
**THE INFLUENCE OF POLITICAL WILLINGNESS, FLYPAPER EFFECT, AND
REGIONAL ORIGINAL REVENUE ON REGENCY/CITY REGIONAL
EXPENDITURE IN CENTRAL JAVA**



Dwi Nur Rahmawati¹
Universitas Muhammadiyah Surakarta, Sukoharjo, Indonesia
b200210140@student.ums.ac.id

Suyatmin Waskito Adi²
Universitas Muhammadiyah Surakarta, Sukoharjo, Indonesia
suy182@ums.ac.id

Abstract

Public financial management requires more attention because it is closely related to the prosperity of the nation, as stipulated in the 1945 Constitution Article 23 paragraph (1) which states that the APBN must be managed transparently and responsibly for the welfare of the people. Indonesia's fiscal decentralization policy gives greater authority to local governments to manage budgets to improve public services and regional development. The focus of this study is on regional expenditure, which is defined as a reduction in net assets during a certain period to fulfill regional obligations. In accordance with Government Regulation No. 58/2005, regional expenditures are used to fund mandatory, optional, and concurrent government affairs, and are classified based on affairs, functions, and expenditure groups. This study aims to analyze the effect of Political Willingness, the Flypaper Effect Phenomenon, and Regional Original Revenue on Regency / City Regional Expenditure in Central Java Province for the 2019-2023 Period. this research uses multiple regression analysis methods. It can be seen that the variables of Political Willingness, Flypaper Effect Phenomenon, and Regional Original Income have a positive and significant effect on Regional Expenditure.

Keywords: Political Willingness, Flypaper Effect, Regional Original Revenue, Regional Expenditure, Central Java

INTRODUCTION

Public financial management plays an important role because it is directly related to the prosperity of the nation (Wahyuni dan Adam, 2015). The 1945 Constitution Article 23 paragraph (1) states that the state budget must be managed openly and responsibly for the prosperity of the people. In the local context, fiscal decentralization gives local governments greater authority to manage budgets to improve public services and development. According to Weber, the state has three main characteristics: a system with distinct functions, a monopoly of legal power for policy, and the authority to use physical coercion within its territory. This research focuses on regional expenditure, which is a reduction in net assets that reflects regional obligations, as stipulated in Government Regulation No. 58/2005. Regional expenditure is used for mandatory, optional, and concurrent affairs, and is categorized based on affairs, functions, and expenditure groups.

The political willingness of local governments is a key factor in budget decision-making. It consists of five main components of power, protection, provision, peace, and prosperity that underlie the infrastructure component (Aidoo-Buameh, 2014). research shows that in Ghana, political willingness affects the adoption of accrual-based accounting. Political will reflects the commitment of local stakeholders to implement policies that support regional development. This factor depends on the priorities of the local head and the legislature in preparing the budget based on the needs of the community. Successful development is often determined by pro-people budget policies, which represent political willingness.

The flypaper effect phenomenon occurs when local governments allocate more transfer funds from the central government for public expenditure than using local own-source revenues. As a result, increased transfers are not effective in supporting local expenditure financing because local expenditure is more responsive to transfers. This phenomenon reflects a high fiscal dependence on central transfer funds, which can reduce the efficiency and effectiveness of local financial management.

Regional Original Revenue is a source of revenue originating from the region itself, used to finance the improvement of facilities, and infrastructure, and minimize dependence on the central government. Regional Original Revenue is obtained through local taxes, levies, management of local property, and other legal revenues in accordance with regulations. The

main objective of Regional Original Revenue is to support the funding of regional autonomy within the framework of decentralization, as well as to improve the welfare of the community through the development of various sectors.

Central Java Province, with 29 regencies and 6 cities, has diverse economic, social and political characteristics, ranging from developed areas such as Semarang and Solo to underdeveloped areas. This variation is the basis for the importance of research related to the allocation of significant transfer funds from the central government. This study focuses on the political willingness of stakeholders and the impact of the flypaper effect on regional spending patterns. Political willingness is often seen in political years, where incumbent regional head candidates utilize regional budgets for development projects to attract public support, while non-incumbent candidates usually rely on personal funds for campaigns.

