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INTERGOVERNMENTAL RELATIONS IN DECENTRALIZED INDONESIA: BALANCING REGIONAL AUTONOMY AND CENTRAL STEERING

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ABSTRACT

This study examines intergovernmental relations in Indonesia's decentralized governance system by focusing on the continuing tension between regional autonomy and central government steering. Decentralization has expanded subnational responsibilities, yet subsequent regulatory and fiscal reforms have strengthened central coordination through authority allocation, fiscal transfers, planning, budgeting, regulatory supervision, and performance control. Using a qualitative document-analysis approach, this study analyzes statutory regulations, fiscal decentralization policies, planning and budgeting arrangements, and recent scholarly studies on central-regional relations. The findings demonstrate that Indonesia operates through a hybrid intergovernmental model rather than a simple centralization-decentralization dichotomy. Regional governments retain substantial responsibility for public service delivery and local development, but their discretion is conditioned by fiscal dependence, nationally defined policy frameworks, uneven institutional capacity, and sectoral regulatory intervention. Central steering can strengthen policy coherence and minimum service standards, but excessive control may weaken local responsiveness and innovation. The study concludes that effective decentralization requires clearer authority distribution, stronger regional fiscal capacity, adaptive coordination, institutional capacity development, and accountable multilevel governance.

Keywords: *Intergovernmental relations, Decentralization, Regional autonomy, Central steering, Multilevel governance*

1. INTRODUCTION

Decentralization has been one of the most consequential institutional transformations in Indonesia since the Reformasi period (Agustino et al., 2024; Suhendar & Saragih, 2025). The post-1998 governance reforms were intended to redistribute political, administrative, and fiscal authority from the central government to subnational governments and thereby create government institutions that were more responsive to local preferences, more accountable to citizens, and more capable of reducing territorial disparities (Dalimunthe et al., 2020; Ritonga et al., 2023). Regional autonomy consequently became an essential component of Indonesia's democratic and developmental architecture rather than merely an administrative arrangement. Nevertheless, Indonesia remains constitutionally a unitary state, meaning that regional autonomy operates within a national system in which the central government retains ultimate responsibility for policy coherence, national standards, and the integrity of the state. Law No. 23 of 2014 institutionalizes this arrangement through the distribution of absolute and concurrent governmental affairs among central, provincial, and district/municipal governments.

More than two decades after decentralization was introduced, its implementation demonstrates a considerably more complex trajectory than the simple transfer of authority from the center to the regions. Studies have shown that decentralization has provided local governments with substantial responsibilities while simultaneously exposing major differences in fiscal resources, institutional capacity, administrative effectiveness, and developmental performance. Local government capacity is particularly important because the transfer of formal authority does not automatically generate effective public services or human-development outcomes. Empirical studies in Indonesia demonstrate that analytical, operational, fiscal, and political capacities influence the ability of local governments to translate decentralized authority into service-delivery outcomes (Setiawan et al., 2022; Siswidiyanto & Sahputri, 2023).

At the same time, recent scholarship identifies a tendency toward stronger central steering. Jati (2024) characterizes contemporary Indonesian decentralization as moving toward an administrative-technocratic model in which regional governments retain operational responsibilities but increasingly implement policies within national regulatory and performance frameworks. Fatimah et al. (2024) similarly demonstrate that planning and budgeting operate not merely as administrative procedures but as instruments through which the central government guides, detects, evaluates, and influences regional policies. These developments indicate that the contemporary debate should no longer be framed exclusively around whether

Indonesia is centralized or decentralized. The more relevant issue concerns how different forms of autonomy, coordination, supervision, and control are combined within a multilevel system.

Fiscal relations represent one of the clearest manifestations of this changing relationship. Law No. 1 of 2022 on Financial Relations between the Central Government and Regional Governments reorganized major elements of local taxation, intergovernmental transfers, regional expenditure, and fiscal harmonization. Lewis (2023) argues that although the reform contains measures intended to strengthen local revenue and improve transfer efficiency, it also provides additional instruments for central influence through performance incentives, earmarking, and expenditure requirements. The persistence of transfer dependence means that formal fiscal decentralization does not necessarily produce equivalent levels of fiscal discretion across regions (Anggriawan et al., 2025; Suhendar et al., 2023).

