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Which Better between Dynasties or Military Regent on Financial Independence Ratio?: Empirical Studies in East Java

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ABSTRACT

This study aims to investigate the effect of political dynasties and military regents on the Regional Finance Independence Ratio in East Java, Indonesia. By using panel dataset from 2008–2024 across 38 districts/cities, We employs a panel regression model to test the effect of leadership background on the Financial Independence Ratio (FIR). The findings show that regent with political dynasties can reduce Regional Financial Independence. But, there is no evidence that Regent with military-background impact on it. Our findings also show that regent with Political Dynaties is more destructive that Military Background regent. This results highlight the need for anti-dynasty safeguards, transparency measures, and PAD-oriented reforms to strengthen local fiscal independence, while military backgrounds appear less consequential in shaping fiscal outcomes.

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1. INTRODUCTION

The persistence of political dynasties and the presence of military elites in civil leadership positions represent critical challenges to democratic accountability and fiscal governance worldwide. In many democracies, from India to the Philippines and Latin America, political dynasties have been shown to undermine long-term economic development, depress public goods provision, and perpetuate elite capture (Dulay & Go, 2021; George & Ponattu, 2018). Similarly, transitions from authoritarian regimes in Southeast Asia have witnessed the increasing role of retired generals and police officers in local politics, often justified by claims of discipline and managerial efficiency but frequently criticized for reinforcing hierarchical governance structures (Preuß & Koenigsgruber, 2019). These global patterns raise an essential question: does the background of local leaders (dynastic or military) shape the fiscal independence of subnational governments, particularly their ability to generate local revenue?

In East Java, Indonesia, had national political dynamics, including the prevalence of Political Dynasties and the entry of retired military officers into regional leadership. Empirically, the number of Regencies/Municipalities governed by Regent with Political Dynasties in East Java peaked at 21 in 2010 but declined to only eight by 2024, while the Financial Independence Ratio (FIR) of local governments improved gradually from 2% in 2008 to 21% in 2024

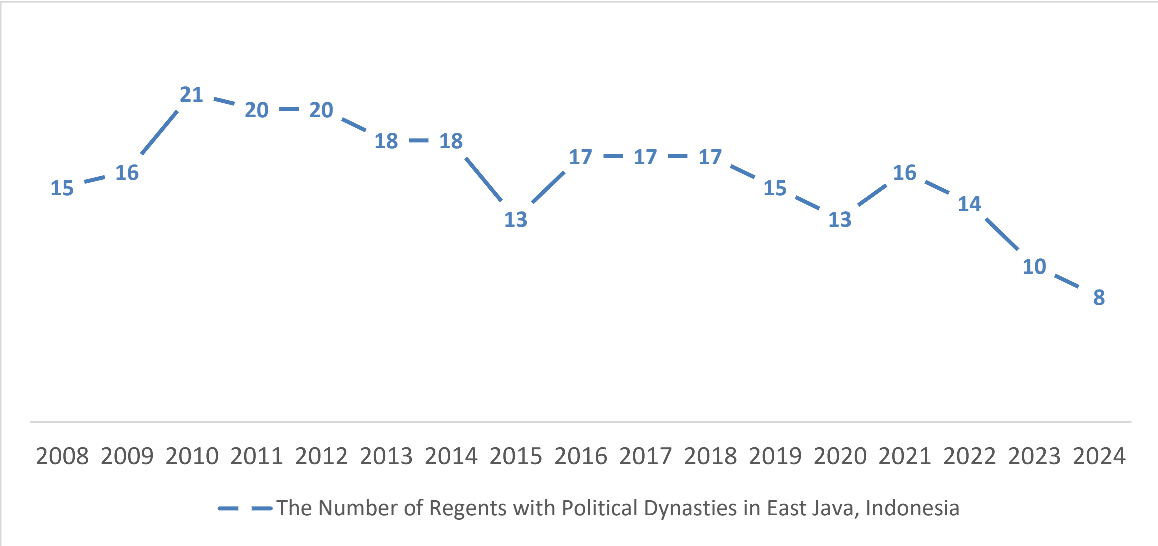

***Figure 1** The Number of Regents with Political Dynasties in East Java, Indonesia*

Figure 1 show The number of Regencies/Municipalities led by political dynasties in East Java peaked at 21 in 2010, hovered at elevated levels through 2014 (18), and then entered a gradual downtrend with minor reversals, falling to 8 by 2024. Measured from the 2010 peak, this represents a ~62% reduction (from 21 to 8). The overall pattern indicates a persistent decline in dynastic prevalence across the province over the last decade.

