THE IMPLICATIONS OF NEW REGIONAL AUTONOMY, SHARP INCREASE IN OFFICER BUDGET

Baiq Rini Indriyati  
Mataram University  
riiniindriyati23@gmail.com

Akram  
Mataram University  
mm_akram2004@yahoo.com

M. Irwan  
Mataram University  
m_irwan_fe@yahoo.co.id

Abstract

In October 2014, Changes in Local Government took place, in which the Law No. 32/2004 was replaced by Law No. 23/2014. Implementation of local government arrangement refers to Law No. 23/2014. According to this law the government's business classification consists of three business namely absolute government affairs, competitive government affairs and public government affairs. The impact of the implementation of Law No.23 year 2014 is perceived by the five government affairs: education, forestry, energy and mineral resources (ESDM). Manpower and Transportation. This study uses a qualitative research method, which is focused on researching the impact caused by the implementation of Law No.23/2014 on education, namely the delegation of authority for secondary education SMA / SMK from regency to province which resulted in increasing number of civil servants in West Nusa Tenggara up to 7909 people. It became a phenomenon because the large number would certainly bring large implications for the budgeting process, especially for the 2017 regional budget of West Nusa Tenggara, because the principle of delegation of authority should always be followed by financial imposition. The fund from the government being transferred to the region in the form of general allocation funds (DAU), as well as school operational funds (BOS) and special allocation funds (DAK) have to be sufficient as they were before the delegation.

Keywords: Regional Budget of West Nusa Tenggara, Implementation, Law No. 23/ 2014, Delegation of authority
1. Introduction

The implementation of local government in Indonesia is based on the meaning contained in the provisions of Article 18 UUD 1945 is a decentralized system, which gives autonomy to the regions (provinces and regencies/cities), and every local government is entitled to regulate and manage their own administration affairs according to the principles of autonomy and duty of assistance.

Delegation of authority in the implementation of government affairs according to the principle of autonomy and duty of assistance, is stated through Law No. 32/2004 regarding Regional Governance and Law No. 33/2004 on Financial Balance between the central and the local governments. Halim (2007:2) stated that both of these regulations are important moments within the process of local financial reform.

In October 2014, changes in Local Government took place, in which Law No. 32/2004 was replaced by the Law No. 23/2014. Structuring the Implementation of the local government was then carried out with reference to Law No. 23/2014, in which according to this law the government's business classification consists of three affairs namely absolute government affairs, concurrent government affairs and public government affairs. The division of working area between the Central Government, Provincial Government and Regency/City Government are specifically explained in the provisions of Article 13 paragraph 2, 3 and 4 of Law No. 23/2014. This is intended to maximize the governance based on their own authorities as well as improving accountability and efficiency in measuring success. In addition it is also intended to simplify the bureaucracy that would ease both central and local government in serving the public.

One of the impacts on the application of Law No. 23/2014 regarding the Regional Governance that has a strong implication especially to the provincial government is the existence of delegation of authority of the regency/city involving five (5) affairs, namely: 1) educational affairs, 2) forestry affairs, 3) Energy and Mineral Resources affairs, 4) manpower affairs, 5) transportation affairs, where as the delegation of this authority is also followed by the movement of resources of both human (employees) and infrastructure resources such as office buildings and so on.
The Implications of New Regional Autonomy, Sharp Increase in Officer Budget

Table 1: The Recapitulation of the Regional Civil Servants Relocated from the Regency/City to the Province

