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Comparative Analysis of Regional Expenditure Efficiency and Transfer Dependency in Archipelagic Provinces in Indonesia

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Abstract: *This research aims to analyze the relationship between regional expenditure efficiency and transfer dependency in eight archipelagic provinces in Indonesia Riau Islands, Bangka Belitung, West Nusa Tenggara (NTB), East Nusa Tenggara (NTT), North Sulawesi, Southeast Sulawesi, Maluku, and North Maluku from 2023 to 2025. Methods: Using a quantitative descriptive-comparative approach, this study evaluates Budget Realization Reports (LRA) using efficiency ratios, dependency ratios, and the Coefficient of Variation (CV) to identify performance disparities and convergence patterns. Results: Findings indicate an aggregate improvement in expenditure efficiency, though trajectories remain diverse, with Southeast Sulawesi becoming the only province to achieve "Sufficiently Efficient" status by 2025. Conversely, transfer dependency remains high and persistent, particularly in Maluku and NTT, with an average ratio staying above 62%. Disparity analysis (CV) reveals "spurious convergence" in spending patterns driven by the normalization of outliers while revenue structure disparities remain significantly higher (12-16%), reflecting unaddressed long-term structural economic gaps*

Abstrak : *Penelitian ini bertujuan untuk menganalisis hubungan antara efisiensi belanja daerah dan ketergantungan transfer pada delapan provinsi berciri kepulauan di Indonesia—Kepulauan Riau, Bangka Belitung, Nusa Tenggara Barat (NTB), Nusa Tenggara Timur (NTT), Sulawesi Utara, Sulawesi Tenggara, Maluku, dan Maluku Utara periode 2023–2025. Metode: Menggunakan pendekatan kuantitatif deskriptif-komparatif, penelitian ini mengevaluasi Laporan Realisasi Anggaran (LRA) melalui rasio efisiensi, rasio ketergantungan, dan Coefficient of Variation (CV) untuk mengidentifikasi pola disparitas serta konvergensi kinerja. Hasil: Temuan menunjukkan adanya perbaikan agregat pada efisiensi belanja, meskipun lintasannya beragam, di mana Sulawesi Tenggara menjadi satu-satunya provinsi yang mencapai kategori "Cukup Efisien" pada 2025. Sebaliknya, ketergantungan transfer tetap tinggi dan persisten, terutama di Maluku dan NTT, dengan rata-rata rasio bertahan di atas 62%. Analisis disparitas (CV) mengungkapkan adanya "konvergensi semu" dalam pola belanja yang didorong oleh normalisasi kasus ekstrem—sementara disparitas struktur pendapatan tetap jauh lebih tinggi (12-16%), mencerminkan kesenjangan ekonomi struktural jangka panjang yang belum teratasi.*

Keywords : *Archipelagic Provinces, Expenditure Efficiency, Fiscal Federalism, Transfer Dependency.*

INTRODUCTION

The fiscal decentralization policy in Indonesia, strengthened by Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD), serves as a cornerstone for regional empowerment to achieve financial independence, improve public service quality, and ensure equitable development (Alfajrin et al., 2025). Through the delegation of fiscal authority, local governments are expected to allocate budgets more precisely according to the diverse preferences and needs of local communities (Purwanto et al, 2026). However, evaluations after two decades of implementation reveal significant disparities, where fiscal autonomy often remains trapped at an administrative level rather than achieving substantive strengthening of financial capacity (Alfajrin et al., 2025).

A crucial issue in regional budget structures is the phenomenon of horizontal fiscal imbalance, triggered by differences in economic potential, tax bases, and geographic conditions across regions (Zukhri et al., 2017). Most local governments in Indonesia still exhibit extreme levels of dependency on transfer funds from the central government, such as the General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH), which constitute 70% to 85% of total regional revenue (Isyandi et al., 2025).

