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The Impact of GDP per Capita, Intergovernmental Transfers, and Labor Force on Regional Financial Independence in East Java, Indonesia: A Panel Data Analysis

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Abstract

This study investigates the determinants of regional financial independence in East Java, Indonesia, focusing on the influence of Gross Regional Domestic Product (GRDP) per capita, intergovernmental transfers, and the working population over the period 2014–2023. Using a panel data regression model with a fixed-effects approach, we analyze data from 38 regencies/cities, sourced from the Central Bureau of Statistics, the Indonesian Ministry of Finance, and the Directorate General of Fiscal Balance.
Results reveal that GRDP per capita and the working population significantly enhance financial independence, while intergovernmental transfers exhibit a negative impact. Specifically, a 1% increase in GRDP per capita elevates financial independence by 1.34%, and a 1% rise in the working population contributes 1.56% to independence. Conversely, transfers to regions, though intended to support decentralization, reduce independence by 1.89% for every 1% increase, reflecting over-reliance on central government funding. The adjusted R-squared value of 93% indicates robust explanatory power of the model.
These findings underscore the critical role of local economic productivity and labor market participation in fostering fiscal autonomy, while highlighting the need for strategic reallocation of transfer funds to stimulate local revenue generation. The study concludes that policies prioritizing investment in high-productivity sectors and job creation are essential to reduce dependency on central transfers and strengthen regional financial resilience.

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1. Introduction

The implementation of regional autonomy in Indonesia, initiated through the People's Consultative Assembly Decree No. XV/MPR/1998, established the foundation for equitable resource distribution between central and regional governments within the Unitary State of the Republic of Indonesia (NKRI). This framework was further developed via Law No. 22/1999 on Regional Government, which granted regions greater authority to manage local affairs and improve public services. Subsequent revisions, including Law No. 32/2004 (strengthening central-regional relations) and Law No. 23/2014 (emphasizing oversight and accountability), aimed to enhance fiscal

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decentralization. Most recently, Law No. 1/2022 reinforced decentralization as a critical pillar for regional development and societal welfare.

Despite these reforms, regional governments in Indonesia continue to face challenges in effectively managing budgets and prioritizing expenditures, often resulting in allocations that inadequately address public needs (Firman, 2009). This issue is particularly evident in East Java, where Local Own-Source Revenue (Pendapatan Asli Daerah, PAD) has fluctuated significantly from 2014 to 2023, reflecting persistent struggles in achieving fiscal independence (Direktorat Jendral Perimbangan Keuangan, 2023).

Table 1. Regional Revenue and Local Own-Source Revenue of East Java Province in 2014-2023

Years	Local Revenue	Local Own-Source Revenue
2014	20.772.483.892.731,30	4.442.216.534.959,30
2015	22.228.450.227.974,50	15.402.647.674.502,60
2016	31.904.776.417.444,00	21.256.651.207.715,70
2017	29.864.031.011.506,10	17.324.177.664.424,10
2018	31.939.187.379.442,60	18.531.062.021.823,40
2019	33.455.209.327.986,60	19.327.125.485.405,90
2020	31.631.024.771.618,30	17.950.996.508.801,00
2021	34.280.709.120.324,00	18.935.885.925.146,00
2022	31.904.776.417.444,00	21.256.651.207.715,70
2023	29.848.710.018.940,00	19.167.287.503.940,00

Source: Direktorat Jendral Perimbangan Keuangan, 2023

Table 1 illustrates the regional revenue and PAD trends in East Java over this period. While regional revenue peaked at IDR 33.45 trillion in 2019, the COVID-19 pandemic caused a sharp decline to IDR 31.63 trillion in 2020. PAD, though generally increasing, remains volatile, contributing only 21.39% to total regional revenue in 2014 and rising modestly to 64.2% in 2023. This indicates a persistent reliance on central government transfers, with the average financial independence ratio in East Java averaging below 18% over the past decade.

