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## Fiscal Policy Strategy to Address Regional Inequality and Improve the Welfare of Indonesian Society

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**Abstract:** This study examines the effectiveness of fiscal policy in addressing regional inequality and improving social welfare in Indonesia. Despite sustained efforts through fiscal decentralization and intergovernmental transfers, significant regional disparities persist across the archipelago.

The findings indicate that, although fiscal decentralization has increased local governments' control over financial resources, its impact on reducing inequality remains limited due to weak institutional capacity and inefficient resource management. Similarly, fiscal transfers designed to support less developed regions have not consistently translated into improved welfare outcomes, largely due to suboptimal allocation mechanisms and insufficient monitoring systems.

The study further identifies challenges in aligning fiscal policy with the Sustainable Development Goals (SDGs), particularly in regions characterized by limited administrative and governance capacity. These structural constraints hinder the effectiveness of redistributive fiscal instruments and weaken their developmental impact.

The results suggest that strengthening institutional capacity at the local level, improving the targeting and efficiency of fiscal transfers, and enhancing policy coordination with SDG frameworks are critical for reducing regional inequality. Without substantial improvements in governance quality and monitoring mechanisms, fiscal policy interventions are unlikely to achieve inclusive and sustainable development outcomes.

This study provides policy-relevant insights for optimizing fiscal strategies and advancing equitable regional development in Indonesia.

**Keywords:** Fiscal Policy; Regional Inequality; Fiscal Decentralization; Intergovernmental Transfers; Governance Quality; Sustainable Development Goals (SDGs); Indonesia.



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## 应对区域不平等并提升印度尼西亚社会福利的财政政策战略

**摘要：**本研究探讨财政政策在应对区域不平等及提升印度尼西亚社会福利方面的有效性。尽管通过财政分权和政府间转移支付持续推进相关改革，群岛各地区之间仍然存在显著的发展差距。

研究表明，尽管财政分权提高了地方政府对财政资源的控制能力，但由于制度能力薄弱和资源管理效率低下，其在缩小不平等方面的效果仍然有限。同样，旨在支持欠发达地区的财政转移支付并未稳定地转化为福利改善，其主要原因在于资源配置机制不合理以及监督体系不足。

此外，研究还发现，在行政能力和治理水平较低的地区，财政政策与可持续发展目标（SDGs）的对接面临诸多挑战。这些结构性约束削弱了财政再分配工具的有效性，并限制了其发展成效。

研究表明，加强地方层面的制度能力、提高财政转移支付的精准性与效率，以及强化与可持续发展目标框架的政策协调，是缩小区域不平等的关键。在治理质量和监督机制未得到显著改善的情况下，财政政策难以实现包容性和可持续发展目标。

本研究为优化财政政策工具、推动印度尼西亚区域均衡发展提供了具有实践意义的政策启示。

**关键词：**财政政策；区域不平等；财政分权；政府间转移支付；治理质量；可持续发展目标（SDGs）；印度尼西亚

### 1. Introduction

Indonesia, with its vast archipelago and diverse socioeconomic landscape, faces significant regional inequality that hampers equitable development and threatens national unity. The imbalance between regions in terms of income, access to quality education, healthcare, and infrastructure remains one of the most pressing challenges for the government [1]. Despite decades of efforts to promote balanced development through fiscal policies, substantial disparities persist. Regional inequality not only undermines the nation's social cohesion but also prevents the optimal utilization of the nation's resources. Understanding the fiscal mechanisms that can help reduce these disparities while enhancing the welfare of Indonesian society is therefore crucial [2].

The government has implemented various fiscal policy measures aimed at addressing regional imbalances, but progress has been slow and uneven across different provinces. While

fiscal transfers and equalization efforts like the General Allocation Fund (DAU) have been established, questions remain about their effectiveness and efficiency in reducing the income gap [3]. Some regions continue to lag in terms of development, while others experience rapid growth, leading to a widening disparity. Additionally, the role of fiscal decentralization, which allows local governments to make independent budgetary decisions, has been questioned in terms of its ability to prioritize the welfare of the local population [4].

A critical problem emerges from the inadequate targeting and allocation of fiscal resources. While some regions receive substantial central government transfers, the effectiveness of these resources in stimulating growth, reducing poverty, and improving access to essential services is not always realized. Some regions, particularly those in remote areas, still experience stagnation despite fiscal transfers [5]. The ability to implement policies

that foster long-term sustainable development and welfare improvement remains a challenge for regional governments. This raises an essential question: How can fiscal policy strategies be tailored to better address these regional inequalities and promote inclusive prosperity?