<table>
<thead>
<tr>
<th>No</th>
<th>Place of Origin</th>
<th>Education</th>
<th>Forestry</th>
<th>Manpower</th>
<th>EMR</th>
<th>Transportation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Bima Regency</td>
<td>885</td>
<td>124</td>
<td>-</td>
<td>3</td>
<td>-</td>
</tr>
<tr>
<td>2</td>
<td>Dompu Regency</td>
<td>698</td>
<td>85</td>
<td>-</td>
<td>-</td>
<td>4</td>
</tr>
<tr>
<td>3</td>
<td>West Lombok Regency</td>
<td>853</td>
<td>70</td>
<td>5</td>
<td>7</td>
<td>-</td>
</tr>
<tr>
<td>4</td>
<td>Central Lombok Regency</td>
<td>924</td>
<td>57</td>
<td>2</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td>5</td>
<td>East Lombok Regency</td>
<td>942</td>
<td>53</td>
<td>2</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td>6</td>
<td>Sumbawa Regency</td>
<td>729</td>
<td>68</td>
<td>4</td>
<td>9</td>
<td>11</td>
</tr>
<tr>
<td>7</td>
<td>The City of Mataram</td>
<td>976</td>
<td>-</td>
<td>3</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>8</td>
<td>The City of Bima</td>
<td>683</td>
<td>36</td>
<td>1</td>
<td>-</td>
<td>8</td>
</tr>
<tr>
<td>9</td>
<td>West Sumbawa Regency</td>
<td>334</td>
<td>20</td>
<td>2</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>10</td>
<td>North Lombok Regency</td>
<td>276</td>
<td>23</td>
<td>-</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>7300</td>
<td>536</td>
<td>19</td>
<td>24</td>
<td>30</td>
</tr>
</tbody>
</table>

Source: The Board of Regional Financial Management and Asset (BPKAD) Province of West Nusa Tenggara

In the affairs of education itself, the reason why the authority of the secondary education of senior high schools (SMA) and vocational schools (SMK) of the regency/city needs to be transferred to the province is to maintain the equalization of the quality of secondary education in all regencies/cities, which is also intended so that the regency/city is more focusing on fostering basic education and secondary education.

There are some interesting things that occur as the impact of the transfer of authority of managing secondary education SMA/SMK from the regency/city to the province, such as:

1. The delegation of authority will result in the increase number of civil servants at the West Nusa Tenggara provincial government by approximately 7300 civil servants.
2. There will be an additional of 13,000 non-civil servants who will be the responsibility of the Provincial Government of West Nusa Tenggara.
3. There are more than 400 SMA/SMK, which will be handed over to the Government of West Nusa Tenggara province, causing the responsibility of managing over 400 assets of education infrastructures becomes the duty of the Provincial Government of West Nusa Tenggara.
The writing of this article is more to discuss about the manpower movement of Civil Servants (PNS) and non civil servants who move from the regency/city government to the provincial government as a result of the implementation of Law No. 23 year 2014 concerning Regional Governance in the area of education and its impact on the Regional Budget (APBD) of West Nusa Tenggara in 2017.

2. Theoretical Review

2.1 The Theory of Public Policy

According to Dunn (2000), the process of policy analysis is a series of activities within the process of political activity. The political activity is defined as the process of policy making and visualized as a series of phases that are interdependent, namely: a) preparation of the agenda, b) formulation, policy, c) the adoption of policies, d) implementation of policies and e) assessment of policies.

According to Dunn in Anggara Sahya (2014), There are four fundamental characteristics of policy issues, namely:

1. Interdependence. Policy is not an entity that stands alone, but it is part of the whole system of the problem.
2. Subjectivity. The internal condition that causes a problem is defined, clarified, described and evaluated selectively.
3. Artificial character. Policy issues are being understood, defended and changed socially.
4. The dynamics of policy issues, the way people perceive the problem in the end will determine the solutions offered to overcome the problem. Policy-making is visualized as a sequence of interdependent phases and arranged in chronological order, which includes the preparation of the agenda, policy formulation, policy adoption, policy implementation and policy assessment. Meanwhile, the intellectual activities include the formulation of the problem, forecasting, policy recommendation, monitoring and evaluation of the policies.
2.2 Policy Implementation Theory

The public policy that has been validated will not be useful if it is not being implemented, public policy implementation is one of the public interest as an activity in the public policy process that determines whether a policy was in contact with the public interest and can be accepted by the public.

In Aryani (2008) George C. Edwards III interpreted policy implementation as:

“Policy implementation, as we have seen, is the stage of policy making between the establishment of policy-such as the passage of a legislative act, the issuing of an executive order, the handing down of a judicial decision, or the promulgation of a regulatory rule-and the consequences of the policy for the people whom it affects”.

The model used in this study is a model of policy implementation by George C. Edwards III, in which he said that the implementation of public policy is influenced by four variables, namely: (1) communication (komunikasi), (2) resources (sumber daya), (3) disposition or attitudes (disposisi atau sikap) dan (4) bureaucratic structure (struktur birokrasi). (Subarsono, 2008).

