic development, and public security, which are realised by government and non-government actors, have been in support of decentralisation. However, the influence of decentralisation on democracy is not all positive, because decentralisation can also strengthen or create pockets of authoritarian rule, allow intolerance to certain minorities, widen geographical inequalities, foster luxury and efficiency, and stimulate ethnic and national awareness. The practices of corruption, collusion, and nepotism (KKN) are forms of abuse of power undermining the joints of local democracy. The transition of democracy through post-conflict local elections gave birth to oligarchic political power. The practice of KKN can only be prevented by improving Indonesia's democratic system with strong law enforcement. In the incompatible paper, the theory of decentralisation in the administration of regional government affairs poses two

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Questions through case studies in Gowa Regency and Makassar Regency. First; how is the transition to regional autonomy from the district/city government to the provincial government done? Second: How do the two dimensions, namely the dimensions of territorial needs and the government's authority, institutionalise regional autonomy in South Sulawesi? Further studies are needed to synchronise the shape of the state with the government system used in the transfer of authority in the central and regional governance systems. The following paragraph expresses the answers to the research questions.

**Results and Discussion**

**Transition of Regional Autonomy from District/City Governments to Provincial Governments**

There are several causes of incompatibility in the implementation of regional government. The first factor is that development planning does not become a priority scale in government affairs in a region. Regarding development planning at the sub-national government level, namely the provincial government, the city district government is an incompatible initial factor between the central and regional governments. When compared to the three regional government laws that were born after a new order authoritarian regime, namely Law Number 22 of 1999, Law Number 32 of 2004 and Law Number 23 of 2014, this product of the last law of the Government reflects failure. It may also be a door to the beginning of incompatibility in decentralisation theory in the practice of implementing regional government in Indonesia. If examined in terms of the regional government affairs of the three products of the Law, only Law No. 23 of 2014 does not emphasise the importance of the synergy of development planning. The products of the previous Regional Government Act, such as Law 22 of 1999, article 7, paragraph 1 and paragraph 2, affirm Macro National Planning. The form of planning authority of the provincial and city districts as autonomous regions is macro planning and regional development. Act No. 32 of 2004, concerning regional governments, further emphasises the importance of development planning in levels of government as a decentralised affair involving local government.

The form of authority of provincial government development planning is mentioned in Article 13 paragraph 1, namely planning and control of development. The form of authority of district/city governments is discussed in article 14, paragraph 1, namely planning and control of development. The impact of incompatible development planning in business has resulted in decentralisation being translated at the local government level into overlapping. The incompatibility of the tenure cycle of the President, directly elected as the head of government since the 2004 presidential election (with the governors/regents/mayors as the heads of local governments) created a main problem. Why does this happen? The following paragraph is at the same time the second factor.
The second factor of incompatible causative factors is the implementation of regional government. The government formed by the results of the 2014 presidential election, with the 2014-2019 presidential duty cycle, is not unified with the vision, mission and presidential program of the leadership cycle of regional head governors and regents/mayors chosen directly through the 2015 election cycle. The diversity of tenure between levels of central, provincial, and district/city government officials is an important point. This finding indicates a 'gap' that creates a mismatch between government development plans between levels. The President as Head of Government and his assistants through ministries and state institutions have difficulty arranging, framing and translating a vision, mission and concrete government work programs between sectors and decentralised government affairs. The incompatibility of joint government affairs in both basic services and non-basic services at the regional government level has led to increasingly stagnant decentralisation practices. The initial door to development planning at every level of government is not the starting point of good governance for the affairs of decentralised governance in the region.

In practical terms, decentralisation at the local level and planning at the regional level exist in two forms: (i) planning as a consequence of the results of the local political process through the results of regional head elections (both governors and regents/mayors) and (ii) planning because it is the domain of planning tasks that are prepared scientifically by apparatuses or technocrats. Both forms are sometimes incompatible due to the term of office of an elected regional head being different from planning orientation with the support of political parties or a combination of political parties that carry the head of a region. Layered government systems run by Indonesia using the presidential system and the relationship between elections and the formation of central and regional government sequences are an important series in government efficiency and effectiveness. This is congruent with a statement by Duignan (2013: 1) about the definition of the Political System: "A political system is a set of formal institutions that constitute a government or a state institution."