Beyond the issue of dependency, regional expenditure efficiency is a fundamental indicator for assessing the effectiveness of decentralization (Farouq Ishak, 2021). Efficiency in this context relates to the capacity of local governments to optimize the use of budget inputs to produce maximum development outputs (Tandris et al., 2019). However, Regional Budget (APBD) allocations are still frequently dominated by routine operational and personnel expenditures rather than productive capital expenditures that yield multiplier effects for community welfare (Azizah et al., 2022). Empirical evaluations show that expenditure efficiency scores in Java and Bali are generally higher than in regions outside Java, particularly in eastern Indonesia, which faces various structural obstacles in budget utilization ((Setiani & Sarwono, 2025).

Archipelagic provinces, characterized by water areas exceeding 75%, face challenges such as exceptionally high maritime logistics costs, fragmented inter-island markets, and massive needs for basic infrastructure (Hans & Prasetyia, 2025). Construction costs in archipelagic regions, especially in the eastern part, are estimated to be 30% to 40% more expensive than in Java (Adam & Nurwanah, 2025). While regions like North Maluku have recorded significant economic growth due to nickel downstreaming, their regional fiscal capacity remains fragile, with the ratio of Local-sourced Revenue (PAD) to total revenue still below 10%. This condition is exacerbated by the design of central transfer formulas, which have long been considered land-biased, as they emphasize population size and land area without proportionally considering sea area, the number of inhabited islands, and maritime logistics costs (Simandjuntak, 2018). Consequently, archipelagic provinces often experience "fiscal under-service," where the transfer allocations received are insufficient to provide basic public services equivalent to those in mainland regions (Adam & Nurwanah, 2025).

The lack of attention to the maritime dimension in fiscal policy design often leads to "one-size-fits-all" policy recommendations that are ineffective when applied to archipelagic regions (Irawan et al., 2025). The novelty of this research lies in its comprehensive comparative analysis approach involving eight archipelagic provinces in Indonesia namely: Riau Islands, Bangka Belitung, West Nusa Tenggara, East Nusa Tenggara, North Sulawesi, Southeast Sulawesi, Maluku, and North Maluku within a single framework of expenditure efficiency and transfer dependencyaluku, dan Maluku Utara dalam satu kerangka studi efisiensi belanja dan ketergantungan transfer.

Through this study, it is expected that the patterns of relationship between fiscal independence and budget effectiveness in achieving development targets amidst extreme geographic challenges can be identified. The results of this study are expected to provide a theoretical contribution to the development of a "maritime-based fiscal federalism" paradigm and offer practical recommendations for formulating transfer policies that are more equitable and responsive to the needs of archipelagic regions.

METHOD

This research utilizes a quantitative approach with a descriptive-comparative design to evaluate fiscal performance in regions with specific geographic characteristics. The descriptive approach is applied to analyze regional expenditure efficiency profiles and transfer dependency structures in depth, while the comparative method is used to identify patterns of disparity and convergence in fiscal performance across regions. The research objects include eight provinces belonging to the Association of Archipelagic Provinces (BKS-PK), namely Bangka Belitung Islands, Riau Islands, West Nusa Tenggara, East Nusa Tenggara, North Sulawesi, Southeast Sulawesi, Maluku, and North Maluku. he data used are secondary data in the form of Budget Realization Reports (LRA) from the Regional Budgets (APBD), sourced from the Directorate General of Fiscal Balance (DJPK) of the Ministry of Finance of the Republic of Indonesia. The research variables are operationally defined through two main indicators: Regional Expenditure Efficiency, which measures the ability of local governments to minimize the use of budget inputs relative to the realized revenue received. Referring to Mahmudi (2019), this ratio is formulated as follows:

$$\text{Regional Expenditure Effciency Ratio} = \frac{\text{Realized Regional Expenditure}}{\text{Realized Regional Revenue}} \times 100\%$$

Table 1. Criteria for Regional Expenditure Efficiency

Percentage	Criteria
<60%	Very Efficient
60% - 80%	Efficient
80% - 90%	Sufficiently Efficient
90% - 100%	Less Efficient
>100%	Inefficient

Source: Mahmudi (2019)

Transfer Dependency, which represents the level of financial dependency of local governments on funding support from the central government. Based on Rodden's theory (2002), this ratio is calculated with the formula:

$$\text{Transfer Dependency Ratio} = \frac{\text{Transfer Revenue}}{\text{Total Regional Revenue}} \times 100\%$$

