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The Effect of Fiscal Dependency on Sectoral Inequality in West Nusa Tenggara Province

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ABSTRAK
Penelitian ini bertujuan untuk mengkaji pengaruh ketergantungan fiskal terhadap ketimpangan sektoral di antara kabupaten/kota di Provinsi Nusa Tenggara Barat (NTB) selama periode 2020–2024. Ketergantungan fiskal diukur menggunakan empat indikator utama: Pendapatan Asli Daerah (PAD), Dana Alokasi Umum (DAU), Dana Alokasi Khusus (DAK), dan Dana Bagi Hasil (DBH). Selain itu, ketimpangan sektoral ditentukan melalui Indeks Theil, yang dihitung berdasarkan alokasi Produk Domestik Regional Bruto (PDRB) di 17 sektor ekonomi. Pendekatan yang digunakan adalah kuantitatif dengan model regresi data panel menggunakan Model Efek Tetap. Temuan menunjukkan bahwa secara individual, PAD dan DAU memiliki dampak negatif dan signifikan terhadap ketimpangan sektoral. Hal ini berkontribusi pada pengurangan ketimpangan melalui fleksibilitas alokasi yang lebih besar. Di sisi lain, DAK dan DBH secara individu menunjukkan dampak positif dan signifikan, menunjukkan bahwa bentuk dana transfer ini kemungkinan besar akan memperlebar ketimpangan antar sektor karena fokusnya pada area tertentu. Pada saat yang sama, setiap indikator ketergantungan fiskal menunjukkan pengaruh positif dan signifikan terhadap ketimpangan sektoral di NTB. Temuan ini menekankan pentingnya meningkatkan kemandirian fiskal regional dan merestrukturisasi kebijakan transfer pusat untuk mempromosikan pengembangan sektoral yang adil di NTB.

Kata Kunci: Ketergantungan Fiskal, Ketimpangan Sektoral, Indeks Theil.

ABSTRACT
This research seeks to examine the influence of fiscal dependence on sectoral disparities across regencies/cities in West Nusa Tenggara Province (NTB) during 2020–2024. Fiscal dependence is assessed using four primary indicators: Local Own-Source Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH). In addition, sectoral disparity is determined via the Theil Index, derived from the allocation of Gross Regional Domestic Product (GRDP) across 17 economic sectors. The approach adopted is quantitative with a model panel data regression employing the Fixed Effect Model. Findings indicate that on an individual basis, PAD and DAU exerts a negative and significant impact on sectoral disparity. Contributing to disparity reduction via greater allocation flexibility. On the flip side, DAK and DBH individually show a positive and notable impact, suggesting that these forms of transfer funding are likely to heighten disparities across sectors due to their focus on specific areas. At the same time, every indicator of fiscal reliance demonstrates a positive and notable influence on sectoral disparities within NTB. These findings emphasize the importance of increasing regional fiscal independence and restructuring central transfer policies to promote equitable sectoral development in NTB.

Keywords: *Fiscal Dependency, Sectoral Inequality, Theil Index.*

INTRODUCTION

Economic expansion serves as a fundamental element in a nation's progress, demonstrating its capacity to consistently boost output of products and services to enhance citizen well-being. Good economic growth will create equitable economic development and reduce inequality (Sujud & Ivan, 2022). Economic growth seeks to enhance public well-being and foster a balanced income allocation (Nurlina & Chaira, 2017). On a worldwide scale, this notion has evolved into a primary concern within the structure of fiscal federalism, emphasizing not merely overall expansion but also the mitigation of disparities via fair resource distribution across various governmental layers. Within the framework of regional autonomy in Indonesia, the reliance of regions on fiscal transfers from the central government frequently plays a crucial role in allocating resources, ultimately influencing the economic structure across sectors. Decentralization aims to deliver public services more directly to citizens, making sure that policies are more attuned to local needs and improve overall community well-being (Rahman et al., 2024).

Fiscal decentralization, which began with Law No. 22/1999 and Law No. 25/1999, aimed to improve regional financial performance, but instead created vertical dependence (Vertical Fiscal Imbalance/VFI) between the central and regional governments, whereby regions with low fiscal potential became dependent on central government transfers, thereby affecting income distribution and sectoral structure (Purba, 2025). Anggriawan et al. (2025) found that fiscal decentralization in Indonesia tends to increase local dependence on the center, especially in resource-constrained regions, resulting in budget allocation imbalances and slowing sectoral diversification.

The primary four metrics for evaluating financial reliance include Local Own-Source Revenue (PAD), General Allocation Funds (DAU), Special Allocation Funds (DAK), and Revenue Sharing Funds (DBH) (Saputri & Pandoyo, 2020; Suryani & Windijarto, 2023). Regional Own-Source Income (PAD) represents earnings gathered autonomously by regional administrations through local taxes, fees, and additional resources within their area, thus indicating the financial self-reliance of the locality. When Local Own-Source Revenue (PAD) rises, it will enhance the level of regional financial autonomy (Saleh, 2020). Local Own-Source Revenue (PAD) serves as an indicator of fiscal self-reliance, where a greater proportion of PAD compared to total income leads to reduced dependence (D. Saraswati, 2018). In contrast, funds from the General Allocation and Special Allocation categories are sourced from the central government, which are allocated to localities to assist with targeted financial requirements and growth aims, while the Revenue Sharing Fund is part of central government revenue that is distributed proportionally to regions based on their contribution to state revenue (Damayanti, et al,. 2024; Suharjo & Suhendro, 2025).