The third factor involves the overlapping of authority in concurrent affairs between a central government and provincial and district/city governments. In concurrent affairs, basic services at the regional level in the field of education are mandatory. The concurrent meaning is in the form of complete decentralisation, but the implementation of these functions has unclear implications for levels of government. World Bank 2018 data regarding the funds allocated in the APBN expressed the inadequacy of decentralised development planning in the Education sector and even spurred a decline in the quality of education. Budget planning between the centre and the regions is a fundamental problem. The education budget in 2018 allocates 20 percent of the APBN, which is 444, 1 trillion. For as many as 63 percent or 270, 4 trillion are sent to the provincial government in the form of special allocation funds (DAK) and General Allocation Funds (DAU) found to be used in the indirect budget. Besides the impact of incompatibility of development planning in decentralising governance in the regions, the
translation of regulations at the local level take the form of overlapping regional regulations. According to data from the Ministry of Home Affairs, from 2001-2016 there were 3,143 local regulations that had problems with evaluation in the form of reprimand letters. They needed revision and had not been followed up (Mudrajad Kuncoro; 2018: 24).

The fourth factor is inaccuracy of locus and focus of concurrent decentralisation. The results of the study in South Sulawesi confirm that some of the affairs of concurrent decentralisation (mandatory services by local governments) are not well targeted both in focus and locus. Education affairs in South Sulawesi are regulated by Law No. 23 of 2014, with a secondary education work program managed by the Regional Government Work Unit (SKPD) (namely the South Sulawesi Provincial Education Office). The era of enactment of Law Number 32 of 2004 concerns the governance of decentralised areas of authority in the fields of primary, secondary and upper education. The transfer of authority is inherent in the functions and elements of management rights in the focus and locus. Focus regards who is responsible for the affairs of the authority submitted. Matters also regard who the regency/city government is responsible for in detail. The findings of this paper result in a lack of clarity about the spirit mechanism for submitting education authority affairs in the South Sulawesi Provincial Education Office in 2017.

Management functions and elements of management are not at all given to provincial governments, such as planning for evaluation still held by the central government. In the decentralised education business, there is a work program, namely secondary education in the field of asset management and financing. Field observations have resulted in triggers of inaccuracies: (i) focusing on decentralisation affairs and (ii) localisation of authority between levels of government. Both of these triggers are mutually supportive, crossing and complementary in decentralisation. Decentralisation of affairs involves the area of asset management and financing in South Sulawesi province. This has been a step away from management elements and functions of the managed affairs. Governance Authority of the Provincial Education Office of South Sulawesi's work program for assets and financing but the paper's research findings were not submitted from Jakarta. The financing authority is still managed by the Ministry of Culture Education in Jakarta. Other findings include the inadequacy of planning and financing until the evaluation of work programs and sub-programs of work. This involves, among others, the procurement of new classrooms (RKB), new school units, competency welfare protection of teachers and all infrastructure related to secondary education services that are still centralised in central government.

Those managed by the South Sulawesi Provincial Education Office include, among others, the budget, asset management, teacher educators, and education personnel. All of these result in a lot of risks and impacts from the transfer of governance authority in the Education system. In the era of Law Number 32 of 2004 concerning regional governance of the whole
education system, planning, budgeting, organising and evaluating were based in the district/city government. There are things that the central government does not pay attention to, giving rise to the term 'coating' in the governance of the Education system in districts/cities for now. Education affairs at the district level cannot be carried out as often. This primary data is congruent with the study of decentralisation of Montero & Samuels (2004: 8). It indicates a multidimensional process that is a form of political bargaining regarding content and policy implementation. This is contained in a form of reducing official power from the national level to the sub-national (state or province) level.

Next, education management starts at the level of Early Childhood Education (PAUD). It progresses to basic education and secondary education, so that education affairs are not separate as they are today. This regards secondary education affairs at the level of the Madrasah Aliyah (MA) Schools, vocational high schools (SMK) managed by the provincial government, early childhood education and elementary school (PAUD) at the district level. In practice at the district/city level, there are differences in services. The whole program is a unitary level of Education. Another problem is the registration system of new students with the zoning system resulting in service discrimination. The policy of secondary education in the province of South Sulawesi limits the distance between student accommodation and school with a distance of two km. School students in Gowa District found that those who completed Palangga Middle School (SMP) were unable to continue to Sungguminasa 1 High School. This is due to the uneven number of secondary school facilities/infrastructure available that was able to meet the graduate quota based on the number of junior high school alumni in the sub-district or zoning area regulated by the central government.

