



Policy Analysis to Support the Implementation of Fiscal Incentives Based on Environmental Conservation in West Nusa Tenggara Province



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Abstract: West Nusa Tenggara (NTB) Province possesses considerable natural resource potential, exhibiting a wide array of distinctive ecosystems. However, the province is confronted with environmental challenges arising from escalating economic activities and population growth, including deforestation, land degradation, water pollution, and marine ecosystem degradation. In an effort to address this issue, the NTB Provincial Government has implemented a series of priority policies, one of which is Governor Regulation Number 60 of 2022 concerning Monitoring and Evaluation of Financial Assistance Expenditure. This regulation serves as a mechanism for providing fiscal incentives based on ecological performance to district, city, and village governments. The objective of this study is to evaluate the implementation of the policy by employing a retrospective policy valuation approach. The data will be collected through observation, interviews, literature reviews, and Focus Group Discussions (FGDs). The data will then be analyzed using a Likert scale on five main criteria: effectiveness, efficiency, responsiveness, adequacy, and determination. The findings of the study indicate that the implementation of Governor Regulation 60 of 2022 is classified as high, with an average value of 2.56, particularly in terms of effectiveness, as evidenced by the allocation of awards and specialized financial assistance to villages and regencies/cities in environmental management. Nevertheless, the monitoring and evaluation of the implementation of financial assistance must be improved to ensure transparency, accountability, and program continuity. This finding underscores the necessity of calibrating ecological indicators within the fiscal transfer scheme in accordance with the local characteristics of NTB, as well as the imperative for cross-government collaboration to promote sustainable development. The implementation of this policy can serve as a model for other regions seeking to enhance fiscal incentives for environmental conservation in an effective and equitable manner.

Keywords: Evaluation; Fiscal; Implementation; Governor's regulation

1 Introduction

West Nusa Tenggara (NTB) is one of the provinces that possesses a wealth of natural resources, encompassing a diverse array of unique ecosystems, including mountain forest ecosystems, inland forests, and coastal forests [1–4]. These varied ecosystems serve as the primary catalyst for economic growth in NTB, in conjunction with the province's commitment to the conservation of natural resources. However, as economic activity and population density increase, NTB faces a range of environmental challenges, including deforestation, declining land quality, air pollution, and degradation of marine ecosystems [5]. These conditions pose a threat not only to the environmental ecosystem but also to the well-being of the community, which is heavily reliant on natural resources [6, 7].

In response to these challenges, the NTB Provincial Government has adopted the vision of a Green and Sustainable NTB, which is realized through priority programs such as Green NTB, which targets land conservation of 152,000 hectares by 2024, and the NTB Zero Waste Program, which aims to manage 100% of waste in its area. These programs are consistent with the sustainable development goals (SDGs) [8, 9] and the Net Zero Emission commitment, which is the focal point of environmental management in reference [10].

To enhance collaboration between district/city administrations and villages in implementing the program [11, 12], NTB implements fiscal policy instruments in the form of ecological performance-based incentives [13, 14], as stipulated in Governor Regulation Number 60 of 2022.

Achieving the outlined vision necessitates a robust eco-performance-based fiscal incentive scheme implemented in NTB draws parallels with the practices that have been successfully implemented in several countries, including India [15] and Brazil [16], as well as in other regions of Indonesia, such as North Kalimantan [17]. However, given the disparities in fiscal, socio-economic, and environmental characteristics in NTB, it is imperative to recalibrate the mechanisms and indicators to ensure the efficacy and fairness of this fiscal transfer scheme. For instance, the allocation of funds in Indonesia is currently determined by fiscal and demographic indicators, while other countries utilize forest cover indicators as the basis for allocation. Consequently, this adjustment is imperative to ensure that incentives are aligned with environmental conservation objectives, taking into account the unique characteristics of each locale [18].

The objective of this study is to examine the potential and impact of implementing explicit ecological indicators in the fiscal transfer system in NTB Province, with adjustments made to account for unique local conditions. This approach is significant because the ecological-based fiscal transfer scheme is an innovative instrument that provides fiscal incentives to local governments based on environmental management and protection performance [19], as has been implemented in several regions in Indonesia and other countries. The study also evaluates the impact and distribution of incentive funds based on the socio-economic and ecological characteristics of each region in NTB. This approach ensures the implementation of the scheme can be executed in a targeted and sustainable manner.

