



GOVERNMENT TRANSFERS AND THE FLYPAPER EFFECT PHENOMENON OF CITY/DIGENCY AREA IN JAVA ISLAND

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Abstract

Intergovernmental transfers play an important role as a source of regional income to reduce the gap between demand and income. The purpose of this study was to determine the effect of GRDP, DAU, and Population Density in metropolitan and non-metropolitan areas in Java in 2019 and to determine the effect of taxes and DAU in provinces with high DAU and provinces with low DAU in Java in 2010-2019. In addition, this study was also conducted to analyze the causes of the flypaper effect phenomenon in Java. Secondary data used are cross section data from the BPS of each province and panel data from the DJPK. The results of research using multiple linear regression method with E-Views SV.11 software show that GRDP and DAU have a positive and significant effect on regional spending in metropolitan and non-metropolitan areas. DAU and taxes have a positive and significant effect on regional spending in provinces with high and low DAU. Population Density only has a positive and significant effect on regional spending in metropolitan areas. The flypaper effect phenomenon occurs throughout Java.

Abstrak

Transfer antarpemerintah berperan penting sebagai salah satu sumber pendapatan daerah untuk mengurangi kesenjangan antara kebutuhan dan pendapatan. Tujuan penelitian ini dilakukan untuk mengetahui pengaruh PDRB, DAU, dan Kepadatan Penduduk di wilayah metropolitan dan non metropolitan di Pulau Jawa tahun 2019 dan mengetahui pengaruh Pajak dan DAU di provinsi dengan DAU tinggi dan provinsi dengan DAU rendah di Pulau Jawa tahun 2010-2019. Selain itu, penelitian ini juga dilakukan untuk menganalisis penyebab fenomena *flypaper effect* di Pulau Jawa. Data sekunder yang digunakan adalah yaitu data cross section dari BPS masing-masing provinsi dan data panel dari DJPK. Hasil penelitian dengan metode regresi linear berganda dengan *software E-Views SV.11* menunjukkan bahwa PDRB dan DAU berpengaruh positif dan signifikan terhadap belanja daerah di wilayah metropolitan dan non

metropolitan. DAU dan Pajak berpengaruh positif dan signifikan terhadap belanja daerah di provinsi dengan DAU tinggi dan rendah. Kepadatan Penduduk hanya berpengaruh positif dan

signifikan terhadap belanja daerah di wilayah metropolitan. Fenomena *flypaper effect* terjadi secara menyeluruh di Pulau Jawa.

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INTRODUCTION

Transfer of funds from the central government to local governments or commonly referred to as intergovernmental transfers is a common thing that occurs in several countries in the world due to the increasing need for regional funds (Khusaini, 2006). Intergovernmental transfers play an important role as a source of regional income to reduce the gap between needs and local tax revenue itself. From this role, intergovernmental transfers are expected to be able to assist regions in providing adequate public goods and equalizing regional disparities (Rosenfeld, 2010).

But unfortunately in several developing countries including Indonesia, there are still many financial constraints that make it difficult for regions that are not yet financially independent (Kartika, 2015). Due to the low capacity of PAD in financing local government expenditures, the regional government will try to keep the intergovernmental transfers obtained in the next period constant. Intergovernmental transfers, which should be a stimulus to increase regional independence, have received another response from the regions. In other words, regions become less independent because they are increasingly dependent on transfers from the central government (Ndadari & Adi, 2008). This causes PAD to have no significant effect on Regional Expenditures, where the influence of intergovernmental transfers on Regional Expenditures is greater than the influence of PAD on Regional Expenditures which ultimately causes the Flypaper Effect Phenomenon (Lambut & Pangemanan, 2013).

The occurrence of the Flypaper Effect phenomenon can be interpreted as an excessive increase in taxes and government spending or a condition when the elasticity of government spending is greater than spending on local taxes (Melo, 2002; Gstoettner, 2010; Dalle, 2011; and Venter, 2007 in Rokhaniyah & Nugroho, 2011). The Flypaper Effect phenomenon is based on 2 conditions, namely when the results obtained have: (1) the DAU coefficient value is greater than the PAD coefficient value and both are significant; and (2) PAD is not significant to Regional Expenditures (Maimunah, 2006). These two conditions indicate that the determination of the occurrence of the Flypaper Effect phenomenon is through a comparison of the influence of PAD and DAU on Regional Expenditures.

