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Fiscal Decentralization and Regional Economic Resilience: The Roles of Local Revenue Autonomy and Public Spending Quality

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Abstract: *Fiscal decentralization is expected to strengthen regional development by aligning public resources with local needs, yet its contribution to economic resilience depends on whether subnational governments possess adequate revenue autonomy and allocate expenditure effectively. This study develops an integrative framework explaining how local revenue autonomy and public spending quality shape regional economic resilience under decentralized fiscal systems. An integrative literature review synthesizes peer-reviewed studies published between 2022 and 2025, prioritizing Scopus- and Sinta-indexed research on fiscal decentralization, local own-source revenue, intergovernmental transfers, expenditure autonomy, public service delivery, regional growth, and fiscal resilience, with particular attention to Indonesia. Findings indicate that decentralization can improve responsiveness, investment, and recovery capacity when local governments have meaningful own-source revenues, credible institutions, and discretion to allocate resources toward productive services. However, transfer dependence, weak tax bases, rigid personnel expenditure, low-quality capital spending, and regional disparities can limit resilience. Evidence from Indonesia shows that local fiscal independence remains uneven and that decentralization outcomes differ across provinces and districts because fiscal capacity and spending effectiveness vary substantially. Public spending quality therefore mediates the relationship between fiscal resources and regional outcomes by determining whether budgets generate infrastructure, human capital, service quality, and adaptive capacity. The proposed framework integrates revenue autonomy, expenditure quality, intergovernmental equalization, institutional capacity, and regional resilience. Overall the evidence supports balanced fiscal decentralization stronger local revenue autonomy higher public spending quality transparent intergovernmental transfers accountable institutions resilient regional economies adaptive budgeting productive investment equitable service.*

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INTRODUCTION

Fiscal decentralization assigns subnational governments greater responsibility for raising revenue, allocating expenditure, and delivering public services. Its economic rationale rests on the expectation that local governments possess better information about regional preferences and can tailor policies more efficiently than centralized administrations. Yet decentralization does not automatically generate resilient regional economies. Mendoza-Velázquez et al. (2022) show that the structure of decentralization

and intergovernmental transfers influences regional growth and fiscal effort, indicating that institutional design matters as much as formal autonomy. Regional resilience therefore depends on whether decentralized governments can mobilize resources, maintain essential services, and adjust expenditure when economic conditions deteriorate.

Local revenue autonomy is central to this adjustment capacity. Wahyudi and Kurniawati (2022) find that fiscal decentralization influences provincial economic growth in Indonesia, while also showing that many provinces continue to exhibit low fiscal independence. Heavy dependence on transfers can weaken local incentives to broaden tax bases and can constrain rapid responses when central transfers change. By contrast, stronger local own-source revenue can provide flexible resources for stabilization, infrastructure maintenance, and targeted local interventions. Revenue autonomy should therefore be evaluated not merely as a financing ratio but as a component of regional shock-absorption capacity.

Public spending quality represents the second mechanism connecting decentralization with resilience. Local governments may receive substantial transfers and expenditure authority without converting budgets into productive outcomes. Azizah et al. (2022) report that regions in Sulawesi still depend strongly on central transfers and that decentralization indicators produce mixed growth effects. This finding suggests that fiscal resources must be assessed alongside expenditure composition and effectiveness. Spending that improves infrastructure, health, education, digital services, and local economic capacity can strengthen resilience, whereas rigid or low-productivity expenditure can leave regions fiscally vulnerable despite large budgets.

Institutional quality shapes both revenue autonomy and spending effectiveness. Digdowiseiso (2023) argues that institutional quality is a key driver of fiscal decentralization in developing countries because governance conditions influence the allocation of fiscal power and the effectiveness of decentralized arrangements. Strong local institutions can improve tax administration, procurement, budgeting, transparency, and accountability. Weak institutions can instead transform decentralization into fragmented authority without stronger capacity. Regional resilience therefore requires fiscal autonomy to be matched by administrative competence and credible governance.

Indonesia's recent fiscal decentralization reform reinforces the importance of performance and central-local coordination. Lewis (2023) explains that Law No. 1/2022 introduces major changes to intergovernmental fiscal relations, including stronger performance incentives, revenue earmarks, and spending mandates. These changes seek to improve service delivery and fiscal discipline while also increasing central influence over regional finance. The reform creates an important policy question: whether stronger coordination can improve spending quality without undermining local flexibility. Resilience requires a balance between national standards and sufficient local discretion to respond to region-specific shocks.