2 Methods

This research was conducted in the West Nusa Tenggara region from January to June of 2023. The research method utilizes a policy valuation approach with a retrospective (ex post) analysis scope, namely the analysis process carried out after the implementation of the policy [20, 21]. In principle, policy analysis serves as a mechanism for the synthesis of information, which is subsequently employed in the formulation of alternatives and policy preferences, employing both comparative and descriptive methodologies [22–24].

The information for this study was collected through various data collection methods [25], namely observation, interviews, literature review, and Focus Group Discussion (FGD). Observation is a data collection technique that involves direct observation of participants and the context related to the research phenomenon [26, 27]. The interview process enables interviewers to gather supplementary information through the observation of nonverbal responses exhibited by the interviewee [28]. Literature reviews are a fundamental component of scientific research, as they facilitate the attainment of valid and reliable results [29, 30]. Furthermore, the Focus Group Discussion (FGD) method has been demonstrated to yield more in-depth, informative, and valuable data. From a practical standpoint, this method is also cost-effective and can generate a substantial amount of data in a relatively short time [31, 32]. The selection of data collection techniques is carried out appropriately and with a focus on comprehensiveness, ensuring that the information collection process is both accurate and relevant [33].

The selection of informants or respondents using the Snowball sampling method constitutes a non-probability sampling method [34, 35]. The subjects selected are those who are involved in activities related to the research objectives or interests in the long term and intensively. In addition to the subjects still being fully involved and actively involved in the environment or activities that are the objective [36, 37].

The data analysis in this study was carried out by a meticulous review and analysis of various literature sources related to the study, in addition to adapting the stages that have been revealed by Ichsan et al. [38] as follows: The following tasks are to be completed in order to facilitate an effective review of problems related to the scope of goals, mechanisms, and targets of the organization regulated in the village system:

- Information must be collected from relevant sources.
- Contextual clues must be identified.
- The amount of information must be reduced.
- Data must be coded, analyzed, and interpreted.

The protocol utilized for the examination of the implementation approach of Governor Regulation Number 60 of 2022 has undergone modification from the established model, with a focus on five fundamental measures [39]. The five criteria under consideration are delineated in Table 1.

The five parameters are formally incorporated into the political analysis matrix to ensure that the criteria are applied during policy implementation. The measurement of institutional performance is derived through the implementation of a Likert scale calculation model, employing a scale ranging from 1 to 3:

1 = The first option is to indicate that the objective has not been met, that the clarity is inadequate, that the quality is unsatisfactory, that the perspective is unconventional, or that the appropriateness is questionable.

2 = The second option is characterized as “quite achieved”, “quite clear”, “quite good”, “undecided”, or “quite appropriate”.

Table 1. Criterion in policy evaluation governor regulation number 60 of 2022 NTB province

No.	Criteria Type	Question	Illustration
1.	Effectiveness	Was the expected result achieved?	Service unit Unit cost
2.	Efficiency	How much effort is needed to achieve the desired results?	Net benefits Cost-benefit ratio
3.	Adequacy	How far did achieving the desired outcome solve the problem?	• Fixed costs (type I problem) • Fixed effectiveness (type II problem)
4.	Responsiveness	Does the target plan meet the needs preferences and values of specific groups	Coherence of the innate questionnaire
5.	Accuracy	Are the desired results actually useful or valuable?	Public programs should be fair and effective

3 = The Three options for this scale are as follows: "Achieved", "Clear", "Good", "Agree", and "Appropriate".

According to Dunn and William [39], core analysis encompasses six primary criteria for policy evaluation: effectiveness, efficiency, responsiveness, adequacy, and provision. These criteria are employed to assess the extent to which a policy has achieved its objectives, utilized resources optimally, addressed needs adequately, distributed benefits fairly, responded to community needs, and been consistent with the context of the problems faced. In its calculations, the Likert scale [40–42] is used as a systematic tool to assess and weight each of these criteria. This allows for the justification of the results of the policy analysis quantitatively and qualitatively. In addition, it provides a valid and measurable basis for decision making and evaluation of public policies.