This study examines the influence of political willingness, the phenomenon of flypaper effect, and regional own-source revenue on local expenditure in districts/municipalities in Central Java, particularly in the context of the 2024 political year. The study evaluates the use of local budgets, including the comparison between central transfers and own-source revenues in financing local expenditures, and their impact on local financial independence. Political willingness is assumed to influence local expenditure management, especially by incumbent regional heads who maximize central transfer funds for development projects to attract public support, although this may reduce local independence. In addition, an increase in regional own-source revenue is assumed to increase the ability of regional capital expenditure. This study aims to provide recommendations to improve the effectiveness of budget management, support sustainable development, and serve as a benchmark for regional self-reliance and public assessment of regional head policies.

REVIEW OF LITERATURE

The Political Economy of Accounting theory was introduced by (Tinker, 1980) in his paper entitled “Towards a Political Economy of Accounting: an Empirical Illustration of the Cambridge Controversies”. According to Tinker, classical economic theory has a different view from marginalist or neoclassical economic theory. So that classical political economy

theory is more appropriate as the basis of accounting theory (Sokarina, 2011). Political Economy of Accounting (PEA) is a normative, descriptive, and critical approach to assessing accounting practices, with a focus on the public interest. PEA provides a broad framework for analyzing the value of reports and emphasizes that accounting policies, including measurement systems, should support social welfare. In the context of conflicting social activity targets, accounting information serves as an ideological tool to legitimize or rationalize certain activities.

Agency theory explains the relationship between principals (policy holders) and agents (policy implementers acting on behalf of the principal), where the principal has the power, while the agent carries out the day-to-day activities. In the budgeting process based on Agency Theory, the principal is the legislature that represents and oversees the interests of the public, while the agent is the government that carries out the duties of the legislative mandate. This relationship encourages cooperation between the executive and legislature in carrying out their duties (Halim & Abdullah, 2006).

Local financial management includes planning, budgeting, implementing, and monitoring local budgets. According to (Mardiasmo, 2002), the main objective of regional financial management is to improve the efficiency and effectiveness of the use of public resources, which in turn can improve the quality of public services and community welfare. Regional Financial Management can be in the form of APBD which has been authorized by regional regulations. The APBD in this case is designed based on the needs that are the responsibility of the local government and has a legal basis as its basis.

Regional expenditures according to Law No. 33 of 2004 are all regional obligations that are recognized as a reduction in net worth in a relevant budget period. PP No. 58 of 2005 concerning financial management explains that regional expenditures include all expenditures from the regional general cash account which can reduce the equity of current funds which is an obligation of a region in one fiscal year that will not be repaid by the region.

Political willingness refers to the commitment and intention of political stakeholders to implement policies that support the public interest. According to (BrinkSierhoff, 2000), political willingness is very important in the public policy decision-making process, especially in the context of local financial management. Strong political will can influence

budget allocations that are more targeted and result-oriented. A study by Andrews et al. (2013) shows that high political will is often associated with greater success rates in public policy implementation at the local level.

According to (Vegh & Vuletin, 2015), the flypaper effect is widely documented as a rule in public finance that holds the tendency of local governments to transfer funds higher than spending their revenues. (Hamilton, 1983) also defines the flypaper effect as the tendency of local governments to rely more on transfer funds than using local own revenues. Transfers provided by the central government to local governments are given based on a certain period. During that period, transfer revenues begin to increase so that certain party's benefit. The flypaper effect is considered an anomaly in behavior that is difficult to rationalize, where local governments use the transfers, they receive from the central government to increase local expenditures that are inconsistent with economic theory (Hines and Thaler, 1995).

Regional Original Revenue is revenue obtained by regions that are levied based on local regulations in accordance with statutory regulations. According to (Mardiasmo, 2013) Regional Original Revenue is revenue obtained from the regional tax sector, regional levies, the results of regionally owned companies, the results of the management of separated regional assets, and other legitimate regional original income. Djaenuri (2012) also defines regional original revenue as revenue obtained by the region from sources within its own territory that are levied based on local regulations in accordance with applicable laws and regulations. In the explanation of several definitions of regional original revenue, it consists of several components, such as local taxes, local levies, the results of regional-owned companies, the results of the management of separated regional assets, and other legitimate local revenue. Regional Original Revenue has the main objective of providing authority to the Regional Government to fund the implementation of regional autonomy in accordance with regional potential as a manifestation of decentralization.

