

ANALYSIS OF KEDIRI CITY'S FISCAL DEPENDENCY ON CENTRAL GOVERNMENT TRANSFER FUNDS AND ITS IM PACT ON REGIONAL INDEPENDENCE IN THE ERA OF DECENTRALIZATION

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Article Info

Article history:

Received May 15, 2026

Revised June 18, 2026

Accepted June 26, 2026

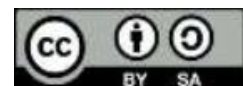
Keywords:

Fiscal decentralization, fiscal dependency, regional financial independence, local own-source revenue, regional budget (APBD)

ABSTRACT

This study aims to analyze the level of fiscal dependency of the Kediri City Government on central government transfer funds and its implications for regional financial independence within the framework of fiscal decentralization. The study employs a quantitative descriptive approach supported by a literature review to strengthen the theoretical foundation. The data used are secondary data in the form of the realization of the Regional Revenue and Expenditure Budget (APBD) of Kediri City for the period 2021–2025, obtained from the Satu Data Kediri portal and official publications of the Central Bureau of Statistics. The analysis is conducted using the regional financial independence ratio, which is the comparison between local own-source revenue (PAD) and transfer revenue as the main indicator in measuring regional fiscal capacity. The results show that the fiscal independence ratio of Kediri City ranges from 28.16% to 42.27%, indicating that the level of fiscal independence remains relatively low and falls within the instructive relationship category. This condition reflects a high dependence on central government transfers. However, the Human Development Index (HDI) of Kediri City shows a consistent upward trend, suggesting that transfer funds continue to play a significant role in supporting regional development, particularly in strategic sectors.

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INTRODUCTION

Fiscal decentralization is a strategic instrument in the implementation of regional autonomy that grants local governments the authority to manage financial resources through the Regional Revenue and Expenditure Budget (APBD). Within the framework of central–local fiscal relations, local governments are encouraged to enhance their fiscal capacity through the optimization of Local Own-Source Revenue (PAD) and the effective management of central government transfer funds (Miar et al., 2024). However, in practice, many regions in Indonesia still demonstrate a high level of dependence on central transfer funds, indicating that fiscal independence has not yet been fully achieved. Empirical studies reveal that transfer funds, although intended to reduce vertical and horizontal fiscal disparities, often generate a fiscal

dependency effect. Research analyzing the influence of transfer funds on regional financial performance has found that the dominant contribution of transfers within the APBD structure can reduce local governments' incentives to optimize PAD. In several cases, transfer funds even negatively affect the level of regional fiscal independence because their proportion is significantly larger than PAD.

On the other hand, studies on fiscal decentralization and economic growth indicate that an increase in regional fiscal capacity positively affects economic development when accompanied by effective and efficient financial management. Nevertheless, these studies also emphasize that strong fiscal capacity is not merely measured by the size of the budget, but rather by a healthy and sustainable revenue structure, particularly the contribution of PAD to total regional revenue. Therefore, the balance between PAD and transfer funds becomes an important indicator in assessing the degree of fiscal independence of a region.

In the context of Kediri City, the APBD structure shows that transfer funds from the central government remain the dominant component of regional revenue, while the contribution of PAD is relatively smaller compared to total regional income. This condition reflects the potential existence of fiscal dependency that may affect the level of regional financial independence. Although Kediri City possesses economic potential in the trade, cigarette industry, and service sectors, the optimization of PAD has not yet been able to offset the large amount of transfer funds received annually. This situation is consistent with previous studies stating that regions with revenue structures more heavily reliant on transfers tend to exhibit lower levels of fiscal independence.

Data on Kediri City's revenue realization indicate that during the 2021–2025 period, transfer revenues consistently accounted for a larger proportion than PAD. In 2021, Kediri City's PAD was recorded at IDR 439.8 billion, while transfer revenues reached IDR 1.040 trillion. This pattern continued in subsequent years; for example, in 2024, PAD amounted to IDR 389.8 billion while transfer revenues reached IDR 1.117 trillion, and in 2025 PAD totaled IDR 466.3 billion compared to transfer revenues of IDR 1.182 trillion. These data indicate that the regional revenue structure is still dominated by central government transfer funds.

