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A Flypaper Effect Analysis of Local Own Source Revenue and Equalization Funds on Local Government Spending in the Regencies and Cities of West Nusa Tenggara 2021-2025

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ABSTRACT

The flypaper effect describes a condition in which local governments depend more heavily on Equalization Funds than on Local Original Revenue (PAD) to finance their expenditures. This research seeks to test whether a flypaper effect exists by assessing how PAD, Revenue Sharing Funds (DBH), General Allocation Funds (DAU), and Special Allocation Funds (DAK) shape local government expenditures. A quantitative design was adopted, with the regencies and cities of West Nusa Tenggara Province (NTB) during 2021–2025 as the observation units. Secondary data drawn from official releases of the Directorate General of Fiscal Balance (DJPK) at Indonesia's Ministry of Finance were processed through multiple linear regression in IBM SPSS 25. The findings show that (1) PAD exerts a positive influence on local expenditures; (2) DBH likewise exerts a positive influence; (3) DAU exerts no influence; (4) DAK exerts a positive influence; and (5) a flypaper effect is present among the regency and city governments of NTB in 2021–2025.

INTRODUCTION

The reform era ushered in many changes to Indonesia's governance, one of which was the adoption of decentralization. Under Law No. 23 of 2014, reinforced by Law No. 2 of 2015, Indonesia operates a regional autonomy system in which autonomy is understood as a form of decentralization, giving local governments the freedom, authority, and responsibility to run their own administration and look after community interests. Since regional autonomy began operating on January 1, 2001, local governments have been expected to raise their administrative performance and reach fiscal autonomy by maximizing their own local revenue (Kustianingsih et al., 2022). Transferring authority to regional governments through decentralization is tied not just to governing powers but also to a region's ability to meet its own needs in running administration and development. Decentralization chiefly aims to make local governments more efficient, move decision making nearer to the public, and speed up the delivery of public services (Santo, 2024). Such delegation gives regions more room to decide their development direction and to provide services more efficiently, in line with each region's needs and capacities (Tsany et al., 2026).

Sound local financial management makes local revenue a key driver of a region's fiscal independence, regional growth, and public welfare. As a region collects more of its own revenue, its financial independence rises and its reliance on central government funding falls, which reduces the likelihood of a flypaper effect (Apriliani et al., 2025). According to Law No. 1 of 2022, Local Own Source Revenue (PAD) is income that local governments obtain from sources within their own jurisdictions, comprising local taxes, local levies, income from the management of separated regional wealth, and other lawful local revenue (Tirtana et al., 2023).

Local governments nevertheless differ markedly in how well they can exploit their own revenue sources, because fiscal capacity and economic potential vary across regions. Because of these gaps, the central government must even out fiscal capacity through transfers to regions. Such transfers carried the name Equalization Funds until the law on Financial Relations between the Central Government and Local Governments (Law No. 1 of 2022) came into force. As part of how fiscal decentralization is arranged, these funds help regions pay for government operations and development. They are meant to promote regional development by motivating regions to strengthen their ability to raise revenue from local potential, especially PAD. The Equalization Fund is composed of the Special Allocation Fund (DAK), the General Allocation Fund (DAU), and the Revenue Sharing Fund (DBH) (Ifa et al., 2022).

The volume of transfer funds determines how far local governments can cover their own spending needs. In reality, local expenditure continues to be financed largely by central government money, namely the Fiscal Equalization Fund (Setiawan & Yogantara, 2022). Larger transfers can also keep regions dependent on the center and discourage efforts to maximize local revenue, a situation that may give rise to the flypaper effect (Hamsyi & Fitriyani, 2021). Regional spending may be seen as a plan for using public funds, whose allocation should be proportional and non-discriminatory toward all social groups, especially in supporting public services (Dinamika et al., 2020). Its level is driven by several factors, notably growth in revenue sources such as PAD, DBH, DAU, and DAK.

