



Strengthening the Role of Stakeholders in the Implementation of Ecological-Based Fiscal Incentives in West Nusa Tenggara Province

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ABSTRACT

Currently, the world is facing a triple planetary crisis consisting of climate change, pollution, and biodiversity loss, which have significant impacts on various sectors of life. West Nusa Tenggara (NTB) Province is one of the areas that feels the impact, as shown by data from the NTB BPBD which records the frequency of floods and droughts. Nevertheless, NTB has rich natural resources with various ecosystems that can drive economic growth and environmental conservation. The NTB government has launched a development vision of "NTB Asri and Sustainable," with priority programs such as NTB Hijau and NTB Zero Waste to achieve sustainable development goals (SDGs). To support these programs, synergy between governments at all levels and active participation of stakeholders are needed. This study aims to analyze the role of stakeholders in the implementation of ecological-based fiscal incentives in NTB, in order to ensure sustainability and stakeholder involvement in overcoming this environmental crisis. Data for this study were collected through several data collection instruments such as field observations, interviews with questionnaires, in-depth interviews, Focus Group Discussions (FGDs) and literature studies. The results of the analysis carried out show that each actor has the same view that this policy is important to continue to be implemented because it has positive implications for environmental improvement synergistically at various levels of government. This is also shown by the high level of participation and support from stakeholders in implementing the policy.

1. INTRODUCTION

Currently, the earth is facing a triple planetary crisis, namely climate change, pollution and loss of biodiversity [1]. According to [2] the triple planetary crisis constitutes an environmental problem that is interconnected and exerts a mutually reinforcing influence on one another, thereby posing a threat to the Earth and human life. According to the Intergovernmental Science - Policy Platform on Biodiversity and Ecosystem Services (IPBES), these three problems can be detrimental and have an impact on various sectors of life [3]. West Nusa Tenggara (NTB) Province is one of the areas affected by the triple planetary crisis.

According to data from the NTB Regional Disaster Management Agency (BPBD), the NTB province experienced a significant escalation in the frequency of floods and droughts during the 2014-2015 period [4], a trend that has been further substantiated by the 2022-2026 West Nusa Tenggara Province Disaster Risk Study, which underscores the population's exposure to the perils of flood and drought disasters. The 2008 West Nusa Tenggara Province Regional Environmental Status Report identified air pollution as one of the most significant environmental issues. In addition, data from Walhi for

the Environment) NTB in 2023 revealed that approximately 60% of the forest areas in NTB experienced damage, leading to the loss of biodiversity.

Even though these three problems occur, it is undeniable that NTB province still has rich natural resources with various types of ecosystems [5]. Various types of ecosystems in NTB province are the main capital in driving economic growth and preserving natural resources. The NTB government has launched a development vision that aims to accelerate development and achieve sustainable development goals (SDGs) [6].

One of the main visions of the NTB province is "NTB Asri and Sustainable," which is implemented through priority programs such as NTB Hijau, which targets the rehabilitation of 152,000 hectares of land/forest by 2023, and the NTB Zero Waste Program for 100% waste management. These programs are in line with efforts to address climate change and strengthen the ecosystem. According to reference [6], a program is a series of activities that take place over a certain period of time with the allocation of available resources and aims to carry out predetermined tasks. This is also in line with research conducted by [7] that the programs implemented are truly in accordance with the needs and aspirations of the

community. By understanding the problems and needs of the community, it will be possible to find the right and sustainable solutions to help marginalized communities achieve a more decent life [8].

The objective is to promote integration and synchronization, it is necessary a set instruments that can bridge acceleration program achievements. In matter this government NTB province has do wrong one effort that is with give incentive fiscal in the field management environment life through Regulation Governor Number 60 of 2022 to government district / city / village assessed committed and consistent in push repair environment life and disaster in its area each in a way periodically.

In optimize existing instruments required commitment and strong synergy in every level government good district / city until level village. Synergy this important done, considering every strategic program initiated at the level province, if no get support and motion together from for party including government level district / city And village in the process of achieving it, then No will give impact positive to development [9-11]. In line with matter said, according to [12], that improvement strategy between stakeholders interest can through collaboration [13] also to argue that participation for stakeholders interest is very important aspect important in the process of program management. On the side others, Others argue [14] that a takeover decision and policy environment between actor and sector often contradictory one with each other.

Collaboration between stakeholders in NTB Province regarding fiscal incentives promises significant benefits, such as encouraging economic growth in coastal communities through research and innovation, as well as accelerating the transition to renewable energy and achieving emission reduction targets. Fiscal incentives can also be used to strengthen strategies for eliminating extreme poverty. However, challenges must be addressed. These challenges include the need for intensive synergy and collaboration between various institutions, as well as ensuring the fulfillment of basic feasibility criteria such as unqualified audit opinions and timely budget approval. The effectiveness of these collaborative efforts is contingent upon the utilization of targeted data and the implementation of consistent program planning. With thus, the study this interesting for done, to see how strengthening role stakeholders interest in implementation incentive fiscal based on ecology in the province of NTB, so that allow existence and constant stakeholder involvement there is and controlled.

