

Analysis of Regency / City Fiscal Inequality in Java: Impact of the Central Balance Fund

Muchammad Mufti Ridwan^{1*}, M. Pudjihardjo², Mohamad Khusaini²

¹School of Economics, Brawijaya University of & Economics & Business, Malang, East Java, Indonesia

²Lecturer of Economics, Brawijaya University of & Economics & Business, Malang, East Java, Indonesia

*Corresponding author. Email: mftridwan@gmail.com

ABSTRACT

This study aims to determine the level of fiscal inequality in regencies / cities in Java which is seen from the total realization of local government expenditure, education function expenditure, health function expenditure, and economic function expenditure. The method used is the analysis of sigma convergence and conditional beta convergence to determine the impact of the central balance fund. The results obtained are based on the convergence of sigma, only the total realization of regency / city regional government spending is convergence while education function expenditure, health function expenditure, and economic function expenditure occur divergence or inequality. Different results from the estimation of beta convergence which states that all components of fiscal policy in this study lead to convergence and equilibrium funds from the center that are transferred to regency / city governments in Java can increase expenditure growth both in the total realization of regional government expenditure, expenditure functions education, spending on health functions, and spending on economic function.

Keywords: Government Expenditures, Balance Funds, Convergence, Java Island

1. INTRODUCTION

As a developing country located in Southeast Asia which has an island of 17,504 and an area of 1,990,000m², Indonesia consists of 34 provinces with a central government in Java, namely in Jakarta. The Java Island region is the most important area in Indonesia because it has a large population and is also the centre of the economy which has the largest contribution to economic growth in Indonesia. So that development and public services can run evenly throughout Indonesia, in 1999 the Indonesian government issued Law Number 22 of 1999 concerning Regional Government and Law Number 25 of 1999 concerning Fiscal Balance between the Central and Regional Governments.

Fiscal decentralization began to be implemented in Indonesia since 2001, but in its implementation whether it can reduce fiscal inequality between regions needs to be further investigated and studied.

The central government has transferred balancing funds to regional governments both provincial and regency / city in Indonesia, with the amount increasing every year in 2011-2018 as shown in the figure 1.

Transfer of Central Balance Funds to the Regions in 2011 amounting to Rp. 347 Trillion went up to 444 Trillion in 2012. Then in 2013 it dropped to Rp. 422 Trillions after that the Central Fund Transfer to the Regions continues to increase until 2018 to Rp. 663 trillion.

The amount of balance funds transferred to local governments in Indonesia, the largest allocation is in the area of Java, then Sumatra, and has continued to increase from 2015-2018.

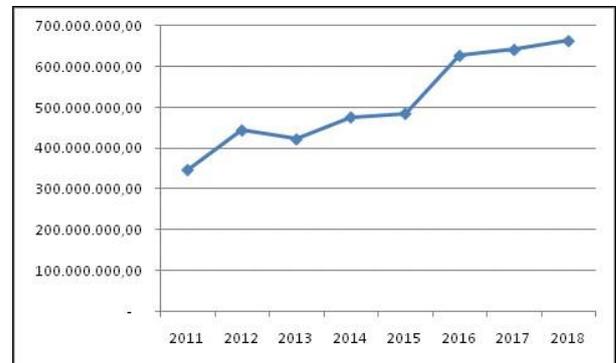


Figure 1 Total Balance Funds to Regional Governments for 2011-2018

This is because the population and the largest contribution to economic growth in Indonesia are in Java. In 2018 the largest amount of funds transferred to the regions was in Java, amounting to Rp. 223 trillion and the smallest on the islands of Bali and Nusa Tenggara Rp. 43 Trillion as shown figure 2.

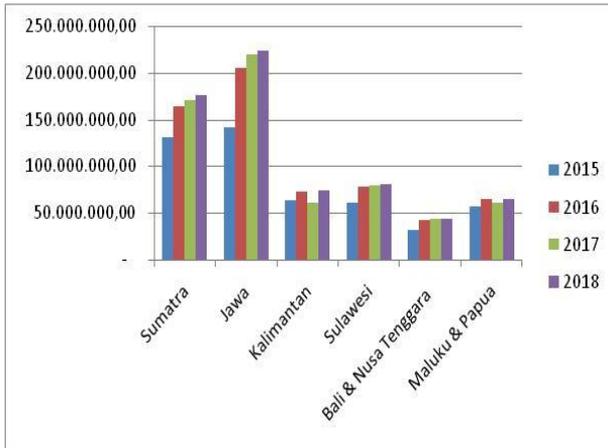


Figure 2 Allocation of Balancing Funds between Islands in Indonesia in 2015-2018

The problem in this study is the allocation of balance funds from the large central government whether to create a balance in public services between regencies / cities in Java.