The link among local revenue, equalization funds, and regional spending can be explored further through the lens of the flypaper effect. The concept was first put forward in 1979 by Courant, Gramlich, and Rubinfeld, drawing on Arthur Okun's "money sticks where it hits" idea, which describes how funds tend to stay with their initial recipients, like insects caught on flypaper (Dewi & Aminda, 2023). Zakaria & Lathifah (2024) define the flypaper effect as a condition where local governments finance spending mostly from central transfers rather than from efforts to raise their own PAD. The phenomenon is deemed present when both PAD and equalization funds significantly influence expenditures but equalization funds contribute more strongly than PAD. It may also be indicated when PAD has no significant effect at all on expenditures. To identify it, researchers compare the effect of Equalization Funds with that of PAD on local expenditures, using both simple and multiple regression (Armawaddin et al., 2017).

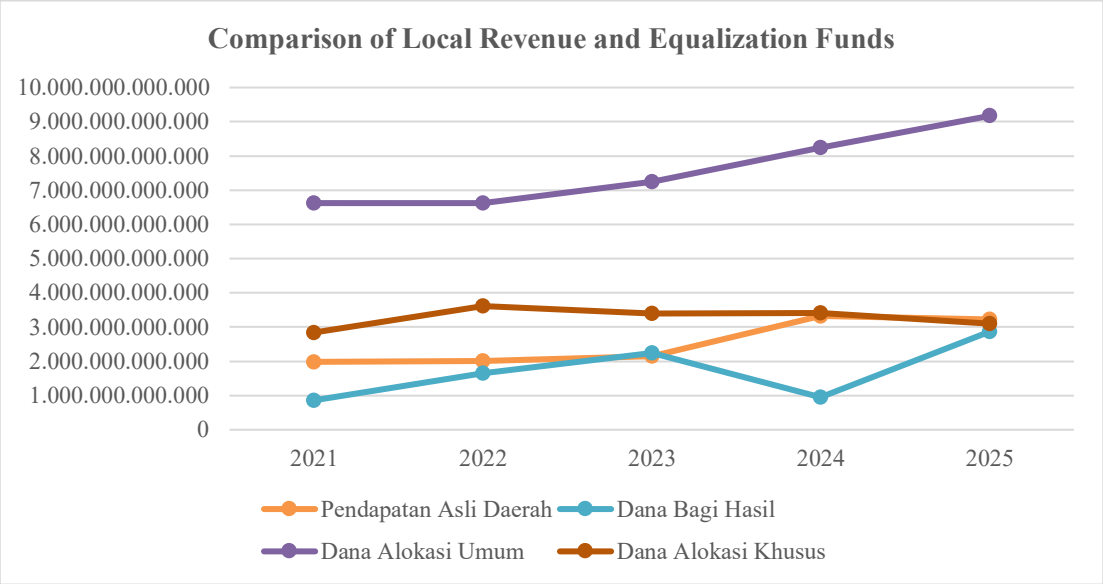
Earlier research on the flypaper effect in regional spending has produced inconsistent findings. Fadilah & Helmayunita (2020) found that DAU, DBH, and PAD positively influence

local government spending while DAK shows no positive influence, and they concluded that the flypaper effect exists among provinces throughout Indonesia. Deviana et al., (2024) investigated whether the effect appears in West Java and East Java and found that it does, since governments in both provinces depend more on DAU than on PAD to fund spending. Dukumalamo et al. (2023) reported a flypaper effect in the DAU of Tidore Kepulauan City, where larger DAU receipts from the central government were followed by higher actual spending. Setiawan & Yogantara, 2022 by contrast, found that PAD affects local spending but detected no flypaper effect in the regencies and cities of Bali Province over 2016–2020.

