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Original Article

Analysis of Disparities in Fiscal Needs and Capacity in Central Lombok Regency Before and After the Implementation of the Mandalika Special Economic Zone

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Abstract. This study aims to determine the disparity between the fiscal needs and capacity of the Central Lombok Regency before and after the existence of the Mandalika Special Economic Zone (SEZ). This study uses a comparative descriptive method with a quantitative approach and uses secondary data. The data analysis method uses fiscal needs analysis tools, fiscal capacity, average disparity of fiscal needs and capacity, regional financial independence ratio, regional financial dependency ratio and regional financial decentralization degree ratio. The results of the study indicate that the fiscal needs before and after the existence of the Mandalika SEZ are on average higher after the existence of the Mandalika SEZ, while for the fiscal capacity, the average amount is constant both before the existence of the Mandalika SEZ and after the existence of the Mandalika SEZ, so that the disparity between fiscal needs and fiscal capacity after the existence of the Mandalika SEZ is on average higher than before the existence of the Mandalika SEZ, which means that the financial capacity of the regional government is decreasing to finance its financial needs. This is also reflected by the average low level of independence followed by a very high level of dependency and a very low degree of fiscal decentralization. This situation illustrates that the Central Lombok Regency Government is still very dependent on transfer funds from the central government. To reduce the level of dependency, the Central Lombok Regency Government must optimally explore PAD sources.

Keywords: Disparity in Fiscal Needs and Capacity, Independence Ratio, Dependency Ratio, Degree of Fiscal Decentralization, Mandalika Special Economic Zone.

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1. Introduction

Indonesia officially began implementing regional autonomy since 2001 with the enactment of Law Number 22 of 1999 concerning Regional Government, which was later amended to Law Number 32 of 2004 and then to Law Number 23 of 2014 concerning Regional Government. Then the implementation of regional autonomy was accompanied by fiscal decentralization through the concerning Financial Balance between the Central and Regional Governments which was later amended to Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments [1]. Regional autonomy on the one hand provides greater authority in regional management, but on the other hand raises new problems, due to the varying levels of regional fiscal readiness [2].

On the one hand, several regions are classified as regions that have potential sources of income in the sense that the region itself has potential that can be relied on to finance regional autonomy. On the other hand, many regions have limited capabilities so that they experience difficulties in financing the implementation of their regional autonomy [3]. In this regard, strengthening to realize regional autonomy is through the implementation of decentralization, especially decentralization in the financial sector (fiscal decentralization). With this, the regional government will understand the fiscal capacity and fiscal needs that they have. Both will be related to efforts to optimize PAD (Regional Original Income) and the issue of economic competition between regions in the era of Simanjuntak autonomy [4].

Fiscal decentralization in Indonesia that has been running so far has shown various positive performances and contributed to achieving national performance [5]. One of the objectives of fiscal decentralization is to equalize regional financial capacity. We can see regional financial capacity from regional fiscal capacity. In line with the enactment of Law No. 1 of 2022 concerning HKPD, understanding and increasing regional fiscal capacity is one of the indicators of the success of fiscal decentralization. Regional fiscal capacity is a measure used to evaluate the ability of local governments to manage their financial capacity. Regional fiscal capacity refers to the ability of regions to collect revenue, especially through Regional Original Income. This capacity is greatly influenced by the potential of existing resources such as taxes and levies [6].

Regional governments are required to be able to explore the potential in their regions so that the regions become more independent, one of the indications of which is the increase in PAD revenues. West Nusa Tenggara Province, which is one of the provinces in Indonesia, has a fluctuating level of Regional Original Income. Based on the Regional Original Income data 2013-2021, it can be seen that the Regional Original Income of Central Lombok Regency has fluctuated [7]. In 2012, Central Lombok Regency was in fourth place after Mataram City, West Lombok Regency and East Lombok Regency. However, in 2013, the Regional Original Income of Central Lombok Regency experienced a significant increase of 56.8% so that it could replace the position of East Lombok Regency to be in third place. In 2017, Central Lombok Regency was still in third place. However, in 2018-2019, Central Lombok Regency was in fourth place, after West Lombok Regency. Central Lombok Regency is a region that has great potential to increase its fiscal capacity, especially through Regional Original Income, due to the existence of the Mandalika Special Economic Zone which operates in the tourism sector.