Fiscal independence also varies substantially across Indonesian regions. Syafri et al. (2024) find that local financial independence is shaped by balancing funds, expenditure, investment, and regional characteristics, with continuing differences across western, central, and eastern Indonesia. Uneven fiscal capacity implies that identical decentralization rules can generate different resilience outcomes. Regions with broad tax bases can finance adaptation more easily, while poorer regions may require equalizing transfers to maintain comparable services. Intergovernmental transfers therefore remain necessary, but their design should complement rather than displace local revenue effort.

The composition of local expenditure is equally important. Aditya et al. (2024) show in Sampang Regency that local revenue and transfers positively influence economic growth, while capital expenditure does not automatically produce positive effects. This result demonstrates that expenditure labels are insufficient proxies for spending quality. Capital budgets can fail when project selection, procurement, implementation, or maintenance are weak. A resilience-oriented approach should assess whether expenditure creates usable infrastructure, supports human capital, reduces bottlenecks, and can be reallocated quickly when shocks occur.

This study addresses the gap by integrating fiscal decentralization, local revenue autonomy, public spending quality, and regional economic resilience into a unified framework. The central proposition is that decentralization improves resilience when local governments possess sufficient own-source revenue, receive equitable transfers, and convert fiscal resources into high-quality public services and productive investment. Institutional capacity moderates these relationships by determining whether autonomy is exercised transparently and effectively. The framework is especially relevant for emerging economies where regional disparities, transfer dependence, and uneven administrative capability can make decentralization outcomes highly heterogeneous.

THEORETICAL FOUNDATION

The theoretical foundation combines fiscal federalism, endogenous growth, public expenditure quality, and economic resilience. Fiscal federalism explains how assigning revenue and expenditure responsibilities across government levels can improve allocative efficiency when local preferences differ. Endogenous growth theory emphasizes public investment, human capital, and productive services as channels through which government spending can raise regional productive capacity. Expenditure-quality theory distinguishes the amount of spending from its efficiency, composition, targeting, and outcomes. Resilience theory focuses on the capacity of regional economies to resist shocks, recover activity, and adapt their structures without persistent losses.

The proposed model contains five connected dimensions. Revenue autonomy reflects the ability to generate local taxes, charges, and other own-source revenue. Transfer design captures equalization, predictability, and incentives for local fiscal effort. Spending quality includes allocative efficiency, execution, service outcomes, capital productivity, and budget flexibility. Institutional capacity includes planning, procurement, tax administration, transparency, and accountability. Regional resilience includes shock absorption, recovery speed, employment stability, investment continuity, and structural adaptation. Fiscal decentralization strengthens resilience when these dimensions reinforce rather than offset one another.

REASERCH METHODS

This study employed an integrative literature review and conceptual synthesis to examine fiscal decentralization and regional economic resilience. Peer-reviewed studies published between 2022 and 2025 were prioritized, with emphasis on Scopus- and Sinta-indexed research addressing fiscal decentralization, local own-source revenue, fiscal autonomy, intergovernmental transfers, expenditure quality, public services, regional growth, inequality, and fiscal resilience. Indonesian evidence was combined with comparative international studies to identify general mechanisms and context-specific constraints. The qualitative synthesis followed data reduction, categorization, interpretation, and conclusion-development procedures consistent with Sugiyono (2022).

The analysis proceeded through three stages. First, studies were coded for revenue-side mechanisms, including local taxation, own-source revenue, transfer dependence, fiscal effort, and financial independence. Second, expenditure-side mechanisms were coded through spending composition, capital expenditure, service delivery, budget performance, and expenditure autonomy. Third, resilience mechanisms were synthesized through economic growth, investment, public-service continuity, inequality, fiscal buffers, and adaptive capacity. No fabricated primary dataset was introduced. The study develops a conceptual framework from published empirical evidence and identifies propositions suitable for future provincial and district-level testing.

Source quality was assessed using publication recency, peer-review status, journal credibility, DOI traceability, and direct relevance to the analytical framework. Future empirical studies can operationalize revenue autonomy through the ratio of local own-source revenue to total revenue, transfer dependence, and local tax effort; spending quality through execution rates, productive expenditure shares, service outputs, and performance indicators; and resilience through growth volatility, employment recovery, investment continuity, poverty responses, and fiscal stability. Dynamic panel models, spatial econometrics, threshold regressions, structural equation modeling, and difference-in-differences designs are appropriate for testing direct, mediated, and heterogeneous effects.