These divergent results show that the relationship among PAD, Equalization Funds, and local expenditures is not uniform across regions, so it is important to study the relationship in light of each region's characteristics. Such differences are also linked to how fiscal decentralization is implemented, which sets the authority and responsibility between central and local governments in managing regional finances. Describing this central local relationship, agency theory by Jensen and Meckling (1976), as cited in Valentina & Haryanto (2024), portrays a contract between two parties, a principal and an agent, in which the principal delegates authority or a mandate to the agent to perform tasks and take decisions serving the principal's interests. This study applies agency theory to explain the central government local government relationship, as well as the relationship between the local government (executive) and the Regional People's Representative Council (DPRD, legislative). Between the center and the regions, the agency relationship takes the shape of certain powers being handed down to the regions, which is regional autonomy and the concrete expression of decentralized governance. Under this policy, local governments are charged with arranging and managing their own administration in line with prevailing laws and regulations, while the central government still keeps overseeing them in order to support each region's autonomy (Dwi & Rianti, 2020).

A comparable situation can be observed in the regencies and cities of West Nusa Tenggara Province. As Figure 1 shows, over 2021–2025 realized PAD totaled roughly Rp12.17 trillion, whereas Equalization Funds amounted to roughly Rp62.82 trillion. PAD therefore made up only 16.79% of total local revenue, compared with 20.18% for Equalization Funds. This implies that the governments of NTB's regencies and cities have yet to optimize their own revenue sources. Transfers that exceed PAD in share point to strong dependence on the central government. As a result, local expenditures react more to changes in transfers than to changes in PAD, signaling a flypaper effect, which contradicts the central aims of decentralization and regional autonomy, namely building self reliant local governments.

Graph 1. Comparison of PAD and Equalization Fund Components across the Regencies and Cities of West Nusa Tenggara Province, 2021–2025 (in Rupiah)



Source: DJPK Kementerian Keuangan, 2026

Given the background above, this research checks whether the flypaper effect exists in the expenditures of NTB's regencies and cities from 2021 to 2025. The study is guided by three questions: (1) To what extent does own-source revenue shape the spending of local governments in the study area? (2) In what way do equalization funds bear on that spending? (3) Is there a flypaper effect in the expenditures of local governments in this area over the period?.

METHODS

Types of Research

This research is quantitative with an associative approach. Quantitative methods work by gathering and processing numerical data in order to explain, predict, or control a phenomenon, applying statistical techniques so that conclusions can be generalized. The approach gives a fuller view of how variables relate and offers a basis for data based decisions (Dela Fahiran Pandiangan & Meyniar Albina, 2025). Associative research seeks to establish the relationship between two or more variables. Here, it is used to examine how Local Own Source Revenue (PAD), Revenue-Sharing Funds (DBH), General Allocation Funds (DAU), and Special Allocation Funds (DAK) affect the expenditures of the regencies and cities of West Nusa Tenggara Province.

Data Collection Techniques

Data were gathered through documentation, that is, collecting, recording, and processing secondary data drawn from official documents and publications relevant to the research variables. The data comprise realized figures for PAD, DBH, DAU, DAK, and local

expenditures for the regencies and cities of West Nusa Tenggara Province during 2021–2025, all taken from official publications of the Directorate General of Fiscal Balance (DJPK), Ministry of Finance of the Republic of Indonesia. Because every variable is already published as financial data by government institutions, no field observation or interviews were needed.

Research Variables

Sugiyono (2014) explains that a variable which triggers or alters another variable is called independent, while the variable that shifts because of it is dependent. This study treats X1 as Local Own Source Revenue (PAD), X2 as Revenue Sharing Funds (DBH), X3 as General Allocation Funds (DAU), and X4 as Special Allocation Funds (DAK), whereas Local Government Expenditure (Y) is the outcome variable.