2. METHODS

This research was conducted in West Nusa Tenggara Province. The specific research time was carried out from April to October 2023. This research was designed using a case study approach, which is an approach that describes and explains comprehensively about various aspects including individuals, groups, programs or social situations, where this research seeks to examine as much data as possible about the subject under study, and uses various instruments as the main data collection tool [15].

The data presented herein was collected through a variety of instruments, including field observations, interviews, questionnaires, in-depth and open interviews, and Focus Group Discussions (FGDs) with relevant stakeholders. These

FGDs were conducted with individuals who possess a comprehensive understanding and knowledge of fiscal incentives. The data was also supplemented by a thorough literature review, encompassing reports, documents, and scientific journals [16, 17]. The resource persons in this study were selected using purposive sampling technique based on the characteristics developed [18] the respondents under consideration are defined as follows : Individuals who possess the capacity to furnish information by means of memorization in response to a query, Individuals who maintain a complete connection with the environment and activities that are the subject of research, Individuals who have sufficient time and opportunity to be solicited for information with the aim to explore the variation of information that has been obtained previously [19].

The stakeholders involved and respondents in this research were as follows: BPKAD (Regional Financial and Asset Management Agency), DLHK Department of Environment and Forestry, BPBD (Regional Disaster Management Agency), Legal Bureau, and DKP (Maritime Affairs and Fisheries Service). These regional instruments are responsible for and directly involved in environmental management in NTB Province. Other stakeholders involved in this research were educational institutions, namely the University of Mataram, and non-governmental organizations, IR (Islamic Relief), Conception (Consortium for Participatory Studies and Development), FPRB (Disaster Risk Reduction Forum).

The stakeholder analysis used in this study was analyzed descriptively by adopting the analysis model developed by Reed [20]. This stakeholder analysis is intended to reveal the interests and influence of stakeholders, understand synergies and conflicts between stakeholders and understand stakeholder demand for EFT (Ecological Fiscal Transfer) in NTB Province [21, 22] Reed stated that stakeholder analysis can be done by: (1) identifying stakeholders and their interests, (2) grouping and categorizing stakeholders, (3) analyzing the relationship between these stakeholders.

The importance analysis was conducted by providing an interpretation of the matrix of interests and influences of stakeholders in the implementation of the ecological-based fiscal intensive program in NTB [23-25]. Scoring is carried out using a list of questions through interviews in the form of an open questionnaire with five questions each for the level of importance and five questions for the level of influence of stakeholders adopted from Roslinda [26] namely data measurement using five gradations or value range scales presented in Table 1. The determination of criteria entails the summation of the score values from the five questions, followed by the aggregation and mapping of these values into the importance and influence matrix depicted in Figure 1.

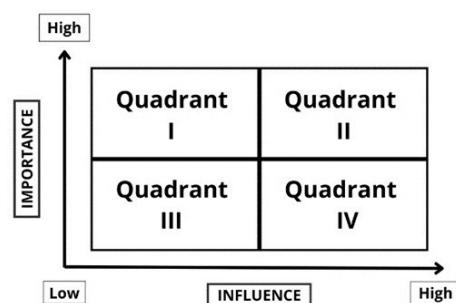


Figure 1. Stakeholders analysis matrix [20]

Table 1. Stakeholders' importance and influence scores

Score	Value	Criteria	Description
Stakeholders' Level of Importance			
5	21-25	Very High	Very interested in EFT Implementation
4	16-20	High	Interest in EFT Implementation
3	11-15	High enough	Fairly interested in EFT Implementation
2	6-10	Less High	Lack of interest in EFT Implementation
1	0-5	Low	No interest in EFT Implementation
Stakeholders' Level of Influence			
5	21-25	Very High	Highly Influential in the Implementation of EFT
4	16-20	High	Influences in the Implementation of EFT
3	11-15	High enough	Moderately Influential in the Implementation of EFT
2	6-10	Less High	Less Influential in the Implementation of EFT
1	0-5	Low	No Influence in EFT Implementation
1	0-5	Low	No Influence in EFT Implementation

