THE MAPPING OF ECONOMICS POTENCY AND REGIONAL INDEPENDENCY IN JAVA ISLAND DURING THE FISCAL DESENTRALIZATION ERA

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ABSTRACT

Decentralized reform era implemented in since 1 January 2001. Decentralization tries to increase the improvement of public services. Based on the statistics data, Java recorded a major contributor to national GDP growth with many challenge on poverty and inequality. Using the share and growth analysis as well as quadrant method, this research tries to provide mapping economy potency and regional independency in Java Island. From the share analysis, it still dominated by provincial government, which the biggest is DKI Jakarta Province. From the smallest share, Gunung Kidul Regency is the weakest independency. Based on growth analysis, Jepara Regency, Tangerang, Ngawi, Mojokerto and Tangsel City became the largest. From the quadrant method, 15 regions are in quadrant I, about 19, other areas are in quadrant II and 37 areas are in quadrant III. The largest part of the Java could classify in quadrant IV. According on these findings, central government must produce several policies to speed up the development regions particularly on all regional in quadrant IV.

Keywords: Share analysis, Growth analysis, , Local independence, Fiscal Decentralization

JEL Classifications: E62, R12

INTRODUCTION

Discussion related to implementation of regional autonomy policy and fiscal decentralization has always been a public interest, especially when the Government validates its underlying policies. For instance, in the reformation era, it was started with validation of constitution law No. 22 year 1999 regarding the Regional Government along with constitution law No. 25 year 1999 regarding Central and Regional Government Financial Balance (Samora, 2010). Both constitution laws had been revising several times. The constitution laws No.22 year 1999 had been revising into Constitution laws No.32 year 2004, then revised into Constitution laws No.23 year 2014 regarding Regional Government. Meanwhile, Constitution laws No.25 year

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1999 had been revising into Constitution laws No.33 year 2004 regarding central and Regional Government Financial Balance (Fatoni and Nurhayati, 2013).

Philosophically, the implementation of regional autonomy and fiscal decentralization is one of the mechanism to achieve regional fiscal management reformation (Mahmudi, 2010). Moreover, it is also to support the effort of improving the regional financial management, which eventually will contribute to public service refinement, accelerate development and economic growth in the region (Soleh and Suripto, 2011). On the other hand, according to the research (Sasana, 2011), regional autonomy and fiscal decentralization could be used as facilitation and strategic approach for Indonesia to embrace the economic globalization era, by strengthening the regional economic base. As the consequences, Central Government into Regional Government (Muin, 2014) should delegate the authority.

In accordance to *the money follow function* principle, delegation of authority shall be accompanied by handover of financing sources to the Regional Government. The handover itself is the main pre-requirement of effective implementation of regional autonomy policy and fiscal decentralization. By definition, based on Constitution laws No.23 year 2014, regional autonomy meant to be the rights, authorities, and obligations of the autonomous region to manage and administer the governmental business and local public interest in accordance to the constitution laws. Therefore, regional autonomy has two implications for the region, which are the appreciation of economic cost (high cost economy) and efficiency, as well as effectivity that correlates to emergence of the need of sufficient funding for its implementation (Handayani, 2009)

The regional independency aspect is the key of successful implementation of regional autonomy and fiscal decentralization, the regional independency becoming the benchmark of the capability of region to implement the authority that has been delegated, beside of acting as main performance indicator of budget healthiness in the region (Khusaini, 2006). The regional independency is quintessential, considering this is the main purpose of the implementation of regional autonomy and fiscal decentralization, supporting the effort to increase the source allocation more efficient and effective, while diminishing the chain of bureaucratic service to the community (Kharisma, 2013).

Referring to the nomenclature of Regional Budget (APBD), the regional independency aspect represented by Locally-Generated Revenue (PAD). Therefore, PAD is being optimized to support the creation of regional independency (Basri et al, 2013). Robust PAD revenue will guarantee optimum public service, sustainable regional economic growth, and inclusive and the development. In contrast, the weak PAD revenue will increase the dependency of Regional Government to the aid form of Central Government (Cahyono, 2014). In several cases, there are symmetrical relationship between regional independency and the creation of attractive investment climate in the region itself, owing to the capability of the relatively financially independent region to move to the real sector that finally would bring up various investment. Therefore, it is specifically mentioned that regional independency is supportive to improve national investment growth (Taqwa et al, 2016).

The precedent researches has been trying to analyze the relationship between fiscal decentralization and the independency creation in the region. Likewise done by (Allo and Mahi, 2014), that tried to analyze the relationship of fiscal independency and Regional Government expenditure efficiency in the Central Java region, using Data Envelopment Analysis (DEA) method, which concluded that the level of fiscal independency in Central Java is positively correlated with expenditure efficiency. A region with high PAD proportion or relatively good regional independency aspect has more efficient APBD expenditure scheme. Whereas, region with higher regional-transfer allocation has least efficient APBD expenditure. Emphasizing excessive external revenue of APBD might cause the expenditure allocation to be irresponsible.

The same founding is produced by (Apriana and Suryanto, 2010) which analyze the relationship between Capital Expenditure, PAD, and regional independency along with regional economic growth using Cities/Districts among Java & Bali as the study case. Based on the analysis using routing method and several statistic-descriptive indicators resulting a conclusion that PAD has significant and positive impact toward the regional independency. However, PAD composition is still relatively small compare to composition of Central Government aid through

Regional Transfer mechanism. This increase in PAD will be used to boost the infrastructure spending that has been the basic needs to community, whilst attracting

investment. Prosperous community will increase the consumption power align with the increment of real sector in the region, which in turn will give impactful economic growth.

In a smaller case, for instance in a city level, the research of Sumarsono (2009) could give another positive conclusion. The case in Malang city in 1999-2004, concluded that PAD ratio towards Total Region Revenue (TPD) of Malang city which relatively high between 4.8%-7.3% are higher compare to national average of 5%. Therefore, Malang city can be categorized as high independency level region. Index difference between fiscal capacity and fiscal need is quite high, more than 10. Meaning that Malang city capable of making efficiency in its APBD expenditure scheme. Malang City's APBD management is also quite inelastic with negative PAD elasticity trend and relatively positive PAD growth. These conditions are due to deregulation of regional regulation that prioritized long-term interest, instead of a mere popular short-term regulation.