2. LITERATURE REVIEW

The study of beta convergence was first carried out by Barro and Sala-i-Martin [3] to see the convergence of 48 US states in the period 1880-1998 and the period 1963-1986 with cross section data to test per capita income convergence with the unconditional convergence approach. The results of his research showed that income per capita in the United States of the United States in that period occurred convergence though very slowly.

Studies on the convergence of economic income in Indonesia have been widely carried out by researchers such as Kharisma [12] who studied 26 provinces in Indonesia in 1984-2008 using the GMM method. Research conducted by Vidyattama [30] results suggests that convergence occurred between administrative regions in Indonesia during 1999-2008. Different research results were conducted by Tirtosuharto [27] who said that convergence did not occur during the crisis year (1997-2000) or the economic recovery year (2003-2012).

Research on the convergence of government spending was conducted by Skidmore [25] who examined in Wisconsin, the state of the United States using 1990-2000 data suggesting that there was convergence in all categories of government spending namely protective service spending, road improvement spending, waste management spending, and spending on quality of life services. Onder [22] conducted a study in Turkey that public capital positively and significantly affected Gross Domestic Product per capita and convergence occurred between regions but transportation which was part of public capital had a negative influence on interregional convergence. Coughlin, Garret and Murillo [5] conducted research on 48 local governments in the United States saying that fiscal policy is converging and there is spatial dependence, total expenditure converges faster than output and total tax revenue slower toward convergent levels than output.

While research on the effect of balancing funds on regional fiscal expenditure convergence in Indonesia was carried out by Dekiawan [6] which states that convergence occurs in total government spending and goods expenditure and at different speeds. While Suwanan [26] examines the impact of fiscal decentralization on regional inequality by using panel data in 33 provinces in Indonesia in 2001-2008 states that fiscal decentralization can reduce inequality between regions. Then the research conducted by Lisa and Priyagus [18] with data for 2009-2013, the results of the study showed that the Regional Original Revenue and The Balancing Fund has a positive and significant effect on Direct and Indirect Expenditures. Kusuma [17] conducted a study on fiscal decentralization using sample data of regencies and cities in the provinces of Java, Sulawesi and Papua between 2010-2013 to determine its contribution to economic growth, the results of its estimation using random effects concluded that fiscal decentralization in Indonesia had a positive impact on economic growth mainly from the contribution of spending made by local governments. Saputra and Mahmudi [23] conducted a study on the effect of fiscal decentralization on economic growth and social welfare using a sample of regencies and cities by province in Indonesia in 2005-2008 with path analysis with the AMOS software program, the results of his study showed that (1) fiscal decentralization had a negative impact on economic growth, (2) economic growth has a positive impact on people's welfare, (3) fiscal decentralization has a positive impact on people's welfare.

3. RESEARCH METHODS

This research uses convergence analysis. The data used is the panel report on expenditure realization and budget of the regency and city governments in the period 2010-2018 obtained from the Directorate General of Fiscal Balance of the Republic of Indonesia.

The analytical method used uses the analysis of sigma convergence and beta convergence. For the city administration and administrative regencies in the Province of the Special Capital Region because the financial statements of the regional government are one, the regions are merged into DKI Jakarta.

Whereas Pangandaran Regency, which was only established in 2012 and was only able to compile financial reports in 2014, the Pangandaran Regency was merged with the Regency before it was expanded, namely Ciamis Regency so that it became the Ciamis Regency and Pangandaran Regency.

The definitions of the variables used in this study are in table 1.