Based on Figure 1, From a historical perspective, this decline in political dynasties coincides with an increase in local fiscal independence in East Java. While the data establish causality, the temporal co-movement is clear: as dynastic control has waned, Regencies/Municipalities have become more self-reliant in financing their expenditures. This alignment is consistent with the expectation that reduced elite capture can ease administrative bottlenecks. The absence of this bottlenecks impact on broaden the local tax base, and improve the collection of user charges (Ardiansyah et al., 2025). The trend of Financial Independence Ratio (FIR) in East Java is below:'

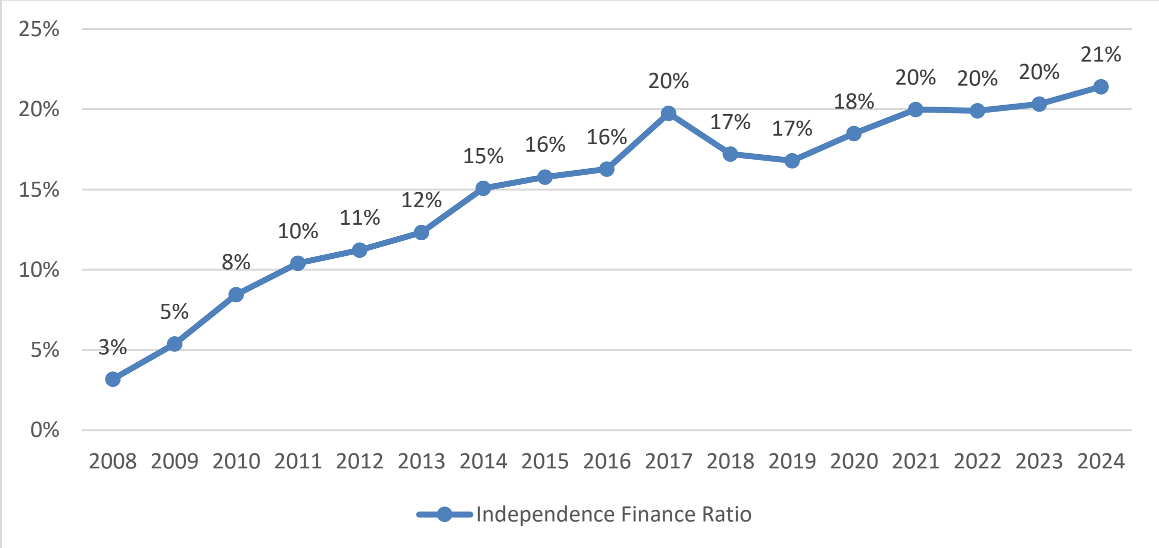

***Figure 2** Average of East Java Districs Independence Finance Ratio*

Figure 2 show The historical trajectory of the Financial Independence Ratio (PAD/Total Revenue) across East Java's Regencies/Municipalities reveals a clear upward trend over the last 16 years. Starting from a baseline of only 3% in 2008, the ratio climbed steadily through 2014 (15%), reached 20% in 2017, and stabilized around 17–20% between 2018 and 2023, before attaining a new high of 21% in 2024. If we compare on Figure 1, The reduction of dynastic regents (from 21 in 2010 to just 8 in 2024) occurred in parallel with the improvement of fiscal independence from 8% to 21% during the same period.

Parallel to the decline of Regent with Political Dynasties , another phenomenon has gained salience in Indonesia's local politics. The increasing presence of retired military and police officers (Purnawirawan) as regents and mayors (Yulianto, 2003). Since the post-Suharto democratic reforms, many former high-ranking officers have transitioned into political office, capitalizing on their institutional prestige, organizational discipline, and extensive networks (Mietzner, 2006). This trajectory reflects not only individual career strategies after retirement from active duty but also a broader pattern of militarization of local leadership in Indonesia's decentralized era.