It is of interest to scrutinize the analysis of (A, 2013) that count the impact of fiscal decentralization and economic growth along with it correlation with regional autonomy. In its conclusion, mentioned that fiscal decentralization has positive contribution toward regional economic growth, from either expenditure side or PAD creation side. However, the study result is also mandating the need of APBD's expenditure rearrangement, therefore not too dominated by the officialdom expenditure. To boost the independency aspect of the Regional Development the initiative breakthrough to increase the PAD revenue potential needed, which could be from the component of tax, regional retribution and modernization of Regional Owned Enterprise (BUMD). By which enable the Government to increase the portion of public service and investment expenditure in the future.

Unfortunately, not all of the research gives positive conclusion between the relationship of fiscal decentralization and creation of Regional Government Independency aspect. Some researches conversely explain negative relation as done by (Saputra et al, 2015) conducting research using the data of Districts and Cities in Jambi, using Ordinary Least Square (OLS) analysis counted using data panel. It is concluded that the independency level of Districts and Cities in Jambi in the era of fiscal decentralization is very low with independency level average of 4.91%. This condition clearly depicts the role of PAD is very minimum to support the economic development in Jambi Province. Thus, it is recommending the need of

initiative and hard-work willingness from the province itself, in effort to increase its future PAD revenue.

The similar pattern happens on the financial management in the Padang City. Based on the research of (Yanti, 2013), it is concluded that financial capability of Padang City Government persists on instructive level of relationship. The instructive scheme means the financial capability of Padang City Government to fulfill the needs of government administration, public service and economic growth is still excessively dependent to Central Government aid. The study result of (Enceng et al, 2012) at Purworejo confirmed that the dependency of Regional Transfer reached 82.68% per year, with PAD capability of only 7.99% per year.

The research result of Yuana (2014), gives another dimension of relationship between implementation of fiscal decentralization, fiscal independency, economic growth and regional inequality at East Java Province. The concluded result explains that for every 1% of economic growth will positively affect the ratio of independency about 25%. The increment of regional independency that accompanied by economic growth will reduce regional inequality in a one-way relationship. Therefore, it could be concluded that fiscal decentralization that eventually lead to regional independency, positively affect economic growth level that finally will decrease the regional inequality. However, the research of Hakim (2007) for the area of Subosukowonosraten, shows that the condition of economic growth, regional independency and regional inequality still relatively the same between the pre and post implementation of fiscal decentralization. This has been allegedly happened due to half-hearted implementation of fiscal decentralization from Subosukowonosraten Regional Government.

The finding of Apriesa and Miyasto (2013) and Sasana (2009) also produce enforcement of positive impact. Fiscal decentralization eventually has a positive impact toward economic growth and the absorption of workforce at Central Java Province. The higher the degree of fiscal decentralization implementation at Central Java Province, the economic growth will increase, while growing the new economic growth centers that could absorb the workforce. Unfortunately, fiscal decentralization has not been significantly affected the effort of regional inequality, even though it has showed positive relationship. Research of Sasana (2015) subsequently adds that fiscal decentralization is heading to

positive direction toward the inflationary management at the province, though has not showed significant result.

Beside of the poverty, the problem of regional inequality precisely becomes main hindrance of the current Government. In accordance to presentation material of Finance Minister on the Regional Transfer and Village-Fund Socialization in 2017, the horizontal inequality still could be found where the nation's sources of growth still concentrated at West Region of Indonesia (KIB) particularly Java Island that contributes around 58.5% of the GDP. The main sectors in Java include manufacturing, trade and construction. Unfortunately, as a major supporter of the national economic growth, Java's unemployment rate is the one at the highest record at 5.9% with a poverty rate of 10.1% per September 2016.

Based on these data, the position of Java Island became very central. In which seen from the national aspect. It is necessary to consider a comprehensive policy-making to support the efforts to maintain the sustainability of Java Island in its status as a major supporter of national growth, while preparing for economic transition in other areas outside of Java. Owing to that it becomes very interesting if this research then try to mapping the economic potential and independency of all regions both districts/cities and provinces located in the region of Java, especially in the era of regional autonomy and fiscal decentralization. Therefore, it is expected to be able to provide recommendations for the need for comprehensive policy making for all stakeholders in the future.

RESEARCH METHODOLOGY

Theoretically, this study uses descriptive research methodology. Based on Sukmadinata (2006) the meaning of descriptive research methodology is a study aimed to describe various phenomena that happened both at this time and in the past. Unlike other research methodologies, this methodology does not manipulate or alter the free variables but describes a condition as it is. In relation to this study, the conditions conveyed are the economic potential and analysis of the independency of districts/cities and provinces in Java. Judging from the characteristics, descriptive research can describe a single state or a state in stages (developmental studies)

From the research approach aspect, this study is only based on quantitative research approach, through calculation of indicators of share, growth and quadrant method. This study does not combined with qualitative research approaches that are actually expected to enrich the meaning and content of existing policies in the region. Therefore, the researchers will only provide judgment for the achievement of indicators generated in each region. The background and causes of why such conditions occur cannot be explained in this study. Statistically, the share indicator is calculated based on the ratio as follows:

$$Share = \frac{(PAD+DBH)}{Total\ Belanja}\ x\ 100\%$$ .... (1)

Where :   PAD   : Locally-Generated Revenue;

                    DBH   : Revenue Sharing Fund (Tax and Natural Resources);

                    Total *Belanja* : Total Expenditure in APBD (Regional Budget);

Meanwhile, growth ratio indicator is counted using:

$$Growth = \frac{(PAD+DBH)t-(PAD+DBH)t-1}{(PAD+DBH)t-1}\ x\ 100\%$$ .... (2)

Where :   PAD   : Locally-Generated Revenue;

                    DBH   : Revenue Sharing Fund (Tax and Natural Resources);

                    t   : current period

                    t-1   : previous period

Through the perspective of the type of data used in this study, most of it are secondary data collected from government agencies c.q. The Directorate General of Fiscal Balance (DJPK), Ministry of Finance from 2010 to 2016. In specific, the source of data of 2010-2015 used is the realization of APBD that has been submitted by the region. Especially for the year 2016, the data used is still data of APBD budget that has not been approved. In case of, the selection of 2010-2016 data, beside of the fact that it is based on the availability of relatively valid and perfect data it also prioritize the contemporary factor of the analysis to be generated.