Table 1 Variable Definition

Variable	Definition	Source
Total Realization of Regional Government Expenditures	Realization of total regency/city-regional government expenditure each year compared to the total population of regencies/cities in Java.	DJPK of the Ministry of Financial
Government expenditure Education function	The budget allocation for the education function of the regional government is compared to the population of regencies / cities in Java.	DJPK of the Ministry of Financial
Government Expenditure for Health Functions	Regional government health function budget allocation compared to the population of regencies / cities in Java.	DJPK of the Ministry of Financial
Government Expenditure for Economic Functions	Budget allocation of regional government economic functions compared to the population of regencies / cities in Java.	DJPK of the Ministry of Financial
Balance Funds	Funds sourced from APBN revenues allocated to the Regions to fund Regional needs in the context of the implementation of Decentralization consisting of profit-sharing funds (DBH), General Allocation Funds(DAU) and Special Allocation Funds (DAK) in regencies/cities compared to the population of regencies/cities in Java.	DJPK of the Ministry of Financial

3.1. Convergences Sigma (Σ)

Sigma convergence is used to find the coefficient of variation from the total realization of government spending between regencies / cities in Java each year. In research Coughlin [5] to calculate the coefficient of variation using the formula:

$$CV_{\bar{F}} = \left[\left\{ \sum_{i=1}^N (FP_{it} - \bar{FP})^2 / N \right\}^{0,5} \right] / \bar{FP} \tag{1}$$

FP_{it} is the fiscal policy of the regency / city government i in year t while it is the average fiscal policy of the regency / city government. The fiscal policy of the regency / city government in this study is the total realization of expenditure, education function expenditure, health function expenditure, and economic function expenditure. Then the coefficient of variation is regressed to determine the level of significance using the following model:

$$CV_t = a_1 + a_2T + \varepsilon_t \tag{2}$$

CV_t is the coefficient of variation in period's t and T is 2010-2018.

3.2. Convergences Beta (β)

Beta convergence analysis used in this study uses the conditional convergence model, the convergence model plus explanatory variables to describe the characteristics of each regency / city in Java. The model used is as follows:

$$Ln \left(\frac{FP_{it}}{FP_{it0}} \right) = \beta_0 + \beta_1 FP_{it0} + \sum \beta_i X_{it} + \varepsilon_{it} \tag{3}$$

X_{it} is the explanatory variable for each regency / city i at time t used in this study, namely the balance fund.

From equation (3) the dependent variable is $Ln \left(\frac{FP_{it}}{FP_{it0}} \right)$ so the equation model is changed to:

$$Y = \beta_0 + \beta_1 FP_{it0} + \sum \beta_i X_{it} + \varepsilon_{it} \tag{4}$$

4. RESEARCH RESULT

4.1. Sigma Convergence Estimation Results (Σ)

Sigma convergence analysis to analyse inequality by looking at the difference in the coefficient of variation to the average fiscal policy of the regency / city government per population in the island of Java each year. The smaller the coefficient of variation, the level of inequality of regency / city government spending towards convergence. The table below is the result of calculating the coefficient of variation in 2010-2018.

Table 2 Variation Coefficient of Regency / City Regional Fiscal Policy in 2010-2018

Year	Total Realization of Regional Gov. Exp	Gov. Exp Education function	Gov. Exp for Health Functions	Gov. Exp Economic Functions
2010	0,533	0,749	1,036	0,747
2011	0,500	0,703	0,937	1,070
2012	0,478	0,636	0,996	0,736
2013	0,480	0,859	0,972	0,850
2014	0,472	0,930	0,962	0,774
2015	0,446	1,251	1,373	1,283
2016	0,474	0,929	0,911	0,793
2017	0,417	0,994	0,979	1,253
2018	0,438	0,902	1,063	1,277

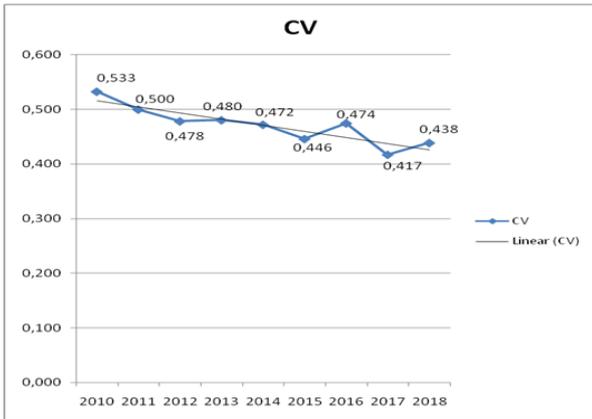
From table 2 in 2010 the coefficient of variation in regency / city regional government expenditure by 0.533 decreased to the lowest level in 2017 of 0.417 then in 2018

it rose to 0.438 but in a downward trend or convergence occurred.