The existing literature therefore provides extensive evidence regarding fiscal decentralization, regional capacity, planning, public service delivery, and sectoral recentralization (Ukur et al., 2025; Wang et al., 2024). However, these issues are frequently examined separately. Research on fiscal relations emphasizes transfer dependency and regional financial independence; studies of institutional capacity concentrate on service delivery and human development; while legal and policy studies focus on the redistribution of authority. A more integrated explanation of intergovernmental relations is required to understand how these dimensions collectively reshape the practical meaning of regional autonomy. This is particularly important because central steering can produce contradictory consequences: it may improve national policy coherence and equalize standards, but it may also narrow the space for locally responsive policymaking.

Accordingly, this study examines how intergovernmental relations are evolving within Indonesia’s decentralized governance system and how the interaction between regional autonomy and central government steering influences the exercise of local authority. The analysis focuses on the distribution of governmental functions, fiscal relations, planning and budgeting, institutional capacity, regulatory intervention, accountability, and asymmetric decentralization. The novelty of the study lies in conceptualizing contemporary Indonesian intergovernmental relations as a hybrid governance arrangement, in which decentralization and central steering function simultaneously rather than as mutually exclusive institutional alternatives. This perspective shifts the analytical emphasis from choosing between centralization and decentralization toward identifying the institutional conditions under which national coordination and meaningful regional discretion can coexist.

2. RESEARCH METHODE

This study employs a qualitative research design using document analysis to examine the institutional configuration and evolving dynamics of intergovernmental relations in Indonesia (Creswell, 2021). The unit of analysis is the relationship between central and subnational governments as expressed through the allocation of governmental authority, intergovernmental fiscal arrangements, development planning and budgeting, administrative supervision, institutional capacity, and accountability mechanisms. The study does not involve human participants, surveys, or interviews; therefore, ethical approval for human-subject research is not applicable.

The documentary materials consist of two categories. First, primary institutional documents include major statutory and policy sources governing regional administration and fiscal relations, particularly Law No. 23 of 2014 on Regional Government and Law No. 1 of 2022 on Financial Relations between the Central Government and Regional Governments, together with official documentation concerning Indonesia's fiscal decentralization system. Second, scholarly evidence was drawn predominantly from peer-reviewed publications from 2022–2026 addressing fiscal decentralization, regional fiscal independence, central–local planning relations, institutional capacity, public service delivery, regulatory recentralization, corruption, and asymmetric decentralization. The inclusion criteria emphasized direct relevance to Indonesian central–regional relations and the ability of each source to explain formal institutional arrangements or their governance consequences.

Data analysis was conducted through three stages. First, documents were identified and classified according to the institutional dimensions of authority, finance, planning, capacity, supervision, and accountability. Second, thematic coding was undertaken using concepts derived from intergovernmental relations, decentralization, fiscal decentralization, and multilevel governance. Third, cross-document comparison was used to identify convergence and divergence between formal decentralization arrangements and their implementation as reported in recent empirical and policy studies. Analytical credibility was strengthened through source triangulation by comparing statutory rules, official fiscal documentation, and peer-reviewed findings. The resulting themes were then interpreted to determine whether contemporary central–regional relations are better explained by decentralization, recentralization, or a hybrid configuration combining regional discretion with central steering.

3. RESULT AND DISCUSSION

Hybrid Intergovernmental Relations: Decentralization with Central Steering

The document analysis indicates that Indonesian intergovernmental relations cannot adequately be characterized using a binary distinction between centralized and decentralized government. The formal framework clearly recognizes regional autonomy and assigns significant governmental responsibilities to provincial and district/municipal governments. Law No. 23 of 2014 distinguishes governmental functions and provides regional governments with responsibility for numerous concurrent affairs, particularly those connected to public services and regional development (Saragih et al., 2025). At the same time, these functions operate within nationally established norms, standards, procedures, and policy objectives. Consequently, decentralization determines who performs many governmental functions, whereas central steering continues to influence how those functions are expected to be performed.