One of the reasons for this is the ratio of infrastructure in junior high schools not being comparable with high school facilities/infrastructure. The regulation of PPDB (new student admission) is done by the central government, in this case, the Ministry of Education and Culture in Jakarta. More specifically, it involves Permendikbud (Minister of Education and Culture Regulation) Number 14 of 2018 concerning New Student Admission (PPDB). This is in line with what Newton & Van Deth (2016: 145) explain: The main problem is caused by justification of decentralisation theoretically and the extent to which centralisation or decentralisation must be done.

Institution of Autonomy: Attraction between the Dimensions of Regional Autonomy and Dimensions of Political Authority

This paper reveals the ambiguity of the continuity of the Print Blue Institution of Regional Autonomy in Indonesia. If the government is formed based on various sources of transfer of power, one of which is constitutional arrangements, then it does not have a long-term program for regional autonomy institutions in Indonesia. The various legislations that were born were not accompanied by a clear argument as to why, what and how regarding the
subject matter of the institutionalisation of regional autonomy. Various studies by Liddle (1997); Haris (2004); Priyambudi & Erb (2009) describe that in the central government, with the leadership of the President in Indonesia, there is a discontinuity due to the various forms of regime applied.

One finding of this paper explains the impact of the failure of Regulation No. 23 of 2014 concerning regional government, which has contributed greatly to the praxis of the governance of decentralisation of regional autonomy in general in Indonesia and South Sulawesi in particular. How did this phenomenon occur? Several factors found in this paper have been described in the previous paragraph by synthesising the incompatibility of decentralisation theory.

Traces of successful governance practices in the division of authority regarding decentralisation in the relationship between the central government of the provincial and district/city governments (both in the era of Law Number 22 of 1999 and Law No. 32 of 2004 concerning regional government) have not been positively present. Some of the best practices in these two eras don't just breathe. A thorough evaluation of any governmental affairs that make a positive contribution to the central government and local government. It is fitting that changes in some norms regarding the authority of government affairs in decentralised governance practices should be given a comprehensive evaluation of effectiveness and efficiency. This should consider the administration of district governments in the form of autonomous dimensions, as well as the provincial government as an extension of political authority. Both of these dimensions experience a tidal relationship in the governance of a decentralised regional autonomy. These two dimensions are framed by the national political system run by a country. Duignan (2013: 1) explains "A political system is a set of formal institutions that constitute a government or a state". Of the three political system approaches, one of which is a national political system with two categories of nation states, namely a unitary state and state nation.

In further explanation, the two categories of political systems explain the importance of managing authority in the central government and the provincial/sub-national government: "Partly from administrative necessity and partly pressure from territorial intervention, nearly all modern states provide for some distribution of governmental authority on a territorial basis" (Duignan, 2013: 17). The definition of the national political system has two important dimensions in the governance of relations between the central and regional governments. These have two dimensions: (i) dimensions of territorial needs; and (ii) dimensions of government authority. First, the dimension of government authority is in the form of political authority. The central government mandates its political authority as an extension of the central government through the governor.
Furthermore, the perspective of the extension of the central government’s position regarding the central government has experienced a number of complexities in the era of law. 23 of 2014 concerning regional governance. This is so especially regarding the obscurity of terminology in paragraph 9: "Congruent government affairs are Government Affairs divided between the central government and provincial and district/city regions. In paragraph (4), concurrent government affairs submitted to the regions involve "general government affairs and regional government affairs." It can be explained that the general authority of the President (as head of government and head of state) cannot be disputed and is final. There is an idealist level and there are eleven sub-functions that are transferred by their authority. These are management of secondary education; management of type A and type B passenger terminals; implementing rehabilitation outside state forest areas; forest protection implementation in protected forests and production forests; community empowerment in the field of forestry; implementation of provincial forestry counselling; the implementation of legal metrology in the form of tera, repeat, and supervision; management of family planning counselling for staff/KB field officers (PLKB); management of labour inspectors; implementation of national fisheries counselling; and provision of funds for disadvantaged community groups, development of undeveloped electricity supply facilities, remote areas, and rural areas.