There are differences in Regional Expenditures in the Metropolitan and Non-metropolitan Cities/Regencies in Java. Regional expenditure for the Metropolitan area was higher at 7,215.24 million rupiah compared to the non-metropolitan area of only 2,119.37 million rupiah. Apart from the Metropolitan area, this difference is also clearly visible in the provinces with low General Allocation Funds and provinces with high General Allocation Funds in Java. The smallest average regional expenditure was in 2015 in provinces with low DAU, which was only 12,623 billion rupiah. Meanwhile, the highest average realization of Regional Expenditures occurred in 2019 in Regions with high General Allocation Funds, reaching 121,730 billion rupiah.

Inequality in social and economic conditions can be seen from several sectors, such as education and

Health services in metropolitan areas such as Jakarta and other big cities are more developed than some non-metropolitan areas, especially in the provinces of Java. This is indicated by the varied Gross Regional Domestic Product (GDP) of the provinces in Java Island. Metropolitan areas have higher GRDP of 43,949.43 million rupiahs compared to non-metropolitan areas which are only 4,539.52 million rupiahs.

Other income received by the Regional Government other than the Original Regional Revenue (PAD), namely the Balancing Fund, one of which is the General Allocation Fund (DAU). The DAU allocated to the regions varies based on the percentage figure to fund the needs of each region in the context of implementing decentralization. The difference in the DAU allocation can also be seen in Java. The higher DAU is owned by the Metropolitan area, which is 1,061.43 million rupiah while in non-metropolitan areas it was only 854 million rupiah. Apart from the Metropolitan area, this difference is also increasingly evident in provinces with high DAU and provinces with low DAU in Java. The lowest DAU average was in 2010 in provinces with low DAU, which was only IDR 2,407 billion. Meanwhile, the highest average DAU realization occurred in 2019 in provinces with high DAU, reaching 38,816 billion rupiah.

This study also uses a variable ratio of population to area or population density. Population density is the number of residents per unit area and shows the average number of residents per km² in an area. A high population is one of the characteristics that characterizes a Metropolitan area compared to a non-metropolitan area. Population Density data in the Metropolitan and Non-metropolitan areas on Java Island shows that the Metropolitan area has a higher Population Density of 7,275.76/km² than the Non-metropolitan area which is only 2,790.78/km². Besides being able to affect Regional Expenditures (Sari & Ningsih, 2018), Population Density in an area will also increase the amount of Tax Revenue that will be received by the regional government (Bayu Aji & SBM, 2021).

Regional taxes are mandatory contributions made by individuals or entities to the region without any direct balanced compensation which can be imposed based on the prevailing laws and regulations (PP Number 65 of 2001). The smallest average tax revenue was in 2010 in provinces with high DAU, which was only 4,765 billion rupiah. Meanwhile, the highest average tax revenue occurred in 2019 in provinces with high DAU, reaching 25,677 rupiah.

This study aims to analyze government transfers and the phenomenon of the flypaper effect in cities and districts in Java. Research on the Flypaper Effect Phenomenon in Indonesia and analysis of the response of Gross Regional Domestic Product, Population Density, and Taxes to Regional Expenditures were among others conducted by Siahaan (2020), Ardanareswari, Laut, & Destiningsih (2019), Nurwahyu et al. (2019), Rahmayanti (2018), and Rubiyanto & Rahayu (2019). The analysis of the Flypaper Effect phenomenon has also received a lot of attention in research in several other countries, for example research conducted by Pettersson (2020), Langer & Korzhenevych (2018), Samal (2018), Lim et al. (2017), and Sagbas & Saruc (2004).

In contrast to previous research, this study extends research in at least two ways. First, the research object is divided into metropolitan cities/districts and non-metropolitan cities/regencies in 2019 to examine the impact of population density on the flypaper effect phenomenon. Second, the research object is divided into provinces with low General Allocation Funds and provinces with high General Allocation Funds from 2015-2019 to determine the effect of high and low General Allocation Funds on the flypaper effect.

With some of the problems that have been described, researchers are interested in taking the title of Government Transfers and the Flypaper Effect Phenomenon in Cities and Districts in Java. This research is expected to be useful information for decision makers to achieve sustainable economic growth evenly in all regions and reduce the gap in economic development, especially in Java.

METHOD

This research was conducted using cross section data with Regional Expenditure (BD), Gross Regional Domestic Product (GRDP), General Allocation Fund (DAU), and Population Density using 2019. Especially for City/Regency Regional Expenditures in DKI Jakarta Province using data the entire province because in this variable only data for the entire DKI Jakarta Province is available. In addition to cross section data analysis, panel data analysis was carried out to test the Flypaper Effect. In testing panel data, Regional Tax is used as a substitute for Gross Regional Domestic Product (GRDP) with objects divided into two regions, namely provinces with low General Allocation Funds and provinces with high General Allocation Funds during the 2010-2019 period.