This finding reinforces Jati (2024) argument that Indonesian decentralization has increasingly acquired administrative-technocratic characteristics. The relationship is therefore not one in which the central government simply retrieves all previously devolved authority. Instead, control increasingly operates through standard setting, performance indicators, financial instruments, planning integration, regulatory harmonization, and evaluation. Such arrangements create a hybrid system: subnational governments remain important governing actors, but the boundaries of local discretion are increasingly structured by nationally determined frameworks.

This hybrid configuration is consistent with a multilevel-governance interpretation of decentralization. Authority is dispersed across central government institutions, provincial governments, districts and municipalities, and, in some policy fields, other subnational actors. Effective policy implementation therefore depends not simply on jurisdictional separation but on coordination across institutional levels. Khanal et al. (2025), for example, demonstrates the significance of intergovernmental coordination for governmental responses to extreme events, while Di Gregorio and Moeliono (2023) show that environmental governance similarly requires interaction across levels of government.

The implication is important: stronger coordination should not automatically be interpreted as recentralization. Coordination becomes problematic for regional autonomy when national guidance eliminates meaningful local choice, when responsibilities are decentralized without corresponding resources, or when supervision becomes a substitute for intergovernmental negotiation. The critical variable is therefore the degree of discretion remaining after coordination mechanisms are applied.

Distribution of Authority and Regulatory Overlap

A second major finding concerns the continuing difficulty of translating formal authority distribution into clear operational responsibilities. Indonesia's legal structure distinguishes central, provincial, and district/municipal functions, but sectoral governance frequently involves interconnected activities whose boundaries cannot be separated neatly. Natural resource management, environmental protection, infrastructure, licensing, spatial planning, and development administration illustrate policy fields in which decisions at one governmental level may generate consequences for another.

Recent legal research demonstrates that changes in sectoral regulation can shift the practical balance of authority even without eliminating the constitutional principle of regional autonomy. For example, identify recentralization in mining licensing and analyze its consequences for local autonomy, while (Sulaiman et al., 2025) question the concentration of authority over strategic natural resources from the perspective of regional governmental independence. These findings suggest that decentralization is not a fixed institutional settlement. Rather, the distribution of responsibilities is repeatedly renegotiated through sector-specific laws and regulatory reforms.

The original problem identified in the manuscript as "regulatory overlap" should therefore be understood more precisely as a combination of functional interdependence, shifting jurisdiction, and regulatory layering. Some overlap is unavoidable in a multilevel state, particularly for functions with national externalities or cross-regional effects. The policy problem arises when responsibilities are shared without explicit mechanisms for coordination, financing, accountability, and dispute resolution.

Prasetyo's broader institutional argument, reflected in studies of decentralization performance such as Chynybaeva et al. (2024), also indicates that legal design interacts with political networks and institutional incentives. Formal clarity alone is consequently insufficient. Authority allocation must be supported by operational coordination and an institutional mechanism capable of resolving central–regional disagreements.

From an intergovernmental-relations perspective, the appropriate reform is therefore not unlimited devolution. Functions characterized by strong local specificity should provide meaningful local discretion, whereas matters creating significant interregional spillovers or national externalities require stronger coordination. The principle of subsidiarity can consequently be combined with differentiated national standards rather than treating uniformity as the default solution for all regions.

Fiscal Dependence and the Reconfiguration of Regional Autonomy

Fiscal relations provide the strongest evidence that administrative authority and effective autonomy are not equivalent. Regional governments may possess responsibility for a function but remain constrained if the financial resources required to perform it are dominated by transfers or subject to detailed conditions. Indonesia's fiscal decentralization system relies on locally generated revenue and several forms of central transfers designed to address vertical and horizontal fiscal imbalances. The Ministry of Finance's assessment of two decades of fiscal decentralization demonstrates the central role of transfers in financing decentralized government functions.