These four indicators can be understood as fundamental elements in Indonesia's regional financial system that describe the balance between local resources and central government assistance. Fiscal dependence arises when the share of local own revenue is comparatively low, whereas income from the General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund is relatively high, indicating that the region is not yet fiscally independent and still depends on central government transfers (Suryani & Windijarto, 2023). On the contrary, areas possessing high Local Own-Source Revenue (PAD) exhibit a strong degree of fiscal autonomy, thereby lowering their reliance on transfers from the central government (Saputri & Pandoyo, 2020).

A common method for assessing a region's financial reliance is by calculating the proportion of Regional Original Revenue (PAD) relative to overall local income. A greater proportion signifies higher financial autonomy for the area. On the other hand, a smaller proportion indicates greater reliance on financial support from the national authority (Kusuma & Anwar, 2023). In addition, regional fiscal dependence can also be calculated using the ratio of transfer funds received from the central government to total regional revenue. Table 1 shows that a Fiscal Dependence Level (TKF) percentage greater than 50% is categorized as high dependence (Digdowiseiso & Kaliwattu, 2023).

Table 1
Level of Regional Fiscal Dependence

Percentage	Level of Fiscal Dependence
< 10%	Very Low
10% - 20%	Low
20% - 30%	Moderate
30% - 40%	Sufficient
40% - 50%	High
>50%	Very High

Source: Digdowiseiso & Kaliwattu (2023)

Fiscal dependence remains a central issue in Indonesia, as almost all regions have not been able to significantly increase their independence since the implementation of the decentralization system (Azwar, 2022). One region with high fiscal dependence is the province of West Nusa Tenggara (NTB). Despite its abundant resource potential, West Nusa Tenggara has not been able to optimize its local revenue from various sectors such as tourism, mining, hotels and lodging, and other legitimate sources of local revenue (Nabilah et al., 2024).

Table 2
Level of Fiscal Dependence of West Nusa Tenggara Province in Billions of Rupiah for the 2020-2024 Period

Year	PAD	TPD	Contribution PAD	TKF (%)	Dependence Level
2020	1,815.69	5,174.29	35%	65%	Very High
2021	1,888.46	5,326.93	35%	65%	Very High
2022	2,292.07	5,302.61	43%	57%	Very High
2023	2,568.22	5,453.42	47%	53%	Very High
2024	3,293.97	6,621.16	49%	51%	Very High

Source: portal data SIKD djpk kemenkeu

As presented in Table 2 above, the proportion of Local Own-Source Revenue (PAD) rose steadily from 35% (2020–2021) to 49% (2024) and the Fiscal Dependency Rate (TKF) decreased from 65% (2020-2021) to 51% (2024), indicating an improvement in fiscal independence. Nevertheless, Local Own-Source Revenue typically accounts for just 41.80%, implying that over half of regional income continues to rely on outside funding

like the General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund. Meanwhile, the Fiscal Dependency Ratio (FDR) remained above 50% throughout the period, indicating that West Nusa Tenggara has not yet achieved optimal fiscal independence, with risks related to uncertainty in central allocation.

Similar to previous years, the level of dependence in West Nusa Tenggara Province (NTB) is evident from the Local Own-Source Revenue (PAD), amounting to merely about 49% of overall regional income (PAD of IDR 3,293.97 billion out of a total IDR 6,621.16 billion, while central government transfers reached Rp 3,322.62 billion or 51%), indicating an increase in the dominance of central government funds compared to previous years (Portal Data SIKD, 2024). Such elevated reliance stems from constrained regional financial capacity, with PAD primarily consisting of variable regional taxes and charges, while central government transfers such as the DAU and DBH finance up to 70% of the regional budget in agricultural districts such as East Lombok or Sumbawa (Primadianti & Sugiyanto, 2020). This phenomenon exacerbates the imbalance, as transfer funds are often concentrated in dominant sectors, such as mining, which contributes 16-20% of the Gross Regional Domestic Product (GRDP) but is vulnerable to national policies such as the ban on concentrate exports, thereby hindering diversification into other sectors such as agriculture or tourism (Islamy, 2019).