RESEARCH METHOD

This research uses a quantitative approach because it involves numerical and secondary data, with statistical analysis to measure the effect of independent variables on the

dependent variable. Numerical data is in the form of numbers such as values and percentages, while secondary data is data that has been published by the authorities. This research examines the influence of political willingness, the flypaper effect phenomenon, and local own-source revenues on local expenditure. In this study, the sample used was districts/cities in Central Java that met the characteristics of the study and had complete data to be studied in the study. The sampling method in this study was the purposive sampling technique.

Secondary data in this study were obtained from various official sources, such as the Local Government Financial Statements published on the Supreme Audit Agency website, district/city local government websites in Central Java, and the Central Statistics Agency. The data used is in the form of time series from LKPD of districts/cities in Central Java Province, as well as policy documents, financial reports, regional budgets, and related official statistical data.

In Descriptive Statistics, researchers present the results of data interpretation in the measurement of Minimum, Maximum, Mean, and Standard Deviation. Multiple linear regression analysis is used to test the effect of the independent variable political willingness (PW), the flypaper effect phenomenon (FFE), and regional own-source revenue (Regional Original Revenue) on the dependent variable of regional expenditure.

RESULTS AND DISCUSSION

The data that has been collected is data on total capital expenditure, total transfer funds, total local revenue, and total regional expenditure for all districts/cities in Central Java contained in the publication of local government financial statistics on the official website of the Central Statistics Agency (BPS), namely <https://www.bps.go.id> in the period 2019 to 2023. 35 districts/cities in Central Java Province. The data is obtained from the official local government website which will be displayed on the attachment page. This research sample uses districts/cities in Central Java Province with criteria determined by the researcher. Based on the specified criteria, this study produced data totaling 141 samples.

Table 1
Sample Selection Procedure

Criteria for Research Samples	2019	2020	2021	2022	2023	TOTALLY
--------------------------------------	-------------	-------------	-------------	-------------	-------------	----------------

Total regencies/cities in Central Java province	35	35	35	35	35	175
Districts/Cities that report complete financial statement data	35	35	35	35	35	175
Outlier Data						34
Number of Research Samples that Meet Criteria				141		

Source: SPSS 23

Based on table 2 of the descriptive statistical analysis results, it can be seen that the amount of data (N) used to analyze each variable has the same amount, namely 141 samples.

Table 2
Descriptive Statistic

	N	Minimum	Maximum	Mean	Std. Deviation
POLITICAL WILLINGNESS	141	102083054.00	567084223.00	290680016.85	94218445.62
FLYPAPER EFFECT	141	612909745.00	2557214653.00	1641242184.18	391150200.51
REGIONAL ORIGINAL REVENUE	141	238371743.00	761991440.00	387440884.48	91553085.63
REGIONAL EXPENDITURE	141	1046575213.00	3430884286.00	2293645384.21	388228323.78
Valid N (listwise)	141				

Source: SPSS 23

Based on the results of the normality test using one-sample Kolmogorov-Smirnov above, it can be seen that the Asymp.Sig value > 0.05 is 0.200. This means that the Asymp.Sig value in the table is $0.200 > 0.05$, which means that the data used in the study is normally distributed.

Table 3
Normality Test

	Standardized Residual
N	141
Normal Parameters ^{a,b}	Mean .0000000

	Std. Deviation	.98922769
Most Extreme Differences	Absolute	.064
	Positive	.064
	Negative	-.034
Test Statistic		.064
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: SPSS 23

Based on the multicollinearity test results in Table 4, it shows that the VIF value on all variables is <10, where the political willingness variable VIF value is 1,153 (<10), the flypaper effect variable is 1,215 (<10), and the local revenue variable is 1.209 (<10) and a tolerance value > 0.1, wherein the political willingness variable the tolerance value is 0.867 (>0.1), the flypaper effect variable is 0.823 (>0.1), and the local revenue variable is 0.827 (>0.1). This means that the regression model does not have multicollinearity symptoms between the independent variables, so it can be concluded that this research model is free from multicollinearity.