Recent years have witnessed the consolidation of this trend. In various Regencies/Municipalities across Java and beyond, purnawirawan TNI have successfully contested regional elections (Yanuarti, 2018), often enjoying the support of both local party machines and grassroots veteran networks (Fatgehipon, 2024). Their entry into politics has been framed by proponents as an opportunity to import military-style efficiency and integrity into local governance. Critics, however, warn that such developments risk entrenching hierarchical decision-making, reducing participatory governance, and perpetuating a culture of command-and-control ill-suited to the demands of fiscal decentralization (Yulianto, 2003).

Previous studies examining political dynasties and fiscal outcomes provide mixed evidence and highlight a clear gap regarding Financial Independence Ratio (FIR). In Indonesia, research by Pratolo & Irmawati (2020) as well as Irmawati & Pratolo (2016) found that local financial and managerial performance improve reporting accountability, while Political Dynasties shows no significant effect on financial reporting quality. George & Ponattu (2018) shows dynastic rule lowers household welfare and weakens public-goods provision in India. In Philippines, mayors with Political Dynasties raise spending without delivering growth or poverty reduction (Dulay & Go, 2021). Previous studies imply that Regent with Political Dynasties may inflate budgets without strengthening the local tax base, thereby constraining fiscal autonomy.

Most existing studies on Financial Independence Ratio (FIR) in Indonesia consistently show that Regencies/Municipalities and villages remain heavily dependent on transfers from the central or provincial governments, with local own-source revenues (PAD) contributing only a small share to total budgets. Research in Kota Serang, Mamuju, Rutong Village, and West Nusa Tenggara Province, for example, reports independence ratios ranging from as low as 7% to 35%, highlighting structural weaknesses in local revenue mobilization, limited administrative capacity, and reliance on balance funds (Ardiansyah et al., 2025; Hadi et al., 2025; Tejaarief & Husni, 2025; Yahya & S, 2022). Other studies in Aceh and North Maluku further demonstrate that while financial independence can positively influence fiscal sustainability and growth, most local governments still exhibit deficient ratios and high external dependency (Alfajri et al., 2024; Runtunuwu, 2023). These findings suggest that low financial independence is a persistent problem across regions, closely tied to structural and institutional constraints.

However, our research gap remains is no study has directly tested Political Dinasties and military-background regents on Financial Independence Ratio (FIR). This study addresses three questions: **RQ1**: Does Regent with political dynasties can reduce the financial independence of Regency/Municipality in East Java? **RQ2:** Does Regent with military background can reduce the financial independence of Regency/Municipality in East Java? **RQ3:** Between dynastic and military leadership, which regent background is more destructive in the fiscal autonomy of local governments?

2. RESEARCH METHOD

This study adopts a quantitative–explanatory research design using a panel data regression and Fixed Effect Model approach. The analysis covers the period 2008–2024, allowing for the observation of temporal variations in local government fiscal independence under different leadership backgrounds. The unit of analysis consists of 38 regencies/municipalities in East Java Province, generating a balanced panel dataset of 646 observations (38 × 17 years). The design enables systematic testing of the relationship between political dynasties, military background, and the Financial Independence Ratio (FIR).

The population comprises all 38 local governments regencies/municipalities in East Java Province. Given the comprehensive scope, this study employs a census sampling strategy, thereby including the entire population without resorting to sampling techniques. The resulting dataset ensures representativeness and enhances the validity of findings by minimizing selection bias.The definition and measurement of each variable is below

Table 1. Definition and Measurement Variables

Variable	Definition	Measurement	Source
Political Dynasties (DYNASTIES)	Local leadership where the regent/mayor is part of a political family network, either as a descendant, spouse, or sibling of a previous or current political leader.	Dummy variable: 1 = regent/mayor belongs to a political dynasty; 0 = otherwise.	Rahman (2013)
Military Background (MILITARY)	Local leadership where the regent/mayor has a professional career background in the Indonesian Armed Forces (TNI) or National Police (Polri).	Dummy variable: 1 = regent/mayor is a former military or police officer; 0 = otherwise.	Schiff (2008)
Financial Independence Ratio (FIR) (INDEPENDENCE)	The extent to which local governments finance their expenditure using own-source revenues rather than central transfers.	Ratio = Original Local Government Revenue (PAD) ÷ Total Local Government Revenue × 100%	Tahar & Zakhiya (2011)