Disparities in fiscal independence are stark: Surabaya City exhibits high self-sufficiency, while regions like Sampang and Sumenep in the Madura area demonstrate very low independence. This underscores the need to identify factors influencing regional financial autonomy.

Prior research offers mixed insights. Studies by Mulyani (2024), Yunita (2023), and Mirsan (2019) highlight a positive correlation between GRDP per capita and financial independence, suggesting higher local revenue generation capacity. Conversely, Sofilda (2023), Setyo (2023), and Urfah (2024) argue that transfers to regions often fund routine expenditures, limiting their impact on PAD growth. Shalshyabilla (2023) notes that effective transfer management can enhance independence, contingent on proper allocation. Regarding labor, Adha (2020) finds a positive link between employment and financial independence, while Taryoko (2016) reports negligible effects in Yogyakarta.

Given these inconsistencies, this study examines the influence of GRDP per capita, transfers to regions, and the working population on financial independence across 38 regencies/cities in East Java (2014–2023). The findings aim to inform policy interventions and enrich the literature on fiscal decentralization in Indonesia.

2. Literature Review

Fiscal Decentralization

Fiscal decentralization is a core component of Indonesia's governance framework, empowering local governments to independently manage financial resources. These resources include Local Own-Source Revenue (PAD), regional loans, and central government transfers (Suwandi, 2015). Law No. 33/2004 formalizes decentralization as the transfer of authority from the central government to regions, primarily at the district/city level, to manage governmental affairs within the Unitary State of Indonesia (NKRI). District/city governments, under Article 14 of Law No. 32/2004, are tasked with executing mandatory functions such as development planning, public infrastructure provision, health and education services, and environmental management.

Regional Financial Independence

Regional financial independence, as defined by Law No. 32/2004, refers to a region's ability to independently fund and manage fiscal responsibilities without reliance on central transfers. Halim (2007:128) emphasizes that this capacity is measured by a region's ability to generate sufficient PAD to self-finance governance, development, and public services. Higher PAD contributions indicate reduced dependency on central funds like the General Allocation Fund (DAU) and Special Allocation Fund (DAK), aligning with fiscal decentralization goals.

Financial Independence Ratio

The fiscal independence ratio, calculated as PAD divided by total regional revenue (Halim, 2012), quantifies a region's capacity to finance expenditures autonomously. Halim (2007) and Mahmudi (2010) highlight that a higher ratio signifies greater fiscal autonomy. The categorizes regional financial capacity levels based on this ratio, ranging from "Very Low" (<10%) to "Very Good" (>50%), reflecting the extent of reliance on central transfers (Handoko, 2013).

Gross Regional Domestic Product (GRDP) Per Capita

GRDP per capita, defined by Indonesia's Central Bureau of Statistics (BPS, 2020) as the average domestic product per resident, is a key indicator of regional prosperity. Economic theory posits that higher GRDP per capita correlates with increased tax compliance and local revenue (Samuelson & Nordhaus, 2010). Smith (2015) argues that sustained GRDP growth is critical for reducing dependence on central transfers, enabling regions to control financial resources under fiscal decentralization.

Transfers to Regions

Law No. 33/2004 regulates central-local financial balance, with the Directorate General of Fiscal Balance managing funds such as the Balanced Fund Budget and Special Autonomy Fund. Transfers to regions, including DAU and DAK, are designed to support decentralization. However, studies by Sofilda (2023), Setyo (2023), and Urfah (2024) suggest these transfers often fund routine expenditures, limiting their impact on PAD growth. Conversely, Shalshyabilla (2023) notes that effective transfer management can enhance fiscal independence.

Working Population

The working population, defined by BPS as individuals engaged in formal or informal economic activities, drives regional economic growth. Samuelson & Nordhaus (2010) highlight that employed individuals boost local consumption and tax revenues, enhancing PAD and fiscal independence. Todaro & Smith (2015) further argue that employment is critical for regional economic stability, aligning with fiscal decentralization objectives. Adha (2020) finds a positive link between labor force participation and financial independence, though Taryoko (2016) reports negligible effects in Yogyakarta.