Table 4
Multicollinearity Test

	Unstandardized Coefficients		Standardize d Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	6817684 51.114	931385 59.543		7.320	.000		
Political Willingness	1.214	.198	.295	6.125	.000	.867	1.153
Flypaper Effect	.652	.049	.657	13.311	.000	.823	1.215
Regional Original Revenue	.487	.209	.115	2.334	.021	.827	1.209

a. Dependent Variable: Regional Expenditure

Source: SPSS 23

Based on Table 5, it can be seen that the significance value of each independent variable is greater than 0.05. Where the political willingness variable has a significance value of 0.994 (> 0.05), the flypaper effect variable has a significance value of 0.248 (> 0.05), and

the local revenue variable has a significance value of 0.761 (> 0.05). So, it can be concluded that the regression model does not experience heteroscedasticity problems.

Table 5
Heteroscedasticity Test

		Political Willingness	Flypaper Effect	Regional Original Revenue	Unstandardized Residual
Political Willingness	Correlation Coefficient	1.000	.259**	.270**	-.001
	Sig. (2-tailed)	.	.002	.001	.994
	N	141	141	141	141
Flypaper Effect	Correlation Coefficient	.259**	1.000	.360**	-.098
	Sig. (2-tailed)	.002	.	.000	.248
	N	141	141	141	141
Regional Original Revenue	Correlation Coefficient	.270**	.360**	1.000	.026
	Sig. (2-tailed)	.001	.000	.	.761
	N	141	141	141	141
Unstandardized Residual	Correlation Coefficient	-.001	-.098	.026	1.000
	Sig. (2-tailed)	.994	.248	.761	.
	N	141	141	141	141

** . Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS 23

Based on Table 6, it is known that the Durbin-Watson value is 1.123. Then the Durbin-Watson value ranges from 0 to 4 and the Durbin-Watson value is close to 2. This means that the regression model used in the study does not show any autocorrelation symptoms.

Table 6
Autocorrelation Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.852 ^a	.725	.719	205697562.86998	1.123

a. Predictors: (Constant), Regional Original Revenue, Political Willingness, Flypaper Effect
 b. Dependent Variable: Regional Expenditure

Source: SPSS 23

Based on Table 7, the following multiple linear regression equation is obtained, $BD = 681,768,451 + 1.214PW + 0.652FE + 0.487PAD + 93,138,559$. The constant value is Rp.

681,768,451, indicating that if the independent variables Political Willingness, Flypaper Effect, and Local Revenue are considered constant, then the estimated regional expenditure is Rp. 681,768,451. The political willingness variable shows a coefficient value of 1.214, meaning that if the value of the regional expenditure variable increases by Rp. 1000 and the others are constant, it can be estimated that the value of the political willingness variable will increase by 1.214. The flypaper effect variable shows a coefficient value of 0.652, meaning that if the value of the regional expenditure variable increases by Rp. 1000 and the others are constant, it can be estimated that the value of the flypaper effect variable will increase by 0.652. The local revenue variable shows a coefficient value of 0.487, meaning that if the value of the regional expenditure variable increases by Rp. 1000 and the others are constant, it can be estimated that the value of the local revenue variable will increase by 0.487.

Table 7
Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	681768451.114	93138559.543		7.320	.000
Political Willingness	1.214	.198	.295	6.125	.000
Flypaper Effect	.652	.049	.657	13.311	.000
Regional Original Revenue	.487	.209	.115	2.334	.021

a. Dependent Variable: Regional Expenditure

Source: SPSS 23

Table 8 shows that the F value is 120.569 with a significance value of 0.000, where the significance is < 0.05 . So, it can be concluded that the variables of political willingness, flypaper effect, and local revenue together have an effect on the regional expenditure variable.

Table 8
F Test

Model	Sum of Squares	df	Mean Square	F	Sig.
-------	----------------	----	-------------	---	------

1	Regression	15304298624937510 000.000	3	5101432874 979170300.0 00	120.56 9	.000 ^b
	Residual	57966737697792307 00.000	137	4231148737 0651320.000		
	Total	21100972394716740 000.000	140			

a. Dependent Variable: Regional Expenditure

b. Predictors: (Constant), Regional Original Revenue, Political Willingness, Flypaper Effect

Source: SPSS 23

Based on Table 9, the test results show that political willingness has a significance value of 0.000 (< 0.05), so political willingness affects regional spending. Flypaper effect has a significance value of 0.000 (< 0.05), so the flypaper effect affects regional spending. Local own-source revenue has a significance value of 0.021 (< 0.05), so local own-source revenue affects local spending.