The dominance of transfer funds within the APBD structure indicates that regional fiscal capacity has not yet been fully supported by the ability to maximize local economic potential. In fact, the primary objective of fiscal decentralization is to create regions that are independent, accountable, and capable of optimizing their own resources. A high level of dependence on transfer funds has the potential to limit regional policy flexibility, particularly when there are changes in national fiscal policies or adjustments in budget allocations from the central government.

On the other hand, the increase in PAD has actually shown a positive trend, especially in the regional tax component, which experienced significant growth up to 2025. This indicates the existence of local potential that can continue to be developed. However, this increase has not been sufficient to balance the large contribution of transfer funds to total regional revenue. This condition raises questions regarding the extent to which Kediri City's financial independence has been achieved in the era of decentralization.

Based on the existing state of the art, there remains a relevant research gap to be further examined. Previous studies have generally focused on the effect of transfer funds on economic growth or regional financial performance in general, but have not specifically examined the level of fiscal dependency of a particular local government and its impact on financial independence comprehensively at the city level. Furthermore, only a limited number of studies

have specifically analyzed the fiscal condition of Kediri City within the framework of the relationship between the proportion of transfer funds and the degree of regional financial independence.

The novelty of this research lies in its specific analysis of the level of fiscal dependency of the Kediri City Government on central government transfer funds and its impact on regional financial independence by using an analysis of financial independence ratios and the APBD revenue structure. This study not only identifies the magnitude of transfer fund contributions but also analyzes their implications for regional fiscal capacity and fiscal space. Based on the explanation above, the research questions of this study are:

1. To what extent does the Kediri City Government depend fiscally on central government transfer funds?
2. How does such dependency affect the level of regional financial independence?
3. How does the APBD structure of Kediri City reflect the degree of effective fiscal decentralization?

The objective of this study is to analyze the level of fiscal dependency of the Kediri City Government on central government transfer funds and to evaluate its impact on regional financial independence within the framework of the implementation of fiscal decentralization.

RESEARCH METHODOLOGY

This study employs a quantitative descriptive approach supported by a literature review to analyze the phenomenon of local government fiscal dependency on central government transfer funds. The descriptive approach is used to illustrate the empirical condition of the regional revenue structure of Kediri City through the analysis of regional financial data, while the literature review is utilized to strengthen the theoretical framework regarding fiscal decentralization and regional financial independence. The data used in this study are secondary data in the form of the realization of the Regional Revenue and Expenditure Budget (APBD) of Kediri City for the 2021–2025 period, obtained from the Kediri City One Data Portal and official publications of the Central Bureau of Statistics (BPS). These data include Local Own-Source Revenue (PAD) and transfer revenues from the central government.

The data analysis technique was conducted through the calculation of the regional financial independence ratio, namely the comparison between Local Own-Source Revenue (PAD) and transfer revenues. This ratio is used to measure the ability of the local government to independently finance its fiscal needs. In addition, this study also analyzes the development of the Human Development Index (HDI) of Kediri City to examine the implications of fiscal dependency on human development achievements. The results of the analysis are then interpreted descriptively by relating the empirical findings to the theory of fiscal decentralization and previous studies. Furthermore, this study utilizes secondary data in the form of the realization of the Regional Revenue and Expenditure Budget (APBD) of Kediri City for the 2021–2025 period obtained from the Kediri City One Data Portal and official publications of the Central Bureau of Statistics (BPS). The data are analyzed using a regional financial ratio analysis approach, particularly the fiscal independence ratio, to measure the level of local government dependency on central government transfer funds. Through this approach, the study not only examines the phenomenon empirically through regional fiscal data but also relates it to scientific findings that have been developed in the existing literature.