This study uses panel data which is a combination of cross section and time series data. Analysis of the data used is multiple linear regression. The equation used is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \dots + \beta_n X_n + e$$

Description:

Y = dependent variable (dependent variable)

a = Constant

q_n = Coefficient of determination

X_n = independent variable (independent variable)

e = bully

The above equation is a multiple linear regression model of several independent variables with one dependent variable. The estimation of multiple linear regression model aims to predict the parameters of the regression model, namely the constant value (α), and the regression coefficient (β).

In this study, the phenomenon of the flypaper effect is examined by comparing the effects of transfers and income on regional expenditures:

- If $\beta_2 > \beta_1$ the transfer parameter exceeds the income parameter, it indicates that there is a Flypaper Effect.

- If $\beta_2 < \beta_1$ the transfer parameter is smaller than the income, then it indicates that it did not happen

Flypaper Effect.

Research in metropolitan and non-metropolitan areas uses areas with a population density of more than 900/km². Meanwhile, research in low DAU provinces and high DAU provinces was grouped by calculating the average DAU receipts in each province on the island of Java. This examination will show the extent to which the flypaper effect phenomenon is influenced by population density and transfers during that period.

RESULTS AND DISCUSSION

Regression model estimation using cross section data was conducted to determine the effect of GRDP, DAU, and Population Density on Regional Expenditures for Metropolitan and Non-metropolitan areas in Java. While the estimation of the regression model using panel data is carried out to determine the effect of taxes and DAU on Regional Expenditures in Provinces with High DAU and Provinces with low DAU in Java. After selecting the best model and testing the classical assumptions (on panel data), the best model estimation results are obtained as follows:

Tabel 1. Hasil Estimasi Regresi Data Cross Section

Dependent Variable: BD (Belanja Daerah)		
Variable	Metro politan	Non metropolitan
C	-1094. 825 (0.1331))*	6.367917 (0.0000)*
PDRB	0.0899 75 (0.000 0)*	0.000023 (0.0081)*
DAU	3.2999 80 (0.000 0)*	0.001274 (0.0000)*
KP (Kepadatan Penduduk)	0.1172 39 (0.011 6)*	52 -0.000001 (0.9276)*

R-squared	0.9958 67	0,910837
Adjusted R-squared	0.9951 37	0,899207
F-statistic	1365.3 38	78.31793
Prob(F-statistic)	0,000 000	0,000000
Obs	21	27

The estimation results in Table 1 show that the regression coefficient of the GRDP variable in the metropolitan area is 0.089975 with a probability value of 0.0000. While the regression coefficient of the GRDP variable in non-metropolitan areas is 0.000023 with a probability value of 0.0081. This shows that GRDP in metropolitan and non-metropolitan areas has a significant effect ($\alpha = 0.05$) on Regional Expenditures.

Conceptually, GRDP is a measure to assess community welfare and economic growth in an area which can be seen from the increase in the total value of the production of goods and services in a given year. The results of research conducted by Nurwahyu et al. (2019) found that GRDP has a positive and significant effect on regional spending. This is in accordance with the theory put forward by Adolf Wagner in Iskandar (2012) which has explained that GRDP as one of government revenues affects spending. This theory states that in an economy, an increase in income will relatively increase spending. This is because the government must regulate relations that arise in society, law, education, recreation, culture and so on.

The estimation results in Java in metropolitan and non-metropolitan areas show that GRDP significantly affects regional spending. Likewise, the regression coefficient is positive which can be concluded that the increase in GRDP has a positive impact on regional spending and vice versa.

The results of the estimated cross section data in Table 1 show that the regression coefficient for the DAU variable in the metropolitan area is 3.299980 with a probability value of 0.0000. While the regression coefficient for the DAU variable in non-metropolitan areas is 0.001274 with a probability value of 0.0000. This shows that the DAU in metropolitan and non-metropolitan areas has a significant effect ($\alpha = 0.05$) on Regional Expenditures.

Conceptually, DAU is one of the revenues received by the regions in the context of implementing decentralization with the aim of equitable distribution of financial capacity between regions in the form of a number of transfers allocated to fund regional needs. The results of research conducted by Nurwahyu et al. (2019) and Siahaan (2020) find that DAU has a positive and significant effect on regional spending. This is in accordance with the Keynesian Consumption Model theory which explains that DAU as one of the local government revenues in the form of transfers is able to influence

government consumption in the form of regional spending. This theory explains that consumption is strongly influenced by income and an increase in income will cause consumption to also increase.