The classification index of this analysis is presented in a clear format, using the average equation [43] which calculates the sum of all information unit values and then isolates them based on the quantity of information units [44]. The evaluation indicators are classified into three levels: high, medium, and low. A detailed description of these levels can be found in Table 2.

Table 2. Criterion in policy evaluation governor regulation number 60 of 2022 NTB province

Index Value	Category	Explanation
2.34-3.00	High	This is the sample average value of each element or rule of the quality indicator.
1.67-2.33	Medium	It is the average value of the mid-range obtained from the standards of each indicator or quality element
1.00-1.66	Low	This is the lowest average score obtained by any indicator element or quality criterion.

The aforementioned index is processed from the highest to the lowest in scoring each standard element. Concurrently, the examination of the factors that facilitate or impede policy effectiveness is conducted through an interactive approach, as outlined in the study [45], which integrates three interconnected sub-processes.

3 Results and Discussions

3.1 Policy Profile: Governor Regulation Number 60 Year 2022 of NTB Province

Specifically, Governor Regulation Number 60 of 2022 of the NTB Province establishes the framework for the monitoring and evaluation of financial assistance expenditures and the associated procedures. These procedures pertain to the preparation, implementation, accountability, and reporting of the budget. The aforementioned Governor Regulation is comprised of three chapters and twenty-two articles. The contents of the Governor Regulation are as follows:

- (1) General Provisions (Articles 1, 2, and 3)
- (2) Financial Assistance Expenditure
 - a. Part One - General (Articles 4, 5 and 6)
 - b. Second Part - Budgeting (Articles 7, 8, 9, and 10)
 - c. Third Section - Implementation and Administration (Articles 11, 12, 13, 14 and 15)
 - d. Section Four - Reporting and Accountability (Articles 16, 17 and 18)
 - e. Fifth Section - Monitoring and Evaluation (Article 19)
 - f. Sixth Section - Change of Use and Remaining Funds (Article 20)
- (3) Closing Provisions (Articles 21 and 22)

The regulation is designed to regulate and ensure the use of financial assistance in accordance with the provisions of the relevant laws and regulations. It can be used as a guideline in implementing financial assistance budgeting procedures, including requirements, procedures, and mechanisms that must be followed. This Governor Regulation has the authority to establish the criteria, procedures, and priorities for the utilization of financial assistance. The regulation stipulates that the utilization of aid funds is to be directed towards addressing pressing needs and supporting the established priorities of regional development. This ensures that aid funds are used effectively to improve community welfare and regional development in the NTB Province.

This Governor Regulation is intended to serve as a reference or guideline in the implementation of the provision of Special Financial Assistance (BKK) based on ecological performance to the Regency/City Regional Government and Village Government in the NTB Province that have demonstrated proficiency in implementing environmental protection and management, as well as sustainable development. As delineated in Article 7, paragraph 3(c), the provision of specialized financial assistance is contingent upon the attainment of specific performance outcomes in the course of performance achievement assessments conducted by the provincial regional apparatus within their respective domains of responsibility. These assessments are subsequently submitted to the Regency/City regional government and Village Government, taking into account performance achievements in the realm of environmental stewardship and disaster management.

The regulation stipulates that local governments must execute financial administration processes with transparency, accountability, and measurability, ensuring that financial assistance is allocated in accordance with the established priorities and provisions of applicable laws. In the subsequent implementation analysis, this policy profile will serve as the foundation for evaluating the efficacy of financial assistance implementation in NTB. The monitoring and evaluation aspects regulated in the Governor's Regulation will serve as critical indicators in identifying the level of compliance, transparency, and accountability of local governments in managing financial assistance funds [46]. Furthermore, the systematic regulation of procedures for preparation, implementation, accountability, and reporting will facilitate the supervision and audit process, thereby aiding in the identification of potential obstacles or deviations that may arise during policy implementation.