The four implementation factors are seen crucial by every implementer in implementing public policy. These four factors interact with one another, which means that the absence of a factor will influence and gives an impact on the weak implementation of public policy.

2.3 Public sector budget

Budget is a management tool that is very useful for the management in implementing and controlling the organization in order to achieve the organizational goals effectively and efficiently. Good budgeting criterias according to Egbide and Godwyns (2012), are the budget must build up a stable and sustainable fiscal position in the medium term and onwards, (2) The budget should facilitate the shift of resources more effectively, by using a higher priority, (3) The budget must encourage the expenditure unit to operate efficiently, (4) the budget must be accessible to citizens and responsive to their interests, (5) the budget (together with other financial management practices) should ensure accountability on the use of public funds.

According to Mulyadi (2001), the budget is a work plan stated quantitatively, measured in standard monetary units and other units of measurement that includes a period of one year.

2.4 Laws No. 23 year 2014 concerning local government.
The legal basis of implementation of the authority transfer of managing secondary education from the regency/city to the province is the Law No. 23 year 2014 on Local Government, promulgated on the 2nd of October 2014, therefore legally the Law No. 32 year 2004 is declared to be no longer valid, and within the next 2 (two) years in the future all the changes and implementing regulations stipulated in Law No. 23 year 2014 must be established.

With the enactment of Law No. 23 year 2014 on Local Government, the regions are currently experiencing implications in all fields, one of which is the service to the community. The regulation, currently does not have the technical regulations thus affect the system, management and government affairs in governance, either in the provincial nor the regency/city governments. These government affairs include educational affairs, fisheries and maritime affairs, Energy and Mineral Resources affairs and forestry affairs, which gives an impact on the regional organization that carry out the matter.

2.5 The Regional Budget (APBD)

The Regional Budget is the financial plan of the local government in Indonesia, which is approved by the House of Representatives. The regional budget is determined by the local regulations (Mardiasmo, 2012: 103). The budgeting year of a regional budget covers a period of one year, starting from January the 1st to December 31st.

In other words, the regional budget is a law of an agreement between the government and the parliament. Article 23 of the 1945 Constitution mentions that the national budget as a form of state financial management is determined annually by law and implemented in an openly and responsibly for the greatest prosperity of the people.

3. Research Method

3.1 Research Type

This study used a qualitative approach with a case study method.

3.2 Research Location

The study was conducted in West Nusa Tenggara provincial government and particularly in the Education, Youth and Sports Office.
3.3 Research Data Source

The data in this study includes: a) primary data source. b) secondary data source.

3.4 Research Focus

The focus of the problem in this study are:

1) How is the implementation of Law No. 23 year 2014 concerning Regional Governance in the field of education, that is the transfer of secondary education authority from the regency/city to the province is seen from the theory of policy implementation of George C. Edwards III with its four variables, namely communication, resources, bureaucratic structure and disposition.

2) How is its implications towards the amount of regional budget of West Nusa Tenggara Province Year 2017.

3.5 Data Collection Technique

The technique used for data collection is:

a. Interview

b. Secondary data

3.6 Data Validation Technique

The data validation is done by:

a. An extension of observation

b. Increasing the perseverance of the researchers in observation and interview

c. Triangulation of the sources and method

4. Research Result

4.1 The implementation of Law No. 23 year 2014 in education seen from each variables on the theory of George C. Edward III.

a. Communication

In the enforcement of the implementation of the Law no. 23 year 2014 concerning Regional Governance in the field of education regarding the transfer of authority of the secondary education SMA/SMK from regency/city to the province, to ensure that the objectives
expected from the implementation of Law No. 23, year 2014 can be achieved therefore the provincial government had anticipated this from the beginning since the law is declared valid, things that were done by the provincial government to communicate the mandate of this law is by socializing it with the regency/city as the executor of this implementation either by inviting the leadership elements of the regency/city to the province and/or by going directly to theregency/city to meet and socialize with the authorities who directly deal with the issues of this authority delegation, this is intended to reduce the possibility of bias on the information conveyed from top to bottom.

b. Resource

As a result of the implementation of the law no. 23 year 2014 regarding the transfer of authority of secondary education from the regency/city to the province is the increasing amount of civil servants at the West Nusa Tenggara provincial government as a result of the transfer of management authority of SMA/SMK to the province.

