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General Allocation Fund (DAU) and Regional Fiscal Independence: Finding a Balance Point in Central-Regional Relations

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Abstract

This study aims to analyze the relationship between the General Allocation Fund and regional fiscal independence in the context of regional autonomy in Indonesia. The General Allocation Fund is the main transfer fund from the central government to regional governments, serving to support the equalization of fiscal capacity among regions. However, a high dependency on the General Allocation Fund may indicate low fiscal independence and weaken the regions' motivation to optimize their Own-Source Revenue. This research uses a qualitative approach with a descriptive method. The results show that the General Allocation Fund is allocated based on the needs and fiscal capacity of each region using the principle of equity, so regions with large populations, vast areas, and geographical challenges receive larger allocations. Although regional autonomy grants the authority to manage finances independently and encourages the increase of Own-Source Revenue, most regions are still heavily dependent on transfers from the central government, with the contribution of Own-Source Revenue to total regional income still below 30 percent. This dependency hampers regional initiatives to develop local economic potential and leads to inconsistent development planning. Therefore, a balanced role between the central and regional governments is crucial to ensure equitable and sustainable national development. The General Allocation Fund should function as an instrument to encourage regions to enhance fiscal independence while ensuring effective use of funds through proper oversight, in order to reduce interregional disparities and support fair and sustainable development.

Keywords : General Allocation Fund, Fiscal Independence, Regional Autonomy, Central-Regional Relations, Fiscal Transfers.

Introduction

Since the implementation of decentralization in 2001 through Law Number 22 of 1999 concerning Regional Government, Indonesia has adopted a governance system that grants greater authority to regional governments to manage and administer their own governmental affairs (Christia & Ispiyarso, 2021). The main objective of this decentralization is to improve the efficiency and responsiveness of governance to local community needs, while also accelerating equitable development among regions. Under this system, regions are granted autonomy to manage various aspects of development, including economic, social, and cultural sectors. However, one of the main challenges in implementing regional autonomy is the management of adequate financial resources, particularly in terms of funding (Ridwan & Sumirat, 2021).

The General Allocation Fund is one of the main instruments used by the central government to support regional finances. The General Allocation Fund is provided as a form of fiscal transfer from

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the central government to regional governments to assist in financing regional expenditure needs, especially in regions with limited potential for locally generated revenue (Munir & Mahdar, 2010). As a form of fiscal solidarity, the General Allocation Fund aims to reduce disparities between wealthy and poor regions, and to ensure that all regions can carry out necessary governmental and developmental functions, even with limited resources (Kolinug et al., 2019).

However, high dependence on the General Allocation Fund can affect regional fiscal independence. Fiscal independence refers to a region's ability to finance its own governmental needs through its own locally generated revenue, without relying on transfers from the central government (Sugiyanto & Musfirati, 2021). A high level of fiscal independence indicates that a region has a strong capacity to manage its finances autonomously, which in turn will enhance efficiency in governance and development implementation. Conversely, excessive dependence on the General Allocation Fund may reduce the motivation of regions to explore and develop their own revenue potential, thereby weakening fiscal independence (Uhise, 2013).

In reality, many regions in Indonesia still rely on the General Allocation Fund as their primary source of income, particularly in areas with low fiscal capacity. This presents a critical issue, given that decentralization policy is supposed to encourage regions to be more independent in managing their financial resources (Pradita & Prastiwi, 2012). Therefore, it is important to understand how the General Allocation Fund influences the level of regional fiscal independence, and to find a balance between the need for fiscal transfers and regional efforts to increase fiscal independence (Manggara et al., 2024).