Table 9
T Test

Model		Unstandardized Coefficients		Standardized Coefficient	t	Sig.
		B	Std. Error			
1	(Constant)	68176845 1.114	9313855 9.543		7.320	.000
	Political Willingness	1.214	.198	.295	6.125	.000
	Flypaper Effect	.652	.049	.657	13.311	.000
	Regional Original Revenue	.487	.209	.115	2.334	.021

a. Dependent Variable: Regional Expenditure

Source: SPSS 23

Based on Table 10, the value of the coefficient of determination (adjusted R square) is 0.852. This shows that the dependent variable of regional expenditure can be explained by the independent variable Political willingness, Flypaper effect, and local revenue by 85.2%, while the remaining 14.8% can be influenced by other variables outside this study.

Table 10
R² Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.852 ^a	.725	.719	205697562.86998

a. Predictors: (Constant), Regional Original Revenue, Political Willingness, Flypaper Effect
 b. Dependent Variable: Regional Expenditure

Source: SPSS 23

This study examines the influence of political willingness, the flypaper effect phenomenon, and local own-source revenue on regional expenditure in districts/cities in Central Java Province in the period 2019 to 2023. Based on the results of the tests carried out on the hypotheses in the study, the results show that all hypotheses are accepted, namely, among others, the influence of political willingness, the flypaper effect phenomenon, and local revenue.

Political willingness is the willingness of political stakeholders or local governments to increase resources in the region. Political willingness can be influenced by various factors, one of which is capital expenditure as an effort to improve infrastructure in a region. Every district/city government that has a good political willingness to improve infrastructure will have a greater amount of regional spending. In the test results that have been carried out, it can be seen that political willingness affects regional spending. This is indicated by the results of the statistical test or T-test with a significant value of 0.000. This shows that the political will of stakeholders or political willingness can affect the increase in the amount of regional spending. So, the hypothesis that political willingness affects regional spending is accepted.

The results of this study are in line with the results of research conducted by (Pratiwi, 2019) where the research states that political willingness has a positive effect on indirect spending. However, in the same study, political willingness had no effect on direct spending.

The flypaper effect phenomenon is a phenomenon where the amount of transfer funds from the center is used more in regional spending than the funds from the region itself, or in this case local revenue. The flypaper effect phenomenon can reflect local government efforts in allocating the budget from the center. The test results in this study indicate that the flypaper effect phenomenon affects regional spending. This is indicated by the significance value in

the T-test, where the significance value of the flypaper effect is 0.000. This means that the flypaper effect phenomenon affects the amount of regional spending so the hypothesis of the flypaper effect phenomenon affecting regional spending is accepted.

The results of this study are in line with the results of research conducted by (Inayati & Setiawan, 2017), where the research indicates that there is a flypaper effect phenomenon in Regency / City regional spending in Indonesia. In this study, the flypaper effect phenomenon occurred because the response to regional expenditure was greater from the general allocation fund than the local revenue itself.

Local own-source revenue is revenue that comes from the results of efforts or activities managed by the region itself. The use of local own-source revenues in regional expenditures can reflect the independence of a region in the use of regional expenditure budgets. The test results in this study, which are shown by the T-test results, are that local revenue affects regional expenditure. This is indicated by the significance value of local revenue of 0.021. So, the hypothesis that local revenue affects regional expenditure is accepted.

The results of this study are in accordance with the results of previous research on regional own-source revenue studied by (Sumarni et al., 2024) where the research shows that regional own-source revenue influences regional expenditure. The study states that the higher the PAD, the more it will have an impact on increasing the results of regional spending in Mamasa Regency.

However, in this study, local own-source revenue has a higher significance value than the flypaper effect phenomenon, this means that districts/cities in Central Java Province tend to use more transfer funds in the regional expenditure budget compared to the use of local own-source revenue itself. This is due to the magnitude of the significance value of local revenue is higher than the significance value of the flypaper effect phenomenon.