Higher percentage values indicate lower levels of regional fiscal independence in autonomously financing operations and development. Coefficient of Variation (CV). The use of the Coefficient of Variation was chosen for its ability to compare variability across units of analysis with different scales of value, formulated as:

$$CV = \frac{\text{Standar Deviation}}{\text{Mean}} \times 100\%$$

A larger CV value indicates a higher level of disparity, while a decrease in the CV value over time indicates a trend of convergence or alignment of fiscal performance among the archipelagic provinces

RESULTS AND DISCUSSION

Based on the budget realization summary in Table 2, regional revenue reveals that the fiscal capacity of the eight archipelagic provinces is highly imbalanced in terms of scale. West Nusa Tenggara consistently had the largest regional revenue throughout 2023–2025, growing from IDR 5.45 trillion to IDR 6.86 trillion, followed by Southeast Sulawesi and East Nusa Tenggara, which ranged between IDR 4.3–4.9 trillion. Conversely, Bangka Belitung Islands experienced a declining trend in regional revenue from IDR 2.34 trillion (2023) to IDR 2.11 trillion (2025), making it the province with the smallest fiscal base among the eight. This fiscal scale disparity of more than threefold confirms that "archipelagic" as a geographic category is not an economically homogeneous group but encompasses a broad spectrum, from provinces with relatively developed tourism and mining bases (NTB, North Maluku) to those with limited economic scales (Bangka Belitung, Maluku).

Table 2. Summary of Regional Expenditure Realization, Transfer Revenue, and Regional Revenue of Archipelagic Provinces in Indonesia

Province	Year	Transfer Revenue (IDR)	Regional Expenditure Realization (IDR)	Regional Revenue (IDR)
Kep. Bangka Belitung	2023	1.400.914.396.760	3.010.348.935.897	2.343.159.116.813
	2024	1.506.796.355.534	2.496.106.034.759	2.421.902.411.337
	2025	1.319.088.557.077	2.030.530.248.990	2.108.125.832.307
Kep. Riau	2023	2.196.393.022.483	3.981.178.790.741	3.866.751.901.526
	2024	1.976.533.066.207	4.071.747.457.825	3.958.295.361.263
	2025	1.974.299.383.024	3.715.604.258.926	3.712.434.360.164
Nusa Tenggara Barat	2023	2.882.068.464.418	5.081.535.565.147	5.453.415.740.380
	2024	3.327.187.768.386	6.524.655.104.542	6.621.160.040.387

	2025	3.675.853.857.229	6.490.899.187.377	6.857.496.680.000
Nusa Tenggara Timur	2023	3.078.227.500.455	4.159.891.453.202	4.413.325.232.173
	2024	3.380.193.914.696	4.734.422.922.878	4.834.529.892.497
	2025	2.945.474.104.787	4.320.302.330.271	4.428.546.254.127
Sulawesi Utara	2023	1.998.838.183.230	3.166.739.057.273	3.363.221.482.738
	2024	2.131.577.594.004	3.707.934.255.582	3.653.838.603.400
	2025	1.803.694.856.460	2.948.773.893.398	3.060.429.548.458
Sulawesi Tenggara	2023	2.848.331.048.289	4.642.404.287.216	4.346.975.747.041
	2024	3.272.375.355.010	4.776.494.108.621	4.918.052.847.661
	2025	3.033.554.610.773	4.216.536.956.398	4.687.966.061.646
Maluku	2023	2.186.622.013.543	2.775.600.417.620	2.764.589.851.989
	2024	2.429.052.777.544	3.796.867.369.788	3.086.200.017.578
	2025	2.083.767.090.612	2.498.251.280.735	2.707.309.674.413
Maluku Utara	2023	2.238.257.928.043	2.996.636.801.344	2.903.457.356.895
	2024	2.831.543.852.916	3.042.434.960.286	3.913.925.528.950
	2025	1.839.680.963.535	2.845.596.147.452	2.876.571.494.145

Source: DJPK Ministry of Finance RI, 2026

Similar patterns are observed in the dimension of transfer revenue. NTB and Southeast Sulawesi received the largest nominal transfers (each approaching IDR 3.0–3.7 trillion in 2025), while Bangka Belitung Islands received the smallest transfer (below IDR 1.4 trillion). It is critical to note that the nominal transfer amount does not automatically reflect the level of fiscal dependency, as some provinces have strong Local-sourced Revenue (PAD) bases. This condition is consistent with the Decentralization Theorem, which asserts that the effectiveness of fiscal decentralization is not solely determined by transfer size but by a region's capacity to convert local economic potential into real revenue.