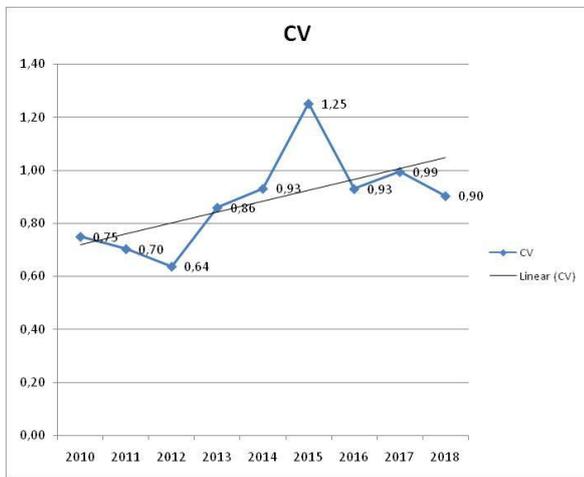
The coefficient of variation of spending on education functions has an upward trend from 2010 of 0.749 to 0.902 in 2018 so that spending on education functions does not occur convergence between regencies / cities in Java.

While the coefficient of variation from spending on health functions also increased from 2010 by 1,036 to 1,063 in 2018. Likewise, the coefficient of variation from spending on economic functions experienced an increase from 2010 by 0.747 to 1,277 in 2018.

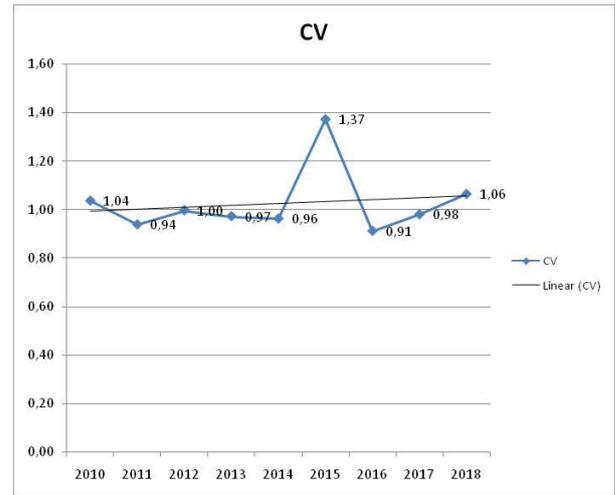
For more details, you can see the trend's descending line in the chart below.



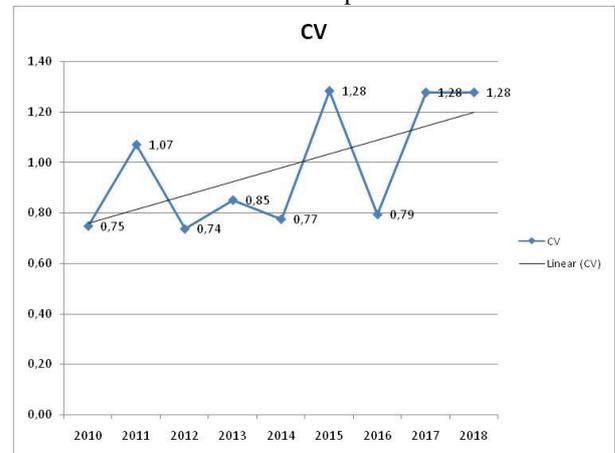
Variation Coefficient of Total Realization of Regional Gov. Exp



Variation Coefficient of Gov. Exp Education function



Variation Coefficient of Gov. Exp for Health Functions



Variation Coefficient of Gov. Exp Economic Functions

Figure 3 Coefficient of Variation of Fiscal Policy in Regional Regencies / Cities in Java Year 2010-2018

After knowing the results of the calculation of the coefficient of variation in 2010-2018 then it was revised to find out the coefficient and the significance of the decrease. The results of the regression coefficient of variation of regency / city government spending on Java in the period 2010-2018 are as follows:

Table 3 Results of Sigma Convergence Estimates

	Total Realization of Regional Gov. Exp	Gov. Exp Education function	Gov. Exp for Health Functions	Gov. Exp Economic Functions
Intercept	22.888610	-81.84921	-14.601287	-109.37490
T	0.00121 **	0.0780 .	0.712	0.0833 .
	-0.011131	0.04108	0.007759	0.05479
	0.00136 **	0.0755 .	0.693	0.0811 .