The empirical model employs a panel data regression, selected to control for unobservable heterogeneity across regencies/municipalities that remains constant over time. The model specification is:

$$\textbf{INDEPENDENCE} = \alpha + \beta_1\textbf{DYNASTIES} + \beta_2\textbf{MILITARY}$$

This equation analyze using SPSS software. The research was conducted in five stages:

Figure 3 Research Step

Figure 3 ilustrate five systematic steps. data collection was carried out using official government records, media archives, and online databases to ensure accuracy and completeness variable coding was performed by constructing dummy variables for dynastic and military leadership backgrounds. After data collection and variabe coding, we was computed the Financial Independence Ratio (FIR) for each regency/municipality across the 2008–2024 observation period. The result of computation is descriptive analysis to capture temporal trends in political dynasties, military leadership, and fiscal independence. Finally, an inferential analysis was conducted using a fixed-effect panel regression, complemented with robustness checks, to rigorously test the formulated hypotheses.

We use of SPSS software in this study is motivated by its robustness and reliability in handling quantitative panel data analysis. SPSS provides a user-friendly interface and standardized statistical routines that allow for accurate estimation of coefficients, significance testing, and diagnostic checking. To analyze 646 balanced panel observations across 38 regencies/municipalities and 17 years, SPSS offers efficient data management and computation, ensuring consistency in coding, transformation, and regression estimation. By using SPSS, this study ensures that the analytical process remains rigorous, accessible, and aligned with established practices in empirical political economy and regional finance research.

3. RESULTS AND DISCUSSIONS

The empirical analysis of this study employed a panel data regression to evaluate the effect of political dynasties and military-background regents on the Financial Independence Ratio (FIR) across 38 regencies and municipalities in East Java from 2008 to 2024. To assess the adequacy of the model, two primary statistical outputs were examined: the R Square test, which measures the explanatory power of the independent variables, and the regression coefficient test, which identifies the significance and direction of each predictor.

The R Square results provide an initial overview of how well the model explains variation in fiscal independence, while the regression outputs highlight whether political dynasties or military backgrounds exert a statistically significant impact on local financial autonomy. Together, these tests form the basis for interpreting the empirical relationship between leadership background and fiscal performance. Table 2 below presents the model summary, followed by a detailed discussion of regression coefficients in subsequent tables.

Table 2. R Square

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.333[a]	0,111	0,081	0,03049	0,883
a. Predictors: (Constant), MILITARY, DYNASTIES					
b. Dependent Variable: INDEPENDENCE					

Table 2 provides an overview of the explanatory power of the regression model that includes political dynasties and military background as predictors of local government fiscal independence. The correlation coefficient (R = 0.333) indicates a moderate positive association between the independent variables and the dependent variable, suggesting that leadership background is somewhat related to variation in the Financial Independence Ratio/FIR (INDEPENDENCE). The coefficient of determination (R Square = 0.111) shows that approximately 11.1% of the variance in fiscal independence across regencies and municipalities in East Java can be explained by the presence of dynastic and military regents. After adjusting for the number of predictors and the sample size, the Adjusted R Square decreases slightly to 0.081, implying that the true explanatory power of the model is closer to 8.1%, which is modest but non-negligible in the context of political economy research where multiple institutional and structural factors interact.

After establishing the explanatory power of the model through the R Square test, the next step is to examine the regression coefficients of each independent variable. This analysis provides insights into the magnitude, direction, and statistical significance of the effects that political dynasties and military-background regents exert on the Financial Independence Ratio/FIR (INDEPENDENCE). The results of the regression estimation are presented in Table 3.2, which reports both unstandardized and standardized coefficients, together with the associated t-statistics and significance levels.