Data Analysis Techniques

Multiple Linear Regression Analysis

Multiple linear regression run in IBM SPSS 25 served to gauge how Local Own Source Revenue (PAD), DBH, DAU, and DAK affect Local Expenditure (BD), and the model takes the form below:

$$Y_{it} = \alpha + \beta_1 PAD_{it} + \beta_2 DBH_{it} + \beta_3 DAU_{it} + \beta_4 DAK_{it} + e$$

Description:

Y : Local Government Expenditure
α : Constanta
β : Coefficient Regression
PAD : Local Own Source Revenue
DBH : Revenue Sharing Funds
DAU : General Allocation Funds
DAK : Special Allocation Funds
e : *Error*

Coefficient of Determination Test (R^2)

R^2 expresses the share of the dependent variable's variability that the multiple linear regression model manages to capture. It ranges from zero to one. A figure close to one signals that the independent variables account for the bulk of the dependent variable's variability, whereas a figure close to zero signals that they account for very little.

Simultaneous Test (*F*)

The is applied to judge whether the regression model is appropriate and whether the independent variables, taken together, influence the dependent variable. Decisions follow the 0.05 significance threshold: a significance value lower than 0.05 means the model is appropriate and the independent variables jointly exert a meaningful influence, while a value higher than 0.05 means the model is inappropriate and the independent variables jointly exert no meaningful influence.

Partial Test (*t*)

The t test evaluates the individual effect of each independent variable on the dependent variable by comparing the significance probability with α = 0.05. A variable whose significance is below 0.05 is taken to have a partial effect, while one whose significance is above 0.05 is taken to have no partial effect.

Determining Flypaper Effect

Whether a flypaper effect exists is established through several testing stages performed after the relationships among the variables have been analyzed. First, the PAD coefficient is compared with the coefficients of the Equalization Fund components, namely DBH, DAU, and DAK, that have been shown to significantly affect local government expenditures. Comparing the two sets of coefficients is the basis for concluding whether the flypaper effect occurs, and it is expressed by the following function:

β1 > β2 means $\frac{\beta 1}{\beta 2} > 1$, so the flypaper effect occurs (Tresch, 2002 dalam Rizal et al., 2021).

Where:

β1 = Equalization Fund Coefficients (DBH, DAU, dan DAK)

β2 = Local Revenue Coefficient

RESULTS AND DISCUSSION

The study draws on 50 observations from the regencies and cities of West Nusa Tenggara Province for 2021–2025, summarized with minimum, maximum, mean, and standard deviation values for PAD, DBH, DAU, DAK, and regional expenditure.

Table 2. Output of The Descriptive Analysis

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
PAD	50	46984287811	670882977854	253579765662.56	150393173376.105
DBH	50	30700000000	1314770000000	171346000000.00	236604363554.566
DAU	50	370670000000	1690210000000	757912600000.00	316197047539.495
DAK	50	113230000000	807710000000	327150800000.00	177121887593.411
Belanja Daerah	50	716700153287	3208094396886	1667214945297.72	610187639531.265
Valid N (listwise)	50				

Source: SPSS 25 Output, 2026

The descriptive statistics reveal that regional expenditure averaged Rp1,667,214,945,297.72 among the 10 regencies and cities of NTB across 2021–2025. The highest regional expenditure reached Rp3,208,094,396,886, while the lowest was Rp716,700,153,287. This indicates a disparity in the magnitude of regional expenditure among regencies and cities during the study period. The average Revenue Sharing Fund (DBH) received by local governments was the lowest compared to other transfer fund variables, amounting to Rp171,346,000,000. The lowest DBH value was Rp30,700,000,000, while the

highest reached Rp1,314,770,000,000. Meanwhile, the General Allocation Fund had the highest average revenue among other transfer funds, amounting to Rp757,912,600,000, with a minimum value of Rp370,670,000,000 and a maximum of Rp1,690,210,000,000.