Several previous studies have shown that the General Allocation Fund can help regions improve the quality of public services, although there are also findings indicating that dependence on the General Allocation Fund may reduce regional incentives to increase locally generated revenue and achieve fiscal independence. In a study by Adi & Ekaristi (2018), it was found that regions with high dependence on the General Allocation Fund tend to experience a decline in fiscal independence. Their study showed that the greater the proportion of the General Allocation Fund in total regional revenue, the lower the motivation to develop revenue potential, ultimately worsening the region’s

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fiscal independence. Adi & Ekaristi suggested that the General Allocation Fund policy should be adjusted according to regional fiscal potential to avoid reducing incentives for innovation in financial management and revenue optimization.

Another study by Purpitasari & Kurnia (2015) examined the influence of the General Allocation Fund on fiscal independence in Indonesia and found that the fund serves as an important instrument for reducing interregional disparities. They also emphasized that the General Allocation Fund should be accompanied by policies that encourage regions to increase their locally generated revenue, rather than merely relying on transfers from the central government. Their research highlights that balancing fiscal transfers and fiscal independence is essential to achieve the true goals of regional autonomy.

Furthermore, a study by Hardinandar (2020) revealed that excessive dependence on the General Allocation Fund can exacerbate fiscal disparities between regions. They recommended the implementation of fiscal policies that encourage regions to be more self-reliant, particularly by strengthening the capacity to manage locally generated revenue and improving the regional tax system. This study also emphasized the importance of transparency and accountability in the use of the General Allocation Fund, as well as the need for strict monitoring of its effectiveness.

On the other hand, there are studies that examine the relationship between the General Allocation Fund and fiscal independence in the context of regional development. Research by Putra & Hidayat (2021) indicated that regions capable of managing the General Allocation Fund well and optimizing locally generated revenue tend to have higher levels of fiscal independence. Oktaviani also stressed the importance of diversifying regional revenue sources to reduce dependence on the General Allocation Fund, thereby allowing regions to finance development more independently.

Although various studies have examined the relationship between the General Allocation Fund and regional fiscal independence, research that specifically addresses the point of balance in central–regional relations, particularly in the context of Indonesia, remains limited. This becomes the main reason for this study, which aims to fill that gap by analyzing more deeply how the General Allocation Fund and fiscal independence can interact optimally. This research is expected to

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contribute to more balanced fiscal policy, one that not only considers equalization among regions but also supports the enhancement of regional fiscal independence.

Methods

This study employs a descriptive qualitative method aimed at gaining an in-depth understanding of the relationship between General Allocation Funds and the level of regional fiscal independence, as well as how fiscal transfer policies from the central government influence regional fiscal capacity and autonomy. A qualitative approach is chosen because it can capture the dynamics underlying regional fiscal dependence on General Allocation Funds. The data in this study were obtained through observation techniques, in-depth interviews, and document studies. The interviews were conducted in a semi-structured manner with key informants who have a strong understanding of regional fiscal policy. Document studies were carried out on official documents such as regional financial reports, regulations related to General Allocation Funds, and data from the Ministry of Finance and the Central Bureau of Statistics. Data analysis was conducted using thematic analysis techniques, namely identifying, categorizing, and interpreting key themes that emerged from the field data. The validity of the data was reinforced through source and method triangulation techniques to ensure that the information obtained truly represents the phenomenon being studied. This research does not aim to produce generalizations but rather to explore in depth the processes and meanings behind General Allocation Fund policies and regional strategies for achieving fiscal independence in a more contextual manner.

Results and Discussion

The General Allocation Fund is one of the main instruments in the fiscal transfer system from the Central Government to Regional Governments, originating from the State Revenue and Expenditure Budget. As part of the revenue-sharing funds, the General Allocation Fund is designed to ensure the availability of sufficient funds for each region to finance basic needs, including the equitable provision of public services throughout Indonesia (Solikin, 2016). The role of the General

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Allocation Fund is crucial in bridging fiscal disparities between regions, especially for areas with low fiscal capacity. In the context of regional autonomy, this fund provides a fiscal foundation for regions to carry out government and development functions optimally, without relying too heavily on locally generated revenue, which varies greatly across regions.