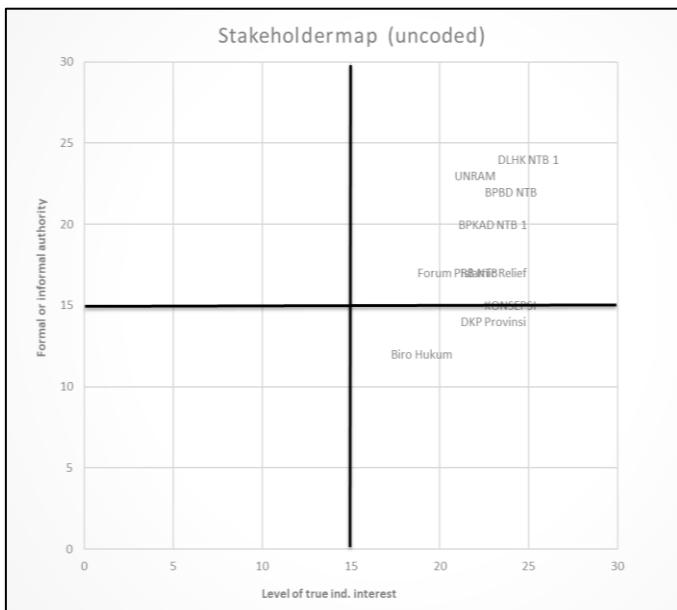


Figure 2. Results of stakeholder importance and influence classification

The quadrant position contained in Figure 2 can provide an explanation of the position and role played by each Stakeholder related to the implementation of EFT, which is categorized based on Reed as follows:

- 1) *Subjects* (Quadrant I) are Stakeholders that have high importance but low influence and although they support the activity, their capacity to impact may not be there. However, they can be influential if they form alliances with other Stakeholders.
- 2) *Key Players* (Quadrant II) are active Stakeholders because they have a high interest and influence on the development of a project.
- 3) *Crowd* (Quadrant III) are Stakeholders who have little interest and influence on the desired results and this is a consideration for including them in decision making.
- 4) *Context Setters* (Quadrant IV) have high influence but little importance, therefore they can be a significant risk to monitor.

Then, the analysis of the relationship between stakeholders is analyzed according to reference [27] which is based on the following factors:

- 1) The quality of the relationship (Good, Medium, or Poor) based on the opinion of each stakeholder.
- 2) Relationship strength, related to intensity and frequency of contact.
- 3) The formality of the relationship, informal types tend to allow one stronger party to pressure or impose its views on the weaker party.

To optimize the role of stakeholders, it is necessary to map and identification [28] the interests and influence of stakeholders [29] in order to determine the EFT management strategy in NTB Province. In detail about the mapping of interests and influences in this analysis can be seen in the Table 2.

Table 2. Mapping of stakeholder interests and influences

Stakeholders	Interests	Score	Influence	Score
Legal Bureau	High	19	High enough	12
DKP	Very High	23	High enough	14
FPRB	Very High	21	High enough	17
DLHK	Very High	25	Very High	24
UNRAM	Very High	22	Very High	23
(University of Mataram)				
BPKAD	Very High	24	High	20
IR	Very High	24	High	17
Conception	Very High	24	High enough	15
BPBD	Very High	24	Very High	22

Table 3. Management strategies based on importance and influence

	High Importance	Low Importance
High Influence	Collaborate with	Impact reduction, Surviving the fight
Low Influence	Engagement, building capacity, securing interests	Monitor or ignore

Then Meyers [27] suggests a choice of strategies that can be used by stakeholders based on the level of influence and importance they have can be seen in Table 3.

3. RESULTS AND DISCUSSIONS

The results of the analysis of the role of stakeholders in supporting the implementation of Fiscal Incentives based on environmental and disaster management in West Nusa Tenggara Province to reveal and provide an overview related to interests, stakeholder influence, understanding stakeholder demand, and synergies and conflicts between stakeholders on the collaboration process carried out in the implementation of EFT in NTB Province with the following description:

3.1 Identification of interests and influence of each actor in EFT in NTB province

The actors directly involved in the implementation of EFT in NTB Province are the Legal Bureau, DKP, FPRB, DLHK,

UNRAM, BPKAD, IR, Conception and BPBD. Each actor has different interests and influences on the existence of the EFT program both ecologically, economically and socially; as well as the power they have. According to reference [30], differences in interests and influence between actors can be a source of conflict in the management of an area, because each actor tries and tries to utilize the power they have to get their interests. Specifically, regarding the parties involved and their roles in the implementation of EFT can be seen in Table 4.

The implementation of fiscal incentives in NTB involves various institutions with interrelated roles and influence over one another. BPKAD NTB manages regional finances and ensures compliance with financial regulations. The potential for the NTB's DLHK, BPBD, Legal Bureau, and DKP to provide recommendations regarding incentives related to the environment, law, maritime affairs, and fisheries is evident, though the specific roles of these entities remain to be delineated in the available documentation. Institutions such as Islamic Relief, KONSEPSI, and FPRB have the potential to act as development partners who provide input regarding environmental, social, and disaster management issues, although the details are not in the document. Fiscal incentives can be given at the request of the Tax/Retribution Payer or given ex officio. Funding synergy between Provincial and Regency/City Governments is also needed for tax collection costs. It is anticipated that fiscal incentives will foster innovation, community empowerment, and enhanced access to fundamental services. The government has demonstrated support for business capital funding through the People's Business Credit (KUR) and Ultra Micro Financing (UMi) subsidy programs.