And the number of Employees are switching status from employees of the regency/city to employees of the province, which is about 7,300 civil servants and 14,000 non-civil servants, this amount is by far exceeding the amount of the previous government employees of West Nusa Tenggara province, which was around 3,000 employees.

Table 2: The Recapitulation of the Regional Civil Servants Transfer from the Regency/City to the Province Based on the Employees’ Latest Profession From the Education Affairs.

<table>
<thead>
<tr>
<th>No</th>
<th>Place of Origin</th>
<th>Teacher</th>
<th>Supervisor</th>
<th>General functional</th>
<th>Technical Assistant/Administrative</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Regency Bima</td>
<td>810</td>
<td>9</td>
<td>2</td>
<td>64</td>
<td>885</td>
</tr>
<tr>
<td>2</td>
<td>Regency Dompu</td>
<td>599</td>
<td>11</td>
<td>1</td>
<td>87</td>
<td>698</td>
</tr>
<tr>
<td>3</td>
<td>Regency West Lombok</td>
<td>682</td>
<td>18</td>
<td>5</td>
<td>148</td>
<td>853</td>
</tr>
<tr>
<td>4</td>
<td>Central Lombok Regency</td>
<td>779</td>
<td>24</td>
<td>18</td>
<td>103</td>
<td>924</td>
</tr>
<tr>
<td>5</td>
<td>Regency East Lombok</td>
<td>791</td>
<td>27</td>
<td>3</td>
<td>121</td>
<td>942</td>
</tr>
<tr>
<td>6</td>
<td>Regency Sumbawa</td>
<td>624</td>
<td>15</td>
<td>0</td>
<td>90</td>
<td>729</td>
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</tbody>
</table>
## The Implications of New Regional Autonomy, Sharp Increase in Officer Budget

<table>
<thead>
<tr>
<th></th>
<th>The City of Mataram</th>
<th>827</th>
<th>6</th>
<th>0</th>
<th>143</th>
<th>976</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>The City of Bima</td>
<td>618</td>
<td>9</td>
<td>0</td>
<td>56</td>
<td>683</td>
</tr>
<tr>
<td>9</td>
<td>Regency West Sumbawa</td>
<td>295</td>
<td>8</td>
<td>11</td>
<td>20</td>
<td>334</td>
</tr>
<tr>
<td>10</td>
<td>Regency North Lombok</td>
<td>225</td>
<td>0</td>
<td>0</td>
<td>51</td>
<td>276</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>6250</td>
<td>127</td>
<td>40</td>
<td>883</td>
<td>7300</td>
</tr>
</tbody>
</table>

Source: The Department of Education and Culture of West Nusa Tenggara

With such a large number, of course, this needs special attention from the provincial government, because this is closely related to the amount of budget to be prepared by the local government both in terms of salary and other allowances.

However, the delegation of authority in principle should not interfere the function of the service toward the students and everyone else, because the real intention of the government in delegating it is to make the service more efficient, effective.

c. **Bureaucracy Structure**

In terms of implementation of law no. 23 year 2014 regarding the transfer of authority of secondary education from the regency/city to the province had cause a fundamental change in the structure of the education office bureaucracy itself through the establishment of technical operating units that spread out across 8 regencies/cities that are an extension form of the provincial government. The establishment of a technical operating unit as form of an extension of the provincial government at the regency/city is intended so that the services provided to the public could be easier, and the execution of educational functions can be held easier, more efficient and effective.

While functionally the authority delegation of the secondary education from the regency/city to the province has changed the authority of the provincial government which was originally only considered as the form of extension of the central government in the regions, nowadays its the provincial government who manages the SMA/SMK, SLB, in which automatically the organizational structure is also in accordance with the mandate of government regulations and regulation of the minister of education and culture.
It becomes important that the new organizational structure of region (OPD), the department of education, youth and sport of West Nusa Tenggara Province is broken down into 2 departments; the department of education and culture and the department of youth and sports.

d. Disposition

In this research, disposition is defined as the attitude and commitment of the executor toward the policy or programs that should be implemented because each policy requires executors who have a strong desire and high commitment to be able to achieve the expected policy objectives.