Furthermore, the General Allocation Fund serves as a strategic fiscal policy tool in promoting equity and fiscal justice in the era of decentralization. By allocating funds based on fiscal needs and fiscal capacity of each region, the fund aims to reduce horizontal disparities and encourage equal access to public services across regions (Hastuti, 2018). However, its effectiveness depends not only on the amount allocated, but also on how the Regional Government manages it efficiently, transparently, and accountably. In the long term, proper management of the General Allocation Fund is expected to serve not only as temporary fiscal support, but also to promote fiscal independence by strengthening locally generated revenue and implementing sustainable financial management.

In 2023, significant changes occurred in the allocation of the General Allocation Fund following the issuance of the Minister of Finance Regulation Number 211 of 2022, which is the third amendment to Regulation Number 139 of 2019 concerning the management of Revenue Sharing Funds, the General Allocation Fund, and Special Autonomy Funds. Under this new regulation, the General Allocation Fund is divided into two forms: one whose use is not specifically determined (block grant), and one whose use is designated (earmarked). The block grant fund can still be used flexibly by regional governments as in previous years, while the earmarked fund must be allocated to specific sectors or activities as stipulated in the regulation, such as education, health, and infrastructure. This division indicates a strengthening of fiscal policy direction to ensure that transfers from the central government are effectively used to promote development in priority sectors at the regional level. With designated uses, the central government hopes that regional development can be more targeted and evenly distributed, especially in strategic sectors that directly impact public welfare.

The General Allocation Fund is distributed by the central government to regional governments as part of the fiscal decentralization policy aimed at strengthening local financial capacity. This

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distribution is not uniform, but rather based on the fiscal needs and capabilities of each region. In practice, the proportions between provincial governments and district/city governments are determined through specific formulas that reflect expenditure needs and revenue-generating capacities (Putra & Ulupui, 2015). This approach ensures that regions with limited capacity to generate locally sourced revenue still have access to adequate fiscal resources for providing quality public services.

Furthermore, the principles of equity and fairness are the main foundations in allocating the General Allocation Fund among provinces and districts/cities. For example, regions with large populations, wider and more complex areas, and significant geographical challenges will receive larger allocations compared to smaller regions with higher fiscal capacities. Thus, the distribution mechanism is not merely a financial transfer, but also an instrument to ensure sustainable development and reduce interregional disparities. Therefore, a proportional policy in distributing the General Allocation Fund is crucial for achieving both vertical fiscal balance (between central and regional governments) and horizontal fiscal balance (among regions).

In the effort to achieve public welfare, each region in Indonesia is granted broad autonomy to manage its own governmental affairs, including financial matters. This autonomy allows regional governments to formulate development policies that align with the characteristics, potential, and needs of their local communities. One concrete form of this autonomy is through fiscal decentralization, which grants regions the authority to manage and administer their finances independently, including collecting regional taxes and fees. Fiscal decentralization aims to improve the efficiency and effectiveness of public financial management at the local level, thereby encouraging regional economic growth and ultimately improving public welfare in a sustainable manner.

The authority granted through fiscal decentralization creates opportunities for regions to increase their locally generated revenue, which is a key indicator in measuring the level of fiscal independence. With strong local revenue, regions can reduce dependence on transfers from the central government, such as the General Allocation Fund and the Special Allocation Fund. Fiscal

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independence means that regions are able to finance various development programs and public services using their own income sources. This not only reflects success in managing local resources but also indicates strong institutional capacity and sound financial governance. Therefore, effective implementation of fiscal decentralization can lead to the creation of autonomous, competitive, and capable regions.