BPKAD NTB oversees regional financial management, encompassing the allocation and oversight of fiscal incentives. DLHK NTB possesses the capacity to provide recommendations pertaining to incentives associated with environmental concerns. Legal Bureau plays a crucial role in ensuring that fiscal incentive policies are in alignment with applicable laws and regulations. NTB's DKP has the capacity to provide recommendations regarding incentives for the marine and fisheries sector. In addition, Islamic Relief, KONSEPSI and FPRB have the potential to serve as development partners, offering input and assistance on environmental, social, and disaster management issues.

Table 4. Stakeholders and their Role in EFT implementation

No.	Stakeholder Name	Roles in EFT
1.	Legal Bureau	1. Provided input related to the preparation of TAPE Implementation Guidelines
		2. Help establish regulations related to BKK
		3. Guarding the policies and guidelines of PerGub No. 60 of 2022
2.	DKP	1. Discussing the handling of environmental issues at sea
		2. Monitoring and evaluating TAPE activities
		3. TAPE NTB implementation team.
3.	FPRB	1. Guarding the process of accelerating social forestry in NTB
		2. Assistance for regional development plans in the field of environment and forestry with disaster resilience in NTB
		3. TAPE NTB implementation team.
		4. Monitoring and evaluating TAPE activities

4.	DLHK	1. Main implementer of NTB TAPE and TAKE activities 2. Get involved in meetings and discussions related to TAPE and TAKE NTB. 3. Monitoring and evaluating TAPE activities 4. As a liaison facilitator between governments 1. Taking on a role related to GEDSI 2. TAPE NTB implementation team. 3. Encourage the implementation of TAPE 4. Oversee TAPE policies and guidelines 5. Monitoring and evaluating TAPE activities
5.	UNRAM	1. Committed to disburse existing funds in the APBD Prov. NTB related to environmental management in the NTB region. 2. Local Government Budget Team. NTB Provincial Fiscal/Budget Transfer Team Ecology-based. 3. Monitoring and evaluating TAPE activities Fund distributor or fiscal transfer grantee
6.	BPKAD	2. Monitoring and evaluating TAPE activities Fund distributor or fiscal transfer grantee
7.	Islamic Relief (IR)	Facilitate the development of guidelines related to fiscal transfers 1. Overseeing policies and guidelines for the implementation of environmental and disaster-based fiscal incentives.
8.	Conception	2. TAPE NTB implementation team. Encourage the implementation of TAPE 1. TAPE NTB implementation team. 2. Providers of input and ideas related to disaster resilience 3. Monitoring and evaluating TAPE activities
9.	BPBD	3. Monitoring and evaluating TAPE activities

Table 5. Stakeholders' level of importance in the implementation of EFT

Stakeholders	Interests					Score
	K1	K2	K3	K4	K5	
Legal Bureau	5	4	3	4	3	19
DKP	5	5	3	5	5	23
FPRB	5	4	3	5	4	21
DLHK	5	5	5	5	5	25
UNRAM	5	4	3	5	5	22
BPKAD	5	5	4	5	5	24
IR	5	5	4	5	5	24
Conception	5	5	4	5	5	24
BPBD	5	5	4	5	5	24

Table 6. Level of influence of stakeholders in the implementation of EFT

Stakeholders	Influence					Score
	P1	P2	P3	P4	P5	
Legal Bureau	3	3	1	1	4	12
DKP	3	2	2	2	5	14
FPRB	3	3	3	3	5	17
DLHK	5	5	4	5	5	24
UNRAM	4	4	5	5	5	23
BPKAD	4	4	3	4	5	20
IR	3	3	3	3	5	17
Conception	1	3	3	3	5	15
BPBD	5	4	4	4	5	22

The implementation of EFT involves many related parties such as local governments, non-governmental organizations and other partners who have also been carrying out activities

in the same area. The large number of other actors involved in the implementation of EFT can be seen from the roles they have, where these actors are directly involved in the implementation of EFT. By involving existing stakeholders and consistently implementing it openly, the principles of transparency have actually been implemented well [31]. However, each actor involved has a different level of importance, this can be seen from the views of each actor related to EFT, program allocations, forms of involvement and the number of benefits received by each actor [32]. Details regarding the level of importance of each actor can be seen in Table 5.

Description:

- K1: Perceived importance of addressing environmental management issues/problems and disaster management in NTB Province.
- K2: Involvement in efforts to address environmental management issues/problems and disaster management in NTB Province
- K3: Programs in addressing environmental and disaster management issues/problems in the NTB Province
- K4: Perceived importance of supporting fiscal intensive issue/problem-based management environment and disaster management in NTB Province
- K5: Engagement with efforts to support fiscal-intensive issues/problems based on management of environment and disaster management in NTB Province

The results of mapping the interests of each actor show that in the management of EFT, Conception and BPBD have the greatest interest. This can be seen from the involvement and programs owned by the two stakeholders in managing EFT. In contrast to these two institutions, the Legal Bureau is a stakeholder that does not have the greatest interest in the implementation of EFT, if you look at its involvement, it is only limited to providing input regarding the preparation of operational guidelines for special financial assistance, and helping to determine regulations related to BKK.