Table 3. Regression Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,100	0,005		21,509	0,000
	DYNASTIES	-0,021	0,008	-0,301	-2,484	0,016
	MILITARY	0,030	0,031	0,118	0,973	0,334
a. Dependent Variable: INDEPENDENCE						

Table 3 show The constant term (B = 0.100, p < 0.001) is statistically significant. The coefficient for Political Dynasties is negative and statistically significant (B = –0.021, β = –0.301, t = –2.484, p = 0.016). This finding suggests that when a regency or municipality is governed by a dynastic leader, its Financial Independence Ratio (FIR) decreases by 2.1 percentage points on average, holding other factors constant. The standardized coefficient (β = –0.301) indicates that Regent with Political Dynasties exerts a substantively large and adverse influence relative to other predictors, confirming the hypothesis that dynastic succession undermines fiscal autonomy.

In contrast, the coefficient for Military Background is insignificant (B = 0.030, β = 0.118, *t* = 0.973, *p* = 0.334). While the positive sign indicates that regents with a military background may be associated with a slightly higher INDEPENDENCE potentially due to their managerial discipline or hierarchical command structures the lack of statistical significance suggests that such an effect cannot be generalized across East Java. The comparation between political dynasties and military regent is below:

***Table 4**. Comparation between Political Dynasties and Military Regent*

	t	**Sig.**
DYNASTIES	-2,484	0,016
MILITARY	0,973	0,334

Table 4 presents the comparative effects of political dynasties and military-background regents on the Financial Independence Ratio (FIR). The *t*-value for political dynasties is –2.484 with a significance level of 0.016, which indicates a negative and statistically significant effect. The coefficient for military-background regents yields a *t*-value of 0.973 with a significance level of 0.334. This finding confirms that regions governed by political dynasties regent experience a substantial reduction in fiscal autonomy and tends to redirect budgets toward patronage networks and erode incentives to strengthen locally generated revenue (PAD). The statistical significance underscores that the effect is systematic and not a random outcome of the dataset. The results clearly show that political dynasties are structurally more destructive to fiscal independence than military backgrounds. Whereas military influence remains statistically neutral, dynastic leadership significantly weakens local governments' ability to finance themselves independently, reinforci

DISCUSSION

Why do political dynasties depress the Financial Independence Ratio (FIR)?

The results demonstrate a negative and significant relationship between regents with political dynasties and fiscal autonomy (FIR) (B = –0.021; β = –0.301; p = 0.016). This finding is consistent with established political-economy mechanisms documented in prior literature. First, moral hazard and weak electoral discipline reduce incentives for dynastic leaders to strengthen fiscal capacity. Heirs inherit name recognition, networks, and resources, which insulate them from electoral punishment even under poor performance. As George and Ponattu (2018) observed in India, dynastic successors are associated with weaker public-goods provision, slower economic growth, and governance inefficiency—patterns mirrored in East Java's lower revenue mobilization.

Second, patronage spending crowds out productive investment. Dynasties often redirect budgets to clientelistic networks rather than expanding the tax base. This parallels Dulay and Go's (2021) findings from the Philippines, where horizontal dynasties increased government spending but failed to improve growth or reduce poverty. Such outlays without revenue expansion increase reliance on intergovernmental transfers, thereby suppressing the Financial Independence Ratio. Third, governance frictions and fiscal leakages exacerbate the problem. Dynastic capture undermines procurement integrity, facilitates rent-seeking in revenue offices, and creates opaque fee structures. Hariyati et al. (2025) highlight how weak controls and elite capture reduce billing effectiveness and compliance, directly eroding locally generated revenue (PAD).

The practical implications are clear. Safeguarding fiscal autonomy requires: (1) electoral integrity reforms, including kinship transparency and anti-dynasty regulations; (2) strengthened revenue administration through taxpayer registries, cadaster integration, e-billing, and risk-based audits; (3) performance-linked transfers tied to verifiable gains in FIR; (4) institutional safeguards such as rotating revenue officials, strengthening internal audits, and supporting civic budget-watch initiatives; and (5) targeted technical assistance from the Ministry of Finance and DJPK for dynastic-prone jurisdictions. Together, these reforms can reduce elite capture and restore local fiscal independence.

Why There is no significant effect of Regent with Military Background and Finance Independence Ratio?