These findings reinforce Alfajrin et al. (2025) argument that decentralization requires robust fiscal capacity to respond to unique local needs.It also adds nuance by showing that significant capacity gaps exist within archipelagic provinces themselves, comparable to the Java-non-Java gap traditionally focused on in the literature. Thus, it can be concluded that the fiscal profiles of the eight archipelagic provinces are heterogeneous in terms of revenue scale, transfer structure, and expenditure realization patterns; therefore, fiscal policies or recommendations for archipelagic areas cannot be formulated generically but must consider the internal gradations of fiscal capacity among these provinces.

Table 3. Regional Expenditure Efficiency

Province	Year		
	2023 (%)	2024 (%)	2025 (%)
Kep. Bangka Belitung	128,4	103,0	96,3
Kep. Riau	102,9	102,8	100,0
Nusa Tenggara Barat	93,1	98,5	94,6
Nusa Tenggara Timur	94,2	97,9	97,5

Sulawesi Utara	94,1	101,4	96,3
Sulawesi Tenggara	106,8	97,1	89,9
Maluku	100,4	98,5	92,2
Maluku Utara	96,8	97,0	98,9
Average	102,1	99,5	95,7

Source: Processed data, 2026

Table 3 presents the comparative regional expenditure efficiency ratios for the eight archipelagic provinces during 2023–2025.

Table 4. Regional Expenditure Efficiency 2023

Province	Efficiency Ratio (%)	Criteria
Kep. Bangka Belitung	128,4	Inefficient
Kep. Riau	102,9	Inefficient
Nusa Tenggara Barat	93,1	Less Efficient
Nusa Tenggara Timur	94,2	Less Efficient
Sulawesi Utara	94,1	Less Efficient
Sulawesi Tenggara	106,8	Inefficient
Maluku	100,4	Less Efficient
Maluku Utara	96,8	Less Efficient
Average	102,1	Inefficient

Source: Processed data, 2026

Table 5. Regional Expenditure Efficiency 2024

Province	Efficiency Ratio (%)	Criteria
Kep. Bangka Belitung	103,0	Inefficient
Kep. Riau	102,8	Inefficient
Nusa Tenggara Barat	98,5	Less Efficient
Nusa Tenggara Timur	97,9	Less Efficient
Sulawesi Utara	101,4	Inefficient
Sulawesi Tenggara	97,1	Less Efficient
Maluku	98,5	Less Efficient
Maluku Utara	97,0	Less Efficient
Average	99,5	Less Efficient

Source: Processed data, 2026

Tabel 6. Regional Expenditure Efficiency 2025

Province	Efficiency Ratio (%)	Criteria
Kep. Bangka Belitung	96,3	Less Efficient
Kep. Riau	100,0	Less Efficient
Nusa Tenggara Barat	94,6	Less Efficient
Nusa Tenggara Timur	97,5	Less Efficient
Sulawesi Utara	96,3	Less Efficient

Sulawesi Tenggara	89,9	Sufficiently Efficient
Maluku	92,2	Less Efficient
Maluku Utara	98,9	Less Efficient
Average	95,7	Less Efficient