On the other hand, the identification of the influence of each actor in the implementation of EFT in NTB Province also varies depending on the authority of each actor and the contribution made in the EFT program in NTB. In detail, an overview of the influence of each actor in the implementation of EFT in NTB Province can be seen in Table 6.

Description:

- P1: Ability to fight for aspirations related to efforts to address issues/problems of fiscal incentives based on environmental and disaster management in NTB Province (authority)
- P2: Contribution of facilities provided in supporting fiscal incentive issues/problems based on environmental and disaster management in NTB Province
- P3: Institutional capacity of assigned human resources related to efforts in supporting environmental and disaster management-based fiscal incentive issues/problems in NTB Province.
- P4: Budget support used to support fiscal incentives issues/problems based on environmental and disaster management in NTB Province
- P5: Cooperation in efforts to support issues/problems of fiscal incentives based on environmental management environment and disaster management in NTB Province

Based on the results of the analysis regarding the level of influence of each actor on the implementation of EFT in NTB Province, it can be illustrated that the actor who has the most influence on the implementation of EFT is UNRAM. This is known from the amount of budget allocation and the availability of personnel allocated for the implementation of the program. Meanwhile, other actors such as the Bureau of Law and DKP have almost no budget allocation, human resource capacity and programs specifically to support the implementation of the EFT.

3.2 Classification of stakeholders in EFT implementation in NTB province

The results of the classification of stakeholders in the implementation of EFT in NTB Province can be seen that the concentration of actors is divided into two quadrants, namely Key Players and Subject, where of the several actors involved six of them fall into the Key Players category, namely DLHK, UNRAM, BPBD, BPKAD, FPRB and Islamic Relief. Stakeholders are active because they have a high interest and influence on the development of a project. Meanwhile, other actors are concentrated in the Subject quadrant, namely the Legal Bureau, DKP and Conception, which have a high interest but low influence and although they support activities, their capacity for impact may not exist. However, they can become influential if they form alliances with other stakeholders. The results of the classification of stakeholder interests and influence in EFT management can be seen in Figure 2.

Based on the results of the classification of interests and influences in EFT management that refer to several stakeholders, namely DLHK, UNRAM, BPBD, BPKAD, FPRB and Islamic Relief, which are concentrated on active stakeholders because they have high interests and influence on the development of a project. So, the strategy needed based on Mayers [33] is to collaborate with several stakeholders who have potential in managing EFT. According to reference [34], collaboration between stakeholders is a step that needs to be taken in order to prioritize the welfare and survival of the community. In line with this, according to reference [35] collaboration is a process where stakeholders have the authority and freedom to interact through formal and informal negotiations, and together create rules and structures that can regulate relationships and the way stakeholders act and make decisions on certain issues faced.

On the other hand, some stakeholders, namely the Legal Bureau, DKP and Conception are stakeholders that have a high interest but low influence and although they support activities, their capacity for impact may not exist. But it can be an influence if it forms an alliance with other stakeholders. So in this case the strategic choices that can be made are stakeholder involvement, building capacity and securing interests.

According to reference [36] many aspects determine the importance of stakeholder involvement and role. Such as the government as a policy maker must be considered an important stakeholder. This is because policies made by the government are guidelines and directions in managing an activity or program.

This is also stated by reference [37] that the involvement of stakeholders, either directly or indirectly, can determine whether an activity is achieved or not. In line with this, according to reference [38], institutional capacity building and development is a planned social change process intended as a

means of encouraging the process of change and innovation. The results of study [39] also reveal that the factors that cause collaboration to continue and can achieve inclusive development goals despite frequent conflicts between stakeholders are by increasing several components including mutual understanding, mutuality and administration.

3.3 Stakeholder relationships in encouraging policy implementation

Based on the results of the analysis, it shows that the relationship between parties has a good relationship and relationship and influences each other in managing EFT. This can be seen from each role they have. In addition, the relationship can be seen from the frequent meetings of these institutions in discussing EFT. In detail, the description of stakeholder relations in encouraging policy implementation is in Table 7.