The results of the estimated cross section data in Table 1 show that the regression

coefficient of the Population Density variable in the metropolitan area is 0.117239 with a probability value of 0.0116. While the regression coefficient for the DAU variable in non-metropolitan areas is 0.00000152 with a probability value of 0.9276. This shows that Population Density in metropolitan areas has a significant effect ($\alpha = 0.05$) on Regional Expenditures, while Population Density in non-metropolitan areas has no significant effect on Regional Expenditures.

The results of research conducted by Rahmayanti (2018) found that Population Density has a positive and significant effect on regional spending. This is in accordance with the Agency Theory theory which can imply that the community as the principal has paid taxes, levies and so on as a source of regional income and because of this the community has the right to demand accountability from the Regional Government as an agent in the form of public services financed by regional revenues. .

The estimation results in Java in the metropolitan area show that Population Density significantly affects regional spending. Likewise, the regression coefficient is positive which can be concluded that the increase in Population Density has a positive impact on regional spending and vice versa. Meanwhile, in non-metropolitan areas, it has no effect on regional spending.

In this study, metropolitan areas are described as areas with a high population density than non-metropolitan areas. This finding explicitly suggests that the flypaper effect increases with population density. Based on these findings, it can also be concluded that the denser an area is, the higher the flypaper effect phenomenon. The phenomenon of the flypaper effect caused by high population density was found in a previous study conducted by Sagbas & Saruc (2004).

Tabel 2. Test Temuan *Flypaper Effect* : Data Cross Section

	Metropolitan	Non metropolitan
Perbandingan :	$\beta_2 (3.299) > \beta_1$ (0.089)	$\beta_2 (0.001274) > \beta_1$ (0.000023)
β_2 dan β_1		
Temuan	<i>Flypaper Effect</i>	<i>Flypaper Effect</i>

Table 2 shows that the General Allocation Fund (DAU) provides a bigger boost to Regional Expenditures compared to Gross Domestic Product (GRDP). This shows that in both metropolitan and non-metropolitan areas there is a flypaper effect phenomenon. Table 2 also shows that the DAU coefficient in metropolitan areas is higher than in non-metropolitan areas. In this study, metropolitan areas are described as areas with a high population density than non-metropolitan areas. This finding explicitly suggests that the flypaper effect increases with population density. Based on these findings, it can also be concluded that the denser an area is, the higher the flypaper effect phenomenon.

Tabel 3. Hasil Estimasi Regresi Data Panel

Dependent Variable: BD (Belanja Daerah)		
Variable	Provinsi DAU Tinggi	Provinsi DAU Rendah

C	-19015.78 (0.0001)	8.592977 (0.0000)
PAJAK	1.978618 (0.0000)	0.0000351 (0.0000)
DAU	2.217732 (0.0000)	0.000238 (0.0000)
R-squared	0.976713	0.986639
Adjusted R-squared	0.974988	0.984502
F-statistic	566.2244	461.5385
Prob(F-statistic)	0.000000	0.000000
c) Obs	30	30

The panel data estimates in Table 3 show that the regression coefficient for the DAU variable in the high DAU province is 2.217732 with a probability value of 0.0000. While the regression coefficient for the DAU variable in the low DAU province is 0.000238 with a probability value of 0.0000. This shows that the DAU in both high DAU and low DAU provinces has a significant effect ($\alpha = 0.05$) on Regional Expenditures.

The estimation results in Java for high DAU and low DAU provinces indicate that DAU significantly affects regional spending. Likewise, the regression coefficient is positive which can be concluded that the increase in DAU has a positive impact on regional spending and vice versa.

In this study, High DAU Province is described as a province with higher DAU income than Low DAU Province. This finding explicitly suggests that the flypaper effect increases with government transfers in the form of DAU. Based on these findings also,

it can be concluded that the higher the DAU of an area, the higher the flypaper effect phenomenon. The phenomenon of the flypaper effect caused by high central government transfers was found in previous research conducted by Sagbas & Saruc (2004).

Table 3 also shows that the regression coefficient for the tax variable in the high DAU province is 1.978618 with a probability value of 0.0000. Meanwhile, the regression coefficient for the tax variable in the low DAU province is 0.0000351 with a probability value of 0.0000. This shows that taxes in both high DAU and low DAU provinces have a significant effect ($\alpha = 0.05$) on Regional Expenditures.

The results of research conducted by Rubiyanto & Rahayu (2019) found that taxes have a positive and significant effect on regional spending. This is in accordance with the theory. The relationship between the two is reflected in the theory of Peacock & Wiseman. This theory explains that people have tax tolerance and realize that the government needs money in order to carry out its activities. Economic growth causes tax collection (government income) to increase and this results in government spending in the form of regional spending also increasing.