The findings reveal a positive but statistically insignificant association between military-background regents and the Financial Independence Ratio (FIR) (B = 0.030; β = 0.118; p = 0.334). This null result is theoretically plausible and aligns with prior literature on civil–military leadership and subnational finance. First, Indonesia's fiscal architecture constrains leadership influence, as central transfers (DAU, DAK, DBH) and statutory tax assignments largely determine local revenue space, leaving little room for leader background to affect FIR. Second, potential offsetting channels may exist: while military regents could improve administrative order and billing discipline, they may also favor centralized budgeting practices that weaken citizen participation and reduce willingness-to-pay. Third, selection effects and time horizons complicate measurement, since veterans often govern in jurisdictions facing structural revenue challenges, where fiscal improvements require longer periods or are masked by external shocks such as tourism or commodity cycles.

The practical implications suggest that fiscal independence is shaped more by institutional design than by leader pedigree. Policy reforms should therefore remain system-centric, focusing on structural improvements such as integrated taxpayer registries, cadaster updates, e-billing, risk-based audits, and tariff rationalization. Intergovernmental transfers could be partially converted into performance-based grants linked to verifiable PAD growth and compliance improvements. At the same time, transparency and participation can be enhanced through public PAD dashboards and citizen feedback mechanisms, which strengthen tax morale. Finally, building local revenue capacity) through revenue labs, staff rotation, and stronger internal audits (will safeguard against elite capture and ensure that fiscal independence grows regardless of whether a regent has a civilian or military background.

Why Regent with Political Dynasties more desrtructive than Military Background Regent ?

The analysis finds a negative and statistically significant effect of political dynasties on the Financial Independence Ratio (FIR) ($B = -0.021$; $\beta = -0.301$; $p = 0.016$), while the coefficient for military-background regents is positive but not significant ($B = 0.030$; $\beta = 0.118$; $p = 0.334$). These results suggest that dynastic leadership systematically undermines local fiscal autonomy, whereas military backgrounds neither enhance nor depress revenue mobilization in a consistent way.

Two mechanisms help explain the dynastic effect. First, patronage and rent reallocation: dynastic leaders often channel resources into clientelistic networks instead of productivity-enhancing services, which inflates spending without expanding the revenue base. This aligns with Dulay and Go (2021), who found that horizontal dynasties increase government spending without improving growth or poverty outcomes, thereby deepening dependence on intergovernmental transfers. Second, governance quality and leakages: dynasties weaken institutional performance and elevate corruption risks, eroding billing, assessment, and compliance in local tax collection. Hariyati et al. (2025) document similar patterns in developing countries, showing how such leakages directly constrain Regional Original Income (PAD). By contrast, military backgrounds may bring administrative discipline and hierarchical coordination that are modestly beneficial for routine revenue operations, though they can also reduce participatory governance. On average, these offsetting dynamics yield no significant net effect on fiscal independence.

The practical implications are clear: political dynasties pose structural risks to fiscal independence and require stronger institutional safeguards. Reforms should include kinship transparency in candidate screening, restrictions on family succession, and performance contracts linking regents to explicit PAD targets. Revenue administration must be strengthened through digital registries, e-billing, cadaster integration, and risk-based audits, coupled with anti-patronage measures such as procurement transparency and staff rotation. A share of intergovernmental transfers should be converted into performance-based grants, complemented by civic oversight and participatory monitoring. Targeted technical assistance from MoF/DJPK is especially urgent in dynastic-prone regions to diagnose weaknesses and implement quick-win reforms. In short, sustaining fiscal autonomy in East Java requires anti-dynasty safeguards and PAD-centered governance reforms, rather than reliance on the personal background of local leaders.

4. CONCLUSION

This study examined the comparative effects of political dynasties and military-background regents on the Financial Independence Ratio (FIR) of regencies and municipalities in East Java from 2008 to 2024. The results demonstrate that dynastic leadership exerts a significant negative impact on fiscal independence and military-background regents show no significant effect. This study provides the first empirical evidence directly comparing dynastic and military regents in shaping fiscal independence at the subnational level in Indonesia. The main limitation lies in the reliance on dummy coding for leadership backgrounds, which simplifies complex trajectories and networks of influence. Future research should adopt a more operational approach by including control variables such as local political competition, sectoral PAD performance, population size, and GRDP, to capture broader determinants of fiscal autonomy. Expanding the dataset to all Indonesian provinces or conducting comparative cross-country studies would further strengthen external validity and provide richer insights into the political economy of decentralization.

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