The study focus select the entire region including districts and provinces in Java Island, owing to the urgency of the dominant contribution of economic growth at the national level as

well as addressing various emerging development challenges such as high poverty and enormous inequality. The entire area will be grouped into four quadrants based on the conditions of each region. From the analysis, there are around 119 areas in Java including DKI Jakarta Province, West Java Province, Banten Province, Central Java Province, DIY Province and East Java Province. The definition of each quadrant can be interpreted as follows (Bappenas, 2003):

a. Quadrant I: is a description of the grouping of regions into the most ideal quadrant, because these areas are considered to have high share and growth rates. Thus the regions that enter into quadrant I is declared as an independent region and potentially in the future economic development;

b. Quadrant II: is a representation of the grouping of regions into quadrants that have not been ideal because it has an average revenue growth of the region decreased even though the region's independency is relatively high. The main indicator is the area with high share value but has a low growth. It is important to think about the strategies that must be implemented in order to regenerate the sectors that can provide great leverage to the APBD;

c. Quadrant III: Just like the quadrant II it is included in quadrant area which not yet ideal, but in reverse condition. Quadrant III is considered not ideal because the average aspect of regional independency is relatively low despite having the potential to continue to grow in the future through the growth of PAD is getting more positive. The main indicator of the area in quadrant III is its share value is low but has high growth;

d. Quadrant IV: is grouping the regions into the least ideal quadrant because it describes the condition of regions with low share numbers and weak growth. This shows that the aspect of regional independency does not occur while the prospect of regional economic growth in the future is also not very good. In other definitions, the regions belonging to the IV quadrant seem to resemble the status of the remaining regions;

RESULTS

Share Analysis

Based on the calculations made by the researchers, it can be seen that the largest part of the year 2010-2016 in all regions in Java, still dominated by the regional provinces. The DKI Jakarta Province has the largest average share of the year 2010-2016 around 97.49 followed by Banten by 78.80. Subsequently, is West Java Province (76.96), East Java Province (74.15) and Central Java Province of 70.51. Stimulatingly, DIY province only has a share of 51.67, considerably worse if compared to the previous provinces. Depend on the composition it can be concluded that on averages all provinces in Java Island other than DIY Province, have a good independency in financing his APBD expenditure.

The high level of provincial independency is most likely to result from the role of local taxes that are in authority compared to local taxes in which the authorities are in the districts / cities, such as Motored Vehicle Tax (PKB), Motored Vehicle Transfer of Title Tax (BBNKB), Fuel Tax of Motored Vehicles (PBBKB) as well as Water-Vehicle Tax. Especially for the Province of Yogyakarta, these findings must be observed to continue to develop the potential of PAD that could strengthen the creation of regional autonomy in the region in the future.

For cases in districts / cities analysis's result can be seen that the area that has the largest share of the year 2010-2016 is the city of Surabaya with the value of 55.54. Followed by Tangerang City (45.10), Bekasi Regency (44.41), South Tangerang City (43.75) and City of Cilegon 41.52. Thereafter, it can be concluded that the city of Surabaya is still considered as the region with the greatest degree of independency in Java, which served the preliminary expectation. By analyzing the comparison between the existing areas with the expansion area, visibly there is only South Tangerang City that represents the expansion area. While the rest of the other areas are still dominated by existing areas. In regard, this could be taken for consideration for future expansion policies, particularly in Java.

By taking perspective based on the smallest share order, then Gunung Kidul Regency recorded as the region with the weakest independency with an average value of 9.98. Subsequently followed by Wonogiri (10.00), Pacitan (10.75), Ngawi (10.78) and Blitar regencies at 11.14. The composition of districts is interesting when analyzed by comparing the previous compositions. From the largest order of share value, then the majority of eligible

areas come from Banten Province. Both East Java and West Java provinces each contribute one region. Whereas the Provinces of Central Java and the Province of DIY does not send any representative as a region with the largest share. Nonetheless, if the order reversed from the smallest, in contrast, the majority comes from the East Java Province to contribute about three regions and Central Java Province and DIY Province each contribute one region.

For the province of Central Java and the province of DIY, this is clearly an enormous job to be completed. Overall, the regions in Central Java and DIY provinces belong to the middle to lower share category. Admittedly, this is a chance for Yogyakarta Privileges Fund to accelerate economic growth. Careful attention must also be undertaken of the Province of East Java considering the phenomenon of quite sharp imbalance of regional independency between the city of Surabaya as the capital of the province with the independency of large areas compared to some other districts / cities. The Provincial Government of East Java should making an effort to formulate a policy to reduce this inequality even though the era of regional autonomy and fiscal decentralization has separated its provincial and district / city authorities. Further description of the share analysis of all regions in Java can be seen in Appendix 1.

Growth Analysis

In the case of the share analysis, the provinces has become the majority, conversely in the growth analysis this pattern is not repeated. In fact, none of the provinces classified in the category of greatest growth value during 2010-2016. The area with the greatest growth value is Jepara Regency with a magnitude of 39.1 then Tangerang Regency of 32.7 followed by Ngawi (30.5), Mojokerto (29.0) and Tangerang Selatan 28.3. In contrast to the results of share analysis, the largest grouping of growth has shown that the growth is more evenly distributed throughout the provinces. With the Province of Central Java shows a reliable performance which represented by Jepara regency. The remaining is divided between East Java Province and Banten Province. The areas in West Java Province does not show an interesting economic prospect in the future along with the regions in DIY Province.