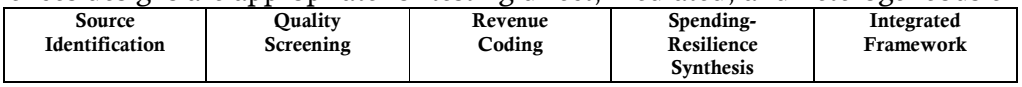

Figure 1. Integrative Review and Regional Fiscal Resilience Framework

RESULT AND DISCUSSION

First, international evidence indicates that decentralization affects growth through the structure of transfers and local fiscal effort. Mendoza-Velázquez et al. (2022) find that federal transfers can support regional growth in Mexico, but the response to investment shocks also signals potential soft-budget problems. The implication is that decentralization should create incentives for local revenue mobilization rather than permanent reliance on higher-level transfers. For regional resilience, own-source revenue provides discretionary resources that can be redirected quickly when shocks disrupt employment, investment, or services. Transfer systems remain necessary for equalization, but they should preserve incentives for local fiscal effort and responsible budgeting. Accordingly, resilient decentralization requires transfers that preserve equalization while rewarding local fiscal effort, responsible budgeting, and flexible responses to regional shocks.

Second, Indonesian provincial evidence shows that fiscal decentralization can support growth while fiscal independence remains limited. Wahyudi and Kurniawati (2022) report that decentralization affects provincial economic growth, yet average regional independence is still low in many areas. This combination matters for resilience because growth achieved under persistent transfer dependence may be vulnerable to changes in intergovernmental funding. Stronger local revenue autonomy can improve the continuity of essential spending and allow local governments to respond more rapidly to region-specific disruptions. However, revenue autonomy must be developed without imposing inefficient taxes that weaken local investment and business activity. Thus, stronger local revenue autonomy should expand fiscal flexibility while protecting investment incentives, service continuity, and accountable regional development during periods of uncertainty today.

Third, evidence from Sulawesi confirms that decentralization outcomes depend on the composition of regional financing. Azizah et al. (2022) find that transfer-related indicators

remain important for regional growth, demonstrating that many local governments cannot yet finance development independently. Transfer dependence is not inherently undesirable when it equalizes fiscal capacity, but excessive dependence can reduce incentives for local revenue innovation and weaken budget flexibility. Resilient decentralization therefore requires a dual strategy: maintain predictable equalization transfers for regions with limited tax bases while strengthening administrative capacity to mobilize legitimate own-source revenue. This balance can reduce vulnerability without widening regional disparities. Accordingly, transfer systems should equalize fiscal capacity while simultaneously strengthening local revenue administration, budget flexibility, and incentives for sustainable own-source revenue mobilization.

Fourth, decentralization changes regional development strategies as well as fiscal aggregates. Liu et al. (2022) show that fiscal reform in China altered local governments' support for incumbent and newly established firms, illustrating how fiscal incentives influence development choices. This mechanism is relevant to resilience because local governments can use fiscal autonomy to diversify economic structures, support productive entry, and reduce dependence on declining sectors. Yet such discretion also creates risks of inefficient subsidies or local protectionism. Spending quality should therefore include whether development expenditure improves productivity, diversification, and long-term adaptive capacity rather than merely increasing short-term activity. Therefore, spending quality should be judged by its contribution to productivity, economic diversification, private-sector dynamism, and the long-term adaptive capacity of regional economies.

Fifth, institutional quality determines whether decentralized authority produces effective outcomes. Digdowiseiso (2023) finds that institutional settings help explain fiscal decentralization patterns in developing countries. Strong institutions can improve local tax administration, budgeting, procurement, and accountability, enabling governments to convert fiscal autonomy into better services and productive investment. Weak institutions can generate fragmented authority, low revenue effort, and inefficient expenditure. Regional resilience consequently depends on administrative quality as a complementary asset. Decentralization reforms should invest in local fiscal systems, professional skills, transparent information, and oversight rather than assuming that authority alone will create capacity. Consequently, effective decentralization requires institutional development that strengthens revenue administration, expenditure management, procurement, transparency, professional capability, and accountability alongside the formal transfer of fiscal authority in practice.

Sixth, Indonesia's new intergovernmental fiscal framework changes the balance between autonomy and central steering. Lewis (2023) identifies performance incentives, earmarking, and spending mandates as important features of the 2022 decentralization law. These instruments may improve minimum service standards and expenditure discipline, but they can also reduce local flexibility if mandates become excessively rigid. Economic resilience requires local governments to reallocate resources rapidly during shocks while maintaining essential services. The design challenge is therefore to combine national performance standards with sufficient discretion for local adaptation. Performance-based transfers can support this balance when indicators reward outcomes rather than narrow input compliance. Therefore, resilient intergovernmental design should combine national standards with local discretion, protecting essential services while enabling budget responses to regional shocks.