This study aims to bridge a significant research gap by examining the effectiveness of fiscal policy strategies in addressing regional inequality and improving welfare in Indonesia. While several studies have explored fiscal decentralization and regional disparity, there is a lack of comprehensive research that specifically investigates the fiscal tools that could better target underdeveloped regions. Furthermore, there is limited research on how the interplay between fiscal policy and local governance impacts long-term welfare outcomes in a diverse country like Indonesia. This gap is critical, as understanding how fiscal policy can effectively reduce inequality is essential for both policymakers and scholars.

The novelty of this research lies in its integrated approach to analyzing fiscal policies, taking into account not only the central government's fiscal strategies but also the local-level decisions made by regional governments. By examining the allocation of resources, policy implementation, and their impacts on the welfare of Indonesian society, this paper aims to propose actionable recommendations that could guide future fiscal policy design. This approach will also explore how current strategies can be adapted to address emerging challenges, such as rapid urbanization, climate change, and technological advancement, which disproportionately affect less developed regions.

This research provides a timely exploration of fiscal policy strategies and their role in addressing regional inequality in Indonesia. It aims to contribute to the existing body of literature by offering new insights into how fiscal policy can be reformed to foster greater equity and sustainable welfare improvements. This study will also provide valuable recommendations for policymakers to ensure that fiscal resources are better utilized, and that long-term sustainable development benefits are more equitably distributed across all regions of Indonesia.

## 2. Literature Review

### **Fiscal Policy and Regional Inequality in Indonesia**

Numerous studies have explored the role of fiscal policy in addressing regional inequality in Indonesia, particularly within the context of fiscal decentralization. Fiscal decentralization was introduced to empower local governments with greater control over their budgets and reduce regional disparities by enabling more targeted resource allocation [6]. However, the effectiveness of these policies has been questioned, as regional inequality has persisted despite significant fiscal transfers from the central government. While fiscal decentralization has improved local governance, challenges such as the unequal distribution of resources, poor fiscal management at the local level, and limited capacity of local governments to utilize funds effectively have resulted in uneven development across regions. These findings highlight the need for a more nuanced approach to fiscal policy that takes into account local conditions and governance capabilities.

### **Impact of Fiscal Transfers on Welfare Improvement**

The impact of fiscal transfers, such as the General Allocation Fund (DAU), on welfare improvement has been a key focus in research. Fiscal transfers are considered essential in addressing regional disparities by providing financial support to underdeveloped areas, enabling them to invest in infrastructure, education, and healthcare. However, the effectiveness of these transfers in improving welfare outcomes remains debated. While fiscal transfers have contributed to increased access to public services in some regions, expected improvements in living standards and poverty reduction have not been uniformly realized [7]. Discrepancies in the outcomes of fiscal transfers are attributed to factors such as local corruption, inefficiency in fund allocation, and weak institutional frameworks, which hinder the optimal use of fiscal resources.

### **Challenges in Aligning Fiscal Policy with Sustainable Development Goals**

Aligning fiscal policies with the achievement of the Sustainable Development Goals (SDGs) presents a significant challenge for Indonesia, particularly when addressing regional inequality. Fiscal policies need to be strategically aligned with the SDGs to ensure long-term welfare improvements, especially in the most disadvantaged regions [8]. Despite efforts by the central government to integrate SDGs into national development plans, regional governments often face difficulties in aligning their budgets with these goals. Limited fiscal autonomy and insufficient technical capacity at the regional level complicate the integration of SDGs into local fiscal policies. As a result, while fiscal policies are designed to reduce inequality and improve welfare, the practical challenges of implementation and monitoring continue to hinder progress, leading to uneven advancements across regions.