Considering the economic structure as the main sectoral base, in almost all districts / cities with greatest growth value still rely on industry and trade sectors. Thus, the secondary

sectors seem to still have a positive impact over the coming period. As in Jepara District, according to BPS data, the main buffer sector is the handicraft processing industry, especially wood products and forest products as well as the Mojokerto Regency, which is dominated by food, and handicraft industries. While Tangerang and Tangerang districts rely priority on trade and services sector to tertiary economic structure. Slightly different is done by Ngawi regency which prioritize economic development based on service industries especially tourism services

Thus, future economic hypotheses that support the growth prospects in the region are secondary and tertiary-based industries, once again proven in the case of this district / city. However, it is worth noting that the areas that still have a high dependence on primary products of natural products such as Jepara regency in relation to handicraft processing industry to pay attention to the limitation of natural resources (SDA) in the future. When later supply of inputs that come from nature begin to decrease, this would provide significant effects if not anticipated earlier.

Bangkalan regency records the lowest growth value of 11.9, followed by Pasuruan regency (13.2), Sumenep regency (13.2), Tuban regency (15.3) and Kediri, which could only shows 15.3. For this particular category of the lowest growth value classification, the result is quite surprising considering all areas are located in the area of East Java Province. Coupled with previous facts that indicate high number of emergence of poverty problems and regional inequality, arose as the results of the analysis of share, it seems obligatory to be a concern for the Government of East Java Province. One thing to remember is that poverty and regional imbalances are structural issues that require comprehensive and multisector policies. Government performance is in question, if the problem of poverty and inequality of this area cannot be handled, it could potentially ignited various other public problems. In this case, it is quite possible that the head of the regions' credibility are on stake. The calculation of growth values for all regions in Java can be observed in Appendix 2.

Quadrant method Analysis

After doing the next share and growth mapping analysis done by using quadrant method. As described in the research methodology chapter, the quadrant method will divide the regions

into four quadrants with their respective meanings. From the analysis result in Figure 1, it can be explained as follows;

Figure 1. Region Mapping Using Quadrant Analysis of Regency/City/Province of Entire Java Island

a. Quadrant I: none of the provinces is categorized as quadrant I or dream regions with high share and growth values. There are as many as fifteen districts / cities that enter in this quadrant I. West Java Province dominates the region in quadrant I as many as seven areas, including Bekasi, Bogor, Karawang, Bekasi, Bogor, Cirebon and Sukabumi. Furthermore, there are four District of Banten Province entered in the first quadrant, which are Tangerang District, Serang District, Tangerang City and South Tangerang City

Three regions are representatives of East Java Province namely Bojonegoro, Gresik and Pasuruan. The rest is the Regency of Sleman, which is included in the administration of

DIY Province. The whole area in West Java Province that entered in quadrant I, on average has industrial economic structure and trade that is almost the same with Banten Province. One that varies slightly is one area in East Java Province; owing to Bojonegoro Regency that still rely on the wealth of natural resources even though they are also trying to shift the economic structure to industry, SMEs and tourism services. While Pasuruan Regency still relies on primary agricultural sector as well as Gresik Regency combined with industrial development;

b. Quadrant II: all provinces are included in Quadrant II with high share indicator but low growth. The high share value is equal to the previous explanation, in which driven more by the sources of local tax levies that are relatively large in the hands of the provincial government. However, with the low growth of their PAD, including in DKI Jakarta Province, it indicates the need for new breakthroughs in their APBD management especially from the taxation side. The new breakthrough can be either intensification or extensification of taxation. Intensification of taxation can be done through regulation reform of taxation levy and ease in bureaucracy of local taxation. While extensification of taxation can be done by extending the tax base that has not been included in the tax imposition. For regencies / cities that classified as quadrant II, with total of 15 areas with the majority are in the administrative area of Central Java Province, namely, Kudus District, Semarang City, Surakarta City and Tegal City. The same number goes for the area of West Java Province including Purwakarta, Bandung, Depok and Kota Cimahi. Malang City, Kediri and Sidoarjo Regency represent East Java Province. Then for Banten Province presented by City of Cilegon. Lastly, for Province of Yogyakarta is represented by City of Yogya. In overall, the areas belong to this quadrant II, in general are former areas that have been well established and had built its urban aspect.

c. Quadrant III: In 37 regions, belong to this quadrant III category, the one with low share indicator but high growth. The majority of regions in this quadrant coming from the administrative area of Central Java Province, around 13 districts, such as Batang Regency, Brebes Regency, Demak Regency, Grobogan Regency and others. Subsequently the East Java Province with 12 districts namely Jember Regency,

Mojokerto Regency, Nganjuk Regency, Ngawi Regency and Pacitan Regency. Come next is West Java Province to contribute as many as seven areas, which are Cirebon, Garut, Kuningan and Sukabumi. Lastly, shows the area in the province of DIY namely Kulon Progo Regency, Gunung Kidul Regency and Bantul Regency. No region in the province of Banten is included in this quadrant III. The low share of the regions in the quadrant III is mostly happen due to high APBD expenditure, which relatively higher compare to the PAD revenue of received on its APBD. Therefore, it is necessary to reform the expenditure management of APBD. Ideally, consumptive-type expenditure should be relocated to productive-type expenditure that has investment impact. A positive growth value can be a very constructive initial capital to build a modern and transparent APBD management pattern;

d. Quadrant IV: areas belong to the quadrant IV are the most populous. About 48 regions are in quadrant IV. Indirectly, descriptive explanation could be drawn from this status of 48 regions, which are still left behind in the development of the region. This condition must be immediately addressed and resolved before it becomes a structural disease and produces complicated post-impacts to other sectors in the region. The areas belong into a quadrant IV in the future must be a priority or at least be the basis of the first consideration in the distribution of various assistance from the Central Government. Hopefully, these areas will become more empowered and independent and able to move to better quadrants;

CONCLUSION

The Mapping of economic potential and regional independency across Java in this study is using quantitative research methods using the indicators of share and growth. The share indicator is used as a proxy of regional autonomy while growth is aimed at assessing the prospects of regional economic development in the future. Other analyzes use quadrant methods that will divide the regions into four quadrants with their respective definitions. Based on the share analysis the largest share within the year of 2010-2016 in all regions in Java, still dominated by the regional provinces. The DKI Jakarta Province has the largest average share of the year 2010-2016 around 97.49 followed by Banten by 78.80.