The estimation results in Java for high DAU and low DAU provinces indicate that DAU significantly affects regional spending. Likewise, the regression coefficient number is

positive which can be concluded that the increase in taxes has a positive impact on regional spending and vice versa.

Tabel 4. Test Temuan *Flypaper Effect* : Data Panel

	Provinsi DAU Tinggi	Provinsi DAU Rendah
Perbandingan : β_2 dan β_1	$\beta_2 (2.21) > \beta_1$ (1.97)	$\beta_2 (0.000238) > \beta_1$ (0.0000351)
Temuan	<i>Flypaper Effect</i>	<i>Flypaper Effect</i>

Based on Table 4, it is known that the General Allocation Fund (DAU) provides a greater impetus to Regional Expenditures compared to Tax revenue. This shows that in both the High DAU Province and the Low DAU Province there is a flypaper effect phenomenon. Table 4 also shows that the DAU coefficient in the High DAU Province is higher than the Low DAU Province. In this study, High DAU Province is described as a province with higher DAU income than Low DAU Province. This finding explicitly suggests that the flypaper effect increases with government transfers in the form of DAU. Based on these findings, it can also be concluded that the higher the DAU of an area, the higher the flypaper effect phenomenon. Based on Table 1 also shows the coefficient of determination (R²) for metropolitan areas of 0.995867 and non-metropolitan areas of 0.910837. This value indicates that

the ability of the GRDP, DAU, and Population Density variables to be able to explain variations in the Expenditure variable

The metropolitan area is 99.58% and the non-metropolitan area is 91.08%.

Meanwhile, Table 3 shows the coefficient of determination (R²) in provinces with high DAU of 0.976713 and low DAU of 0.986639. This value indicates that the ability of the Tax and DAU variables is able to explain the variation of the Regional Expenditure variable in provinces with a high DAU of 97.67% and a low DAU of 98.66%.

CONCLUSION

The research was conducted on Regional Expenditures on Java Island with cross section data, namely GRDP, DAU, and Population Density in 2019 in metropolitan and non-metropolitan areas and with panel data, namely Tax and DAU during the 2010-2019 period in DAU Tinggi Province and DAU Province. Low. Based on the discussion of the results of the analysis in the previous chapter, this study resulted in several conclusions:

1. The Metropolitan Area in this study consists of DKI Jakarta, Bogor City, Depok City, Tangerang City, South Tangerang City, Bekasi City, Bandung City, Cimahi City, Semarang

City, Salatiga City, Surabaya City, Mojokerto City, Bogor Regency, Regency Tangerang, Bekasi Regency, Bandung Regency, West Bandung Regency, Sidoarjo Regency, Gresik Regency, Mojokerto Regency, and Bangkalan Regency.

2. Non-metropolitan areas in this study consist of Cilegon City, Serang City, Banjar City, Cirebon City, Sukabumi City, Tasikmalaya City, Yogyakarta City, Batu City, Blitar City, Kediri City, Madiun City, Malang City, Pasuruan City, Probolinggo City, Cirebon Regency, Karawang Regency, Kuningan Regency, Majalengka Regency, Purwakarta Regency, Bantul Regency, Sleman Regency, Jombang Regency, Kediri Regency, Magetan Regency, Pamekasan Regency, Pasuruan Regency, and Tulungagung Regency.

3. Gross Regional Domestic Product and General Allocation Fund have a positive and significant effect on Regional Expenditures in Metropolitan and Non-metropolitan areas. While the Population Density variable only has a positive and significant effect on metropolitan areas and has no effect on Regional Expenditures in non-metropolitan areas.

4. The phenomenon of the Flypaper Effect is influenced by Population Density. This is indicated by the regression coefficient of the DAU in the metropolitan area of 3.299, which is greater than the regression coefficient of the DAU in the non-metropolitan area of 0.001274.

5. Local Taxes and General Allocation Funds have a positive and significant impact on Regional Expenditures in provinces with high DAU and provinces with low DAU.

6. The Flypaper Effect phenomenon is influenced by the General Allocation Fund (DAU). This is indicated by the value of

The DAU regression coefficient in provinces with high DAU is 2.21, which is greater than the DAU regression coefficient in provinces with low DAU, which is 0.000238.

7. The Flypaper Effect phenomenon occurs evenly on the island of Java. It is known from the regression coefficient value of the General Allocation Fund (DAU) in metropolitan and non-metropolitan areas as well as in provinces with high DAU and low DAU giving a greater boost to Regional Expenditures compared to Gross Regional Domestic Product (GRDP) and tax revenues.

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