Source: Processed data, 2026

The three-year trend shows aggregate improvement, marked by a 6.4 percentage point decrease in the average efficiency ratio between 2023 and 2025. However, this improvement was uneven. Bangka Belitung Islands recorded the most significant improvement, from 128.4% (Inefficient) in 2023 to 96.3% (Less Efficient) in 2025. Southeast Sulawesi also improved consistently from 106.8% to 89.9%, becoming the only province to achieve the "Sufficiently Efficient" category by 2025. In contrast, Riau Islands remained stagnant around 100–103%, while North Maluku slightly worsened from 96.8% to 98.9% despite economic growth from nickel downstreaming. By 2025, efficiency ratios ranged from 89.9% (Southeast Sulawesi) to 100.0% (Riau Islands), a gap of 10.1 percentage points. Efficiency differences across provinces are influenced by four main factors: geographic characteristics affecting logistics costs, regional fiscal capacity, revenue structure (particularly the proportion of PAD), and the quality of APBD management through cash planning and expenditure control. These findings align with the Decentralization Theorem, which emphasizes that fiscal decentralization effectiveness depends on institutional and fiscal capacity. The results also support Sugiyarto et al. (2025) in that expenditure efficiency in non-Java provinces is generally lower than in Java-Bali. However, the improvements in six out of eight archipelagic provinces suggest this gap could narrow, indicating that the assumption of Java always being more efficient should be re-evaluated periodically.

Overall, regional expenditure efficiency in archipelagic provinces shows a trend of improvement but with diverse trajectories. Progress is influenced by geographic conditions, fiscal capacity, revenue structure, and APBD management quality. Current improvements are more driven by the normalization of extreme cases rather than structural transformation; thus, strengthening planning and cash management capacity remains necessary, especially for provinces with limited fiscal capacity

Comparative Analysis of Transfer Dependency

Tabel 7. Regional Transfer Dependency

Province	**Year**		
	2023 (%)	**2024 (%)**	**2025 (%)**
Kep. Bangka Belitung	59,7	62,2	62,5
Kep. Riau	56,8	49,9	53,1
Nusa Tenggara Barat	52,8	50,2	53,6
Nusa Tenggara Timur	69,7	69,9	66,5
Sulawesi Utara	59,4	58,3	58,9
Sulawesi Tenggara	65,5	66,5	64,7

Maluku	79,0	78,7	76,9
Maluku Utara	74,6	72,3	63,9
Average	64,7	63,5	62,5

Source: Processed data, 2026

The transfer dependency ratio, calculated as the proportion of transfer revenue to total regional revenue (Rodden, 2002), indicates that higher values correspond to lower fiscal independence. The average ratio for the archipelagic group decreased from 64.7% (2023) to 63.5% (2024) and 62.5% (2025). Cross-provincial comparisons reveal sharp disparities. Maluku was consistently the most dependent on central transfers throughout the three years (79.0%; 78.7%; 76.9%), followed by East Nusa Tenggara (69.7%; 69.9%; 66.5%) and Southeast Sulawesi (65.5%; 66.5%; 64.7%). Conversely, West Nusa Tenggara and Riau Islands appeared as the most fiscally independent, with ratios consistently between 50–57%. The most striking trajectory was observed in North Maluku, which experienced the sharpest decline in dependency from 74.6% (2023) to 63.9% (2025), a 10.7 percentage point drop. Given that North Maluku's pure PAD contribution remains below 10%, this decline was likely driven by an increase in "other legitimate revenue" (including natural resource revenue sharing from nickel downstreaming) rather than a genuine strengthening of local taxes and levies. Gaps across provinces stem from the interaction of several factors.

Fragmented geography and sparse populations, as in Maluku and East Nusa Tenggara, limit the local tax base because formal taxable economic activities are relatively scarce. Low fiscal capacity, in turn, creates a skewed revenue structure dominated by DAU, DAK, and DBH, with PAD contributing only marginally. In contrast, Riau Islands and West Nusa Tenggara benefit from more diversified economic bases that expand the local tax and levy base. This pattern reinforces Adam and Nurwanah (2025) argument regarding the land-biased nature of the national transfer formula: regions with large populations and mature formal economic activities are structurally favored by transfer designs and their own tax collection capacity, while more isolated archipelagic regions experience layered "fiscal under-service" These results also align with Ramadhani et al. (2025) regarding the "Transfer Dependency Paradox," suggesting that transfers only effectively drive growth if managed through strategic spending autonomy. In the context of archipelagic provinces, the prolonged high dependency in Maluku and NTT without significant ratio improvement over three years indicates budget rigidity. This limits the ability of local governments to respond independently to development needs, as warned in the literature. Thus, it can be concluded that transfer dependency in archipelagic provinces is persistent and uneven, with Maluku and NTT being the most vulnerable, while North Maluku remains a unique case requiring further study.