Subsequently, is West Java Province (76.96), East Java Province (74.15) and Central Java Province of 70.51. The high level of provincial independency is most likely to result from the role of local taxes that are in authority compared to local taxes in which the authorities are in the districts / cities, such as Motored Vehicle Tax (PKB), Motored Vehicle Transfer of Title Tax (BBNKB), Fuel Tax of Motored Vehicles (PBBKB) as well as Water-Vehicle Tax.

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In the case of the share analysis, the area with the greatest growth value is Jepara Regency with a magnitude of 39.1 then Tangerang Regency of 32.7 followed by Ngawi (30.5), Mojokerto (29.0) and Tangerang Selatan 28.3. Viewed from the economic structure as the main sectoral base, in almost all districts / cities with greatest growth value still rely on industry and trade sectors. Thus, the secondary sectors seem still have a positive impact over the coming period. The future economic hypotheses that support the growth prospects in the region are secondary and tertiary-based industries, once again proven in the case of this district / city. However, it is worth noting that the areas that still have a high dependence on primary products of natural products such as Jepara regency in relation to handicraft processing industry to pay attention to the limitation of natural resources (SDA) in the future. When later supply of inputs that come from nature begin to decrease, this would provide significant effects if not anticipated earlier.

The Bangkalan regency records the lowest growth value of 11.9, followed by Pasuruan regency (13.2), Sumenep regency (13.2) Tuban regency (15.3) and Kediri which also only shows 15.3. For this particular category of the lowest growth value classification, the result is quite surprising considering all areas are located in the area of East Java Province. Coupled with previous facts that indicate high number of emergence of poverty problems and regional inequality, arose as the results of the analysis of share, it seems obligatory to be a concern for

the Government of East Java Province. One thing to remember is that poverty and regional imbalances are structural issues that require comprehensive and multisector policies egional autonomy and fiscal decentralization has multiplier aspect, which not related solely into the creation of regional independence. There happen to have region poverty problem as well as inequality problem in it, which is obligatory to be fixed. For instance, the phenomenon happens at East Java Province. Surabaya City recorded to be the the city with the highest economic growth and independency in the entire Java island. Despite of the fact that the inequality with other regions within East Java Province is still quite high. The provincial governments shall having an intense discussion altogether through the Regional Development Planning Meeting (Musrenbangda) mechanism, or other mechanisms that happen more frequent and has more intensive quality, although it has been divided by autonomy in terms of authority.

Similar obligatory enacted to Central Java Province and DIY Province considering the enormous status of its region with middle-to-low independency rate, as well as not so positive prospect of economy. The APBD supervisory management, particularly from the expenditure perspective seems imperative to be implemented; in case of taxation object expansion as prerequisite of regional independency, enforcement is still facing obstacles. The reallocation of expenditure shall be done, shifting the consumptive expenditure into productive and investment-minded expenditure, to increase the regional independency degree on the next period.

The Central Government is in compulsory state to give a guidance for the restoration of regional autonomy and fiscal decentralization policies, by giving policy enforcement that takes side with the left-behind regions that have enormous inequality. The enforcement could be in form of affirmative fiscal or other affirmative non-fiscal policy that relate to basic needs for the regions. For instance, regional regulation (perda) reform, creation of positive business climate, and bureaucracy service acceleration.

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Appendix 1. Value Comparison Share Regency / City / Province for Entire Java Island

Region	2010	2011	2012	2013	2014	2015	2016*
DKI Province	104.07	101.30	105.58	93.84	96.94	91.96	88.73
Jabar Province	94.84	95.19	67.94	74.79	73.32	70.51	62.16
Reg. Bandung	20.41	20.31	22.27	22.30	13.22	21.53	18.33
Reg. Bekasi	46.16	43.92	47.23	44.28	38.29	50.73	40.24
Reg. Bogor	28.62	30.65	34.46	31.87	28.24	39.45	31.82
Reg. Ciamis	9.16	8.87	10.57	9.70	5.52	10.26	10.11
Reg. Cianjur	15.37	14.26	16.67	17.91	7.80	17.28	14.71
Reg. Cirebon	15.92	16.38	16.51	15.53	8.69	18.50	16.32
Reg. Garut	14.25	13.12	17.23	13.45	8.51	15.77	15.10
Reg. Indramayu	23.38	22.70	21.20	19.26	12.15	18.71	18.71
Reg. Karawang	33.56	36.70	41.03	34.38	26.06	50.97	32.03
Reg. Kuningan	11.83	12.04	12.22	11.79	7.30	12.07	12.51
Reg. Majalengka	15.33	15.21	14.41	14.20	6.95	15.50	16.69
Reg. Purwakarta	21.22	21.12	23.27	21.32	17.59	22.33	33.08
Reg. Subang	21.71	22.13	22.30	20.50	13.88	20.67	20.49
Reg. Sukabumi	14.82	17.01	17.27	16.05	11.39	19.97	18.93
Reg. Sumedang	16.12	17.45	17.64	16.73	9.44	16.95	15.98
Reg. Tasikmalaya	9.14	9.06	8.33	7.43	5.46	9.16	8.07
Bandung City	37.14	38.63	41.60	41.43	37.00	39.08	42.17
Bekasi City	34.77	37.98	39.51	36.92	31.46	41.23	37.73
Bogor City	28.87	32.69	34.59	38.78	27.38	37.36	33.04
Cirebon City	21.44	23.47	28.39	27.74	14.82	27.57	25.48
Depok City	32.06	30.65	41.16	35.69	29.53	40.93	31.22
Sukabumi City	24.63	27.59	29.99	28.74	10.14	30.72	33.02
Tasikmalaya City	18.85	18.99	21.87	18.01	9.90	19.27	19.43
Cimahi City	25.02	24.67	26.15	26.85	14.66	29.28	18.83
Banjar City	22.57	20.17	23.20	20.09	11.18	23.04	20.84
Reg. Bandung Barat	14.81	14.31	15.76	15.26	13.14	18.06	15.09
Reg. Pangandaran	0.00	0.00	0.00	0.00	11.20	9.86	11.50
Banten Province	96.62	83.04	72.41	87.19	81.44	65.46	65.47
Reg. Lebak	13.26	12.33	17.23	13.58	6.60	16.63	13.14
Reg. Pandeglang	8.55	9.44	9.92	9.58	4.98	10.77	8.64
Reg. Serang	22.53	25.30	24.69	29.91	16.69	26.76	21.81
Reg. Tangerang	34.12	43.51	41.19	46.14	33.00	47.09	37.12
Cilegon City	43.92	41.82	50.76	40.86	33.84	43.63	35.80
Tangerang City	39.93	46.02	49.17	41.55	46.95	52.07	39.97