The results of the analysis matrix above show that

stakeholder relationships are good. For example, UNRAM collaborates with NGOs and LGUs in the form of TAPE and TAKE Team Decrees. IR with the Konsepsi institution through the Climate Change Adaptation Project Memorandum of Understanding (MOU) and DLHK through the Forest Management MOU and with other institutions (BPKAD, UNRAM and Konsepsi). Similarly, DLHK, BPBD and Konsepsi also have good relations with other institutions such as BPKAD, DKP, UNRAM, Legal Bureau, IR, Konsepsi and the FPRB. The FPRB also has good relations with several institutions such as IR, Siap Siaga, World Bank (SSF) and related DPOs. The legal bureau also has a good relationship with other institutions such as BPKAD, DLHK, BPBD and Conception but does not have much of a relationship. According to [40], collaboration must be able to ensure a fair division between each party to the management function, division of rights and responsibilities, so that the management of an activity will run well without any obstacles and in accordance with the desired objectives [41].

Table 7. Stakeholder relationship analysis matrix

Relationships	CONCEPTIONS	BPKAD NTB	DLHK NTB	DKP NTB	BPBD NTB	Legal Bureau	UNRAM	IR	FPRB NTB
CONCEPTIONS		B	B	B	B	B	B	B	B
BPKAD	B		B	B	B	B	B	B	B
DLHK	B	B		B	B	B	B	B	B
DKP	B	B	B		B	B	B	B	B
BPBD	B	B	B	B		B	B	B	B
Legal Bureau	B	B	B	B	B		B	B	B
UNRAM	B	B	B	B	B		B	B	B
IR	B	B	B	B	B	B	B		B
FPRB	B	B	B	B	B	B	B	B	

Notes: Matrix modified from Meyers [27] with Values B=Good, C=Fair, K=Poor, (-)=No relationship / unknown.

Table 8. Stakeholder meeting frequency analysis matrix

Relationships	CONCEPTIONS	BPKAD NTB	DLHK NTB	DKP NTB	BPBD NTB	Legal Bureau	UNRAM	IR	FPRB NTB
CONCEPTIONS		3	3	3	-	3	3	3	3
BPKAD	3		3	-	3	3	3	3	3
DLHK	3	3		3	-	3	3	3	3
DKP	-	3	3		-	3	-	-	-
BPBD	3	3	-	3		3	3	3	3
Legal Bureau	-	2	2	-	-		2	-	-
UNRAM	2	2	2	2	2		2	2	3
IR	3	2	3	-	-		3		-
FPRB	3	3	3	3	3	3	3	3	

On the other hand, the frequency of meetings of the actors in the implementation of EFT in NTB Province also varies depending on the intensity of the activities carried out by each actor. In detail regarding the general description of the influence of each actor in the implementation of EFT in NTB Province can be seen in Table 8.

Description: Matrix modified from Meyers [27] with Values 3=Very Intense, 2=Moderately Intense, 1=Less Intense, (-)=Not met / unknown.

The results of the analysis matrix above show that the frequency of stakeholder meetings is divided into very intense, moderately intense and no meetings. For example, FRPB, Conception and DLHK had very intense meetings with several agencies but not with BPBD. BPKAD had very intense meetings with other agencies but not with DKP. BPBD also has frequent meetings with other institutions but not with DLHK institutions. UNRAM also meets very intensely with FRPB but some institutions do not meet intensely enough. IR also often meets with several institutions very intensely such

as Conception, DLHK and UNRAM, while with BPKAD it is quite intense. According to reference [42] the success or failure of a development program cannot be separated from the role of the parties involved and collaborating in the program or activity.

3.4 Interpretation of parties related to collaborative EFT implementation in NTB province

The results showed that the views of each actor related to the collaboration process carried out so far were quite diverse both from the criteria, the achievement of environmental management performance indicators and in the participation of the parties there were perceptions that were equalized at the beginning of the collaboration implementation, so that there was openness in the implementation process. In detail about the actor's views related to the collaborative process of implementing EFT in NTB Province are described as follows:

3.4.1 Conception

The Conception party provides a view that so far the process has been carried out in supporting EFT in NTB province with involvement through inclusive program interventions (INLINE) with UNDP support in 2022 which oversees policies and guidelines for the implementation of environmental and disaster-based fiscal incentives. Conception is indirectly very involved in the implementation of EFT. In addition, Konsepsi has many programs related to environmental and disaster management issues/problems such as commodity resilience to climate change, policy advocacy for climate resilience, mitigation of climate change and climate change adaptation in the community. So that this EFT is very useful to be assessed based on the achievement of regional environmental management work indicators. We all know that NTB is one of the regions known as a disaster-prone area, especially disasters due to the negative impacts of climate change and the environment. In this regard, the dependence on environmental and disaster-based fiscal incentives is high, because it will affect the institutional performance of the program to be introduced to international funding institutions. So it can be concluded that fiscal incentives based on environmental and disaster management are very important as a mechanism to measure the commitment of the NTB provincial government to allocate funding for environmental and disaster management to districts / cities and villages using performance indicators.