RESULTS AND DISCUSSION

To measure the degree of fiscal independence of Kediri City, this study employs the regional financial independence ratio, namely the comparison between Local Own-Source Revenue (PAD) and transfer revenues received from the central government and other local governments. This ratio illustrates the extent to which the local government is capable of financing governmental and development activities without excessive dependence on assistance from the central government. Mathematically, the regional financial independence ratio is formulated as follows:

$$RKKD = \frac{\text{Regional Own-Source Revenue}}{\text{Transfer Revenue}} \times 100\%$$

Description:

RKKD = Regional Financial Independence Ratio

PAD = Local Own-Source Revenue derived from local taxes, regional retributions, returns from separated regional assets, and other legitimate PAD sources

Transfer Revenue = funds originating from the central government and intergovernmental transfers, such as the General Allocation Fund (DAU), Special Allocation Fund (DAK), Revenue Sharing Fund (DBH), and other forms of transfers. This ratio is widely used in regional finance literature as an indicator to assess the fiscal capacity of a region in independently financing governmental expenditures. The higher the independence ratio, the greater the region’s ability to rely on its internal revenue sources. Conversely, a low ratio indicates that the local government still has a high level of dependence on transfer funds from the central government (Mardiasmo, 2021).

Based on the revenue realization data of Kediri City from 2021–2025 obtained from the Kediri City One Data Portal, the calculation of the regional financial independence ratio is presented in Table 1 below.

Table 1. Regional Financial Independence Ratio of Kediri City, 2021–2025

Year	PAD (IDR)	Transfer Revenue (IDR)	Independence Ratio (%)
2021	439,896,279,120	1,040,498,864,867	42.27
2022	319,295,604,320	1,133,953,936,329	28.16
2023	351,169,307,812	1,126,903,222,456	31.16
2024	389,833,521,688	1,117,492,585,695	34.87
2025	466,345,750,554	1,182,802,396,993	39.43

Source: [Satu Data Kota Kediri](#)

From a trend perspective, Kediri City’s independence ratio experienced a significant decline in 2022 due to a drastic decrease in PAD compared to the previous year. However, after 2023, the independence ratio gradually increased, reaching 39.43% in 2025. Nevertheless, the ratio remained below the 50% threshold, indicating that the regional revenue structure was still dominated by transfer funds from the central government. Based on the classification of fiscal independence levels (Halim, 2014), a ratio below 50% indicates an instructive relationship pattern, meaning that the region remains highly dependent on the central government. The first scientific finding of this study reveals that despite fluctuations, Kediri City’s independence ratio

over the last five years never exceeded 50%. This implies that the regional fiscal structure still falls into the category of high dependency.

Why does this trend occur? Theoretically, from the perspective of fiscal federalism, transfer funds are indeed designed to address vertical fiscal imbalances between levels of government. Indonesia, through Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, regulates fiscal redistribution to ensure the continuity of public services. However, the consequence is that regions with limited tax bases tend to experience fiscal dependency. Compared with the findings of Miar et al. (2024), this result is consistent in showing that the dominance of transfer funds negatively correlates with the level of regional fiscal independence.

Fiscal dependency refers to a condition in which local governments remain highly reliant on transfers from the central government, such as the General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH), rather than on Local Own-Source Revenue (PAD). Within the framework of fiscal decentralization in Indonesia, this level of dependency is often used as an indicator of regional financial independence while simultaneously reflecting the fiscal capacity of local governments in independently financing development programs (Putri & Saputra, 2019; Fauzi & Widarjo, 2021). Theoretically, fiscal decentralization aims to improve the efficiency of public resource allocation and bring public services closer to the community, thereby positively affecting human development. However, several studies indicate that excessive dependence on central government transfers may create fiscal moral hazard, reduce incentives to optimize PAD, and limit regional spending flexibility (Wijaya et al., 2025). In this context, the quality of regional expenditure becomes a key factor determining whether fiscal transfers can be translated into improvements in public welfare.