Region	2010	2011	2012	2013	2014	2015	2016*
Serang City	13.89	11.35	13.91	13.45	11.51	13.97	13.77
Tangsel City	58.64	45.36	43.96	52.08	16.14	49.84	40.22
Jateng Province	90.48	79.55	64.48	70.16	58.81	64.39	65.68
Reg. Banjarnegara	12.71	11.16	12.59	12.40	4.63	12.90	9.12
Reg. Banyumas	20.83	17.89	19.00	18.49	7.07	21.67	16.22
Reg. Batang	14.38	13.04	14.50	16.83	6.18	15.23	11.69
Reg. Blora	16.74	16.76	15.32	14.39	7.89	13.72	15.89
Reg. Boyolali	14.59	13.18	14.23	13.96	5.56	16.15	13.72
Reg. Brebes	12.08	10.40	11.36	12.07	5.68	14.07	11.79
Reg. Cilacap	18.75	16.85	16.81	17.48	8.07	17.57	13.47
Reg. Demak	13.08	11.19	13.43	14.93	7.49	16.59	14.46
Reg. Grobogan	15.42	12.45	14.31	13.76	6.85	16.11	12.59
Reg. Jepara	9.58	14.92	14.90	8.87	6.12	16.33	12.40
Reg. Karanganyar	14.61	15.06	15.12	15.31	7.13	15.92	12.35
Reg. Kebumen	10.40	9.81	10.79	10.73	3.87	12.08	9.64
Reg. Kendal	16.53	13.97	17.13	17.00	8.85	17.30	12.75
Reg. Klaten	9.97	9.03	9.80	10.03	5.52	11.02	9.12
Reg. Kudus	24.73	26.44	21.75	28.38	15.79	25.93	25.45
Reg. Magelang	13.19	13.29	15.92	17.27	6.83	16.89	11.94
Reg. Pati	17.25	15.58	16.16	13.95	5.10	16.18	11.87
Reg. Pekalongan	13.97	12.21	14.32	13.81	4.43	17.31	16.11
Reg. Pemalang	13.31	10.28	11.99	11.55	4.14	13.37	13.79
Reg. Purbalingga	16.93	15.08	13.38	14.88	5.58	16.34	12.61
Reg. Purworejo	13.88	13.73	12.89	13.37	4.18	14.53	11.43
Reg. Rembang	15.87	13.24	15.16	15.20	5.29	18.52	10.78
Reg. Semarang	17.72	17.05	17.02	19.28	8.31	18.80	15.97
Reg. Sragen	13.21	12.91	14.19	13.52	4.65	14.48	11.68
Reg. Sukoharjo	15.17	14.38	16.52	17.24	9.14	20.51	15.46
Reg. Tegal	12.80	12.36	12.96	12.92	5.08	17.40	11.92
Reg. Temanggung	13.97	12.04	11.95	15.22	6.25	17.14	14.44
Reg. Wonogiri	11.17	10.88	10.95	10.89	3.47	12.77	9.86
Reg. Wonosobo	14.13	12.40	12.78	14.51	5.50	14.32	11.20
Magelang City	20.16	18.51	22.38	20.98	6.20	27.90	23.01
Pekalongan City	18.42	17.84	22.56	21.87	9.56	22.27	20.91
Salatiga City	18.66	18.09	20.21	25.45	9.32	28.02	18.41
Semarang City	36.05	35.69	45.67	42.37	31.53	40.57	33.17