The research interviews showed a fact, that in general, most of the city/regency is very committed and has a positive attitude towards the implementation of law no. 23 year 2014 regarding the transfer of primary education authority from the regency/city to the province. There is only one regency that files and objection and judicial review to the constitutional court, which is the regency of East Lombok. However it certainly did not deter from the data collection process or verification, which was done toward the officials who will switch status, because no matter what the mandate of the law remain to be implemented.

Besides that, the fear of the employees who will be transferred to the province also affects their commitment to accept the execution of the transfer of this authority.

4.2 The implementation of Law No. 23 year 2014 in the field of education and Its Implication toward the regional budget of West Nusa Tenggara province Year 2017

Related to the implementation of the law No. 23 year 2014 on regional autonomy that is the delegation of authority of the regency/city to the province has certainly a great impact on the structure of the regional budget of West Nusa Tenggara province in 2017, due to the transfer of the district civil servants to the civil servants of provincial government of West Nusa Tenggara.

From the calculations conducted by the Board of Regional Financial Management and Asset (BPKAD) of West Nusa Tenggara it was found that to finance all employees who sign in and switch
their status of a civil servant to the provincial government of West Nusa Tenggara from the five affairs i.e; education affairs, forestry, manpower, Energy and Mineral Resources and transportation require funds amounting to Rp. 521 billion which is used to make the payment of basic salary, family allowances, functional allowance, general allowances, PHP allowances, rice allowance and so on. With the total amount of each as follows:

1. Education affairs: Rp. 483,182,888,102.30
2. Forestry affairs: Rp. 33,576,736,135.80
3. Manpower affairs: Rp. 1,204,829,229.78
5. Transportation affairs: Rp. 1,668,499,321.40

In a broad outline, the differences can be seen when comparing the West Nusa Tenggara provincial budget in 2016 before the delegation of authority with the provincial budget in 2017 after the delegation of authority, in which then we can find some of the followings:

1. Of the total budget it can be seen that there is a significant increase on the budget where as in 2016 the budget was Rp. 3,606,520,815,258.00, which increase in 2017 amounting up to Rp. 4,967,148,272,279.00, So there is an increase of Rp. 1,360,627,457,021.00.
2. Looking at the comparison of local revenue and expenditure, the 2017 budget had a deficit of Rp. 212,599,597,710.00.
3. For local revenue, in comparison with the 2016 budget, the portion of equalization funds have risen sharply from Rp. 1,569,970,193,808.00 to Rp. 3, 197,521,202,310.00. This is caused by the increase of the special allocation fund which was set up by the central government related to an increase in the number of displacement employees, this special allocation has increased from 2016 of Rp. 255,454,120,000.00 to Rp. 1,372,422,968,000.00.
4. Similar to others, the legitimate local revenue also experienced a large increase from 2016 amounting Rp.626,032,804,000.00 to Rp. 67. 264,821,900.00 in 2017, which is due to to an increase of the adjustment Fund post and Special Autonomy from 2016 amounting Rp. 611,791,800.00 to Rp. 53, 394,311,000.00 in year 2017.
5. On expenditure post, the part which experienced a sharp increase compared to the previous year’s budget is the indirect spending amounting Rp. 1,946,919,425,608.00 in 2016 increased to Rp. 2,990,295,089,179.00 on 2017 budget.

6. The increase on indirect expenditure post is mostly contributed by the personnel expenditure post, which increased sharply from Rp. 131,099,471,300.00 in 2016 up to Rp. 1,396,756,221,895.00 in 2017 budget.

   Related to the general allocation fund, from the result of the data collection gathered by the board of local civil servants of West Nusa Tenggara province and the calculation carried out by the board of regional financial management and assets of West Nusa Tenggara province it was found that it needs about 450 billion for personnel expenditure however the allocation of funds given by the central government is only 200 billion meaning there are about 200 billion more that have to be borne by the provincial government through the fund of local revenue, which resulted in a deficit of the 2017 budget of West Nusa Tenggara, and this is certainly affect the strategic programs that have been established in the medium-term development plan, which can not be forced or reduced the funding, in order to prioritize expenditure salaries, due to this is a mandatory expenditure.

   As for the Department of Education itself, in the previous year they manage a fund of Rp. 102 billion, hence in 2017 they manage a fund of nearly Rp. 1 trillion, of which the largest portion is for the indirect costs or the payment of salaries of around Rp. 700 billion.