Regional fiscal independence reflects the extent to which a local government can finance all its governance and development activities using its own revenue sources, without significant reliance on assistance or transfers from the central government. This level of independence is commonly measured using indicators such as the ratio of locally generated revenue to total regional income, which shows the proportion of local income contributing to the overall budget. Additionally, the ratio of transfer income to total income is used to assess the extent of a region's dependence on central government funds. The higher the contribution of locally generated revenue, the greater the level of fiscal independence, indicating that the region has a good capacity to harness its economic potential and manage its financial resources efficiently and sustainably. High fiscal independence also serves as a success indicator for the implementation of regional autonomy and reflects healthy and accountable financial performance.

Achieving fiscal independence is a strategic goal of regional governments to realize sustainable, inclusive, and competitive development. With fiscal independence, regions gain greater flexibility to design and implement development programs according to local needs and potential, while also reducing dependency on central government transfers that are often limited and specifically allocated. This allows regional governments to respond more effectively to socio-economic dynamics and improve budget utilization efficiency. Furthermore, fiscally independent regions tend to attract more investment due to their economic stability and good governance. Therefore, increasing regional fiscal capacity through the optimization of locally generated revenue, strengthening the tax base, and improving the quality of public services are essential steps toward achieving true fiscal independence.

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Regional fiscal independence is an important indicator for assessing how well a region can manage and finance its government needs without heavy reliance on support from the central government. One common way to measure fiscal independence is by calculating the ratio of locally generated revenue to total regional income. This ratio reflects the contribution of income derived from local potential—such as regional taxes, service fees, returns from regional assets, and other lawful revenues—to the total regional budget. The higher this ratio, the greater the level of fiscal independence, indicating that the region can manage its finances independently and sustainably. Conversely, a low ratio suggests that the region is still highly dependent on central government transfers, which may limit its flexibility in making local fiscal policy decisions. Therefore, increasing this ratio is a key focus in strengthening regional fiscal capacity.

Fiscal independence is a strategic goal that every regional government seeks to achieve as a foundation for sustainable and competitive development. However, the reality in the field shows that regional dependence on financial transfers from the central government remains very high. According to findings by the Audit Board of the Republic of Indonesia in 2019, out of a total of 542 regions in Indonesia, only one region had achieved the status of being highly fiscally independent, while eight provinces and two cities were categorized as fiscally independent. The rest were still in the process of becoming independent or not independent at all. Data from the Directorate General of Fiscal Balance on the structure of the Regional Revenue and Expenditure Budget in 2024 also confirms this condition, where locally generated revenue only contributes approximately 28.7 percent of total regional revenue, while the largest portion still comes from central government transfers at 65.7 percent. This figure is not significantly different from 2023, when about 64.9 percent of regional income came from central government funds. This fact illustrates the weakness of regional fiscal independence and shows that most regions remain heavily reliant on allocations from the central government to finance governmental and development activities.

Continuous dependence on financial transfers from the central government brings several serious consequences for the performance and fiscal independence of regions. One major impact is the weakening of regional initiatives and innovations in exploring and developing the potential of locally

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generated revenue. When regions become accustomed to waiting for allocations from the central government, the motivation to develop effective strategies for collecting taxes and service charges tends to decline. This creates a passive condition where regional governments are not encouraged to optimize local economic potentials such as the trade sector, services, and natural resources in a sustainable manner.

Furthermore, regional development becomes highly vulnerable to changes in national fiscal policy. Changes in the allocation or priorities of the central government's budget can directly affect the continuity of development programs in the regions. This dependency creates budgetary uncertainty, which in turn hampers long-term planning and the consistent implementation of development programs. Regions with weak fiscal capacity will face greater challenges in dealing with such fluctuations, thereby widening the gap between more developed regions and those that are left behind.

Regional development disparities are also a continuing effect of this fiscal dependency pattern. Regions receiving larger transfer allocations have greater opportunities to build infrastructure, improve public service quality, and accelerate economic growth. In contrast, regions with smaller or limited allocations struggle to catch up, widening the development gap among regions. As a result, the national goal of equitable development becomes increasingly difficult to achieve, and socioeconomic inequality becomes more pronounced.

