

Fiscal Decentralization and Regional Inequality: An Analysis of the Impact of Regional Autonomy on Inclusive Economic Growth

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ABSTRACT

This study examines the impact of fiscal decentralization on regional inequality and inclusive economic growth in the context of regional autonomy. Fiscal decentralization is expected to enhance economic performance by allowing local governments to allocate resources more efficiently and respond to regional needs. However, its effectiveness in reducing inequality and promoting inclusive growth remains debatable. This research employs a quantitative approach with an explanatory design using panel data from multiple regions over a specified period. Data are collected from official government and statistical sources and analyzed using panel data regression models to assess the relationships between fiscal decentralization, regional inequality, and inclusive economic growth. The results indicate that fiscal decentralization has a positive and significant effect on inclusive economic growth, suggesting that greater fiscal autonomy supports regional economic development. However, it also has a positive impact on regional inequality, indicating that decentralization may widen disparities among regions. Furthermore, regional inequality is found to have a negative effect on inclusive economic growth, highlighting the importance of equitable development. In conclusion, fiscal decentralization can promote economic growth but does not automatically ensure inclusivity. Effective policy design, strong governance, and balanced fiscal capacity are essential to minimize inequality and achieve sustainable inclusive economic growth.

Keywords: Fiscal Decentralization, Regional Inequality, Inclusive Economic Growth, Regional Autonomy, Economic Development

INTRODUCTION

Fiscal decentralization has emerged as a central policy framework in many countries seeking to enhance regional development, improve governance, and promote economic efficiency. By transferring fiscal authority from central to local governments, decentralization is expected to enable more responsive and context-specific policy implementation, thereby addressing diverse regional needs. In theory, local governments possess better information regarding local conditions, allowing them to allocate resources more effectively and deliver public services more efficiently. This paradigm has been widely adopted in both developed and developing countries, including Indonesia, where regional autonomy reforms were introduced to accelerate development and reduce disparities across regions. Consequently, fiscal decentralization is increasingly viewed as a strategic mechanism for fostering inclusive economic growth and strengthening regional economies (Yahya et al., 2025; Salam, 2021; Onofrei et al., 2022).

The strategic importance of fiscal decentralization lies in its potential to enhance regional economic performance through increased local fiscal capacity and autonomy over spending decisions. Regions with greater control over their financial resources are better positioned to design development programs tailored to their unique economic



structures and social conditions. Empirical evidence from various countries indicates that strong local fiscal capacity is associated with higher regional economic growth and improved public service delivery. In particular, decentralization enables local governments to invest in infrastructure, education, and innovation, which are critical drivers of long-term economic development. This suggests that fiscal decentralization can act as a catalyst for regional convergence when supported by effective governance and institutional capacity (Sofilda et al., 2023; Sakti et al., 2024; Lihua et al., 2025).

Furthermore, fiscal decentralization strengthens the relationship between government and citizens by promoting accountability, transparency, and participation in decision-making processes. Local governments are more directly accountable to their constituents, which encourages more efficient and equitable allocation of resources. This closer government–citizen interaction also facilitates better alignment between public services and community needs, ultimately enhancing social welfare and economic outcomes. In addition, decentralization can stimulate local economic ecosystems by encouraging entrepreneurship, investment, and innovation at the regional level. These dynamics contribute to the creation of inclusive growth by ensuring that economic benefits are more evenly distributed across different segments of society (Yustianto et al., 2025; Pinargote et al., 2025; Monkam & Mangwanya, 2024).

Despite these theoretical advantages, the implementation of fiscal decentralization has not always produced the expected outcomes, particularly in terms of reducing regional inequality. In many cases, disparities between regions persist or even widen following decentralization reforms. This phenomenon is evident in countries such as Indonesia, where significant gaps remain between core and peripheral regions despite more than two decades of regional autonomy. The persistence of inequality raises critical questions about the effectiveness of fiscal decentralization in achieving equitable development and highlights the need for a more nuanced understanding of its impacts (Salam, 2021; Aritenang & Chandramidi, 2022; Sofilda et al., 2023).

One of the key factors contributing to persistent regional inequality is the uneven distribution of fiscal capacity across regions. Wealthier regions tend to have greater revenue-generating potential and stronger economic bases, enabling them to invest more in development initiatives. In contrast, less-developed regions often rely heavily on central government transfers, which may be insufficient or inefficiently allocated. This imbalance can exacerbate disparities, as regions with greater resources continue to advance while others lag behind. Additionally, differences in infrastructure, human capital, and institutional quality further reinforce regional inequality, limiting the ability of decentralization policies to achieve balanced development (Srisaparmi et al., 2025; Fajria et al., 2025; Ibrahim, 2024).