Based on the results of research conducted by Szramowiat-Sala et al. [8] which stated that one solution to support the increase in PAD is to explore and manage the potential of regional resources originating from the tourism sector, because tourism will accelerate economic growth in the region. Research by Warner et al. [9] also shows that SEZ can increase PAD and create jobs. Based on PP No. 52 of 20014, the Mandalika Special Economic Zone was established on June 30, 2014 and was set to start operating on October 20, 2017. The Special Economic Zone is expected to have an impact on increasing significant investment which can increase the tax base and levies so that it can increase Regional Original Income [10].

The Local Original Income (PAD) of Central Lombok Regency in 2011-2020 experienced fluctuations which resulted in no stability and no continuous increase every year, in 2015-2017 the Local Original Income increased every year. The highest Local Original Income (PAD) occurred in 2017, which was 280,671,302,748 and in the following year it decreased due to the earthquake that hit West Nusa Tenggara Province, especially Lombok Island and the Covid-19 outbreak [11]. Based on the statement above, it can be concluded that the Special Economic Zone has not been able to increase PAD sustainably so that the PAD potential needs to be explored again so that the region becomes more independent. With the existence of the Special Economic Zone, of course, fiscal needs will increase due to public demands for better infrastructure and services, such as the construction of 17 kilometers (km) of road infrastructure from Lombok International Airport (LIA), to the Mandalika Special Economic Zone (SEZ) and the formation of a Public Service Mall (MPP) that is integrated with all licensing services, so that the service process to the public has now been simplified and accelerated. In the MPP, there are at least 169 types of licensing services that can be accessed by the public and investors [12].

With the increasing number of public services, it can increase the amount of government spending. Increasing government spending can illustrate that fiscal needs are also increasing. Fiscal needs that continue to increase if not balanced with increased fiscal capacity, then this will become a problem. According to Cifuentes-Faura et al. [13] stated that local governments are often faced with the problem of high regional fiscal needs while regional fiscal capacity is insufficient. This causes a financial gap or disparity. Based on the background description above, the Regional Original Income which is the main focus for increasing fiscal capacity in Central Lombok Regency is still fluctuating even after the existence of the Special Economic Zone and the increasing fiscal needs with the demands of the community for better infrastructure and services.

2. Method

2.1 Type, Location and Time of Research

In this study, the author uses a comparative descriptive method with a quantitative approach. This study compares before and after the existence of special economic zones, namely from 2010-2013 and 2018-2021. The research time was carried out for 3 months, namely from January to April 2025.

2.2 Data Collection Techniques and Tools

In this study, the author uses documentation and literature study methods as data collection techniques. The documentation technique is carried out by analyzing documents created by research subjects and other parties, such as procedures, regulations, and work report results published by related institutions. Meanwhile, library research refers to the activity of reviewing written sources such as other documents relevant to the research topic, as explained by Balwin et al. [14] Secondary data in this study include population data, Central Lombok Regency Regional Revenue and Expenditure Budget (APBD) data, and Gross Regional Domestic Product (PDRB) data. All of these data were obtained from official government agencies such as the Central Statistics Agency (BPS) of West Nusa Tenggara Province, Central Lombok Regency BPS, and the Central Lombok Regency Government Accounting Section.

2.3 Data Collection Procedure

This study uses secondary data with data collection techniques using documentation and literature studies in data collection and collection [15]. The data obtained are in the form of existing documents through related agencies. Data on the number of sub-districts and population were obtained through the official website of the Central Statistics Agency of West Nusa Tenggara Province and the official website of the Central Statistics Agency of Central Lombok Regency. Regional Revenue and Expenditure Budget data was obtained from the accounting department of Central Lombok Regency.

2.4 Data Analysis Procedure

To find out how big the disparity is between the fiscal capacity and needs of Central Lombok Regency and how its financial performance is before and after the existence of the Special Economic Zone (SEZ), the fiscal needs analysis method, fiscal capacity, independence ratio, degree of decentralization and dependency ratio are used using Excel software.

2.5 Calculation Model Formulation

The calculations were carried out using Microsoft Excel software. The following is a description of the calculation model:

a) Fiscal Needs

Fiscal needs are defined as an estimate of regional funding needs for the provision of basic public services. The higher the fiscal needs index, the greater the funding needs of the region [16].