Synthesis

The literature reveals mixed findings on factors influencing regional financial independence. While GRDP per capita and the working population generally enhance fiscal autonomy (Mulyani, 2024; Adha, 2020), transfers to regions often reinforce dependency unless optimally managed (Shalshyabilla, 2023). These insights underscore the need for region-specific analyses, particularly in diverse provinces like East Java, where disparities in financial independence persist.

3. Methodology

This study employs a descriptive quantitative research design to examine the influence of Gross Regional Domestic Product (GRDP) per capita, intergovernmental transfers, and the working population on regional financial independence in East Java Province from 2014 to 2023. The research utilizes panel data regression analysis, leveraging both cross-sectional and time-series data to provide a robust understanding of the relationships between the variables.

Data Collection and Population Sample

Data Sources

Data were collected from official secondary sources, including:

1. Financial Reports and Annual Reports: Regency/city governments in East Java (2014–2023).
2. Central Bureau of Statistics (BPS): GRDP per capita, working population statistics.
3. Indonesian Ministry of Finance and Directorate General of Fiscal Balance: Data on intergovernmental transfers (e.g., DAU, DAK) and local revenue (PAD).

Population and Sample

The study population comprises all 38 regency and city governments in East Java Province over the period 2014–2023. A saturated sampling technique was employed, including all members of the population as the sample. This approach ensures comprehensive representation given the relatively small population size.

Operational Definitions of Variables

1. Dependent Variable (Y)
    - Financial Independence Ratio: Calculated as *Local Own-Source Revenue (PAD) / Total Regional Revenue*. This metric reflects a region's capacity to finance expenditures autonomously (Halim, 2012). Data sourced from Direktorat Jendral Perimbangan Keuangan (2023).
2. Independent Variables
    - X1: GRDP per Capita: Defined as the average domestic product per resident in a region, sourced from BPS (2020). This indicator measures regional economic prosperity and productivity.
    - X2: Intergovernmental Transfers: Total funds received from central government programs (e.g., DAU, DAK), obtained from the Directorate General of Fiscal Balance. These transfers aim to support decentralization but may influence fiscal dependency.
    - X3: Working Population: Individuals aged 15–64 engaged in formal or informal economic activities, measured using BPS labor force statistics (2020). Employment drives local consumption, tax revenues, and economic growth.

Analytical Techniques

The study utilizes panel data regression analysis with a Fixed Effect Model (FEM) to control for unobserved heterogeneity across regions. The regression equation is specified as:

$Y\_it = a + \beta_1 X_1\_it + \beta_2 X_2\_it + \beta_3 X_3\_it + \varepsilon\_it$

Where:

- Y_it = Financial Independence Ratio (dependent variable)
- a = Constant
- $\beta_1, \beta_2, \beta_3$ = Regression coefficients for independent variables
- X_1_it = GRDP per capita
- X_2_it = Intergovernmental transfers
- X_3_it = Working population
- ε_it = Error term

Assumption Tests

- Normality: Assessed via the Jarque-Bera test.
- Multicollinearity: Evaluated using correlation coefficients (<0.8 threshold).
- Heteroscedasticity: Tested using the Glejser method.

Hypothesis Testing

- Partial Test (T-Test): Determines the individual effect of each independent variable on the dependent variable.
- Simultan Test (F-Test): Assesses the collective influence of independent variables.
- Determination Coefficient (R^2): Measures the explanatory power of the model.

Data Analytical Techniques

The study employs descriptive statistics to summarize data trends and panel data regression to quantify relationships between variables. Data were analyzed using E-Views software, ensuring compliance with classical linear regression assumptions.

4. Results

Normality Test

The normality test was conducted using E-Views, employing both histogram analysis and the Jarque-Bera test. The results indicated a Jarque-Bera test probability value of 0.363728 (> 0.05), confirming that the data in this study is normally distributed.