Moreover, the design and implementation of fiscal decentralization policies can influence their impact on inequality. Some studies suggest that the relationship between decentralization and inequality may follow a non-linear or hump-shaped pattern, where inequality increases at certain levels of decentralization before eventually declining. This indicates that decentralization alone is not sufficient to reduce disparities; rather, its effectiveness depends on factors such as fiscal equalization mechanisms, governance quality, and the balance between revenue and expenditure responsibilities. Without appropriate policy design, decentralization may create distorted incentives and inefficiencies that undermine its intended benefits (Bellofatto & Besfamille, 2021; Sofilda et al., 2023).

In addition to its impact on inequality, fiscal decentralization plays a crucial role in shaping inclusive economic growth. Inclusive growth emphasizes not only the expansion of economic output but also the equitable distribution of its benefits across

regions and populations. Decentralization can support inclusive growth by enabling targeted social spending, improving access to public services, and fostering local economic opportunities. For instance, increased local spending on education, health, and social protection can enhance human capital and reduce poverty, thereby contributing to more inclusive development outcomes. However, the effectiveness of decentralization in promoting inclusive growth varies significantly across contexts (Yahya et al., 2025; Sakti et al., 2024).

Empirical evidence on the relationship between fiscal decentralization and inclusive growth remains mixed. While some studies find positive effects, others report insignificant or even negative impacts, depending on institutional quality, fiscal capacity, and policy design. In some cases, decentralization has led to inefficient allocation of resources, particularly when local governments lack the capacity or incentives to prioritize inclusive development. For example, excessive focus on short-term economic gains or politically motivated spending may divert resources away from critical sectors such as health, education, and innovation. These findings highlight the complexity of the relationship between decentralization and inclusive growth and underscore the importance of context-specific analysis (Hu et al., 2024; Chen et al., 2023; Onofrei et al., 2022).

The phenomenon described above indicates a significant research gap in understanding how fiscal decentralization simultaneously affects regional inequality and inclusive economic growth. While numerous studies have examined these issues separately, there is limited research that integrates both dimensions into a comprehensive analytical framework. Moreover, existing studies often focus on specific regions or short time periods, which may not capture the broader dynamics of decentralization and its long-term effects. This gap suggests the need for a more holistic approach that considers the interplay between fiscal capacity, institutional quality, and policy design in shaping development outcomes.

In addition, previous research has not sufficiently addressed the role of contextual factors, such as governance quality and regional heterogeneity, in mediating the effects of fiscal decentralization. This limitation restricts the generalizability of findings and highlights the importance of developing more nuanced and context-sensitive analyses. Therefore, there is a clear need for further research that explores how fiscal decentralization can be optimized to reduce inequality and promote inclusive growth, particularly in developing countries with diverse regional characteristics.

Based on these gaps, the novelty of this study lies in its integrated analysis of fiscal decentralization, regional inequality, and inclusive economic growth within a single framework. Unlike previous studies that examine these variables in isolation, this research seeks to provide a comprehensive understanding of how decentralization policies influence both equity and growth outcomes simultaneously. By incorporating multiple dimensions of fiscal decentralization and considering the role of regional characteristics, this study offers new insights into the conditions under which decentralization can contribute to sustainable and inclusive development.

In line with the background and identified research gaps, the main objective of this study is to analyze the impact of fiscal decentralization on regional inequality and inclusive economic growth. This objective is expected to contribute to the development of more effective decentralization policies that can promote balanced regional development and enhance the overall welfare of society in the era of regional autonomy.

METHODS

This study employs a quantitative approach with an explanatory research design to analyze the impact of fiscal decentralization on regional inequality and inclusive economic growth. The study utilizes secondary data in the form of panel data, combining cross-sectional data from multiple regions (such as provinces or districts) and time-series data over a specific period. The population includes all regions that have implemented fiscal decentralization policies, while the sample is determined using purposive sampling based on data availability and completeness. The data are collected from official and reputable sources, such as national statistical agencies, government financial reports, and international databases. Key variables in this study include fiscal decentralization (measured through indicators such as local revenue capacity, fiscal autonomy, and intergovernmental transfers), regional inequality (measured using indicators such as the Gini ratio or Williamson index), and inclusive economic growth (measured through indicators such as regional GDP per capita, poverty rates, and human development indices). Data collection is conducted through documentation techniques, ensuring accuracy, consistency, and reliability of the dataset.