PAD stood at a minimum of Rp46,984,287,811 and a maximum of Rp670,882,977,854, with an average of Rp253,579,765,662.56. These figures indicate that local governments' ability to generate PAD varies across regencies and cities. Some regencies and cities have a higher capacity to generate PAD, while others still have lower revenue levels. Special Allocation Funds (DAK) have a minimum value of Rp113,230,000,000 and a maximum of Rp807,710,000,000, with an average of Rp327,150,800,000. When compared to other transfer funds, the average DAK is lower than the DAU but higher than the DBH. The difference between the minimum and maximum values of the DAK also indicates variations in DAK revenue among regencies and cities during the 2021–2025 period. The gap separating PAD receipts from Equalization Fund receipts offers a first hint of how heavily regional governments rely on funding that comes from the central government. That observation becomes the starting point for examining how PAD, DBH, DAU, and DAK relate to regional expenditures, and for determining whether NTB's regencies and cities experienced a flypaper effect between 2021 and 2025.

Multiple Linear Regression Analysis

Table 2. Output of The Multiple Linear Regression Analysis

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficents		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	277257939072.648	90156553885		3.075	0.004
	PAD	1.231	0.237	0.303	5.201	0.000
	DBH	0.704	0.133	0.273	5.310	0.000
	DAU	0.225	0.211	0.117	1.064	0.293
	DAK	2.404	0.352	0.698	6.823	0.000

R^2 = 0,886; *Adjusted* R^2 = 0,875; ***F-statistic*** = 87,12 (p = 0,000).

a. Dependent Variable: Local Government Expenditure

Source: Processed from the March 2025 SUSENAS microdata.

Based on Table 2, the multiple linear regression equation obtained in this study is as follows:

$$Y = \alpha + \beta_1 PAD + \beta_2 DBH + \beta_3 DAU + \beta_4 DAK + e \quad (1)$$

$$Y = 277{,}257{,}939{,}072.648 + 1{,}231\ PAD + 0{,}704\ DBH + 0{,}225\ DAU + 2{,}404\ DAK + e \quad (2)$$

With:

Y : Local Government Expenditure
α : Constanta
β : Coefficient Regression
PAD : Local Own Source Revenue
DBH : Revenue Sharing Funds
DAU : General Allocation Funds

DAK : Special Allocation Funds
e : *Error*

Table 2 show that the regression coefficients for PAD, DBH, DAU, and DAK are all positive, indicating that an increase in each revenue source tends to be followed by an increase in local government expenditures. Of these four variables, DAK has the highest regression coefficient; therefore, changes in DAK have the strongest relationship with changes in local government expenditures in this research model.

Coefficient of Determination Test (R^2)

According to Table 2, the adjusted R^2 reaches 0.875, which tells that PAD, DBH, DAU, and DAK together explain 87.5% of the variation in Regional Expenditures. This signals a model with fairly strong explanatory power, and the four variables contribute considerably to Regional Expenditures. The residual 12.5% stems from influences that the model leaves out, for example economic growth, population size, or the budget surplus (SiLPA).

Simultaneous Test (*F*)

In the same table, the F test yielded a calculated F value of 87.12 with a significance level of 0.000. The significance level of the simultaneous test in this study is below 0.05, thus, PAD, DBH, DAU, and DAK jointly exert a significant influence on Regional Expenditures, which shows that the model suits the relationship between the independent and dependent variables. Put differently, regional spending is shaped by revenue sources, whether they come from the region's own capacity (PAD) or from government transfers.

Partial Test (*t*)

Based on the t-test, it was proven that PAD, DBH, and DAK have a positive and significant effect on Regional Expenditures. PAD has a coefficient of 1.231 (t = 5.201; sig. 0.000), which means that every one rupiah increase in PAD increases Regional Expenditures by Rp1.231, assuming all other variables remain constant. DBH has a coefficient of 0.704 (t = 5.310), while DAK has a coefficient of 2.404 (t = 6.823; sig. 0.000). Conversely, DAU has no partial effect on Regional Expenditures because it has a t value of 1.064 with a significance level of 0.293, which is greater than 0.05 among the significant variables, DAK has the most dominant effect, as indicated by the largest standardized coefficient (beta) value of 0.698, followed by PAD (0.303) and DBH (0.273).