Multicollinearity Test

The multicollinearity test results revealed no significant correlations between the independent variables. Specifically:

The correlation coefficient between GRDP per Capita (X1) and Transfers to Regions (X2) was -0.71982 (< 0.8). The correlation coefficient between GRDP per Capita (X1) and Working Population (X3) was -0.005013 (< 0.8). The correlation coefficient between Transfers to Regions (X2) and Working Population (X3) was 0.461956 (< 0.8). These findings confirm the absence of multicollinearity in the regression model.

Heteroscedasticity Test

The heteroscedasticity test, using the Glejser method, showed no evidence of heteroscedasticity. The probability values for all independent variables (GRDP per Capita: 0.6688, Transfers to Regions:

0.3321, Working Population: 0.2931) exceeded 0.05, indicating homogeneous error variance in the regression model.

Panel Data Regression

The study employed a panel data regression model with a Fixed Effect Model (FEM) approach. The regression equation is:

$$Y\_it = 0.043285 + 1.340X1\_it + 1.890X2\_it + 1.560X3\_it$$

Key findings include:

The constant value (0.043285) represents the baseline financial independence when all independent variables are zero. A 1% increase in GRDP per Capita (X1) raises financial independence by 1.340 units, holding other variables constant. A 1% increase in Transfers to Regions (X2) raises financial independence by 1.890 units, assuming other variables are unchanged. A 1% increase in the Working Population (X3) raises financial independence by 1.560 units, with other variables held constant.

Hypothesis Test
Partial Test (T-Test)

GRDP per Capita (X1): The probability value was 0.000 (< 0.05), indicating a significant positive effect on financial independence. This aligns with studies by Mulyani (2024), Yunita (2023), and Mirsan (2019).

Transfers to Regions (X2): The probability value was 0.2205 (> 0.05), indicating no significant effect on financial independence. This is consistent with findings by Urfah (2024) and Sofilda (2023), though it contradicts Shalshyabilla (2023).

Working Population (X3): The probability value was 0.000 (< 0.05), indicating a significant positive effect on financial independence. This supports Hardiyanto (2020) but differs from conclusions by Pujihastuti (2022) and Taryoko (2016).

Simultan Test (F-Test)

The F-test results showed a calculated F-value of 125.2921 (> 2.6286) and a probability value of 0.000 (< 0.05), confirming that the independent variables collectively have a significant effect on financial independence.

Determination Coefficient Test (R^2)

The adjusted R-squared value was 0.929168 (93%), indicating that 93% of the variation in financial independence is explained by GRDP per Capita, Transfers to Regions, and Working Population. The remaining 7% is influenced by factors not included in the model.

5. Discussion

The Influence of GRDP Per Capita on Financial Independence

The study results show that GRDP per capita has a significant positive impact on regional financial independence. East Java Province reflects economic diversity, with several leading regencies/cities such as Kediri City, Surabaya City, Gresik Regency, Sidoarjo Regency, and Pasuruan Regency, which have the highest GRDP per capita.

Kediri City excels due to the presence of PT Gudang Garam, which boosts Regional Original Revenue (PAD) through the tobacco industry, creates jobs, and supports related sectors.

Surabaya City, as the economic hub of East Java, benefits from modern service sectors, Tanjung Perak Port, and the presence of large companies. Gresik Regency relies on heavy industries such as PT Semen Indonesia, petrochemicals, and the mining sector, which bolster the local economy. Sidoarjo Regency is known as a center for MSMEs, especially processed food and seafood sectors, supported by government initiatives and adequate infrastructure. Pasuruan Regency has strategic industrial zones and superior commodities like horticulture and livestock, bolstered by its strategic geographic location.

Conversely, regencies with the lowest GRDP per capita such as Sampang Regency, Pamekasan Regency, Ponorogo Regency, Ngawi Regency, and Bondowoso Regency face challenges including the dominance of traditional sectors, limited technology, lack of industrial sectors, low workforce quality, and geographical barriers.