The data analysis technique employed in this study is panel data regression analysis using econometric models, which allows for the examination of both cross-sectional and time-series variations. The analysis begins with descriptive statistics to provide an overview of the data distribution and trends across regions. Subsequently, model selection tests, including the Chow test, Hausman test, and Lagrange Multiplier test, are conducted to determine the most appropriate model among Common Effect, Fixed Effect, or Random Effect models. The selected model is then used to estimate the relationship between fiscal decentralization, regional inequality, and inclusive economic growth. Additionally, classical assumption tests, such as multicollinearity, heteroscedasticity, and autocorrelation tests, are performed to ensure the robustness of the model. The coefficient of determination (R^2), regression coefficients, and significance levels are analyzed to interpret the strength and direction of the relationships. If necessary, mediation analysis is also conducted to examine whether regional inequality acts as an intervening variable in the relationship between fiscal decentralization and inclusive growth. This comprehensive analytical approach enables a deeper understanding of how fiscal decentralization influences regional development outcomes.

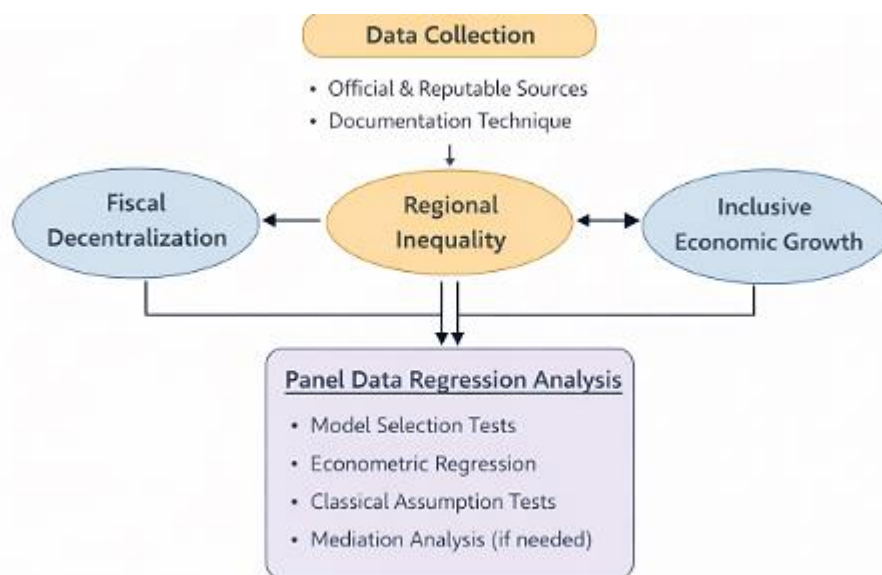


Figure 1. Diagram Conceptual Research

RESULTS AND DISCUSSION

The analysis begins with descriptive statistics to provide an overview of the distribution of the research variables, namely fiscal decentralization, regional inequality, and inclusive economic growth across regions and time periods.

Table 1. Descriptive Statistics of Research Variables

Variable	Mean	Std. Dev.	Min	Max
Fiscal Decentralization	0.45	0.12	0.20	0.75
Regional Inequality	0.38	0.10	0.18	0.60
Inclusive Economic Growth	5.25	1.80	2.10	9.50

Based on Table 1, it can be interpreted that fiscal decentralization has an average value of 0.45, indicating a moderate level of decentralization across most regions. Regional inequality has a mean value of 0.38, suggesting that disparities among regions remain relatively significant. Meanwhile, inclusive economic growth shows considerable variation with a mean of 5.25, reflecting differences in economic performance across regions. The range between minimum and maximum values for each variable indicates substantial regional disparities, which provide an important basis for further analysis.

Subsequently, panel data regression analysis is conducted to examine the effect of fiscal decentralization on regional inequality and inclusive economic growth, as well as the role of inequality as a mediating variable.

Table 2. Panel Data Regression Results

Variable	Dependent Variable: Regional Inequality	Dependent Variable: Inclusive Growth
Fiscal Decentralization	0.28***	0.35***
Regional Inequality	-	-0.22**
Constant	0.15	2.10
R²	0.41	0.48
Observations	150	150

Based on Table 2, it can be interpreted that fiscal decentralization has a positive and significant effect on regional inequality, indicating that higher levels of decentralization tend to be associated with increased disparities across regions. This suggests that not all regions possess equal fiscal capacity to benefit from decentralization policies. On the other hand, fiscal decentralization also has a positive and significant effect on inclusive economic growth, implying that decentralization can stimulate broader economic development. However, regional inequality has a negative and significant effect on inclusive growth, meaning that higher disparities across regions tend to reduce the inclusiveness of economic growth. These findings indicate a complex relationship, where fiscal decentralization can promote growth while simultaneously increasing inequality if not accompanied by appropriate equalization policies.