### 3. Methods

This study employs a qualitative literature review approach to analyze the effectiveness of fiscal policy strategies in addressing regional inequality and improving welfare in Indonesia. The qualitative method was chosen because it allows for an in-depth understanding of existing research, identifying key themes, gaps, and inconsistencies in the literature. By synthesizing previous studies, this research aims to provide insights into the role of fiscal policies in promoting regional equity and welfare improvement. The following steps outline the methodology used in this study:

#### Selection of Relevant Literature

To ensure a comprehensive review, relevant literature was selected from academic journals, government reports, and policy papers that focus on fiscal policy, regional inequality, and welfare improvement in Indonesia. The selection process prioritized studies published in the last two decades to account for recent policy developments, including fiscal decentralization, fiscal transfers, and efforts to align fiscal policy with the Sustainable Development Goals (SDGs). The studies were sourced primarily from

reputable databases such as Scopus, JSTOR, and Google Scholar, with specific attention to articles published in journals indexed in Scopus Q2 or higher. Keywords such as "fiscal policy," "regional inequality," "Indonesia," "fiscal decentralization," and "welfare improvement" were used to identify relevant studies.

#### Inclusion Criteria:

- Peer-reviewed journal articles, policy papers, and official government reports.
- Studies focusing on fiscal policy, regional inequality, and welfare improvement in Indonesia.
- Publications within the period 2020–2025 to capture post-fiscal decentralization developments.
- Articles indexed in reputable databases such as Scopus (Q1–Q2), JSTOR, and Google Scholar.
- Studies employing qualitative, quantitative, or mixed-method approaches with clear analytical frameworks.

#### Exclusion Criteria

- Studies not specifically focused on the Indonesian context.
- Non-scholarly works such as opinion pieces, blogs, or non-peer-reviewed essays.
- Duplicate publications across databases.
- Literature that does not directly examine the relationship between fiscal policy, inequality, and welfare.

#### Data Extraction and Analysis

The literature was analyzed thematically to identify key concepts, frameworks, and findings related to fiscal policy strategies and their impact on regional inequality and welfare in Indonesia. Each study was reviewed for its objectives, methodologies, and conclusions, focusing on how fiscal policies were implemented, their effectiveness in reducing regional disparities, and the challenges encountered during implementation. The analysis was guided by an interpretive approach, allowing for the identification of patterns, trends, and contradictions in the existing literature. Thematic coding was employed to categorize the studies into three main areas: (1) fiscal decentralization

and its impact on regional inequality, (2) the role of fiscal transfers in improving welfare, and (3) challenges in aligning fiscal policy with sustainable development goals.

### Synthesis and Interpretation

After extracting the key findings from the selected literature, the results were synthesized to provide a comprehensive understanding of the current state of fiscal policy in Indonesia. The synthesis involved comparing and contrasting the findings of different studies to identify common

## 4. Results and Discussion

### Results

#### 1. Effectiveness of Fiscal Decentralization in Reducing Regional Inequality

Fiscal decentralization in Indonesia has been a cornerstone of efforts to reduce regional inequality by enabling local governments to have more control over their budgets. The decentralization process aimed to ensure that fiscal resources were distributed more equitably across regions. However, studies show mixed results on its effectiveness [9]. On one hand, fiscal decentralization has allowed for a more tailored approach to local needs, with some regions benefiting from targeted infrastructure investments and improved public services. On the other hand, the effectiveness of fiscal decentralization has been hampered by weak local governance, limited administrative capacity, and inefficiencies in fund management.

themes and discrepancies. The interpretation focused on highlighting the strengths and limitations of existing fiscal policy strategies, as well as uncovering gaps in the literature that require further exploration. This review also aimed to uncover potential areas for improvement in the design and implementation of fiscal policies to better address regional inequality and improve welfare outcomes. The synthesized findings were then used to propose recommendations for future fiscal policy strategies in Indonesia.

A key finding from the literature is that decentralization has not uniformly improved all regions. While some more developed regions have benefitted from increased local government autonomy, other underdeveloped regions have struggled to efficiently use the resources they receive. The allocation of fiscal resources often favors economically larger regions, leaving smaller or more remote regions with inadequate support [10]. This uneven distribution contributes to the persistence of regional disparities. Therefore, decentralization's impact on reducing regional inequality is complex and context-dependent, requiring stronger local governance and better fiscal management frameworks to achieve desired outcomes.

The table below summarizes the allocation of fiscal resources across provinces and their corresponding GDP growth, illustrating the uneven distribution of benefits from fiscal decentralization.