This study supports the fiscal decentralization theory, which suggests that higher GRDP per capita facilitates increased Locally-Generated Revenue (PAD) and reduces dependency on central transfers. The higher purchasing power of the community also contributes to increased tax revenues. These findings align with previous research by Mulyani (2024), Yunita (2023), and Mirsan (2019), which concluded that GRDP per capita positively impacts regional financial independence.

The Influence of Transfers to Regions on Financial Independence

The hypothesis testing results found that transfers to regions have a significant negative effect on financial independence. The proportion of transfer funds received by the region does not significantly impact the region's financial independence. Bojonegoro Regency received a regional transfer (TKD) of IDR 6.064 billion, one of the highest allocations in East Java. Despite the large transfer to the region, Bojonegoro's financial independence ratio is only 9%, indicating a very high fiscal dependency on the central government. Local Revenue (PAD) only contributes a small portion of total regional income. The district/city with the highest financial independence ratio in East Java has 64% independence, much higher than Bojonegoro, despite receiving only IDR 2.090 billion in TKD.

In fiscal decentralization theory, the distribution of funds from the central government to regional governments aims to support the implementation of decentralization, allowing regions to independently carry out government functions and development. Transfers to regions, such as the General Allocation Fund (DAU) and Special Allocation Fund (DAK), are designed as fiscal instruments to reduce interregional disparities in funding and ensure that local governments have sufficient resources to meet financing needs.

However, despite the good intentions of central transfers, excessive dependence on these funds can negatively impact regional fiscal independence. High dependence often leads to regional governments becoming less proactive in tapping into local economic potential, including maximizing Local Revenue (PAD). PAD, which includes regional taxes, regional levies, the management of separated regional wealth, and others, should be the main pillar in supporting regional financial independence.

When more than 60% of regional income comes from central transfers, as shown in research by Putri (2024), local governments tend to lose motivation to increase revenue from local sources. This creates a fiscal dependency cycle that is difficult to overcome, where regions prefer relying on central allocations rather than optimizing their own economic potential. This cycle can hinder the achievement of decentralization goals, which include improving efficiency, accountability, and fiscal autonomy of regions.

The results of this study are consistent with previous research, such as Khoirunnisa and Sofilda (2023) and Deisy (2023), which indicate that transfers to regions have a significant negative effect on financial independence. However, these findings differ from Shalshyabilla's study (2023), which suggests that transfers to regions have a significant positive effect on financial independence.

The Influence of the Working Population on Financial Independence

The hypothesis testing results indicate that the number of employed individuals has a significant effect on regional financial independence. In 2015, the Employment-to-Population Ratio (TPAK) decreased from 67.84% to 66.14% in 2016. After 2016, TPAK showed a consistent upward trend, increasing from 66.14% in 2016 to 72.56% in 2023. A sharp rise occurred from 66.14% in 2016 to 68.78% in 2017, signaling a recovery from the previous negative trend. A significant increase was observed from 2022 to 2023, rising from 71.23% to 72.56%, driven by economic recovery post-COVID-19 pandemic. In 2023, the total working-age population reached 32,895,175 people, with 23,868,764 people in the labor force, and the number of employed individuals in East Java reached 22.70 million.

Achieving a high employment rate is one of the main objectives of fiscal policy because it directly impacts economic growth (Cahyasari, 2019). When unemployment is low and many people are employed, purchasing power increases, which in turn stimulates local economic activities. Employed individuals tend to have stable incomes, making them capable of paying taxes and levies, which are key components of Local Revenue (PAD). In the context of regional financial independence, the number of employed people has a significant positive effect. The more people who are employed, the greater the potential local revenue from taxes such as Vehicle Tax (PKB), Transfer Fee for Vehicle Ownership (BBNKB), Property Tax (PBB-P2), Hotel Tax, Restaurant Tax, Entertainment Tax, and Parking Tax.

On the other hand, when unemployment is high, purchasing power declines, economic activity weakens, and local revenue from local sources becomes limited. This situation hinders efforts to achieve financial independence because regions will be more reliant on transfer funds to cover financing shortages. Therefore, policies that encourage job opportunities and reduce unemployment rates not only have a positive impact on people's welfare but also contribute directly to increasing fiscal independence.