Criteria Evaluation of Policy

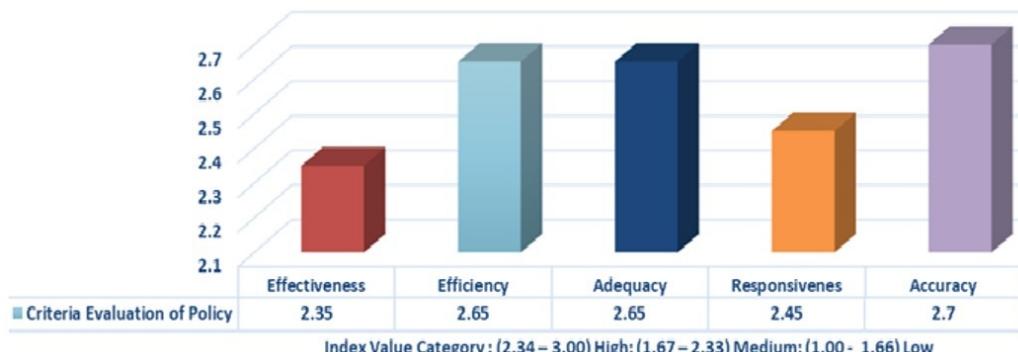


Figure 1. Analysis value of the five criteria

3.2 Implementation of Governor Regulation Number 60 of 2022 of NTB Province

The pivotal function of state policy implementation analysis is to identify the variables that influence the achievement of goals throughout the implementation process [47]. A policy analysis of Governor Regulation Number 60 of 2022 concerning the Monitoring and Evaluation of Financial Assistance Expenditure Using Five Criteria, namely Effectiveness, Efficiency, Responsiveness, Adequacy, and Provision, is hereby presented. The findings of the study indicated that the mean value of the five criteria, which was 2.56, was classified as high. The detailed description of each criterion can be found in Figure 1 and is explained as follows:

3.2.1 Effectiveness

Effectiveness is defined as the degree to which objectives are achieved. That is, it is the extent to which a policy has succeeded in realizing expected results in accordance with the objectives that have been set [48–50]. The findings indicate that the effectiveness criteria are incorporated within the high evaluation index category, exhibiting a value of 2.35. The assessment results obtained were based on the results of interviews conducted with the Environment and Forestry Service (DLHK). The regulation contains clear content and orders that can be implemented. This commitment is evidenced by the implementation of the Environmental Care Village Award activity in 2022, which

allocated a total budget of IDR 400,000,000 for the recognition of the most outstanding village. The assessment is carried out based on five main criteria: forest protection and land rehabilitation, waste management, disaster management, coastal and small island management, and low-carbon development. Within the domain of waste management, the objective is to attain a 30% reduction in waste generation and a 70% handling rate through the following strategies: (a) community-based waste management, (b) the cultivation of collaborative waste management initiatives, (c) the implementation of Extended Producer Responsibility (EPR), and (d) the industrialization of NTB waste processing and recycling. This is one of the bases for selecting the best village.

This initiative is one of the strategies employed by the NTB Provincial Government to acknowledge the efforts of villages that consistently prioritize environmental sustainability in their developmental processes. In addition to the village awards program, the Provincial Government has allocated special financial assistance to Regency/City Governments in the environmental sector. This initiative was undertaken to augment their regional capacity in implementing sustainable environmental management programs, with a particular emphasis on the commitment to organize Taman Asri.

The allocation of substantial financial assistance to recipients in the environmental sector in 2022 was determined in accordance with the Decree of the Chairperson of the NTB Provincial DPRD Number: 900-696 of 2022. The designated beneficiaries include West Lombok Regency, East Lombok Regency, Central Lombok Regency, Sumbawa Regency, West Sumbawa Regency, Dompu Regency, Bima Regency, and Bima City, with each recipient receiving a financial allocation of IDR 500,000,000.00.

The implementation of the financial assistance provision in 2022 has not been subject to monitoring or evaluation, given that its execution was initiated on October 25, 2022, as stipulated in the Governor's Decree. Consequently, it is imperative for the Regional Apparatus entrusted with financial oversight to undertake systematic monitoring and evaluation initiatives, in accordance with the directives stipulated in Governor Regulation Number 60 of 2022, Article 19. These efforts are to be executed in close collaboration with the relevant regional apparatuses.