Determining Flypaper Effect

To detect the flypaper effect, the coefficient of the Equalization Fund is set against that of Local Original Revenue, and the multiple linear regression output leads to the conclusions below:

Table 3. Comparison of the PAD Coefficient and Equalization Funds

Variable	Coefficient	Sig.
PAD	1,231	0,000
DBH	0,704	0,000

DAU	0,225	0,293
DAK	2,404	0,000

Source: Data Processed, 2026

The Impact of Local Revenue on Local Expenditures

The analysis finds that PAD has a positive effect on Local Expenditures, the more PAD is raised, the more Local Expenditures grow. PAD expresses a region's ability to draw on its own financial potential, which comes from local taxes, levies, proceeds from local asset management, and other lawful revenue. This ability is widely treated as a yardstick for how well local governments promote regional economic development. Because PAD is a component of local revenue, efforts to expand it must continue so that it can fund governance and development spending, enabling genuine regional autonomy.

The t-test on PAD returns a significance of 0.000, below the α level of 0.05, so PAD has a partial and significant effect on the expenditures of local governments in NTB's regencies and cities during 2021–2025. This finding is consistent with previous research (Fadilah & Helmayunita, 2020) and (Deviana et al., 2024) which concludes that local revenue (PAD) has a positive and significant effect on local government spending. This means that when a local government succeeds in increasing its local revenue, the allocation for local government spending also increases.

The Impact of Revenue Sharing Funds on Local Government Expenditures

The second test revealed that Revenue Sharing Funds (DBH) have a positive effect on regional expenditures. The central government distributes DBH based on the "by origin" principle, meaning that funds are allocated according to the producing region. Thus, regions that generate significant revenue will receive a larger share of DBH. These funds are used to support development in each region. Differences in the capacity to finance and manage regional potential also determine the level of regional spending; thus, the higher the DBH received, the greater the regional spending that can be realized.

The t-test results for DBH yielded a significance value of 0.000, which means the significance level is less than α (0.05). Therefore, DBH has a significant effect on regional expenditures in the regencies and cities of West Nusa Tenggara Province for the 2021–2025 period. An increase in DBH is positively correlated with an increase in regional expenditures; that is, when DBH increases, regional expenditures also increase. This agrees with earlier work by Fadilah & Helmayunita (2020). In addition, Dukumalamo et al. (2023) likewise reported that DBH positively and significantly influences regional spending.

The Impact of the General Allocation Fund on Local Government Expenditures

A further test indicates that DAU affects regional spending positively, but this effect is not significant. The amount of DAU allocated is calculated by adding the base allocation and the fiscal gap. The base allocation refers to the actual spending on civil servant (PNS) salaries in

the previous year, including base pay and various allowances in accordance with applicable regulations. The fiscal gap refers to how far a region's fiscal capacity falls short of, or differs from, its fiscal needs.

The DAU t test produces a significance of 0.293, above α (0.05), so DAU has no individual effect on regional expenditures in the regencies and cities of West Nusa Tenggara Province in 2021–2025. Spending in the area during this period is thus not determined by DAU alone. Other revenue sources, along with local governments' needs and spending priorities, also play a part. This result matches Setiawan & Yogantara (Setiawan & Yogantara, 2022), who found DAU to have no significant influence on spending among the regencies and cities of Bali Province.

The Impact of the Special Allocation Fund on Local Government Expenditures

The fourth test points to a positive influence of DAK on regional expenditures. Its t test returns a significance of 0.000, which is below α (0.05), so DAK can be said to influence regional expenditures significantly.

When a local government receives more DAK, its spending rises as well. This is because DAK is funding allocated to regions to help finance priority needs, while still prioritizing funding from the Regional Budget (APBD), so the amount of Special Allocation Fund received tends to vary from region to region. Based on an evaluation of DAK implementation in West Nusa Tenggara (NTB) Province in 2025, financial realization was generally close to 100%, while performance achievements averaged a "moderate" rating. These findings are consistent with earlier research, namely in a study (Deviana et al., 2024) showed that DAK had a positive and significant influence on regional spending in West Java during the 2018–2022 period. These results are also consistent with the findings in the study (Dukumalamo et al., 2023) who found that DAK significantly affects regional spending.