The formula for calculating fiscal needs according to Lyons and Kass-Hanna [17].

$$IPP = \frac{\text{Actual Expenditure per Capita for Public Services PPP}}{\text{Regional Fiscal Needs Standard (SKF)}} x100\% \quad (1)$$

$$SKF = \frac{\Sigma Regional\ Expenditure}{\Sigma Population\ x\ \Sigma District} \quad (2)$$

Where IPP is the Public Service Index per Capita, and PPP is the Total Routine Expenditure and Regional Development SKF = Regional Fiscal Needs Standard.

b) Fiscal Capacity

Fiscal capacity measures the ability of a region to generate revenue from existing economic activities based on the first two things, the fiscal capacity index (IFC) based on equation 3, and the standard fiscal capacity (KFS) based on equation 4.

$$FC = \frac{\Sigma PDRB}{\Sigma Population} x100\% \quad (3)$$

$$KFS = \frac{\Sigma PDRB}{\Sigma Population\ x\ Number\ of\ Districts} \quad (4)$$

Where FC is the regional fiscal capacity, and KFS is the standard fiscal capacity. The greater the FC and KFS values, the higher the fiscal capacity of a region.

c) Degree of Fiscal Decentralization

The degree of decentralization shows the contribution of Local Original Income (PAD) to total regional income. The higher the ratio value, the higher the independence and implementation of fiscal decentralization. The equation can be seen in equation 5. By following the criteria in Table 3.

$$\text{Degree of Decentralization} = \frac{\text{PAD}}{\text{Total Regional Income}} \text{x}100\% \quad (5)$$

Table 3. Criteria for Assessing the Degree of Decentralization, Regional Financial Independence Ratio, and Regional Financial Dependency Ratio

No	Percentage of PAD to TPD	Level of Decentralization
1	0.00–10.00%	Very Low
2	10.01–20.00%	Low
3	20.01–30.00%	Medium
4	30.01–40.00%	Fair
5	40.01–50.00%	High
6	>50.00%	Very High

d) Regional Financial Independence Ratio

The independence ratio measures the extent to which PAD can finance development activities without relying on transfer funds and loans by following equation 6. The criteria can be seen in Table 3.

$$Independence\ Ratio = \frac{PAD}{Central+Provincial+Loan\ Transfer} x100\% \quad (6)$$

e) Regional Financial Dependency Ratio

The dependency ratio shows the level of regional dependence on transfer income from the central and provincial governments. The assessment criteria can be seen in Table 3.

$$\text{Dependency Ratio} = \frac{\text{Transfer Income}}{\text{Total Regional Income}} \text{x}100\% \quad (7)$$

f) Disparity between Fiscal Needs and Capacity

Fiscal disparity is defined as the gap between fiscal needs and fiscal capacity of a region. Disparity is calculated by comparing fiscal needs with fiscal capacity. The greater the result, the greater the fiscal gap that occurs. To see the comparison of fiscal disparity before and after the establishment of the Mandalika Special Economic Zone, an analysis was conducted on the average fiscal disparity in the two time periods.

3. Results and Discussion

3.1 Fiscal Needs of Central Lombok Regency Before and After the Mandalika Special Economic Zone

Fiscal needs are described by the IPPP ratio which shows the per capita public service index provided by the Central Lombok Regency Government to its people [18]. PPP is Public Service Per Capita, where the calculation components consist of routine and development spending divided by the population. The higher the result, the better the level of service to the community. For standard fiscal needs, it is the level of individual needs in each sub-district so that the calculation indicator is by dividing the total amount of spending by the population and the number of sub-districts, for the results of the PPP and SKF calculations are attached in Table 6.

Table 6. Achievement of IPPP Ratio and its Growth in Central Lombok Regency Before and after the existence of SEZ

No.	Year	IPPP	Growth (%)	Average growth
			Before SEZ	
1	2010	405.9	-	11.01
2	2011	418.5	3.10	
3	2012	441.4	5.47	
4	2013	549.3	24.46	
			After SEZ	
5	2018	719.4	-	-1.74
6	2019	750.2	4.29	
7	2020	713.0	-4.95	
8	2021	680.5	-4.57	

Based on Table 6, the large number of Development index per capita before the existence of the Mandalika Special Economic Zone always increased, which means that financial needs always increase and public services increase. The average increase was 11.01%. Meanwhile, after the existence of the IPPP Special Economic Zone, the number increased but the growth tended to decrease, meaning that financial needs were greater than before the existence of the Special Economic Zone, but the average growth was slow or getting smaller. This happened due to the Covid-19 outbreak where the realization of routine spending and development decreased so that public services also decreased. The average growth was -1.74%.