3.2.2 Efficiency

Policy efficiency is defined as the attempt to achieve policy objectives with minimal use of resources, including funds, human capital, and time, thereby producing optimal results [51]. As illustrated in Figure 1, the efficiency criteria are classified as high, with an index value of 2.65. From the perspective of the NTB Provincial Government, which is a stakeholder in policy implementation, the implementation of this policy is not burdensome. Financial assistance can only be budgeted according to the regional financial capacity after prioritizing the fulfillment of mandatory and optional government affairs, as well as the allocation of expenditure required by laws and regulations in accordance with those stated in Article 4, paragraph 4 of Governor Regulation Number 60 of 2022. This policy does not impose an undue financial or logistical burden on the community as a target group or beneficiary. The allocation of financial assistance is contingent upon the realization of performance objectives at the regency, city, and village levels, thereby eliminating the need for government entities at these levels to engage in activities that impose undue burden.

The provision of financial assistance by the Provincial Government, contingent upon performance achievements, has been demonstrated to enhance the efforts of the Regency/City Government and Village Government in implementing environmental protection measures. Consequently, these governments can obtain special financial assistance based on environmental performance achievements and disaster management. The funds allocated for this purpose are intended to be reinvested in further environmental management activities. The data collected through the performance achievement assessment can be utilized as a database by the Provincial Government, thereby facilitating the identification and mapping of regional potential by the government.

3.2.3 Adequacy

Adequacy in public policy evaluation is related to effectiveness in measuring the extent to which existing alternatives can meet needs [52, 53]. Based on the evaluation results, the adequacy criteria obtained a high index of 2.65. This finding offers a compelling indication of a robust relationship between strategy and performance. The promulgation of Governor Regulation Number 60 of 2022 occurred on May 23, 2022. In the year prior to the regulation's promulgation, the Provincial Government endeavoured to provide financial assistance by implementing the Environmentally Caring Village activity in 2021. During that year, 22 villages registered and participated in the performance achievement assessment. Concurrent with the promulgation of the Governor Regulation, the Provincial Government implemented a similar initiative through the Environmentally Caring Village Award in 2022, marking an increase in participating villages to 33. This phenomenon underscores the mounting emphasis on environmental management, thereby signifying its tangible impact on the implementation of pertinent policies.

3.2.4 Responsiveness

Responsiveness in public policy can be interpreted as a response to an activity, meaning the response of the target of public policy to the implementation of a policy [54]. Pursuant to the assessment results, it is evident that the responsiveness criteria have been evaluated and are classified as having a high index of 2.45. In the

course of formulating this Governor's Regulation, all pertinent stakeholders, including academics, non-governmental organizations (NGOs), the BPKAD, the Bappeda, and related OPDs such as the DLHK, the BPBD, and the DKP, have been engaged in accordance with their respective roles. One form of government transparency is evident in the implementation of the drafting of this Governor's Regulation, as evidenced by the holding of a socialization workshop on the draft Governor's Regulation on Financial Assistance in West Nusa Tenggara Province on March 31, 2022. This event was carried out in a hybrid manner, combining both offline and online components. This activity was attended by all Regency/City Governments in NTB Province, as well as all stakeholders involved in the drafting of this Governor's Regulation. This activity is expected to facilitate criticism and suggestions for improvements to the draft regulations that have been prepared by the drafting team.

3.2.5 Accuracy

Accuracy is defined as the extent to which the level of effectiveness aligns with the needs, values, or opportunities for problem resolution. The adequacy criterion underscores the strength of the relationship between policy alternatives and expected outcomes [55]. The accuracy criterion is classified as a high index value of 2.70. This finding underscores the significance of implementing the approach in achieving objectives, and its feasibility is contingent upon the engagement of all partners in formulating a strategy that aligns with the aspirations of each party. Moreover, this policy constitutes one of the guidelines for the disbursement and implementation of financial assistance costs in the Province of NTB. However, there are still many other performance issues that have not been implemented and will be implemented soon. Among these provisions are the establishment of reporting and accountability mechanisms for beneficiaries of financial assistance, as outlined in Article 16, and the implementation of monitoring and evaluation systems to assess the financial status of these beneficiaries. In accordance with the stipulations outlined in Article 19, the provision of assistance to the Governor is formalized through the submission of a report, accompanied by a copy of the report's findings.