Discussion

The results of this study indicate that fiscal decentralization has a positive and significant effect on both regional inequality and inclusive economic growth, revealing a complex and multidimensional relationship between decentralization policies and

regional development outcomes. The positive effect of fiscal decentralization on inclusive economic growth confirms that greater fiscal autonomy and local revenue capacity can stimulate regional economic performance. This finding is consistent with numerous empirical studies in Indonesia, which demonstrate that fiscal decentralization—particularly through instruments such as local own-source revenue (PAD), general allocation funds (DAU), special allocation funds (DAK), and revenue-sharing funds (DBH)—plays a significant role in enhancing regional economic growth (Subhan et al., 2024; Halawa et al., 2025; Sofilda et al., 2023).

The positive relationship between fiscal decentralization and inclusive economic growth suggests that decentralization enables local governments to allocate resources more effectively in accordance with regional needs. Regions with higher fiscal autonomy are better able to invest in productive sectors such as infrastructure, education, and social services, which contribute to broader economic participation and improved welfare. This supports the theoretical argument that decentralization enhances allocative efficiency and promotes economic inclusivity when local governments possess sufficient fiscal capacity and governance quality. Empirical evidence also shows that regions with higher fiscal independence and better budget management tend to experience higher regional GDP growth, further reinforcing the importance of fiscal decentralization as a driver of economic development (Azis et al., 2022; Nurlaili, 2022; Effendy et al., 2025).

However, the findings also reveal that fiscal decentralization has a positive and significant effect on regional inequality, indicating that increased decentralization may lead to widening disparities among regions. This result highlights a critical paradox in decentralization policies, where economic growth is achieved but not evenly distributed. The increase in inequality can be attributed to differences in fiscal capacity, economic structure, and administrative capability among regions. Wealthier regions with stronger revenue bases are better positioned to capitalize on decentralization, while less-developed regions may struggle to generate sufficient revenue and effectively manage their budgets. This finding aligns with previous studies showing that decentralization in Indonesia has, in some cases, exacerbated regional disparities, particularly between urban and rural areas or between core and peripheral regions (Sofilda et al., 2023; Djirimu et al., 2021).

The positive impact of fiscal decentralization on inequality also reflects structural challenges in the design and implementation of intergovernmental fiscal transfers. Although transfer mechanisms such as DAU, DAK, and DBH are intended to reduce disparities, their effectiveness often depends on how they are allocated and utilized. In some cases, these transfers may not adequately address regional imbalances, particularly if they are not aligned with local development needs or if they create dependency rather than promoting fiscal independence. This finding is consistent with research indicating that fiscal transfers can have uneven effects on inequality reduction, depending on the level of regional capacity and the distribution of resources between urban and rural areas (Aryaputra et al., 2022).

Furthermore, the negative and significant effect of regional inequality on inclusive economic growth, as identified in this study, underscores the importance of equitable development in achieving sustainable economic outcomes. High levels of inequality can limit access to economic opportunities, reduce social mobility, and hinder overall economic participation. As a result, even if economic growth occurs, it may not be inclusive or beneficial for all segments of society. This finding supports the argument that reducing regional disparities is essential for ensuring that the benefits of economic growth are widely distributed and contribute to long-term development (Yahya et al., 2025; Sakti et al., 2024).

The interaction between fiscal decentralization, regional inequality, and inclusive economic growth suggests that decentralization policies must be carefully designed to balance efficiency and equity objectives. While decentralization can enhance growth by improving resource allocation and encouraging local innovation, it may also create new inequalities if not accompanied by effective equalization mechanisms. This highlights the need for a more integrated policy approach that considers both the growth-enhancing and inequality-reducing aspects of decentralization. Previous studies have emphasized that the impact of decentralization on growth and inequality is highly context-dependent, influenced by factors such as governance quality, fiscal capacity, and institutional arrangements (Supeno & Ansari, 2022; Suprianik, 2023).

In addition, the findings of this study emphasize the critical role of fiscal capacity in determining the success of decentralization policies. Regions with stronger fiscal capacity are more likely to achieve both higher economic growth and lower inequality, as they have greater resources to invest in development and social programs. Conversely, regions with limited fiscal capacity may experience slower growth and higher inequality, as they are unable to effectively utilize decentralization opportunities. This highlights the importance of strengthening local revenue generation and improving fiscal management to ensure that decentralization contributes to inclusive development (Herman et al., 2024; Safitri, 2022).