   So for the budget in 2017, the Department of Education has got a larger portion of the budget than the previous year due to the increasing number of employees who are under the coordination of the Department of Education and Culture of the West Nusa Tenggara province, with a total budget received in 2017 amounting to Rp. 1,007,898,286,000.00 and the number of personnel expenditure of Rp. 726,692,279,000.00.
5. Closing

5.1 Conclusion and recommendations

The implementation process is in accordance to the theory of George Edward III, from the variable of communication, resources, bureaucratic structure and disposition.

For the communication process, the provincial government tries to communicate the mandate of law no. 23 year 2014 concerning local government on education sector regarding the transfer of authority of secondary education of the regency/city to the province through socialization by inviting local officials and related regional work unit or going directly to the regencies/cities in West Nusa Tenggara province in order to meet directly with the implementers of activities at the regency/city so that the purpose or what is expected and mandated by Law No. 23 year 2014 regarding the delegation of authority can be known by the implementers clearly without bias information.

For resource variable, the number of government employees of regency/city who are switching status as civil servants as a result of the transfer of authority of secondary education are 7,300 civil servants, where as this number far exceeds the number of civil servants in the scope of the provincial government of West Nusa Tenggara itself, this becomes a burden for the West Nusa Tenggara provincial government because they have to prepare the fund for the payment of salaries and other allowances.

For bureaucratic structure variable, the transfer of authority of secondary education has resulted in a change of bureaucratic structure of education offices through the establishment of eight technical operating units in eight regencies/cities that function as form of extension of the provincial government in the regency/city, so it is expected that the service in the field of secondary education can run more effectively and efficiently.

For disposition variable, where as in this study is defined as the commitment of the head of the government of each regencies/cities, it was found that the result of the commitment of the regency/city to implement the mandate of the law no. 23 year 2014 concerning the transfer of authority of secondary education was extremely positive except for one regency that filed a judicial review; the regency of East Lombok, but ultimately they accept the implementation of this transfer of authority.
Meanwhile the implication of the implementation of this authority transfer is very significant towards the amount of 2017 regional budget of West Nusa Tenggara province, which was originally Rp. 3,606,520,815,258.00 in 2016 became Rp. 4,967,148,272,279.00 in 2017, with the biggest change occurring in the personnel expenditure of Rp. 131,099,471,300.00 in 2016 to Rp. 1,396,756,221,895.00 in 2017 and because of this delegation of authority, the special education budget changes into 32% of the minimum requirement of 20%.

Meanwhile the budget on the department of education also changes significantly from Rp. 102 billion at the time when it was still named Dikpora and now it becomes Rp. 1.10 trillion, where as the biggest portion is for the indirect costs of salary payments.

5.2. Research Implication

The finding of this study has three implications, as well as the benefits of the study that has been presented, they are the implications of theoretical, practical and policy. The theoretical implications of this study from the perspective of the theory of George Edwards III resulted that all the activities or processes in the enforcement of the implementation of the law no. 23 year 2014 in education concerning the transfer of authority in secondary education from the regency/city to the province has been going according to the variables being offered.

The practical implications from this study can be beneficial to related parties both central and local levels for implementing the strategic steps in the enforcement of the implementation of the law no. 23 year 2014. For the central government (the ministry) as the owner of the budget, the results of this study can be used as a correction of a phenomenon that has been happening in the budget decision-making. The results of this study can also be used by the central government as considerations in implementing the proportional control policy in monitoring the activities in the region.

5.3. Limitation and Recommendation

This study is the latest study, because the enforcement of the implementation itself has only been running for about 3 months until this writing is made, so there are still many things that have not been explored from the enforcement of this implementation, and of course there are still many deficiencies that occur during the process of the ongoing delegation of this authority.
In this study there are still many obstacles and limitations for researchers, especially in completing the data to be able to dig into things deeper, and the research time which is adjacent to the end of the year resulted in a little late interview process because some informants must focus more on their main job first.

The limitations in this study can be used as “materials” to be developed in future study. This study can be developed with a more complex qualitative research.

And the upcoming researchers could then dig deeper into the matters relating to the transfer of authority of secondary education, after the implementation runs over for more than 2 or 3 years, then we can figure out whether the result is effective or not, or it is possible that later the result can be related to the index of human achievement of West Nusa Tenggara province in order to see whether there is a positive change or not.

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