Analysis of Inter-provincial Fiscal Disparity

To formally test the degree of disparity and the direction of fiscal movement among archipelagic provinces, Table 8 presents the Coefficient of Variation (CV) for the two main indicators: transfer dependency and expenditure efficiency

Table 8. Coefficient of Variation

Year	Transfer Dependency (%)	Expenditure
2023	14,1	11,4
2024	16,2	2,5
2025	12,2	3,5

Source: Processed data, 2026

The CV for regional expenditure efficiency showed a sharp movement, plunging from 11.4% in 2023 to 2.5% in 2024, before slightly rising to 3.5%. This drastic narrowing was primarily due to the loss of Bangka Belitung's extreme value (128.4%), which was a single outlier in 2023 compared to the general group range of 93–107%. Once this value returned to a normal range in 2024–2025, the distribution of efficiency ratios became much more homogeneous. This pattern suggests that efficiency convergence in this group is fragile and highly sensitive to the behavior of just one or two provinces. Therefore, "convergence" should be interpreted cautiously not as evidence of widespread budget management improvement, but as the disappearance of short-term anomalies.

Conversely, the CV for transfer dependency moved more moderately but with a non-monotonic pattern: rising from 14.1% (2023) to 16.2% (2024) before falling to 12.2% in 2025. This fluctuating pattern, rather than a consistent decline, indicates that revenue structure gaps do not move in a single direction toward convergence. Instead, they fluctuate based on annual dynamics of transfer and PAD receipts, including the influence of natural resource revenue spikes in specific provinces like North Maluku. Compared to the CV for expenditure efficiency (2.5–3.5% in 2024–2025), the transfer dependency CV (12–16%) remains significantly higher and more persistent. This signifies that disparities in revenue structures (reflecting long-term economic base gaps) are much harder to converge than disparities in annual spending patterns (which are more easily adjusted administratively). The differing characteristics of these two disparity indicators have important theoretical implications. In the framework of Fiscal Federalism, convergence in spending patterns without convergence in revenue structures suggests that archipelagic provinces are becoming more uniform in "how they spend" (likely due to ceiling constraints pushing provinces toward full absorption) but remain vastly different in their "ability to generate" own revenue. Such structural gaps cannot be solved solely through better spending discipline at the regional level; they require interventions in transfer design and the strengthening of local economic bases a finding directly relevant to the policy implications in the next section.

Based on the overall CV patterns, it can be concluded that fiscal disparity among archipelagic provinces follows two different paths: a spurious convergence in expenditure efficiency (driven by the normalization of extreme cases, not widespread improvement) and a relatively persistent disparity in transfer dependency (reflecting unreduced structural gaps). These findings confirm that efforts to equalize fiscal performance among archipelagic provinces should focus primarily on strengthening local revenue bases and reforming transfer designs rather than just annual spending discipline

CONCLUSION

The fiscal performance of archipelagic provinces in Indonesia between 2023 and 2025 reveals two distinct trajectories: a "spurious convergence" in expenditure efficiency and a persistent structural disparity in transfer dependency. While these provinces are becoming more uniform in their administrative spending behavior approaching full budget absorption they remain vastly different in their fundamental ability to generate local revenue. This study confirms that archipelagic regions, particularly Maluku and NTT, remain trapped in extreme dependency due to fragmented geography and "land-biased" national transfer formulas that fail to account for higher maritime logistics costs and connectivity needs. Ultimately, achieving fiscal equity for these regions requires a paradigm shift toward "maritime-based fiscal federalism," where policy interventions focus on reforming transfer designs to be more responsive to archipelagic characteristics and aggressively optimizing local-sourced revenue (PAD) to bridge the long-term structural economic gap.

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