However, both fields involve planning, organising, implementing and monitoring. Authority of the central, provincial and city district governments, especially the services of the government sector affairs in South Sulawesi (the eleven affairs mentioned) are not as simple as operations. This is because there is financial planning authority that is still the full authority of the relevant sectoral ministries. The Regional Government Law with the principles of government management. Related to the authority to administer the secondary education to the South Sulawesi provincial government from a review of relations between the provincial government, regency/city and the government office in the city and the previous mechanism not in line with the provincial government. This is so as stipulated in the regional government legislation concerning the functions of government management of the directorate general of Teachers and Education Personnel (GTK) of the Ministry of Education and Culture of the South Sulawesi Provincial Education Office and District/City Education Services.

The fact is that overall management functions are not submitted by planning, organising, implementing and controlling. Field observations found authority to manage these assets, including their financing. However, in reality, it has not been fully handed over and is still in the central government, especially in terms of the planning and financing of school infrastructure. This includes the provision of new learning classrooms, new school units, and all infrastructure facilities related to education services. These are all concentrated in various directorates of general of the Ministry of Culture Education in Jakarta. Dahl (1971: 2) states,
"for a political system that is in the scholar's view, which is in the scholar's view. One of the best ways to do this is completely responsive to all its citizens, so that it has not been empirically proportional in South Sulawesi.”

In the regional autonomy dimension, the transfer of authority over secondary education matters in South Sulawesi is not concerned with authority in the management of the government. This is implied by the budgeting management in the Regional Budget (APBD). Centralised budget policies in the central government prove that there is no political will regarding budget management. Management of teacher competency management resources in financing the South Sulawesi Provincial Education Office is planned in the South Sulawesi Provincial Budget for the year 2018. The central government program plans in a comprehensive manner by including the compulsory South Sulawesi Provincial Education Office. This is a component of other educators, such as School Heads and School Supervisors. The division of financing for strategic government agencies on a large scale into concurrent terminology (blurring empirical regional autonomy with the aim of inefficient government) is congruent with the study of Hanta Yudha (2010: 261). It interprets that the presidential government’s system design in Indonesia, with a very wide area, has implications for various public policies. These are compromise policies regarding executive policies and legislature.

The era of Law Number 23 of 2004, with the leadership of Syahrul Yasin Limpo from April 8, 2008 to April 8, 2018, gave its own colour to regional autonomy in South Sulawesi. He is the government political elite that controls development in South Sulawesi. The value of his leadership is adopted in the local wisdom of ethnic Buginese Makassarnese, namely with the principle "Sirina tau mabuttayaya nia ri pamarentayya" (self-esteem of the people lies in the ruler). The relation between leadership and local values is the motivation that is spread with the spirit of development. The era of leadership gave the largest contribution in the field of rice farming. One of the regional government programs is supported by a team of experts in their respective fields from various universities in South Sulawesi. Each field of affairs brings assistance from an expert in their field to managing government affairs. Based on the results of a KSA survey, the harvested area of rice in South Sulawesi for the period of January-September 2018 was 1.02 million hectares. The highest harvest area occurred in September, which was equal to 0.21 million hectares, while the lowest harvested area occurred in June, with a harvested area of 0.03 million hectares. The rice harvest area in September 2018 was 0.21 million hectares, an increase of 24.41 percent compared to the harvested area in August 2018.

In addition to calculating the harvest area at the time of observation based on the growing phase of rice plants, the KSA survey can also calculate the potential harvest area of the next three months. Based on the results of the KSA survey in September, the potential for harvested areas in October, November and December were 0.05 million hectares, 0.04
million hectares and 0.03 million hectares respectively. Taking into account the potential until December, the harvested area of rice in South Sulawesi for the period January-December 2018 was 1.14 million hectares and rice production was 5.74 million tons of GKG. Thus, the total harvested area of 2018 was 1.14 million hectares. This regards rice production by province in South Sulawesi from January-December 2018 (Ton-GKG/Grain Dry Milled (GKG). Bone Regency had the highest with 975.108 tons, Wajo Regency 909.892 tons, Pinrang Regency 588.074 tons, Sidrap Regency 524.214 tons, and Gowa Regency 294.030 tons (BPS 2018, page 4-5), (Ton-MPD). Referring to this data, the Governor of South Sulawesi rejected the rice import policy by the central government. Even they were ready to provide rice reserves to other provinces in Indonesia. The achievements of the decentralisation of the agricultural sector through regional autonomy in South Sulawesi in the era of Law No. 32 of 2004 showed a study by Faletti (2005: 329). It balanced manifestations of authority between various levels of government originating from different domains of decentralisation, namely fiscal and political administration.