3.4.2 BPKAD

So far, in the implementation of EFT in NTB province, BPKAD has been very involved as the Local Government Budget Team. Because indirectly this is the government's responsibility to overcome environmental problems that often occur in NTB. One of the problems related to the environment is waste, based on the speech of the Deputy Governor of NTB Ummi Rohmi through diskominfotikntb news in 2023 said that "environmental problems, especially waste, are likely to cause new problems for the environment such as environmental ecosystems, polluted water, air pollution, and global warming". So that BPKAD has a role to convey the concept of policy design as regulatory content and activity plans related to EFT in NTB Province. In relation to these efforts, it can stimulate districts / cities and villages to improve environmental performance. So that it can increase community participation to preserve the environment and also increase government awareness.

3.4.3 DLHK

DLHK's involvement in the implementation of EFT in NTB Province is of course as a resource person, facility provider in every activity and liaison with other partners. In addition, DLHK as a provider of input in the local government that the environment is important and can be maintained together. So it can be said that DLHK is indirectly very involved in EFT activities. The activity program in OPD must refer to the Permendagri and in DLHK itself there are about 10 programs for the environment not yet with activities and sub-activities and programs for forestry there are 4 activities not yet with activities and sub-activities, not to mention activities or programs carried out with cooperation by universities and NGOs. It cannot be denied that the budget owned by DLHK is very limited and for the environment is very small, so that the province with its authority can support districts / cities through Provincial Budget Transfers of an Ecological nature intended

for districts / cities. In addition, there is also an Ecological District Budget Transfer (TAKE) in the form of an Environmental Care Village. This merely provides a view to districts / cities and villages that the environment is important, so that programs run by the province can be successful thanks to the success of programs run by districts / cities and villages.

3.4.4 DKP

DKP as one of the EFT implementation teams in NTB province is based on the marine environment in addition to the land environment. When there are issues related to changes in the sea in the form of pollution, bombing and others, usually directly to the DKP OPD and DKP immediately responds regarding violations and acts of environmental destruction. So it can be said that DKP is very involved in the implementation of EFT in NTB Province. So that the sustainability of this program includes handling environmental issues is very dependent on the existing fiscal, when environmental issues arise and there is no fiscal, of course the handling process itself will be hampered. Because we all know that issues regarding the marine environment are very less considered in the form of operational support. When incentives are given to regions that care about the environment, the management of the environment, especially the marine environment, will be more sustainable.

3.4.5 BPBD

The BPBD provided a view of the process carried out in the EFT in NTB Province. Various NGOs or institutions related to disaster involve BPBD because it is a related OPD that focuses and specializes in this field. So that in the process BPBD is very involved and of course there are programs that are in accordance with their respective duties and functions, while for the field of rehabilitation, reconstruction can only run when there is a disaster that affects more than 2 districts, resulting in more focus on disaster management cooperation only. Collaboration with BPBD is very important, because it is related to the environment and disaster, of course related to disaster can help achieve government targets in terms of disaster resilient villages which are included in the governor's priority program in the RPJMD. The sustainability of EFT activities in NTB Province is seen based on the limited regional financial conditions due to the influence of post-Covid-19 yesterday, finally the existing RPJMD targets cannot be fully supported with the existing budget due to a decrease in accordance with existing conditions so that it can help improve the achievement of programs targeted by BPBD. In addition, through this fiscal incentive, we can encourage districts/cities and villages through the indicators in the BNPB head regulation No.1/2012 to be able to carry out and improve activities related to disaster resilience.

3.4.6 Legal bureau

So far, in the implementation of EFT in NTB Province, the Legal Bureau is quite involved in providing input related to the preparation of JUKLAK special financial assistance and helping to establish regulations related to BKK. The program is in the form of special financial assistance in reference to sustainable parks, coastal area management and forest rehabilitation. because NTB Province is a disaster-prone area, especially natural disasters, the diversion of forest functions results in frequent disasters. So it needs fiscal incentive support from the central government and supports the NTB APBD. So that the contribution of the Bureau of Law to EFT

in NTB Province is to establish regulations regarding disaster, environment and special financial assistance.

3.4.7 UNRAM

UNRAM was very involved in the implementation of the EFT in NTB Province, especially in discussing GEDSI, which is part of the EFT. GEDSI itself is a field that takes up a large portion of the policy. GEDSI is an important aspect in overseeing the roles and benefits that exist so that they are evenly distributed. Through the TAPE & TAKE team, the EFT team designs budget transfer incentives by setting environmental and GEDSI indicators and criteria that must be met in the form of the NTB & Attic Pergub, namely TAPE & TAKE. Because NTB has experienced many environmental problems and has become more serious in the last 3-4 years, the data can be seen through news spread in social media such as floods in Bima, Senggigi, Pemenang and Pusuk landslides. In addition, because environmental issues are currently getting worse but initiatives are still lacking support. This incentive is needed to accelerate efforts to prevent environmental damage and can also increase awareness of broader targets in environmental conservation efforts such as climate change mitigation so as to motivate targets to be more proactive.