Region	2010	2011	2012	2013	2014	2015	2016*
Surakarta City	23.74	25.55	27.75	25.88	16.85	26.85	23.87
Tegal City	27.10	24.61	31.71	30.64	9.00	30.46	25.05
DIY Province	61.13	60.75	54.65	52.23	45.90	47.34	39.67
Reg. Bantul	13.46	15.20	17.20	18.78	7.41	21.58	17.22
Reg. Gunung Kidul	10.11	9.62	10.11	10.34	4.65	13.67	11.37
Reg. Kulon Progo	13.13	10.72	12.47	13.43	4.05	15.26	13.44
Reg. Sleman	23.87	23.95	28.14	29.50	19.61	29.26	27.06
Kota Yogyakarta	30.36	31.29	38.84	35.56	22.16	34.98	29.61
Jatim Province	84.42	85.78	73.26	75.48	65.15	73.50	74.15
Reg. Bangkalan	18.60	15.21	16.41	14.32	7.56	14.17	12.55
Reg. Banyuwangi	14.30	13.74	14.30	14.08	7.79	15.53	15.57
Reg. Blitar	11.69	12.06	12.52	11.56	6.12	13.47	10.58
Reg. Bojonegoro	34.20	40.08	43.94	37.80	35.81	46.85	51.15
Reg. Bondowoso	12.87	12.68	13.24	11.30	5.98	12.70	10.43
Reg. Gresik	30.72	34.67	40.06	33.99	23.78	36.36	37.44
Reg. Jember	15.87	15.41	17.49	17.26	8.74	19.25	18.09
Reg. Jombang	18.13	17.58	18.93	18.04	8.07	20.28	15.29
Reg. Kediri	17.99	15.07	17.01	18.44	11.26	17.88	13.69
Reg. Lamongan	16.39	14.80	15.82	16.59	7.97	17.32	16.64
Reg. Lumajang	15.36	14.06	15.23	14.01	6.56	17.03	12.16
Reg. Madiun	12.91	12.95	13.17	12.77	6.52	13.09	11.89
Reg. Magetan	12.09	11.68	12.97	12.40	6.35	13.49	11.02
Reg. Malang	16.74	15.59	15.52	16.85	9.90	16.64	16.47
Reg. Mojokerto	18.02	18.55	21.51	21.08	15.12	22.36	21.23
Reg. Nganjuk	15.62	14.55	15.65	16.00	7.65	17.83	14.28
Reg. Ngawi	9.71	11.67	11.87	11.64	6.56	13.92	10.08
Reg. Pacitan	10.32	11.50	12.36	11.63	6.35	12.76	10.63
Reg. Pamekasan	16.92	17.23	17.28	13.25	8.28	15.01	11.74
Reg. Pasuruan	26.00	19.50	21.74	23.88	73.26	28.93	20.71
Reg. Ponorogo	12.51	12.31	14.69	13.93	6.65	14.38	12.84
Reg. Probolinggo	12.05	13.67	14.66	15.01	6.02	15.82	14.53
Reg. Sampang	4.47	14.38	15.38	13.83	7.03	12.57	11.24
Reg. Sidoarjo	38.05	38.00	37.22	39.33	19.37	37.90	35.35
Reg. Situbondo	13.76	13.54	14.22	12.50	7.34	14.72	14.73
Reg. Sumenep	21.68	20.00	20.92	19.21	11.57	15.21	13.36
Reg. Trenggalek	13.28	12.42	13.01	12.08	6.28	13.42	13.74

Region	2010	2011	2012	2013	2014	2015	2016*
Reg. Tuban	23.01	24.12	24.03	22.95	14.59	23.25	17.77
Reg. Tulungagung	15.23	15.30	15.82	15.32	6.25	15.95	13.00
Blitar City	20.70	17.25	22.49	20.55	11.39	21.81	20.47
Kediri City	26.09	30.30	28.63	28.99	19.10	29.81	19.65
Madiun City	16.13	19.50	21.67	19.48	13.64	24.19	15.07
Malang City	24.50	27.06	28.76	27.21	24.69	28.39	27.83
Mojokerto City	17.76	20.22	22.16	23.54	10.25	25.50	18.65
Pasuruan City	17.02	18.09	19.25	20.33	11.67	22.55	18.86
Probolinggo City	17.90	17.49	20.82	19.35	10.08	26.75	16.67
Surabaya City	45.14	56.50	60.43	60.56	47.22	65.73	53.21
Batu City	15.10	16.43	20.43	19.06	19.29	18.72	20.04

Source: MoF, processed data
* 2016 APBD Budget Data

Appendix 2. Value Performance Growth Regency / City / Province for Entire Java Island

Region	2011	2012	2013	2014	2015
DKI Province	19.3	24.5	7.9	13.7	34.4
Jabar Province	14.6	17.3	19.7	20.2	22.3
Reg. Bandung	16.3	27.0	13.9	25.7	17.7
Reg. Bekasi	29.9	22.2	16.4	29.2	21.4
Reg. Bogor	31.9	27.6	16.1	33.6	26.3
Reg. Ciamis	13.9	29.3	13.7	18.4	16.5
Reg. Cianjur	15.0	29.8	17.2	29.9	19.0
Reg. Cirebon	20.9	17.2	7.5	54.0	24.9
Reg. Garut	9.6	39.2	7.4	43.9	25.0
Reg. Indramayu	17.1	9.6	4.5	37.5	17.2
Reg. Karawang	31.6	44.9	-4.2	23.9	24.0
Reg. Kuningan	15.5	13.7	9.3	48.8	32.8
Reg. Majalengka	12.6	12.1	11.6	31.8	17.0
Reg. Purwakarta	10.8	27.2	11.0	36.9	21.5
Reg. Subang	11.2	10.5	10.3	30.3	20.7
Reg. Sukabumi	31.0	9.7	13.5	52.5	28.1
Reg. Sumedang	23.6	16.0	8.9	38.3	28.4
Reg. Tasikmalaya	9.8	11.5	5.5	50.5	17.3
Bandung City	27.0	22.0	14.9	17.3	20.3
Bekasi City	35.8	31.2	10.7	22.3	25.0
Bogor City	27.2	23.7	26.9	15.1	23.2
Cirebon City	19.4	20.3	17.1	37.4	23.6
Depok City	18.5	36.4	19.1	12.9	21.7
Sukabumi City	23.0	24.3	12.5	34.1	23.5
Tasikmalaya City	5.0	30.0	4.3	37.4	19.2
Cimahi City	14.4	19.7	13.6	16.7	16.1
Banjar City	19.6	21.9	9.0	39.8	22.6
Reg. Bandung Barat	19.7	32.0	8.4	26.7	21.7
Reg. Pangandaran	0.0	0.0	0.0	0.0	0.0
Banten Province	18.3	18.9	19.9	15.2	18.1
Reg. Lebak	21.9	-30.7	39.7	49.3	20.1
Reg. Pandeglang	39.4	13.1	16.6	36.8	26.5
Reg. Serang	32.9	17.5	46.2	5.5	25.5
Reg. Tangerang	55.1	26.5	35.5	13.7	32.7
Cilegon City	18.7	26.6	-8.0	32.2	17.4
Tangerang City	35.1	25.8	21.4	26.2	27.1