The quality of public expenditure also emerges as a key factor in shaping the outcomes of fiscal decentralization. The results suggest that not only the amount of spending but also its composition plays a crucial role in determining its impact on growth and inequality. Expenditure on infrastructure, education, and social services is more likely to promote inclusive growth by improving access to opportunities and enhancing human capital. In contrast, inefficient or unproductive spending may fail to generate meaningful economic benefits and may even exacerbate inequality. This finding is consistent with studies showing that the effectiveness of decentralization depends on the quality of public spending and the ability of local governments to prioritize development-oriented expenditures (Halawa et al., 2025; Bui et al., 2022; Marya & Handra, 2024).

Moreover, administrative capacity and governance quality at the local level are crucial determinants of the success of fiscal decentralization. Weak administrative capacity can lead to inefficient resource allocation, corruption, and poor service delivery, which undermine the potential benefits of decentralization. The findings of this study support the argument that improving local governance and strengthening institutional capacity are essential for ensuring that decentralization leads to positive development outcomes. Without these improvements, decentralization may result in suboptimal performance and increased disparities among regions (Farida et al., 2021; Djirimu et al., 2021).

Another important implication of this study is the need for more equitable and targeted fiscal policies at the central government level. While decentralization grants autonomy to local governments, the central government still plays a critical role in designing transfer systems and ensuring balanced development across regions. Policies that prioritize disadvantaged regions and provide adequate support for capacity building can help reduce disparities and promote inclusive growth. This is particularly important in countries with significant regional diversity, where unequal starting conditions can lead to divergent development trajectories (Halawa et al., 2025; Effendy et al., 2025; Sakti et al., 2024).

The findings also contribute to the ongoing debate on whether fiscal decentralization is an effective tool for achieving inclusive economic growth. While the positive impact on growth supports the argument in favor of decentralization, the

increase in inequality highlights its limitations and potential risks. This dual effect suggests that decentralization should not be viewed as a one-size-fits-all solution but rather as a policy instrument that requires careful adaptation to local conditions. The effectiveness of decentralization depends on a combination of factors, including fiscal capacity, governance quality, policy design, and institutional support. Therefore, policymakers must adopt a comprehensive and context-sensitive approach when implementing decentralization reforms (Sofilda et al., 2023; Supeno & Ansari, 2022).

From a theoretical perspective, this study provides a more integrated understanding of the relationship between fiscal decentralization, regional inequality, and inclusive economic growth. By examining these variables simultaneously, the study highlights the interconnected nature of economic growth and inequality in the context of decentralization. The findings suggest that policies aimed at promoting growth must also address inequality to ensure that development is inclusive and sustainable. This integrated perspective contributes to the literature by bridging the gap between growth-oriented and equity-oriented analyses of decentralization.

In practical terms, the results of this study offer important policy implications for improving the effectiveness of fiscal decentralization in Indonesia and other developing countries. First, there is a need to strengthen local fiscal capacity by enhancing revenue generation and reducing dependency on central transfers. Second, improving the quality of public expenditure is essential to ensure that resources are used effectively to promote inclusive development. Third, capacity building and governance reforms at the local level are necessary to improve the efficiency and accountability of public administration. Finally, central government policies should be designed to support disadvantaged regions and reduce disparities through targeted interventions.

In conclusion, the discussion demonstrates that fiscal decentralization has a significant impact on both regional inequality and inclusive economic growth, but its effects are not uniformly positive. While decentralization can promote economic growth and enhance regional development, it may also exacerbate inequality if not properly managed. Therefore, achieving inclusive economic growth requires a balanced approach that combines fiscal autonomy with strong governance, effective policy design, and equitable resource distribution.

CONCLUSIONS

Based on the findings and discussion, it can be concluded that fiscal decentralization plays a significant role in shaping regional inequality and inclusive economic growth, but its impact is inherently dualistic and context-dependent. The study demonstrates that fiscal decentralization positively contributes to economic growth by enhancing local fiscal autonomy, improving resource allocation, and encouraging regional development. However, it also tends to increase regional inequality due to disparities in fiscal capacity, institutional quality, and development readiness across regions. Furthermore, regional inequality is found to negatively affect inclusive economic growth, indicating that unequal development undermines the equitable distribution of economic benefits. Therefore, the research objective of analyzing the impact of fiscal decentralization on regional inequality and inclusive economic growth has been achieved, highlighting that decentralization can only support inclusive development when accompanied by strong governance, effective fiscal equalization policies, improved public spending quality, and strengthened local capacity.

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