3.2 Fiscal Capacity of Central Lombok Regency Before and After the Mandalika Special Economic Zone.

Fiscal capacity is the economic capacity of the Central Lombok Regency Government in generating PAD to finance regional financial needs. The indicators for calculating fiscal capacity are GRDP, population and standard fiscal capacity. The higher the result, the higher the financial capacity of a region in generating PAD. Based on attachment 4. The financial capacity of the Central Lombok Regency region has not changed or is constant. This happened before and after the Mandalika Special Economic Zone. However, for GRDP per capita, the average growth before the Mandalika Special Economic Zone was higher than after the Mandalika Special Economic Zone, namely before the Special Economic Zone the average growth was 9.5% while after the Special Economic Zone the growth was -2.95%. Likewise, with KFS before the Special Economic Zone the average growth was 9.5% while after the Special Economic Zone the growth was -2.95%.

3.3 Disparity between Fiscal Needs and Capacity of Central Lombok Regency Before and After the Mandalika Special Economic Zone

The disparity of fiscal needs and capacity is the gap between needs and financial capabilities. This will be a problem because the government is unable to meet its own needs. The greater the ratio, the greater the gap.

Table 7. Disparity between Fiscal Needs and Capacity in Central Lombok Regency Before and After the SEZ

No.	Year	Disparity between fiscal needs and capacity	Average
		Before SEZ	
1	2010	0.34	
2	2011	0.35	0.38
3	2012	0.37	
4	2013	0.46	
		After SEZ	
5	2018	0.60	
6	2019	0.63	0.60
7	2020	0.59	
8	2021	0.57	

Based on the Table 7, the disparity between financial needs and capacity after the existence of the Mandalika Special Economic Zone tends to increase, which means that the financial capacity of the regional government to meet regional needs is getting smaller. This is because the fiscal capacity is constant while the financial needs increase every year. The government should explore regional potential so that financial capacity increases and the financial gap decreases. The average disparity before the existence of the Special Economic Zone was 0.38%, while after the existence of the Special Economic Zone the disparity was 0.60%.

3.4 Regional Financial Independence Ratio of Central Lombok Regency

Independence is calculated by comparing the amount of PAD receipts with balancing funds and the amount of loans. The higher the ratio, the higher the regional government's ability to finance its own government activities, development and services.

Table 8. Regional Financial Independence Ratio of Central Lombok Regency Before and After the SEZ

No.	Year	Ratio %	Level of Independence	Average ratio
		Before SEZ		
1	2010	5.7	Very Low	
2	2011	6.8	Very Low	7.8
3	2012	8.1	Very Low	
4	2013	10.4	Low	
		After SEZ		
5	2018	11.0	Low	
6	2019	10.7	Low	10.6
7	2020	11.6	Low	
8	2021	9.0	Very Low	

Based on the Table 8, it can be seen that the average level of independence of Central Lombok Regency before the existence of the Special Economic Zone and after the Special Economic Zone experienced changes, before the existence of the Special Economic Zone the average level of independence was still very low, while after the existence of the Special Economic Zone the level of independence increased to low. This reflects that with the existence of the Special Economic Zone there is an increase in PAD so that it can better finance its own activities. Based on the results of research conducted by Tajidan et al. [19] in West Nusa Tenggara, only Mataram City has a sufficient level of independence, for West Lombok Regency, Central Lombok, East Lombok, North Lombok, Sumbawa, Dompu and West Sumbawa have a low level of independence, while for Bima Regency and Bima City have a very low level of independence. Regional financial independence describes the ability of local governments to increase PAD such as taxes, levies, income from managing separated regional assets and other legitimate PAD. With the existence of the Mandalika Special Economic Zone, the potential for increasing PAD is even higher, especially in tax and levy revenues where with the existence of the Mandalika Special Economic Zone the number of tax objects and tax subjects is increasing.