Region	2011	2012	2013	2014	2015
Serang City	19.8	31.3	10.7	20.6	20.6
Tangsel City	37.2	31.0	24.9	20.0	28.3
Jateng Province	14.6	19.3	21.0	18.5	18.3
Reg. Banjarnegara	5.5	20.7	4.2	30.6	15.3
Reg. Banyumas	7.6	24.6	13.4	30.5	19.0
Reg. Batang	17.5	25.7	37.6	14.1	23.7
Reg. Blora	16.2	11.1	10.1	23.5	15.2
Reg. Boyolali	9.1	24.4	9.9	32.8	19.0
Reg. Brebes	2.0	20.7	22.5	59.9	26.3
Reg. Cilacap	7.2	15.3	18.8	23.1	16.1
Reg. Demak	12.5	33.4	23.1	35.9	26.2
Reg. Grobogan	5.0	17.9	20.5	45.8	22.3
Reg. Jepara	99.0	14.6	-1.3	44.0	39.1
Reg. Karanganyar	15.1	20.2	11.1	23.8	17.5
Reg. Kebumen	13.6	27.6	9.0	62.4	28.2
Reg. Kendal	3.3	28.7	8.3	29.4	17.4
Reg. Klaten	14.2	18.7	15.2	35.0	20.8
Reg. Kudus	12.2	-0.3	30.8	24.8	16.9
Reg. Magelang	10.1	29.3	19.0	27.1	21.4
Reg. Pati	9.4	23.3	0.1	38.7	17.9
Reg. Pekalongan	6.9	32.6	16.7	62.1	29.6
Reg. Pemalang	-2.0	18.4	18.9	44.7	20.0
Reg. Purbalingga	9.3	6.6	15.5	40.6	18.0
Reg. Purworejo	17.4	9.2	11.0	40.6	19.5
Reg. Rembang	6.1	27.8	9.8	20.6	16.1
Reg. Semarang	18.5	16.5	24.3	12.1	17.8
Reg. Sragen	11.5	27.7	12.1	48.4	24.9
Reg. Sukoharjo	17.6	41.8	11.7	30.5	25.4
Reg. Tegal	12.3	26.5	13.4	45.6	24.5
Reg. Temanggung	6.2	16.3	33.3	34.1	22.5
Reg. Wonogiri	10.1	20.1	8.7	33.1	18.0
Reg. Wonosobo	15.6	14.4	13.7	50.9	23.7
Magelang City	5.0	38.2	10.2	39.9	23.3
Pekalongan City	16.5	40.3	14.7	18.6	22.5
Salatiga City	6.2	34.4	20.8	42.8	26.1
Semarang City	16.4	29.0	11.8	22.1	19.8

Region	2011	2012	2013	2014	2015
Surakarta City	28.1	26.5	12.0	6.3	18.2
Tegal City	9.5	32.2	10.8	28.9	20.3
DIY Province	14.6	18.3	16.8	17.6	16.8
Reg. Bantul	28.5	26.0	18.2	47.3	30.0
Reg. Gunung Kidul	16.7	20.1	12.5	55.5	26.2
Reg. Kulon Progo	4.0	31.5	17.8	39.2	23.1
Reg. Sleman	13.3	30.7	24.9	23.9	23.2
Kota Yogyakarta	14.3	36.4	10.2	17.1	19.5
Jatim Province	18.6	10.8	13.7	26.3	17.4
Reg. Bangkalan	14.3	18.7	2.4	12.5	11.9
Reg. Banyuwangi	13.7	21.4	10.3	38.8	21.0
Reg. Blitar	9.1	22.9	10.2	32.7	18.7
Reg. Bojonegoro	36.9	44.1	3.4	41.5	31.5
Reg. Bondowoso	22.4	17.9	0.7	40.7	20.4
Reg. Gresik	31.8	32.4	10.9	28.8	26.0
Reg. Jember	15.2	32.8	11.0	38.1	24.3
Reg. Jombang	10.7	28.4	9.0	35.4	20.9
Reg. Kediri	1.7	25.8	16.3	32.8	19.1
Reg. Lamongan	11.1	22.3	14.3	35.9	20.9
Reg. Lumajang	7.6	19.9	3.4	49.4	20.1
Reg. Madiun	13.6	19.6	7.8	22.9	16.0
Reg. Magetan	19.0	23.1	6.7	32.6	20.4
Reg. Malang	7.6	14.9	19.2	31.6	18.3
Reg. Mojokerto	23.8	37.2	12.0	42.9	29.0
Reg. Nganjuk	11.5	28.7	12.7	40.1	23.3
Reg. Ngawi	46.2	10.1	13.7	51.9	30.5
Reg. Pacitan	38.0	23.0	1.1	30.1	23.1
Reg. Pamekasan	24.6	19.2	-18.6	72.1	24.3
Reg. Pasuruan	-12.4	29.9	22.1	32.2	13.2
Reg. Ponorogo	14.6	42.3	4.8	34.6	24.1
Reg. Probolinggo	46.5	24.4	5.5	27.3	25.9
Reg. Sampang	24.2	21.8	-1.6	32.0	19.1
Reg. Sidoarjo	15.3	19.9	21.3	24.7	20.3
Reg. Situbondo	19.6	16.2	9.0	39.9	21.2
Reg. Sumenep	7.9	20.5	2.3	22.2	13.2
Reg. Trenggalek	9.4	16.5	3.6	39.5	17.2

Region	2011	2012	2013	2014	2015
Reg. Tuban	16.1	23.4	3.2	18.5	15.3
Reg. Tulungagung	17.9	25.8	3.2	35.1	20.5
Blitar City	6.3	26.7	4.8	28.2	16.5
Kediri City	17.2	10.5	4.6	28.9	15.3
Madiun City	25.8	28.8	14.1	30.3	24.8
Malang City	19.6	27.0	12.3	21.0	20.0
Mojokerto City	15.5	30.8	11.1	20.3	19.4
Pasuruan City	15.8	14.4	19.5	36.5	21.6
Probolinggo City	13.3	25.7	-0.3	49.0	21.9
Surabaya City	29.2	22.5	17.9	16.7	21.6
Batu City	18.3	24.2	21.9	29.0	23.3

Source: MoF, processed data
* 2016 APBD Budget Data