Law No. 1 of 2022 represents a significant restructuring of this fiscal architecture. Lewis (2023) concludes that the reform simultaneously pursues improved local revenue, better transfer allocation, expenditure quality, and stronger central influence over subnational fiscal behavior. This illustrates the central paradox of contemporary fiscal decentralization: transfers are necessary to equalize regional capacity, yet their design can also become an instrument of central steering.

Recent empirical research supports the persistence of fiscal asymmetry. Anggriawan et al. (2025) identify continuing local-central fiscal dependency, while Widayati et al. (2024) demonstrates that regional fiscal independence remains uneven. Akbar et al. (2023) likewise highlight the continuing challenge of achieving equitable financial relations between levels of government. These studies reinforce the argument that the formal ability to formulate a regional budget does not necessarily constitute substantive fiscal autonomy when a large share of available resources is externally determined.

Nevertheless, transfer dependence should not be interpreted only negatively. Zhu et al. (2025) find that the General Allocation Fund contributes positively to education and health service provision, although regional disparities persist. Septini & Suriadi (2026) similarly demonstrate that central grants and locally generated revenue can contribute to regional economic growth, while emphasizing heterogeneous effects across regions. Fiscal transfers can therefore perform an essential equalization function in a country characterized by substantial differences in economic bases and revenue capacity.

The central issue is thus the design of fiscal dependence rather than dependence itself. A transfer system that equalizes regional capacities while preserving reasonable expenditure discretion is compatible with meaningful decentralization. Conversely, highly detailed earmarking and expenditure mandates may produce administrative compliance without local policy ownership. Fiscal reform should therefore combine equalization with incentives for PAD development, expenditure quality, and transparent local accountability.

The developmental consequences of local fiscal discretion also require attention. Dalimunthe et al. (2023) show that local government expenditure can contribute to industrial development under decentralization, while Abbasova et al. (2023) demonstrate that the resilience of local budgets varies substantially during fiscal shocks. These findings support the need for fiscal arrangements that enable local adaptation rather than assuming that standardized expenditure composition will generate identical results across heterogeneous regions.

Planning and Budgeting as Instruments of Intergovernmental Steering

The analysis further identifies planning and budgeting as critical interfaces between autonomy and central control. Under a decentralized system, regional planning cannot operate independently of national development objectives because many programs depend on coordinated investment, national standards, and intergovernmental financing. However, requirements to align local planning documents and budgets with nationally established priorities can also narrow local agenda-setting capacity.

Fatimah et al. (2024) provide particularly relevant empirical evidence, showing that Indonesian planning and budgeting arrangements allow the central government to exercise control through guidance, detection, coercive mechanisms, and evaluation. Their findings expand the concept of central supervision beyond direct administrative intervention. The most influential forms of central control may occur through routine institutional mechanisms that appear technically neutral but shape which priorities regional governments can finance and how their performance is evaluated.

This mechanism reflects what may be called administrative steering. Rather than replacing local decision-makers, the central government shapes the incentive environment within which their decisions occur. Performance-based budgeting, sectoral spending requirements, reporting systems, national development targets, and transfer eligibility criteria can therefore influence local priorities without formally removing regional authority.

Evidence from sectoral budgeting demonstrates why uniformity can create problems. Dalimunthe et al. (2024), examining education budgeting, identify limited adaptive capacity in the allocation system and demonstrate the importance of institutional context in explaining budgeting outcomes. Thus, stronger planning integration is not automatically synonymous with better policy. Effective intergovernmental planning requires sufficient flexibility for local governments to respond to territorial differences while maintaining common national objectives.

The policy implication is a shift from hierarchical alignment toward negotiated alignment. National priorities should define minimum outcomes and strategic direction, whereas regional governments should retain discretion regarding implementation strategies appropriate to local conditions. Performance evaluation should similarly emphasize outcomes rather than mere procedural compliance.