CONCLUSION

Political willingness has a significant effect on regional spending. The higher the political will of the local government in allocating funds for regional expenditure, the greater the total amount of regional expenditure.

The Flypaper Effect phenomenon has a significant effect on regional expenditure. The higher the level of significance to regional spending, the lower the dependence of local governments in obtaining transfer funds from the center.

Local Own Revenue has a significant effect on regional expenditure. The higher the significance of the effect of local revenue on regional expenditure, the higher the level of independence of the local government in managing the source of funds from the region itself. The test results show that the significance value of the local revenue variable is higher than the significance value of the flypaper effect phenomenon variable.

Based on the results of this study, researchers faced several limitations, namely in this study researchers experienced several obstacles in obtaining data related to local government policies to support the measurement of political willingness variables, especially data related to the Regional Work Plan and budget elaboration in each sector. Thus, researchers are forced to use capital expenditure as a policy measurement in infrastructure priorities.

Further research is recommended to be able to access more detailed local government policy data, especially those related to the Regional Work Plan and budget elaboration that can be measured by several priority sectors that can be adjusted to local government policies. So that the research will provide a more accurate picture of the political will of local governments in the allocation of regional expenditure budgets. It is also recommended to increase the coverage of districts / cities in other provinces, because this study only covers districts / cities in Central Java Province. So that further research can get a broader picture of the factors studied on regional spending in Indonesia.

REFERENCES

- Aidoo-Buameh, J. (2014). Political willingness to implement public sector financial management reforms in Ghana-accrual basis of accounting. *Accounting and Finance Research*, 3(1), 96–105.
- Brinkerhoff, D. W. (2000). Assessing political will for anti-corruption efforts: An analytic framework. *Public Administration and Development: The International Journal of Management Research and Practice*, 20(3), 239–252.
- Halim, A., & Abdullah, S. (2006). Hubungan dan masalah keagenan di pemerintah Daerah. *Jurnal Akuntansi Pemerintahan*, 2(1), 53–64.

- Hamilton, B. W. (1983). The flypaper effect and other anomalies. *Journal of Public Economics*, 22(3), 347–361.
- Inayati, N. I., & Setiawan, D. (2017). Fenomena Flypaper Effect pada Belanja Daerah Kabupaten/Kota di Indonesia. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 1(2), 220–239.
- Mardiasmo, M. (2002). Elaborasi Reformasi Akuntansi Sektor Publik: Telaah Kritis terhadap Upaya Aktualisasi Kebutuhan Sistem Akuntansi Keuangan Pemerintah Daerah. *Jurnal Akuntansi Dan Auditing Indonesia*, 6(1).
- Mardiasmo, M. (2013). Assessing Accountability Of Performance Measurement System And Local Government Budgetary Management. *Gadjah Mada International Journal of Business*, 4(3), 373–395.
- Prasetyo, D. W., & Toha, M. (2023). Analysis of Islamic Business Ethics in Buying and Selling Transactions of Agricultural Products Using a Wholesale System and Its Impact on Farmers' Income in Tanjung Kenongo Village, Pacet District, Mojokerto Regency. *Danadyaksa: Post Modern Economy Journal*, 1(1), 70 –. <https://doi.org/10.69965/danadyaksa.v1i1.12>
- Pratiwi, I. A. W. (2019). *Political Willingness Pada Anggaran Pendapatan dan Belanja Daerah: Studi pada Pemerintah Kabupaten/Kota di Pulau Jawa Tahun 2013-2016 (Doctoral dissertation)*.
- Sumarni, S., Baharuddin, B., & Sabandar, S. Y. (2024). Analisis Dana Perimbangan dan Pendapatan Asli Daerah terhadap Belanja Daerah di Kabupaten Mamasa. *Cerdika: Jurnal Ilmiah Indonesia*, 4(03), 289–301.
- Tinker, A. M. (1980). Towards a political economy of accounting: An empirical illustration of the Cambridge controversies. *Accounting, Organizations and Society*, 5(1), 147–160.
- Vegh, C. A., & Vuletin, G. (2015). Unsticking the flypaper effect in an uncertain world. *Journal of Public Economics*, 131, 142–155.