3.3 Impact of Implementation of Governor Regulation Number 60 of 2022 of NTB Province

The implementation of Governor Regulation Number 60 of 2022 of the NTB Province concerning Monitoring and Evaluation of Financial Assistance Expenditures and Budget Procedures has the potential to strengthen the environmental economic model through the integration of accountability and transparency principles in the management of environmental funds. This policy establishes the framework for the preparation, implementation, and reporting of a structured budget, thereby facilitating cost-benefit analysis of environmental programs such as reforestation or greenhouse gas emission reduction. The financial data, which is quantifiable, from this Governor Regulation facilitates environmental economic modeling. This modeling allows for the assessment of the efficiency of resource allocation. For example, the allocation of IDR 8.56 trillion for mitigation activities in NTB can be assessed, as well as the economic impact of green investment.

From a local economic perspective, the implementation of this policy is significantly influenced by the region's financial capacity and the economic structure of the NTB community. The NTB community's economic structure is characterized by the predominance of micro, small, and medium business sectors. The local government is obligated to allocate a budget for the empowerment of Tourism Villages, contingent on their respective fiscal capacities. Consequently, the implementation of the program is contingent on the strength of the local economy [56]. Furthermore, the provision of coaching and mentoring to tourism business actors is implemented to enhance product quality, marketing strategies, and the competitiveness of tourist destinations. This initiative is designed to ensure that the economic benefits of this policy are widely disseminated within the village community [57].

From an environmental science perspective, the efficacy of this policy can be optimized through the utilization of ecosystem insights. The utilization of environmental science-based policy analysis facilitates a comprehensive evaluation by establishing correlations between the allocation of financial aid funds and ecological indicators, or the success of the NTB Asri and Lestari programs. Integration of environmental data with financial reports from Pergub Number 60 of 2022 also enriches the circular economy model, where budget accountability is assessed not only financially but also through long-term ecological impacts such as improving air quality or biodiversity conservation [58]. Consequently, the integration of transparent financial governance and environmental sustainability principles fosters the development of a more resilient and impactful policy framework.

Local cultural factors also significantly influence the implementation of Governor Regulation Number 60 of 2022, particularly in the development and establishment of Tourism Villages. The assessment and development of tourist attractions in villages is primarily influenced by customary values, traditions, and local wisdom, as evidenced by the inventorying of tourism potential and its subsequent socialization to the community [59, 60]. Therefore, this policy is oriented not only towards economic growth, but also towards the sustainability of local culture. The purpose of this approach is to ensure that local culture remains the identity and main attraction in each Tourism Village.

4 Conclusions and Suggestions

The findings of this study indicate that the Governor Regulation Number 60 of 2022, which pertains to the procedures for budgeting, accountability, administrative reporting, and monitoring and evaluation of financial assistance costs, has achieved a score of 2.56, thereby falling within the highest category. This evaluation suggests that the regulatory framework has effectively established a clear and coherent structure for the management of financial assistance. The implementation of this policy facilitates cost-benefit analysis of environmental programs, including reforestation and greenhouse gas emission reduction, thereby supporting the assessment of the efficiency of resource allocation in green investment in NTB. From a local economic perspective, the implementation of policy is contingent upon regional fiscal capacity and economic structures that are predominantly characterized by micro, small, and medium enterprises. Consequently, the budget allocation designated for the empowerment of Tourism Villages is adapted to the regional capabilities and is reinforced by measures aimed at enhancing the quality of products and the competitiveness of tourist destinations. Moreover, the incorporation of environmental data with financial reports serves to bolster the implementation of a circular economy, which evaluates long-term ecological sustainability. Local cultural factors serve as the foundation for the development of Tourism Villages. Consequently, this policy not only encourages economic growth but also the preservation of local culture. However, it is imperative to implement periodic evaluations to ensure the sustainability and effectiveness of the regulation's implementation. Furthermore, comparative studies with other regions exhibiting analogous characteristics are necessary to enhance the overall comprehension of the issue.

Data Availability

The data used to support the findings of this study are available from the corresponding author upon request.

Conflicts of Interest

The authors declare that they have no conflicts of interest.

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