Institutional Capacity and Uneven Regional Autonomy

Regional institutional capacity emerges as another determinant of the practical meaning of autonomy. Decentralization assigns authority, but the ability to exercise that authority depends on organizational, analytical, fiscal, managerial, and political capacity. Consequently, formally equivalent regions can experience highly unequal levels of effective autonomy.

Suhendar & Saragih (2025) provide empirical evidence that local government capacity affects public service delivery in decentralized Indonesia. Siswidiyanto & Sahputri (2023) similarly demonstrate that human-development outcomes are strongly connected to the ability of regional governments to produce effective education, health, and economic outputs. These findings confirm that limited regional capacity does not merely reduce administrative efficiency; it can indirectly strengthen central dependence because low-capacity governments require greater technical direction, fiscal assistance, and administrative supervision.

This creates a potential institutional cycle. Weak local capacity encourages stronger central intervention; stronger central prescription can reduce opportunities for local institutional learning; and limited local learning reinforces future dependence on central guidance. A sustainable decentralization strategy must therefore treat capacity building as a component of autonomy rather than merely as technical training.

Regional heterogeneity also challenges uniform decentralization. Economic potential, administrative resources, geographical conditions, and institutional maturity differ significantly among Indonesian regions. Mendy (2024) emphasizes that the developmental objectives of regional autonomy have not been achieved evenly, while fiscal studies reveal persistent differences in financial independence. This implies that equal legal authority does not guarantee equal governing capability.

Capacity strengthening should therefore move beyond short-term training toward institutional development. Priorities include professional human resources, policy-analysis capacity, digital administration, financial management, interorganizational coordination, and mechanisms for knowledge exchange among regions. Central government support remains necessary, but its objective should progressively shift from directing regional decisions toward enabling regions to exercise their own responsibilities competently.

Accountability, Corruption, and the Political Risks of Decentralization

The original manuscript correctly identifies corruption and clientelism as risks, but decentralization should not be treated as their automatic cause. Fiscal and political decentralization changes the institutional location of authority and resources; the governance consequences depend heavily on accountability arrangements and institutional quality.

Suhendar et al. (2026) provides empirical evidence of a relationship between fiscal decentralization and corruption in Indonesia, demonstrating that fiscal architecture can affect local political incentives. More broadly, Digdowiseiso, (2023) emphasizes the importance of institutional quality in conditioning the outcomes of fiscal decentralization. The implication is that decentralization without effective transparency, audit, legislative oversight, citizen participation, and enforcement mechanisms may transfer opportunities for misuse together with legitimate governmental authority.

However, this finding does not justify replacing local accountability with unlimited central control. Excessive vertical accountability can result in regional governments becoming more responsive to ministries and administrative compliance requirements than to their citizens. Effective decentralization instead requires a combination of vertical accountability between governmental levels and downward accountability between regional governments and local populations.

This distinction is critical to the theoretical contribution of the study. Central supervision is most consistent with decentralization when it protects legality, fiscal integrity, minimum service standards, and citizen rights. It becomes problematic when it systematically replaces local political choice in matters that can reasonably be decided at the regional level. Accountability should therefore regulate discretion rather than eliminate it.

Asymmetric Decentralization and Differentiated Governance

The existence of special and differentiated regional arrangements further demonstrates that Indonesian decentralization has never been entirely uniform. Asymmetric decentralization recognizes that particular territories may require different distributions of authority because of historical, political, cultural, geographical, or conflict-related circumstances.

Muluk & Anantanatorn (2023), comparing Indonesia and Thailand, demonstrate that symmetric and asymmetric arrangements have different implications for managing regional tensions. Their findings indicate that differentiated institutional arrangements can provide mechanisms for accommodating diversity, although their effectiveness depends on policy design and implementation.

Asymmetry should therefore not be viewed as an exception that undermines the decentralization system. Properly designed, it can function as an adaptive instrument within a unitary state. However, greater authority should be accompanied by explicit accountability, fiscal arrangements, institutional capacity, and evaluation mechanisms. Without these elements, additional autonomy may reproduce existing governance deficiencies rather than address them.