Signif. codes: 0 '****' 0.001 '***' 0.01 '**' 0.05 '.' 0.1 ' ' 1

From the estimation results in table 3, the coefficient of variation of total expenditure realization has decreased significantly 0.011131 annually. The coefficient of variation of spending on education functions rises 0.04108

annually at a significant level of 10%. Likewise, the coefficient of variation from spending on economic functions rises 0.05479 annually. While the coefficient of variation in spending on health functions increases but the probability value is not significant.

4.2. Beta Convergence Estimation Results (β)

From the results of the panel data test using the Chow Test and the Hausman Test in table 4, the most appropriate model for analysing the conditional beta convergence of regency / city fiscal policy in Java for the period 2010-2018 uses fixed effects.

Table 4 Test Results of Panel Data Models

Fiscal Policy	Chow Test		Hausman Test		Conclusion
	F	Prob	Chisq	Prob	
Tot. Realization of Regional Gov. Exp	2.2158	3.4e-10	269.47	2.2e-16	Fixed Effect
Gov. Exp Education function	3.0014	2.2e-16	583.88	2.2e-16	Fixed Effect
Gov. Exp for Health Functions	3.2104	2.2e-16	424.07	2.2e-16	Fixed Effect
Gov. Exp Economic Functions	3.3102	2.2e-16	468.48	2.2e-16	Fixed Effect

Signif. codes: 0 '***' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1

The results of table 4 show that the probability values of the Chow test and the Hausman test of all conditional beta convergence models of fiscal policy show significant results that are less than $\alpha = 5\%$.

The results of the Beta Convergence Estimation of the conditional policies of the regency / city area in Java.

Table 5 Estimated Results of Beta Convergence

	Total Realization of Regional Gov. Exp	Gov. Exp Education function	Gov. Exp for Health Functions	Gov. Exp Economic Functions
LnFPt0	-0.413709 2.2e-16 ***	-1.042521 2.2e-16 ***	-0.804521 2.2e-16 ***	-0.880458 2.2e-16 ***
LnDAPER	0.363875 2.2e-16 ***	0.363792 0.000261 ***	1.462869 2.2e-16 ***	0.931276 2.2e-16 ***
R²	0.39954	0.53326	0.41825	0.43799
Adj. R²	0.31278	0.46582	0.33419	0.35679
F-stat	262.494	450.726	283.621	307.45

Signif. codes: 0 '***' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1

From the estimation results in table 5, it shows that all variables of the fiscal policy of the regency / city government in Java are converging. This is evidenced by

the negative and significant value of the fiscal policy variable in the previous year (LnFPt0).

In the model of total government expenditure realization, each 1% increase in total regency / city government expenditure in the previous year will reduce the growth in total realization of regency / city government expenditure by 0.413709. The increase in the amount of the Balancing Fund from the centre to the regency / city 1% will increase the growth of government spending realization by 0.363875.

The model in education function expenditure shows that an increase of 1% in education function expenditure last year will reduce education function expenditure by 1.042521 and a 1% increase in central balance funds to regencies / cities will increase education function expenditure growth by 0.363792.

Then from the health function expenditure model it can be explained that a 1% increase in health function expenditure in the previous year will reduce health function expenditure by 0.804521. Balancing funds from the centre to regencies / cities increased by 1% will increase the growth of spending on health functions by 1.462869.

While the economic function expenditure model explains that an increase of 1% of economic function expenditure in the previous year will increase economic function expenditure growth by 0.880458 and the balance funds from the centre to the regions can increase economic function expenditure growth by 0.931276.

4. DISCUSSION

From the estimation results of sigma convergence to the fiscal policy of total expenditure realization, education function expenditure, health function expenditure, and economic function expenditure, significant convergence occurs only in total expenditure realization that can be seen from the downward trend line and the coefficient which is negative while function expenditure education, health function expenditure, and economic function expenditure occur divergence or increasingly imbalanced. Different things from the estimation result of beta convergence which shows that all components of fiscal policy studied significantly towards convergence and balancing funds from the centre to the regency / city can increase the growth in the total realization of expenditure, education function expenditure, health function expenditure, and economic function expenditure. During 2010-2018 with different speed levels. This is consistent with research conducted by Skidmore and Deller [25], Önder, Deliktaş, and Karadağ [22], Coughlin [5], and Dekiawan [6] which state that fiscal spending is headed for convergence.