Seventh, local own-source revenue is shaped by the underlying economic and tax base. Octavyanthi and Basuki (2022) find that factors affecting local revenue across Bali's

regencies and cities reflect differences in economic conditions and revenue capacity. This heterogeneity means that revenue autonomy cannot be strengthened through identical targets across all regions. Tourism-dependent, agricultural, industrial, and metropolitan economies possess different tax opportunities and shock exposures. Resilience-oriented fiscal policy should therefore diversify local revenue where feasible while avoiding excessive dependence on a single cyclical source. Better tax data and administration can improve collections without necessarily increasing statutory rates. Thus, revenue autonomy should be strengthened through realistic, region-specific strategies that diversify tax bases, improve administration, and preserve competitiveness during cyclical economic shocks today.

Eighth, fiscal autonomy can contribute to spatial convergence when local revenues and expenditures are managed effectively. Anggraeni et al. (2024) confirm economic convergence across Java and analyze local own-source revenue, balancing funds, personnel expenditure, and capital expenditure as decentralization channels. Their spatial approach highlights that regional outcomes are interconnected because investment, labor, and public infrastructure generate spillovers across jurisdictions. Resilience policy should therefore account for neighboring regions rather than treating local economies as isolated units. Coordinated infrastructure and service investment can improve recovery and reduce spatial disparities, especially when shocks affect connected labor and product markets. Accordingly, regional resilience requires spatially coordinated fiscal policy because infrastructure, labor markets, investment flows, and service networks often extend beyond individual administrative boundaries today.

Ninth, Indonesian evidence shows that financial independence remains constrained by transfer dependence and expenditure structures. Syafri et al. (2024) identify determinants of district and city financial independence and document differences across Indonesia's major regions. This finding supports a differentiated decentralization strategy. Regions with stronger economic bases can receive greater incentives for local revenue effort, while structurally weaker regions require equalization and capacity-building support. Fiscal independence should not be pursued by reducing transfers indiscriminately, because doing so could undermine essential services. The objective is resilient autonomy: sufficient own-source revenue for discretion combined with transfers that compensate for unequal fiscal capacity. Thus, resilient autonomy requires differentiated local revenue effort, equalizing transfers, institutional support, and expenditure flexibility reflecting each region's structural fiscal capacity.

Tenth, public-service outcomes provide a direct test of spending quality. Ginting (2024) finds that fiscal decentralization has different effects across Indonesian health and education services, with stronger evidence for education. This variation shows that expenditure authority does not translate uniformly into service improvement. Budget quality depends on sectoral institutions, staffing, procurement, infrastructure, and local implementation capacity. Regional resilience requires reliable health and education systems because human capital and service continuity affect recovery after shocks. Performance evaluation should therefore connect fiscal inputs with measurable service outputs and outcomes rather than relying only on expenditure realization. Accordingly, spending quality should be evaluated through measurable improvements in service access, reliability, human-capital outcomes, and institutional capacity to sustain delivery during economic disruptions and crises.

Eleventh, capital expenditure does not automatically generate regional growth. Aditya et al. (2024) find that local revenue and transfers positively affect economic growth in

Sampang, while capital expenditure shows a negative relationship in their model. The result illustrates why spending quality must be separated from spending quantity. Capital budgets may underperform because projects are poorly selected, delayed, fragmented, or insufficiently maintained. Resilience-oriented public investment should prioritize infrastructure that reduces bottlenecks, supports local production, and remains functional during disruptions. Project appraisal, procurement quality, execution discipline, and maintenance planning are therefore central components of fiscal decentralization. Therefore, resilient capital budgeting requires rigorous appraisal, transparent procurement, timely execution, effective maintenance, and clear evidence that projects strengthen regional productive capacity and shock preparedness today.

Twelfth, budget performance management can strengthen local fiscal resilience by improving expenditure structure and efficiency. Jiang et al. (2025) find that budget performance management reform increases local fiscal resilience in China, with mechanisms related to expenditure structure, fiscal risk, and spending efficiency. This evidence directly supports the role of spending quality in the proposed framework. Local governments need performance systems that connect appropriations with outputs, outcomes, and fiscal risks. Such systems can identify low-value programs and create space for priority spending during shocks. Performance budgeting becomes most useful when evaluation results influence future allocations rather than functioning as a compliance exercise. Performance budgeting strengthens resilience when findings influence allocations, improve expenditure efficiency, control risks, and preserve room for adaptive spending.