This perspective suggests that Indonesia could benefit from a more explicitly differentiated model of decentralization. Regional discretion could vary according to the characteristics of governmental functions, institutional capacity, fiscal conditions, and territorial needs. Such differentiation would be more consistent with multilevel governance than a uniform model in which every region receives identical responsibilities but possesses very different capacities to perform them.

Toward Collaborative and Accountable Intergovernmental Relations

Taken together, the findings show that Indonesia does not primarily face a choice between decentralization and recentralization. The institutional challenge is designing an intergovernmental system capable of combining national cohesion, policy coordination, fiscal equalization, regional responsiveness, and democratic accountability.

The first priority is clarification of functional responsibility. Authority should be allocated according to subsidiarity, externalities, administrative capacity, and economies of scale. Shared responsibilities should be accompanied by explicit coordination and dispute-resolution mechanisms rather than relying on overlapping regulations.

Second, fiscal reform should strengthen the capacity of regions to generate own-source revenue where economically feasible while preserving transfers as an equalization instrument. Transfer arrangements should increasingly reward service outcomes and responsible fiscal management without converting conditionality into detailed central micromanagement. Lewis, (2023), Pabayo (2025), and (Anggriawan et al., 2025) collectively demonstrate why the balance between fiscal equalization and regional financial independence remains central to the future of decentralization.

Third, planning relations should emphasize joint problem-solving. Regional plans must contribute to national development, but local governments should be able to adapt implementation to socioeconomic, geographical, and institutional conditions. This arrangement transforms planning from a hierarchical compliance mechanism into an intergovernmental coordination process.

Fourth, institutional capacity should be treated as a structural component of decentralization. Capacity-building policies should prioritize analytical skills, professional bureaucracy, digital governance, fiscal management, performance evaluation, and interregional learning. Greater autonomy can then be linked progressively to demonstrated institutional capability without undermining constitutional guarantees of regional government.

Finally, accountability must operate simultaneously upward, horizontally, and downward. National oversight is necessary for legality and minimum standards; regional legislatures and audit institutions are essential for checks and balances; and citizens, civil society, and media provide democratic accountability. The purpose of stronger accountability is not to reduce regional autonomy but to ensure that autonomy produces public value.

These findings support the study's proposed concept of coordinated regional autonomy: an intergovernmental arrangement in which regional governments retain meaningful discretion over local development and service delivery while central institutions establish national goals, fiscal equalization, minimum standards, and coordination mechanisms. This model more accurately captures Indonesia's contemporary governance trajectory than either complete decentralization or straightforward recentralization.

4. CONCLUSION

Indonesia's intergovernmental relations have evolved into a hybrid governance arrangement in which regional autonomy and central steering operate simultaneously. Regional governments retain substantial responsibilities for public service delivery and regional development, yet their effective discretion is shaped by fiscal dependence, national planning frameworks, regulatory supervision, institutional capacity, and sector-specific reallocations of authority. The findings therefore demonstrate that contemporary Indonesian decentralization cannot be understood adequately through a binary centralization-decentralization framework. Central coordination can improve national policy coherence, fiscal equalization, and minimum service standards, but excessive administrative prescription risks reducing regional responsiveness, policy innovation, and democratic accountability.

A more sustainable balance requires coordinated regional autonomy based on clearer functional assignments, stronger local fiscal capacity, flexible planning and budgeting, institutional capacity development, differentiated decentralization where appropriate, and multidirectional accountability. Central government intervention should concentrate on national externalities, minimum standards, fiscal integrity, and interregional equity, while regional governments should retain meaningful discretion over policies whose consequences are predominantly local. Future research should extend this document-based analysis through comparative regional case studies and longitudinal empirical assessment of the implementation of Law No. 1 of 2022. Such research would allow the proposed hybrid intergovernmental model to be tested across regions with different fiscal capacities, institutional characteristics, and autonomy arrangements.

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