3.4.8 IR

IR's involvement in efforts to support issues or problems of fiscal incentives based on environmental and disaster management in NTB province can be seen in relation to one of IRI's projects on Climate Change by facilitating the preparation of guidelines for fiscal transfers. Therefore, IR is also indirectly involved in the implementation of EFT in NTB Province. Because NTB Province has a very high level of vulnerability to natural disasters, the existence of EFT is one element that can encourage the commitment of stakeholder activities to prioritize environmental issues and can encourage local government commitment, especially on environmental issues that are still low, so that they can be further improved. This is proven by the lack of budget for environmental issues in each district / city in NTB. As an NGO, its capacity or authority is to provide views and ideas in accordance with the priority issues of the organization.

3.4.9. FPRB

In the implementation of EFT in NTB Province, the FPRB was involved in overseeing the acceleration of social forestry in NTB to achieve the NTB PPS target and destana 434 target in developing a resilience model on the small islands of Gili Terawangan. Assistance for regional development plans in the field of environment and forestry with disaster resilience in NTB and also involved in the NTB TAPE team with quite intense involvement. The FPRB programs related to EFT are disaster education and literacy every 2-3 months for 3 years, developing a module on the resilience of small islands in NTB (Gili Trawangan), encouraging the role of each pentahelix for resilience in NTB, accelerating social forestry in NTB by escorting and facilitating the achievement of the national strategy for social forestry in NTB of 286,000 Ha. It can be said that NTB has high threat and vulnerability on the other hand, the capacity is still limited, while on the other hand the district/city government has limited resources. Strategic fiscal incentives can encourage participation, harmonization and leadership at the district/city and village levels to develop and consolidate resources and participation related to resilience and changes in environmental quality.

3.5 Strengthening collaboration in policy implementation

The results of the analysis show that the collaboration that is currently formed is still voluntary and unstructured, which has implications for the emergence of several challenges including related to the sustainability of the collaboration process, budget certainty in overseeing the implementation of activities, and tends to be sector biased due to other interventions. To answer these challenges, institutional strengthening that is integrated with the local government system is needed to strengthen the relationships that have been established so far in supporting EFT management. In this case, several steps can be taken in implementing institutional strengthening, including the following:

- 1) Increase meeting frequency
- 2) Improve the effectiveness and efficiency of stakeholders in running and supporting EFT management
- 3) The attitude of stakeholders in carrying out their duties and responsibilities as policy implementers must be based on discipline.
- 4) Improve the quality of the actors where the quality in question is the level of education, competence in their field, work experience and moral integrity.
- 5) An integrated institutional arrangement is needed in the local government system in the form of a special unit responsible for implementing EFT at the operational level.

This is also reinforced by the argumentation of [43] which states that all stakeholders involved need to play an active role [44] in planning and evaluating the implementation of activities. It is further explained that the attitudes and perceptions of stakeholders also influence the success rate of planning preparation to the implementation of activities carried out. Based on the views expressed collaborative management should be based on 3 main principles as described below :

- 1) Co-ownership Principle
The policy to be developed is shared property, utilization and protection are carried out jointly based on the value of technological wisdom and local culture.
- 2) Principle of Co-operation
In managing fiscal incentive policies, it is carried out with the principle of regulating the respective roles that can be carried out by all parties.
- 3) Principle of Co-responsibility
In the management of fiscal incentive policies, activities and guidance are the joint responsibility of the government, the community and the parties.

The assessment of the potential for enhancing the role, influence, and interests of stakeholders in the implementation of ecology-based fiscal incentives in NTB is informed by several factors. These include strategic steps to support the mission to preserve the environment through the implementation of such incentives, as well as the optimization of NTB's superior programs, such as NTB Asri and Lestari, which are executed through NTB Hijau and NTB. The implementation of ecology-based fiscal incentives, when executed with the involvement of various stakeholders, has the potential to generate a multiplier effect that not only improves environmental indicators but also positively impacts economic aspects and community welfare. Another salient factor is the active involvement of stakeholders, which can facilitate the overcoming of obstacles in the optimization of

implementation in the field. Such obstacles include the sustainability of the collaboration process, budget certainty, and potential sector and multi-party bias.

4. CONCLUSIONS AND SUGGESTIONS

Based on the results of the study and data analysis it can be concluded that of the role of stakeholders in the implementation of Governor Regulation Number 60 of 2022 show that each actor has the same view that this policy is important to continue to be implemented because it provides positive implications for synergistic environmental improvement at various levels of government, this is also indicated by the high participation and support of stakeholders in the implementation of the policy. However, there are still some obstacles in the implementation of the policy, among others related to the sustainability of the collaboration process, budget certainty in overseeing the implementation of activities, and tends to be sectoral bias due to other interventions.

It is suggested that a robust institutional framework is imperative to ensure the implementation of activities is characterized by stability, through the augmentation of co-ownership, co-responsibility, and cooperation among all parties.

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