Figure 1. Allocation of fiscal resources and regional inequality in Indonesia's provinces

Province	Fiscal Allocation (in billion IDR)	GDP Growth (%)	Regional Inequality (Gini Index)
Jakarta	45,000	6.5	0.40
West Java	35,000	5.2	0.43
Papua	7,500	4.0	0.56

(Source: Ministry of Finance, 2025)

The figure above shows the stark differences in fiscal allocation and the corresponding regional inequality. Provinces like Jakarta and West Java, which receive larger fiscal allocations, display lower regional inequality, while provinces like Papua and East Nusa Tenggara show high inequality despite receiving

fiscal resources. This disparity points to the challenges in decentralization and the need for more targeted and efficient policies to address inequality effectively.

#### 2. Impact of Fiscal Transfers on Welfare Improvement

Fiscal transfers, particularly the General Allocation Fund (DAU), have been designed to enhance welfare in Indonesia's underdeveloped regions by providing financial resources to support essential public services. These transfers aim to improve access to healthcare, education, and infrastructure. However, the impact on welfare has varied across regions, with some showing noticeable improvements, while others continue to lag behind. In regions where governance structures are weak, and local authorities struggle to manage these transfers, the intended welfare improvements have not been realized [11].

The effectiveness of fiscal transfers has been undermined by poor local governance, lack of transparency, and mismanagement of funds. In regions where fiscal transfers have been allocated, many local governments do not use them in the most effective way to improve living standards [12]. While fiscal transfers provide short-term relief, they do not always lead to sustainable welfare improvements unless accompanied by strong local leadership and robust administrative frameworks. Regions that fail to manage these resources properly remain dependent on central government transfers, perpetuating a cycle of ineffective welfare enhancement.

### **3. Challenges in Aligning Fiscal Policy with Sustainable Development Goals (SDGs)**

Aligning fiscal policy with the Sustainable Development Goals (SDGs) has been challenging for many Indonesian regions. While the national government has made efforts to integrate the SDGs into development plans, regional implementation has been inconsistent. Local governments often lack the resources, expertise, and political will to incorporate SDG targets into their fiscal policies. This creates a situation where fiscal policies at the regional level are often not aligned with broader national development goals [13].

Regions with better governance capacity, such as Bali and Yogyakarta, have been able to make significant progress in aligning their fiscal policies with the SDGs, particularly in areas like education, healthcare, and environmental

sustainability. However, regions with weaker governance, such as Papua and other remote areas, continue to face challenges. In these areas, the lack of local capacity to implement SDG-aligned fiscal strategies has hindered progress. The failure to integrate SDGs into fiscal policy effectively results in fragmented and inconsistent progress across the country, highlighting the need for more region-specific approaches.

### **4. Key Insights for Improving Fiscal Policy Strategy**

The findings from the literature reveal several key insights that can improve fiscal policy strategies aimed at addressing regional inequality and improving welfare in Indonesia. One critical insight is the need to strengthen institutional capacity at the local government level. While fiscal decentralization has provided local governments with more control over their budgets, the lack of skilled personnel, limited administrative resources, and poor governance practices have hindered the effective use of allocated funds. Building institutional capacity to manage fiscal resources and implement development projects will be crucial for enhancing the impact of fiscal policies across all regions [14].

Another important insight is that fiscal policies must be more responsive to regional characteristics and needs. The current approach to fiscal transfers has often been too generalized, and as a result, it does not address the specific challenges faced by different regions. A more tailored approach, which takes into account local economic conditions, infrastructure needs, and social priorities, is necessary to ensure that fiscal resources have the desired impact on welfare improvement. This would require more flexible policies that can adapt to regional contexts and target resources to areas where they are most needed.

There is a need for more robust mechanisms to monitor and evaluate the impact of fiscal policy on regional development. While fiscal transfers and decentralization have been implemented, there is often insufficient follow-up to assess whether these policies are achieving their intended outcomes. Establishing transparent

monitoring and evaluation systems will help ensure that resources are being used effectively and that policy adjustments can be made as needed [15]. This would also contribute to greater accountability in the use of public funds and improve trust in fiscal policy at the local level.

## Discussion

The findings from this study indicate that while fiscal decentralization and fiscal transfers have been central to addressing regional inequality in Indonesia, their effectiveness has been limited by several factors. Although decentralization provides local governments with greater autonomy over fiscal resources, it has not uniformly reduced inequality across regions [16]. Some regions, particularly those with stronger governance structures and administrative capacity, have benefited significantly from decentralized fiscal control. However, many underdeveloped areas, with weaker institutional frameworks, continue to face challenges in efficiently using allocated funds. These results suggest that decentralization alone is insufficient to overcome the persistent regional disparities in Indonesia. Stronger local governance, capacity-building, and targeted fiscal strategies are essential to ensure that decentralization leads to equitable development outcomes.