3.5 Dependency Level of Central Lombok Regency

Regional financial dependence is calculated by comparing the amount of transfer income received by the region with the total regional income. The higher this ratio, the greater the level of dependence of the regional government on the central government.

Table 9. Regional Financial Dependency Ratio of Central Lombok Regency Before and After the SEZ.

NO.	Year	Ratio %	Dependency Level	Average
		Before SEZ		
1	2010	94.6	Very high	
2	2011	93.6	Very high	92.7
3	2012	92.5	Very high	
4	2013	89.9	Very high	
		After SEZ		
5	2018	86.0	Very high	
6	2019	85.9	Very high	85.5
7	2020	84.7	Very high	
8	2021	85.4	Very high	

Based on the Table 9, the level of dependency of Central Lombok Regency before and after the existence of the Mandalika Special Economic Zone is still the same, namely a very high level of financial dependency on the central government, but after the existence of the Special Economic Zone it tends to decrease. The high level of dependency illustrates that in carrying out government activities, regional development and public services, the Central Lombok Regency Government tends to use transfer funds from both the central and regional governments. This very high level of dependency will be a problem if the central or regional government reduces the amount of transfers to the regions. This can hamper development and decrease the level of service to the community because the region experiences a lack of funds to finance its own activities [20].

3.6 Degree of Fiscal Decentralization

The degree of decentralization is calculated based on the comparison between the amount of PAD and the total regional revenue. This ratio shows the degree of PAD contribution to the total regional revenue. The higher the PAD contribution, the higher the ability of the regional government in implementing decentralization.

Table 10. Ratio of the Degree of Regional Financial Decentralization of Central Lombok Regency Before and After the SEZ

No.	Year	Ratio %	Degree of Decentralization	Average
			Before SEZ	
1	2010	5.42	Very Low	
2	2011	6.41	Very Low	7.3
3	2012	7.49	Very Low	
4	2013	10.00	Very Low	
			After SEZ	
5	2018	9.48	Very Low	
6	2019	9.52	Very Low	9.1
7	2020	9.84	Very Low	
8	2021	7.73	Very Low	

Based on the Table 10, the degree of fiscal decentralization of Central Lombok Regency is still very low both before and after the existence of the SEZ. However, after the existence of the SEZ, the contribution of PAD to total regional income has increased. This illustrates the increasing ability of regions to carry out fiscal decentralization [21]. This indicates that the delegation of authority and responsibility for fiscal decentralization from the central government to regional governments is still very low, this is in line with the low level of regional independence and the very high level of dependence of regional governments. The government has not been able to allocate funds from the central government to increase regional original income. Apart from the time after the existence of the Mandalika SEZ, Lombok Island was hit by a natural disaster in the form of an earthquake and in 2019 there was a Covid-19 outbreak which caused the world economy to decline. To increase the very low fiscal decentralization, the government can take policies in the form of increasing the allocation of funds for development in order to encourage economic growth and improve services to the community so that people are more willing to pay taxes and levies so that regional original income increases. The government can also increase PAD through the development of BUMD in potential sectors.

4. Conclusion

Based on the discussion, the disparity between the needs and fiscal capacity of Central Lombok Regency before and after the existence of the Mandalika Special Economic Zone, it can be concluded that the disparity between the needs and fiscal capacity of Central Lombok Regency before the existence of the Mandalika Special Economic Zone was lower than after the existence of the Mandalika Special Economic Zone, which means that after the existence of the Mandalika Special Economic Zone, the financial capacity of the regional government has decreased to meet the needs of its own region. This happens because the fiscal capacity is constant while the fiscal needs increase. The Special Economic Zone has not been able to optimally increase the financial capacity of the region because in the years studied, namely 2018-2020, there was an earthquake and the Covid-19 outbreak. This is also reflected by the average low level of independence and followed by a very high level of dependency and the degree of fiscal decentralization which is still very low both before and after the existence of the Mandalika Special Economic Zone. The suggestion of this study is to reduce the gap between needs and financial capacity, the government must explore more optimal financial capacity by optimizing PAD sourced from Taxes and Levies. In order for tax and levy revenues to be optimal, the regional government must supervise more closely so that there are no leaks. To overcome the problem of PAD leakage, the government can use a smart tax application for tax collection.

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6. Declaration

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