5. CONCLUSION

From this study the conclusions that can be drawn are as follows:

1. Regency / city government expenditure on Java during 2010-2018 there was a convergence using both sigma convergence analysis and beta convergence.

2. Education function expenditure, health function expenditure, and economic function expenditure based on sigma convergence estimation results do not occur convergence or imbalance, but from the beta convergence estimation results show that all components of fiscal policy used in this study lead to convergence which can be seen from the variables fiscal policy of the previous year (LnFPt0) which is negative.

REFERENCES

- [1] Badan Pusat Statistik. 2019. *Berita Resmi Statistik*. Jakarta.
- [2] Badrudin, R., & Kuncorojati, I. 2017. the Effect of District Own-Source Revenue and Balance Funds on Public Welfare By Capital Expenditure and Economic Growth As an Intervening Variable in Special District of Yogyakarta. *Jurnal Manajemen Dan Kewirausahaan*, 19(1), 54–59. <https://doi.org/10.9744/jmk.19.1.54-59>
- [3] Barro, R. J., & Sala-i-Martin, X. X. 1992. Convergence. *Journal of Political Economy*, 100(2), 223–251. <https://doi.org/10.1086/261816>
- [4] Case, A. C., Rosen, H. S., & Hines, J. R. 1993. Budget spillovers and fiscal policy interdependence. *Journal of Public Economics*, 52(3), 285–307. [https://doi.org/10.1016/0047-2727\(93\)90036-s](https://doi.org/10.1016/0047-2727(93)90036-s)
- [5] Coughlin, C. C., Garrett, T. A., & Hernández-Murillo, R. 2007. Spatial dependence in models of state fiscal policy convergence. *Public Finance Review*, 35(3), 361–384. <https://doi.org/10.1177/1091142106295766>
- [6] Dekiawan, H. 2014. Convergence of the Government Revenues and Expenditures: *Bulletin of Monetary, Economics and Banking*, 17, 89–112.
- [7] Dumairy. 1996. *Perekonomian Indonesia*. Jakarta: Erlangga.
- [8] Hamzah, M. Z. 2007. *Kajian Teori Desentralisasi Fiskal*. LPS STIEBI.
- [9] Hutagalung, E. 2016. Perimbangan Keuangan Antara Pemerintah Pusat Dengan Pemerintah Daerah Dalam Pengelolaan Keuangan Daerah. *Jurnal Ilmu Pemerintahan Widya Praja*, 42(1), 1. <https://doi.org/10.33701/jipwp.v42i1.137>
- [10] Jhingan, M. L. 2007. *Ekonomi Pembangunan dan Perencanaan* (1st ed.). Jakarta: PT RajaGrafindo Persada.
- [11] Jumadi., Pudjihardjo, M., Maski, Ghozali., & Khusaini, M. 2013. The impact of fiscal decentralisation on local economic development in montenegro. *IOSR-JHSS*, 13(1), 1–7. [https://doi.org/10.4335/15.3.685-703\(2017\)](https://doi.org/10.4335/15.3.685-703(2017))
- [12] Kharisma, B., & Saleh, S. 2012. Convergence of Income Among Provinces in Indonesia: A Panel Data Approach. *Journal of Indonesian Economy and Business*, 28(2)(2), 167–187.
- [13] Khusaini, M. 2006. *Ekonomi Publik Desentralisasi Fiskal dan Pembangunan Daerah*. Malang: BPF UNIBRAW.
- [14] Khusaini, M. 2014. Local government planning and budgeting process: A case of districts and cities in Indonesia. *International Journal of Economic Policy in Emerging Economies*, 7(2), 141–156. <https://doi.org/10.1504/IJEPEE.2014.063190>
- [15] Khusaini, M. 2016. The role of public sector expenditure on local economic development. *International Journal of Economic Policy in Emerging Economies*, 9(2), 182–193. <https://doi.org/10.1504/IJEPEE.2016.077279>
- [16] Khusaini, M. 2018. *Keuangan Daerah*. Malang: UB Press.
- [17] Kusuma, H. 2016. Desentralisasi Fiskal dan Pertumbuhan Ekonomi di Indonesia. *Jurnal Ekonomi Kuantitatif Terapan*, Vol. 9(No. 1), 2.
- [18] Lisa, Y., & Priyagus, P. 2017. Pengaruh Pendapatan Asli Daerah dan Dana Perimbangan terhadap Belanja Langsung dan Belanja Tidak Langsung serta Pertumbuhan Ekonomi di Indonesia. *Forum Ekonomi*, 19(2), 162. <https://doi.org/10.29264/jfor.v19i2.2123>
- [19] Marques, A., & Soukiazis, E. 1998. Per capita income convergence across countries and across regions in the European Union . Some new evidence . *European Economy*, (December), 1–19.
- [20] Nurkhayat, Ahmad., Firdaus, Muhammad, & Mulatsih, S. 2018. Strategi optimalisasi pengelolaan dana perimbangan di indonesia. *Jurnal Manajemen Pembangunan Daerah*, 10, 35–47.
- [21] Nurkholis., dan Khusaini, M. 2019. *Penganggaran Sektor Publik*. Malang: UB Press.
- [22] Önder, A. Ö., Deliktaş, E. &, & Karadağ, M. 2010. The impact of public capital stock on regional convergence in Turkey. *European Planning Studies*, 18(7), 1041–1055. <https://doi.org/10.1080/09654311003744167>
- [23] Saputra, B., & Mahmudi. 2012. Pengaruh Desentralisasi Fiskal terhadap Pertumbuhan Ekonomi