Dependence on transfer funds such as the General Allocation Fund also affects the governance aspect. Regional governments tend to focus more on utilizing the budget already provided, rather than striving to improve the quality of local potential management and utilization. This can weaken fiscal accountability, as regions may feel less responsible for funds that were not generated through their own efforts. In such a situation, the risk of budget misuse and corruption becomes greater, due to weak control over the revenue acquisition process.

Lastly, local economic development is also hindered. When regional governments are not motivated to develop leading sectors such as tourism, micro, small, and medium enterprises, and creative industries, then the vast potential of these regions cannot be fully utilized. As a result, the

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local economy grows slowly, and regions become less competitive in attracting investment. In fact, with optimal utilization of local potential, regions should be able to create more inclusive and sustainable economic growth and improve the welfare of society evenly.

In efforts to improve fiscal independence, the active role of regional governments is crucial. However, this cannot be separated from the support of policies and regulations from the central government. One important step that has been taken is the enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. This law represents a structural reform in the financial relations system between central and regional governments, aiming to reduce fiscal disparities, strengthen local tax collection capacity, and improve the quality and efficiency of public spending. The four main pillars underlying this law—namely reducing vertical and horizontal disparities, strengthening local taxation authority, improving the quality of regional spending, and harmonizing spending between central and regional governments—serve as a key foundation for creating a more just and sustainable regional financial system.

With the enactment of this law, regional governments are expected to no longer rely entirely on the General Allocation Fund from the central government but are encouraged to be more active and innovative in exploring the potential of their locally generated revenue. This law provides greater flexibility for regions to manage and collect taxes and service charges according to the economic potential and characteristics of each region. Moreover, this strengthening of local taxing power is also accompanied by increased accountability and transparency in regional budget management to ensure that public spending becomes more effective and well-targeted. Through this regulation, the implementation of fiscal decentralization can be more optimal—not only in terms of authority but also in managing financial resources. Ultimately, this step becomes an important foundation in realizing true fiscal independence for regions while supporting equitable and just development across all regions in Indonesia.

Some regions in Indonesia, such as the Special Capital Region of Jakarta, the City of Makassar, and the City of Bandung, are known for having a high level of fiscal independence. This fiscal

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independence is one of the key factors that enables these regions to carry out more sustainable and autonomous development without relying too heavily on central government funds. With strong fiscal capacity, these regions are financially capable of managing and implementing various development programs according to local community needs. Furthermore, fiscal independence positively affects the quality of public services, as regional governments with sufficient financial resources can provide more responsive, effective, and innovative services to the community. For example, these regions can improve infrastructure, enhance health and education facilities, and strengthen administrative systems. Overall, fiscal independence not only supports sustainable development but also strengthens the capacity of regions in delivering quality services, thereby promoting broader societal welfare.

On the other hand, regions that do not yet have adequate fiscal independence often face various challenges in carrying out development and improving public service quality. A high dependency on central government transfer funds limits regional budget flexibility and capacity. As a result, development planning becomes less optimal and tends to follow predetermined allocation schemes, making it difficult to adjust to the specific needs of the local community. Additionally, the limited financial resources hinder regional governments from making investments in strategic sectors such as infrastructure, health, and education. This directly impacts the quality of public services, which tend to be insufficient and less responsive to community demands. Therefore, improving fiscal independence is a crucial step that must be taken by these regions to build their areas more autonomously, enhance public service quality, and accelerate the well-being of their communities.

Finding a balance point is essential to ensure the continuity of equitable national development. This balance does not mean that the central government must transfer all financial authority to the regions but rather create a fair and proportional synergy in the distribution of fiscal resources. The central government still plays an important role in maintaining macroeconomic stability, interregional equity, and overseeing the use of budgets to align with the principles of good governance. On the other hand, regional governments must be given sufficient room to adjust fiscal policies to their respective social, economic, and geographical conditions.