To examine the implications of fiscal dependency on development quality, this study uses the Human Development Index (HDI) of Kediri City based on official publications from the Central Bureau of Statistics (BPS). HDI is a composite indicator measuring human development achievements through three main dimensions: health (measured by life expectancy), education (mean years of schooling and expected years of schooling), and a decent standard of living (real per capita expenditure). The use of HDI as the dependent variable is relevant because this indicator is widely employed in the literature to evaluate the impact of fiscal policy and regional financial performance on public welfare. Several empirical studies in Indonesia demonstrate that fiscal capacity and regional independence positively influence HDI improvement. Febrianti et al. (2025) found that higher fiscal autonomy contributes to better public expenditure quality and poverty reduction in East Java. Habibillah Fauzi and Widarjo (2021) also demonstrated that local government financial performance significantly affects human development, especially when expenditure is directed toward education and health sectors. On the other hand, other studies emphasize that high dependency on transfers can reduce budget management effectiveness if not accompanied by good governance practices.

Within the context of East Java, including Kediri City, the dynamics between fiscal transfers, regional fiscal capacity, and HDI constitute a strategic issue. Rahmawati and Nur Intan (2020) found that local government expenditure positively correlates with HDI in regencies and municipalities in East Java, although its effectiveness is strongly influenced by the regional revenue structure. Another study by Nur et al. (2023) confirmed that fiscal capacity and economic growth simultaneously affect HDI, indicating that fiscal dependency should be analyzed alongside other economic variables. Thus, the analysis of Kediri City's HDI not only reflects human development achievements but also serves as an indicator of the effectiveness of regional fiscal policies. If fiscal dependency remains high while HDI continues to improve significantly, it may indicate that central government transfers have been managed

productively. Conversely, if high dependency is not accompanied by adequate HDI improvement, then an evaluation of regional planning and expenditure allocation quality becomes necessary. Therefore, this study positions HDI as the primary indicator for assessing the extent to which the regional revenue structure—particularly the level of fiscal dependency—affects the quality of human development in Kediri City.

Table 2. Human Development Index (HDI) of Kediri City, 2021–2024

Year	HDI	Category
2021	79.15	High
2022	80.12	Very High
2023	80.97	Very High
2024	81.88	Very High

Source: [Badan Pusat Statistik \(BPS\)](#)

The data indicate that Kediri City’s HDI increased consistently and even reached the “very high” category. The second scientific finding of this study is that high fiscal dependency does not necessarily hinder human development achievements in the short term. Theoretically, this can be explained by the fact that central government transfers (DAU, DAK, and DBH) function as instruments of fiscal equalization and stabilization. As long as these transfers are allocated to education, health, and basic infrastructure sectors, they can still positively contribute to public welfare. Nevertheless, from the perspective of fiscal decentralization as regulated under Law Number 23 of 2014 concerning Regional Government, the primary objective of regional autonomy is independence. If development relies solely on transfer funds, long-term fiscal sustainability becomes vulnerable to changes in national fiscal policies. Compared to cities such as Surabaya and Malang, which possess stronger PAD bases and higher HDI levels, Kediri City remains in a transitional stage in building fiscal independence.

The scientific synthesis in this study integrates quantitative findings with the theoretical framework of fiscal decentralization and relevant normative regulations. Based on the calculation of the regional financial independence ratio for the 2021–2025 period, empirical evidence shows that the ratio consistently remained below the 50% threshold. In regional finance literature, this condition indicates an instructive relationship pattern, meaning that the region still heavily depends on the central government to finance its fiscal activities. Therefore, the first hypothesis stating that Kediri City has a high level of fiscal dependency is empirically proven. This dependency is structural because the composition of regional revenue is still dominated by transfer funds rather than PAD. Furthermore, the second hypothesis stating that fiscal dependency affects the level of regional financial independence can also be accepted both conceptually and normatively. Conceptually, fiscal federalism theory explains that vertical fiscal imbalance between expenditure responsibilities and revenue capacity generates a continuous need for transfers. When the proportion of transfers exceeds PAD, regional fiscal space becomes limited and policy flexibility decreases.