Analysis of the Flypaper Effect on Local Government Spending

The fifth finding shows that a flypaper effect occurred in the spending of the regencies and cities of West Nusa Tenggara Province during 2021–2025. To reach this conclusion, the study compared how strongly each component of the Fiscal Equalization Fund, namely the Revenue-Sharing Fund (DBH), the General Allocation Fund (DAU), and the Special Allocation Fund (DAK), influences regional spending against the influence exerted by Local Original Revenue (PAD). In line with the testing procedure described in the research methods, a component is considered to show the flypaper effect when its coefficient exceeds that of PAD. The comparison relies on the results of the multiple linear regression, which produced the following equation:

$$Y = 277{,}257{,}939{,}072.648 + 1{,}231\ PAD + 0{,}704\ DBH + 0{,}225\ DAU + 2{,}404\ DAK + e$$

Based on that equation, an analysis of the flypaper effect shows that:

$$DAK > PAD \text{ with a ratio of } 2{,}404 > 1{,}231$$

In concrete terms, regional expenditure climbs more for each rupiah of added DAK than for each rupiah of added PAD. The flypaper effect in NTB during 2021–2025 was therefore identified in DAK. Its coefficient surpassed that of PAD, and both variables were proven to

significantly influence regional expenditures. In other words, transfers earmarked for specific purposes appear to be spent more readily than the revenue the regions raise themselves, which is characteristic of how the flypaper effect works.

DBH and DAU, the remaining two components of the Equalization Fund, did not follow this tendency. The DBH coefficient (0,704) was smaller than the PAD coefficient (1,231), so DBH did not meet the condition for a flypaper effect even though its influence on regional expenditures was significant. The DAU case was even weaker: its coefficient (0,225) was likewise below that of PAD, and its influence on regional expenditures was not statistically significant, so DAU could not be considered a source of the flypaper effect in any respect. Taken together, the evidence indicates that the dependence of NTB's regency and city governments on central transfers is concentrated in DAK rather than spread across all components of the Equalization Fund.

CONCLUSION AND RECOMMENDATIONS

Drawing on every finding reported above, five conclusions emerge from this study. First, Local Own Source Revenue (PAD) positively and significantly influences Local Expenditures. The bigger the PAD received by the regencies and cities, the greater the Local Expenditures they are able to realize, which suggests that a region's own revenue capacity directly supports its spending capacity. Second, Revenue-Sharing Funds (DBH) have a positive and significant effect on Local Expenditures, meaning that an increase in DBH revenue goes together with an increase in Local Expenditures. Third, General Allocation Funds (DAU) have a positive but insignificant effect on Local Expenditures. DAU is therefore not a determining factor in changes to Local Expenditures in this study, and spending in the study area appears to be shaped more by other revenue sources and by the spending priorities of the local governments. Fourth, Special Allocation Funds (DAK) have a positive effect on Local Expenditures. The higher the DAK received, the higher the Local Expenditures, and DAK showed the strongest influence of the four revenue variables. Fifth, a flypaper effect occurred in local government spending in the regencies and cities of West Nusa Tenggara Province during 2021–2025, and this phenomenon was identified in the Special Allocation Fund (DAK), whose coefficient was larger than that of PAD.

In view of these conclusions, the researcher puts forward number of suggestions for subsequent studies. First, future studies are encouraged to add other independent variables, such as the Budget Surplus (SiLPA), because the model in this study left part of the variation in regional expenditures unexplained, and including such variables could give a more complete picture of the factors behind local spending. Second, future studies are advised to use a longer observation period, so that the results capture a wider range of fiscal conditions and the conclusions rest on a larger body of data. Third, future research is encouraged to use more up-to-date data, so that the results reflect current fiscal conditions and are expected to be more

accurate.

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