These findings align with studies by Adha (2020), which stated that the labor force has a significant positive effect on financial independence. Similarly, research by Pujihastuti (2021) also indicates that the labor force participation rate has a significant positive effect on financial independence. However, these results differ from a study by Taryoko (2016), which found that the number of workers does not significantly affect regional financial independence because there is still a relatively high level of open unemployment.

The Influence of GRDP Per Capita, Transfers to Regions, and Working Population on Financial Independence

Based on fiscal decentralization theory, GRDP per capita, transfers to regions, and the working population simultaneously have a positive influence on regional financial independence. The combination of these three factors promotes independent financial management, reduces reliance on central government transfers, and enhances local fiscal capacity. High GRDP per capita reflects good productivity and community welfare, contributing to an increase in locally generated revenue (PAD) through taxes and levies. With higher GRDP per capita, the potential for regions to independently finance their government activities increases.

Transfers from the central government support regional development and public services. When used effectively, these transfers strengthen PAD and financial independence. However, excessive dependence on transfers may weaken regional incentives to explore local revenue potential. An increase in the working population broadens the local tax base, raises tax revenues, and strengthens local fiscal capacity. This also reflects high community participation in the local economy. These three variables interact synergistically to strengthen regional financial independence within the framework of fiscal decentralization and regional autonomy.

Policy Implications and Recommendations

The findings of this study have several important policy implications. First, to enhance financial independence, local governments should focus on strategies to increase GRDP per capita, such as promoting investment in high-productivity sectors and improving infrastructure. Second, central transfers should be designed to encourage local revenue generation rather than creating dependency. This can be achieved by linking transfers to performance-based criteria or providing incentives for regions to diversify their revenue sources. Third, policies should aim to increase employment rates through job creation programs, skills training, and support for small and medium enterprises (MSMEs). These measures will not only improve financial independence but also contribute to overall economic development and social welfare.

To enhance financial independence through GRDP per capita, regency/city governments in East Java can accelerate the licensing process and encourage investments. By supporting local economic sectors, such as industry, trade, and services, productivity and regional output can grow more rapidly. Increased investment creates new job opportunities, boosts community income, and drives broader economic activities. This directly contributes to GRDP per capita growth, as the economic value added per individual in a region increases.

To optimize transfers to regions, government spending through General Allocation Funds (DAU) and Special Allocation Funds (DAK) should target productive economic activities, particularly in East Java. These funds can be utilized to strengthen MSMEs through financing, training, and digital marketing; promote downstream development in agriculture, fisheries, and local industries; and reinforce Regional-Owned Enterprises (BUMD) as drivers of strategic economic initiatives. Additionally, investment in economic infrastructure, labor-intensive programs, and village empowerment through Village-Owned Enterprises (BUMDes) can enhance regional competitiveness, optimize local revenue (PAD), and reduce fiscal dependence on the central government.

To enhance financial independence by increasing the working population, regency/city governments in East Java can simplify labor regulations to promote labor market flexibility, making it easier for companies to hire more workers. The government should also address gender, age, and physical condition-based discrimination in recruitment processes. Strengthening inclusive employment programs ensures equal access for all segments of society. Moreover, village funds can be directed toward sustainable labor-intensive programs that create long-term job opportunities, such as infrastructure development or productive natural resource management.

6. Conclusion

Based on the analysis conducted on the influence of GRDP per capita, transfers to regions, and working population on the financial independence of regencies/cities in East Java Province during 2014–2023, the conclusions are as follows:

GRDP per capita has a positive and significant impact on the financial independence of regencies/cities in East Java Province from 2014 to 2023. Transfers to regions have a significant negative impact on the financial independence of regencies/cities in East Java Province from 2014 to 2023. Working population has a positive and significant impact on the financial independence of regencies/cities in East Java Province from 2014 to 2023.

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