dan Kesejahteraan Masyarakat. *Jurnal Akuntansi Dan Auditing Indonesia*, 16(2), 185–199.

[24] Sjafrizal. 2012. *Ekonomi Wilayah dan Perkotaan*. Jakarta: Rajawali Press.

[25] Skidmore, M., & Deller, S. 2008. Is local government spending converging? *Eastern Economic Journal*, 34(1), 41–55.
<https://doi.org/10.1057/palgrave.eej.9050019>

[26] Suwanan, A. F. 2009. Fiscal Decentralization and Regional Disparities in Indonesia: A Dynamic Panel Data Evidence. *Jurnal Ekonomi & Bisnis Indonesia (Fakultas Ekonomi Dan Bisnis Universitas Gadjah Mada)*, 24(3), 328–336.
<https://doi.org/10.22146/jieb.6310>

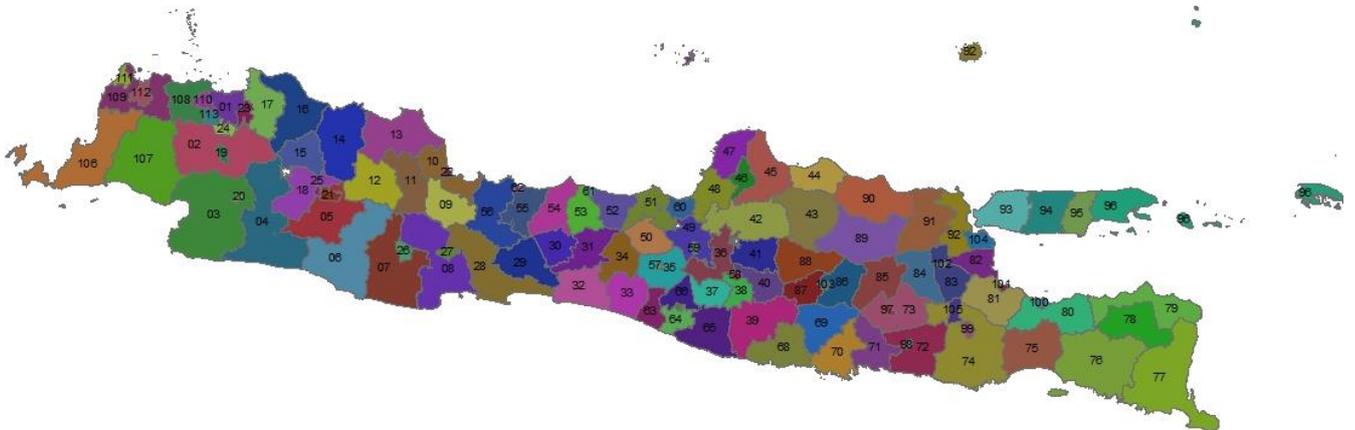
[27] Tirtosuharto, D. 2013. Regional Inequality in Indonesia: Did Convergence Occur Following the 1997 Financial Crisis? *JEL*.
<https://doi.org/10.1227/01.NEU.0000349921.14519.2A>

[28] Todaro, M. P. dan S. C. S. 2006. *Pembangunan Ekonomi (Kesembilan)*. Jakarta: Erlangga.