Normatively, the purpose of fiscal decentralization is to encourage regional independence in exploring local economic potential. However, the findings reveal that although PAD increased nominally, its contribution was still insufficient to offset the dominance of transfer funds. Thus, Kediri City’s fiscal independence remains relative and has not yet reached an optimal level. The third hypothesis, stating that the APBD structure does not yet fully reflect substantive fiscal decentralization, can also be accepted. Formally, expenditure authority has been decentralized to local governments. However, from the revenue perspective, regional fiscal capacity has not yet become fully independent. This imbalance indicates that decentralization has focused more

on administrative decentralization, namely the delegation of authority over program and expenditure management, without proportional strengthening of local revenue sources. In other words, there remains a gap between expenditure autonomy and revenue autonomy.

Moreover, descriptive analysis demonstrates that the relationship between the financial independence ratio and HDI tends to be weak. This indicates that, in the short term, improvements in human development quality in Kediri City are not directly determined by increased fiscal independence, but rather by the effectiveness of fund utilization, including transfer funds. This finding reinforces the argument that development success is not solely determined by revenue sources, but also by the quality of governance and public expenditure allocation. Overall, it can therefore be concluded that fiscal decentralization in Kediri City remains in the phase of administrative decentralization and has not yet achieved an optimal level of fiscal autonomy. To move toward substantive fiscal independence, strategies such as PAD intensification and extensification, innovation in regional taxation policies, enhancement of tax administration capacity, and optimization of regional asset management are required.

The transformation toward fiscal autonomy requires not only an increase in the financial independence ratio but also the strengthening of institutional capacity and sustainable fiscal governance. Thus, the findings of this study demonstrate that although Kediri City still exhibits a relatively high level of fiscal dependency on central government transfer funds, the local government has nevertheless been able to maintain relatively strong human development achievements. This indicates that the effectiveness of regional budget management constitutes an important factor in supporting development success.

CONCLUSIONS

Based on the analysis of Kediri City's regional revenue structure during the 2021–2025 period, it can be concluded that the level of regional fiscal independence remains within the low to moderate category. This is indicated by the regional financial independence ratio, which ranged from 28.16% to 42.27%, and according to the fiscal independence classification, falls within the instructive relationship category. This condition demonstrates that the Kediri City Government still has a relatively high level of dependency on transfer funds from the central government in financing governmental activities and regional development. The dominance of transfer funds within the Regional Revenue and Expenditure Budget (APBD) structure indicates that the contribution of Local Own-Source Revenue (PAD) to total regional revenue is still insufficient to independently support fiscal needs. Although PAD has shown an increasing trend in recent years, its contribution remains smaller compared to transfer funds received from the central government, such as the General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH).

This condition indicates that the regional fiscal capacity to optimize local economic potential still needs to be strengthened in order to enhance regional financial independence. Nevertheless, the findings of this study also reveal that the high level of fiscal dependency on transfer funds does not necessarily hinder human development achievements in Kediri City. This can be observed from the Human Development Index (HDI) of Kediri City, which increased consistently throughout the research period and even reached the “very high” category. This condition suggests that transfer funds from the central government continue to play an important role as an instrument of fiscal equalization capable of supporting the financing of strategic sectors such as education, health, and basic infrastructure, all of which contribute to improving public welfare.

Thus, it can be concluded that in the short term, transfer funds still play a strategic role in supporting regional development, particularly for regions with limited fiscal capacity. However, from a long-term perspective, increasing fiscal independence remains an important objective in the implementation of fiscal decentralization. Therefore, local governments need to undertake various strategic efforts to strengthen their fiscal capacity through the optimization of Local Own-Source Revenue (PAD), innovation in regional tax and retribution policies, improvement in the effectiveness of regional asset management, and enhancement of regional tax administration capacity. In addition, improving the quality of budget management and the efficiency of public expenditure are also important factors in ensuring that regional revenue sources, whether derived from PAD or transfer funds, can be utilized optimally to support sustainable regional development. Through these strategies, it is expected that the Kediri City Government will gradually reduce its dependency on central government transfer funds and strengthen its fiscal independence within the framework of more effective fiscal decentralization.

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