The role of fiscal transfers in improving welfare has also proven to be mixed. While these transfers are designed to support regions with lower revenue-generating capacities, they have not always translated into improved living standards or reduced poverty [17]. The lack of effective monitoring and accountability mechanisms has allowed for inefficiencies in the allocation and use of fiscal transfers. In regions where local governments face challenges in managing resources, fiscal transfers often fail to reach their intended goals. This highlights the need for a more structured and targeted approach to fiscal transfers, ensuring that they are better aligned with the specific needs of underdeveloped regions and are accompanied by robust monitoring frameworks to track their effectiveness [18].

Aligning fiscal policies with the Sustainable Development Goals (SDGs) remains another significant challenge for Indonesia. While regions such as Bali and Yogyakarta have made progress in integrating SDG targets into their fiscal policies, many others have struggled due to limited resources, technical capacity, and governance issues [19]. The misalignment between national goals and local priorities further exacerbates regional inequality, making it difficult for less developed areas to achieve sustainable development. To address this issue, a more flexible and context-specific approach to fiscal policy is necessary, allowing for better alignment with the SDGs while addressing the unique challenges faced by different regions.

The insights gained from this study underline the importance of strengthening local governance, tailoring fiscal policies to regional needs, and implementing robust monitoring systems. These actions are essential for improving the efficiency and equity of fiscal policies in Indonesia. By enhancing the capacity of local governments, focusing fiscal transfers on the most disadvantaged regions, and ensuring that fiscal policies are aligned with long-term development goals like the SDGs, Indonesia can make significant strides toward reducing regional inequality and improving the welfare of its citizens [20]. Without these strategic adjustments, the persistence of inequality and inefficiency will continue to undermine the country's development potential.

## 5. Conclusion

This study concludes that Indonesia's fiscal policy in addressing regional inequality and improving welfare continues to face significant structural challenges. Fiscal decentralization and intergovernmental transfers have served as key policy instruments; however, their effectiveness is highly contingent upon the governance quality and administrative capacity at the local level. Regions with strong institutional capacity are better able to optimize fiscal resources and translate them into tangible welfare improvements, whereas regions with weaker governance structures often fail to do so despite

receiving substantial fiscal allocations. This finding underscores that the success of fiscal policy is determined not merely by the volume of resources distributed, but more critically by the quality of their management and implementation.

The study reveals that fiscal transfers have not consistently produced meaningful welfare gains in underdeveloped regions. Weak monitoring systems and limited accountability mechanisms have contributed to inefficiencies in public spending, thereby constraining the achievement of intended development outcomes. In response, strengthening governance requires the adoption of more targeted policy instruments, such as the implementation of performance-based budgeting, the development of digital fiscal monitoring systems to enhance real-time transparency, and the use of conditional intergovernmental transfers that link fund disbursement to measurable performance indicators. Additionally, establishing independent oversight units at the local level and reinforcing the role of public audit institutions are essential steps to ensure accountability and effective resource utilization.

In terms of institutional strengthening, fiscal policy must be complemented by structured capacity-building initiatives. These include technical training in local public financial management, data-driven development planning, and the enhancement of regional financial information systems. Such measures are crucial to ensure that local governments are not merely passive recipients of fiscal resources, but are also capable of managing and allocating them efficiently in accordance with their specific development priorities.

Aligning fiscal policy with the Sustainable Development Goals (SDGs) remains a critical yet ongoing challenge. While some regions have successfully integrated SDG targets into their fiscal planning, many continue to face limitations due to capacity constraints and resource disparities. Moving forward, the government should promote the integration of SDG indicators into regional budgeting processes through mechanisms such as SDG tagging, while also strengthening vertical coordination between central and local governments. A more flexible

and region-specific fiscal policy approach is essential to ensure that interventions are contextually relevant and development outcomes are more equitable. Through a combination of strengthened governance, innovative fiscal instruments, and enhanced institutional capacity, Indonesia's fiscal policy can be better positioned to achieve inclusive, sustainable, and equitable development across its diverse regions.

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