An interesting finding of this paper revealed a problem of data on education potential (dapodik). Dapodik is a national scale data collection system that is integrated and is the main data source of national education, which is part of the national education planning program. Ideally, the data is a reflection of the integrity of the program. However, in realist terms, the field findings reveal that the South Sulawesi Provincial Education Office minimises the potential for data fraud by launching the first thematic integrity week in early 2017. The program provides integrity of data on students sent to the centre as a basis for providing central government financing. Among others, several programs include School Operational Cost Fund (BOS) for high school, vocational school, and SLB with an individual cost of Rp. 1,400,000 per student. It almost reached a total of Rp. 9,000,000,000.

In South Sulawesi, it evaporated if it was not carried out by the thematic integrity week program. Through this thematic integrity week took place in the beginning of April, the state's money could be saved. Student data and financing are the key to optimised success through a high school supervisor's functional role. They go to schools to verify data on the number of students in each school by checking the presence of students in their school directly. In the era of Law No. 23 of 2014, each school supervisor is based and has an office in each District/City Service. However, now they are based in the provincial education office since the enactment of Law No. 23 of 2014. The staff status of this school supervisor has been transferred from government employees in Kabu province. Integrity Week was announced by the South Sulawesi Education Agency as an initiative to reform school integrity and build commitment of stakeholders in the education sector. Among them existed various work units, namely the Education Office itself, Technical Implementation Unit (UPT), Supervisor, Principal, Teacher and technical officers. This activity was launched on April 17, 2017 with the initial stages of four districts, namely Makassar, Gowa, Maros, and
Bone. It aims to match the data and facts of the number of students that will be submitted to the central government and is aimed at preventing fictitious data to finance School Operational Assistance funds in the ministry.

In its implementation, supervisors still found schools that included incorrect data in Dapodik in the form of temporary dismissal of BOS funds and freezing and even revocation of school permits to replace officials. This shows that the decentralisation of concurrent affairs with the three layers requires territorial needs as a form of territory owned by the locus of regional autonomy. It is conceivable if the management of all financial resources, personnel, equipment and documentation is centralised by the central ministry. Administrative complexity is not simple with decentralisation but requires policies originating from sub-national governments, namely the Education Office of South Sulawesi Province and District/City Education Office. Referring to the issue of authority delegation, a congruent study of several scholars Faletti (2005: 327-329) and Lewis (2014: 135) describes the theory of decentralisation as sequential by emphasising the balance of power between levels of government supported by various types of decentralisation. These are fiscal, administrative and political. Assessing decentralisation is an ambitious program that results in Indonesia's most centralised public sector.

**Conclusion**

Incompatibility theory involves the concept of decentralisation and a practical government laboratory in South Sulawesi Province. The transition to the foundation of regional autonomy in Indonesia has undergone phases of change towards the legal norms of the Regional Government Law. Law 32/2004 emphasises the flexibility of management planning, organising, implementing and overseeing every decentralised government affair. The focus of business management is clearer and the government affairs' locus is detailed in the regency/city governments. As stated in this paper, there are several different gaps in the transition process of change in Law/2014. This phase emphasises focus on some concurrent government affairs that impact on the locus of government affairs. It is convergent in the sense of decentralisation, which is directed towards centralisation in terms of administration as well as fiscal and political authority. The findings of this paper also indicate that decentralisation of functions at the district government level has experienced a deficit from the previous phase of the government law.

The next challenge is the legacy of government practices that has the impression of both positive and negative aspects of public services. If the orientation of a government is for general will and brings the servants closer to the community, then the phase of change in legislation adopts a review of some legal norms of decentralised practice between idealist discourse. More specifically, it involves the level of decentralised concepts/theories with...
realist-empirical discourse. This is true especially in the case of Indonesia, which has a large population, a wide area of islands and social, economic, cultural and legal diversity.

The practice of decentralisation and regional autonomy in a government is the most important part of the sub-national political system. The political and superstructure infrastructure of the political system is a series of power evolutions that follow the development of government social politics from the community itself. This system creates birth, death and transformation so that dynamics become a necessity in the governance of decentralisation and regional autonomy.
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