Thirteenth, recent Indonesian research emphasizes expenditure autonomy as a mechanism linking decentralization with economic growth. Ramadhani et al. (2025) examine locally generated revenue, transfers, expenditure autonomy, and provincial growth and highlight the importance of how fiscal resources translate into spending discretion. This mechanism is central to resilience because revenue autonomy without expenditure flexibility may not allow timely responses to local shocks. Conversely, broad expenditure discretion without accountability can reduce spending quality. Effective decentralization therefore requires both sides of the budget to be aligned: locally responsive revenue capacity and accountable authority to redirect spending toward changing regional needs. Accordingly, resilience requires revenue autonomy and expenditure discretion to develop together within transparent accountability systems connecting local fiscal authority with measurable public outcomes.

Fourteenth, local own-source revenue remains a fundamental determinant of fiscal independence. Hasanah et al. (2025) analyze Indonesian local governments and find that components of locally generated revenue contribute differently to regional financial independence. The result implies that revenue strategy should focus on the quality and sustainability of the local tax base rather than simply maximizing collections. Stable, administratively feasible revenues improve budget predictability and reduce vulnerability to transfer fluctuations. Digital administration, asset management, and better taxpayer information can strengthen collections, but local governments should also consider equity and compliance costs. Revenue autonomy is most resilient when it broadens capacity without discouraging productive activity. Thus, revenue autonomy should emphasize stable tax bases, efficient administration, and predictable collections that preserve productive activity.

Fifteenth, the relationship between decentralization and regional outcomes remains heterogeneous across Indonesia. Kartika et al. (2025) examine fiscal decentralization and

income inequality across western and eastern regions and demonstrate the importance of regional differences in evaluating policy effects. Resilience likewise varies with economic structure, infrastructure, fiscal capacity, and administrative quality. A uniform decentralization model can therefore reproduce existing disparities if richer regions have stronger tax bases and implementation capability. Equalization transfers, technical assistance, and minimum service standards remain essential complements to local autonomy. The most sustainable framework combines stronger revenue effort, high-quality spending, institutional capacity, and territorially sensitive transfer design. Therefore, equitable decentralization requires transfers, stronger local revenue effort, high-quality spending, and institutional support tailored to regional capacity and vulnerability.

Table 1. Fiscal Decentralization and Regional Economic Resilience Framework

Dimension	Core mechanism	Main risk	Resilience outcome
Revenue autonomy	Local taxes and own-source revenue	Narrow tax bases and weak administration	Flexible local fiscal capacity
Transfer design	Equalization and predictable intergovernmental funding	Dependency and weak fiscal effort	Service continuity across regions
Spending quality	Productive allocation and performance management	Rigid or low-return expenditure	Infrastructure and human-capital resilience
Institutional capacity	Planning, procurement, transparency, accountability	Weak implementation and leakage	Effective conversion of budgets into outcomes
Integrated resilience	Revenue, transfers, spending, and governance	Regional heterogeneity	Shock absorption, recovery, and adaptation

CONCLUION

This study concludes that fiscal decentralization strengthens regional economic resilience only when local autonomy is supported by adequate revenue capacity and high-quality public spending. Local own-source revenue gives subnational governments discretionary resources and can reduce vulnerability to transfer fluctuations, but revenue potential differs widely across regions. Intergovernmental transfers therefore remain necessary for equalization and service continuity. The central policy objective is not complete fiscal independence but resilient fiscal autonomy: local governments should possess meaningful revenue authority while retaining access to predictable transfers that compensate for structural differences in tax bases and expenditure needs.

Public spending quality mediates the conversion of fiscal resources into resilience. Capital expenditure, social services, and development programs contribute to resilience when they improve infrastructure, human capital, productivity, and the continuity of essential services. Expenditure size alone is an insufficient indicator because weak project selection, procurement, execution, and maintenance can reduce developmental returns. Performance-oriented budgeting, transparent evaluation, flexible reallocation mechanisms, and stronger local institutions are therefore essential. National standards should protect service quality while leaving sufficient local discretion for responses to region-specific economic shocks and structural change.

Future research should test the framework using district and provincial panel data that combine fiscal indicators with multidimensional measures of economic resilience. Dynamic panel, spatial econometric, threshold, and structural equation models can examine whether revenue autonomy affects resilience directly and indirectly through spending quality. Research should distinguish productive and rigid expenditure, evaluate transfer incentives, and measure institutional capacity, digital tax administration, procurement quality, and service outcomes. Comparative studies across western, central, and eastern Indonesia can identify heterogeneous effects and help design decentralization arrangements that strengthen local initiative without widening regional disparities.

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