[29] Utama, Zamrud Siswa., Khusaini, M., & Wahyudi, S. T. 2017. Kebijakan Fiskal di Persimpangan, Pro Growth atau Pro Poor? *Indonesian Treasury Review*, 67–81.

[30] Vidyattama, Y. 2013. Regional convergence and the role of the neighbourhood effect in decentralised Indonesia. *Bulletin of Indonesian Economic Studies*, 49(2), 193–211.
<https://doi.org/10.1080/00074918.2013.809841>

Appendix 1 Administrative Region Map



Keterangan :											
01	DKI JAKARTA	24	KOTA DEPOK	47	KAB. JEPARA	70	KAB. TRENGGALEK	93	KAB. BANGKALAN		
02	KAB. BOGOR	25	KOTA CIMAHI	48	KAB. DEMAK	71	KAB. TULUNGAGUNG	94	KAB. SAMPANG		
03	KAB. SUKABUMI	26	KOTA TASIKMALAYA	49	KAB. SEMARANG	72	KAB. BLITAR	95	KAB. PAMEKASAN		
04	KAB. CIANJUR	27	KOTA BANJAR	50	KAB. TEMANGGUNG	73	KAB. KEDIRI	96	KAB. SUMENEP		
05	KAB. BANDUNG	28	KAB. CILACAP	51	KAB. KENDAL	74	KAB. MALANG	97	KOTA KEDIRI		
06	KAB. GARUT	29	KAB. BANYUMAS	52	KAB. BATANG	75	KAB. LUMAJANG	98	KOTA BLITAR		
07	KAB. TASIKMALAYA	30	KAB. PURBALINGGA	53	KAB. PEKALONGAN	76	KAB. JEMBER	99	KOTA MALANG		
08	KAB. CIAMIS & KAB. PANGANDARAN	31	KAB. BANJARNEGARA	54	KAB. PEMALANG	77	KAB. BANYUWANGI	100	KOTA PROBOLINGGO		
09	KAB. KUNINGAN	32	KAB. KEBUMEN	55	KAB. TEGAL	78	KAB. BONDOWOSO	101	KOTA PASURUAN		
10	KAB. CIREBON	33	KAB. PURWOREJO	56	KAB. BREBES	79	KAB. SITUBONDO	102	KOTA MOJOKERTO		
11	KAB. MAJALENGKA	34	KAB. WONOSOBO	57	KOTA MAGELANG	80	KAB. PROBOLINGGO	103	KOTA MADIUN		
12	KAB. SUMEDANG	35	KAB. MAGELANG	58	KOTA SURAKARTA	81	KAB. PASURUAN	104	KOTA SURABAYA		
13	KAB. INDRAMAYU	36	KAB. BOYOLALI	59	KOTA SALATIGA	82	KAB. SIDOARJO	105	KOTA BATU		
14	KAB. SUBANG	37	KAB. KLATEN	60	KOTA SEMARANG	83	KAB. MOJOKERTO	106	KAB. PANDEGLANG		
15	KAB. PURWAKARTA	38	KAB. SUKOHARJO	61	KOTA PEKALONGAN	84	KAB. JOMBANG	107	KAB. LEBAK		
16	KAB. KARAWANG	39	KAB. WONOGIRI	62	KOTA TEGAL	85	KAB. NGANJUK	108	KAB. TANGERANG		
17	KAB. BEKASI	40	KAB. KARANGANYAR	63	KAB. KULON PROGO	86	KAB. MADIUN	109	KAB. SERANG		
18	KAB. BANDUNG BARAT	41	KAB. SRAGEN	64	KAB. BANTUL	87	KAB. MAGETAN	110	KOTA TANGERANG		
19	KOTA BOGOR	42	KAB. GROBOGAN	65	KAB. GUNUNG KIDUL	88	KAB. NGAWI	111	KOTA CILEGON		
20	KOTA SUKABUMI	43	KAB. BLORA	66	KAB. SLEMAN	89	KAB. BOJONEGORO	112	KOTA SERANG		
21	KOTA BANDUNG	44	KAB. REMBANG	67	KOTA YOGYAKARTA	90	KAB. TUBAN	113	KOTA TANGERANG SELATAN		
22	KOTA CIREBON	45	KAB. PATI	68	KAB. PACITAN	91	KAB. LAMONGAN				
23	KOTA BEKASI	46	KAB. KUDUS	69	KAB. PONOROGO	92	KAB. GRESIK				