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Vertical fiscal balance must be achieved by ensuring that the allocation of funds from the central government to the regions truly considers the level of need, fiscal capacity, and regional performance in managing their budgets. Transfers such as the General Allocation Fund and the Special Allocation Fund should be stimulative, not making regions passive. In other words, transfers from the central government should serve as a trigger for regions to continuously develop their fiscal capacity, rather than becoming the main source that dulls their motivation to explore their locally generated revenue. The central government also needs to develop a performance-based fiscal incentive system so that regions that successfully increase their own-source revenue and achieve quality spending are rewarded with additional funds or support for strategic programs.

Meanwhile, horizontal fiscal balance among regions must also be given serious attention. The gap between rich and poor regions not only leads to injustice but also has the potential to cause social and political tensions. Therefore, the formulation of fund allocations from the central government should continue to consider the principle of distributive justice so that underdeveloped regions receive adequate support to catch up. However, this support must be accompanied by strict monitoring and evaluation mechanisms to ensure that budget use is accountable and productive.

With the achievement of balanced fiscal relations between central and regional governments, a harmonious and efficient system of governance will be built. Regions will no longer merely be the objects of development but become active subjects that help drive the national economy through their fiscal independence. Synergistic relations between the central and regional governments will also strengthen national integration and accelerate the realization of an inclusive and just vision of a developed Indonesia. Therefore, the challenges in achieving this balance must be addressed through adaptive, transparent, and long-term result-oriented policies.

Conclusion

The General Allocation Fund is a key instrument in the fiscal transfer system from the Central Government to Regional Governments, sourced from the State Revenue and Expenditure Budget. As part of the revenue-sharing funds, the General Allocation Fund aims to ensure the availability of adequate funds for regions to finance basic needs and public services evenly across Indonesia. The

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General Allocation Fund is crucial in bridging fiscal disparities between regions, especially for those with low fiscal capacity. In the context of regional autonomy, the General Allocation Fund provides a fiscal foundation for regions to carry out government functions and development optimally without relying too heavily on locally generated revenue, which varies significantly. The distribution of the General Allocation Fund takes into account the needs and fiscal capacity of each region, with a specific proportion between provinces and districts/cities. The principles of fairness and equity are the basis for allocation, so that regions with larger populations, wider areas, and greater geographic challenges receive larger allocations. Through this mechanism, the General Allocation Fund is not merely a financial transfer, but also an instrument to ensure the sustainability of development and to reduce interregional disparities.

Regional autonomy grants broad authority to regional governments to manage their finances independently, including optimizing locally generated revenue as an indicator of fiscal independence. Fiscal independence reflects a region's ability to finance governmental and development activities without being overly dependent on central government transfers. Increasing the ratio of locally generated revenue to total regional income has become a key focus in strengthening regional fiscal capacity. Nevertheless, most regions in Indonesia still rely heavily on transfers from the central government. Data from the Audit Board of the Republic of Indonesia and the Directorate General of Fiscal Balance show that the contribution of locally generated revenue to total regional income remains low, generally below 30 percent. This dependency weakens regional initiative in developing local economic potential and makes regions vulnerable to changes in central fiscal policy, thus hindering consistent development planning and implementation.

Finding a balance between the central and regional governments is essential to ensure that national development proceeds evenly and sustainably. This balance does not mean the central government must relinquish all financial authority but rather that it should create fair synergy in the distribution of funds. The central government should maintain economic stability and oversee budget usage, while regions should be given space to tailor policies according to their specific conditions. Funds from the central government, such as the General Allocation Fund and the Special Allocation

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Fund, should serve as an incentive for regions to develop their own revenues, not make them dependent. Furthermore, disparities among regions must be addressed so that underdeveloped areas receive sufficient support, but with continuous monitoring to ensure effective use of funds. With sound fiscal balance, regions can become active agents in national development, strengthen unity, and help realize a prosperous and just Indonesia through transparent, long-term, and results-oriented policies.

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