As a result, the dominant sector grows disproportionately to other sectors, exacerbating sectoral inequality and hindering the goal of equitable development in West Nusa Tenggara Province. Sectoral inequality is the disparity in contribution and growth between economic sectors, where one or more sectors dominate the Gross Regional Domestic Product (GRDP), while others lag behind, resulting in economic vulnerability. Sectoral inequality refers to the inequality arising from labor capital substitution associated with shifts between economic sectors (e.g., from industry to services), where these changes occur not only at the company level but also through large reallocations between sectors (Piketty, 2015). The Williamson Index shows high inequality in the secondary sector (0.85) compared to the primary (0.48) and tertiary (0.43) sectors during 2017-2021, where mining dominates the Regional Domestic Product (RDP) but does not create equitable employment, while the agricultural sector is stagnant due to non-inclusive transfer fund allocations (Abdiriyanto & Cita, 2022).

This can be seen from the decline in West Nusa Tenggara's economic activity in the fourth quarter of 2024 (a quarterly decline of 4.97% compared to Q3 2024) and the first quarter of 2025 (-1.47% per year compared to Q1 2024) (BPS, 2025). This is due to excessive dependence on the mining sector (a 30.14% decline per year due to the ban on copper concentrate exports as of December 2024) (Suarantb.com, 2025b). This condition was highlighted by Minister of Home Affairs Tito Karnavian during the May 2025 inflation control coordination meeting, which emphasized the need for diversification to reduce fiscal dependence (Saraswati, 2025). The average annual growth of the Gross Regional Domestic Product (GRDP) of West Nusa Tenggara Province of 5.30% (cumulative) in 2024 actually exacerbates sectoral inequality because fiscal funds are concentrated in dominant sectors, such as the Revenue Sharing Fund (DBH) from PT Amman Mineral Nusa Tenggara (Suarantb.com, 2025). Actual data from the West Nusa Tenggara Central Statistics Agency (BPS) shows that the Regional Domestic Product (RDP) based on current prices in Q2 2025 reached IDR 47.46 trillion, with the agricultural sector remaining dominant but with a disparity of 3-4% compared to other sectors (BPS, 2025). This creates an imbalance, where the primary sector (agriculture) grows steadily but the secondary sector (industry) is sluggish (Williamson disparity of 0.85 for the secondary sector), while high fiscal dependence hinders diversification (Abdiriyanto & Cita, 2022).

This study is based on the Fiscal Decentralization Theory, proposed by Oates (1972) and developed in the Indonesian context through Law No. 33/2004 on Financial Balance between the Central and Regional Governments. The theory posits that fiscal decentralization seeks to enhance the effectiveness of local resource distribution by providing monetary independence. Nevertheless, this often leads to financial dependence when Regional Original Revenue (PAD) stays low, causing regions to depend on central transfers such as the General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund.

Moreover, this research is additionally grounded in the concept of sectoral economic disparity, which is adapted from the Kuznets Curve and Lewis's (1954) sectoral growth model, in which inequality arises when one dominant sector (e.g., agriculture or mining in West Nusa Tenggara Province) dominates the contribution to Regional Gross Domestic Product (RGDP), compared to other lagging sectors such as industry or services. This concept is measured using the Theil Index, which calculates the disparity in the distribution of Regional Gross Domestic Product (RGDP) among 17 business fields.

Overall, this theory explains that fiscal dependence affects sectoral inequality through a fund allocation mechanism in which high Local Own-Source Revenue (PAD) encourages sector diversification to reduce inequality, whereas reliance on DAU, DAK, and DBH frequently reinforces leading sectors because of their restricted flexibility.

Earlier studies on fiscal decentralization in Indonesia, for example the one carried out by Irmanelly *et al.* (2025) and Abdiriyanto & Cita. (2022) has focused on the impact on regional income inequality and

aggregate economic growth, but has not explored specific sectoral inequality, namely disparities between economic sectors. For example, research in Eastern Indonesia shows that fiscal decentralization reduces regional inequality in general, but does not explore how dependency indicators such as the General Allocation Fund (DAU) and the Special Allocation Fund (DAK) separately affect sectoral dominance, especially in provinces such as West Nusa Tenggara, which depend on agriculture and mining. This gap is evident in the lack of post-pandemic panel data analysis (2020-2024).

Based on issues supported by relevant data and several previous studies, the author was motivated to conduct research entitled "Analysis of Fiscal Dependence on Sectoral Inequality in Regencies/Cities in West Nusa Tenggara Province for the Period 2020-2024". This investigation seeks to empirically assess how financial reliance, through Regional Own-Source Income, DAU, DAK, and DBH, affects sectoral differences in the Districts/Municipalities of West Nusa Tenggara Province between 2020 and 2024, both individually and collectively. As a result, it will generate practical policy suggestions, such as bolstering financial autonomy to promote sector diversification, which should help mitigate disparities in pursuit of the Sustainable Development Goals (SDGs) on a local scale, encourage inclusive growth, and support sustainable development in West Nusa Tenggara Province.

METHODS

This research employs a quantitative method involving panel data examination to evaluate how fiscal reliance impacts sectoral disparities in districts/cities across West Nusa Tenggara province. The outcome variable (Y) here is sectoral disparity, determined via the Theil Index (absolute value) with the assumption that the comparative value per sector is the same, based on the distribution of Regional Gross Domestic Product (RGDP) among 17 business fields. The independent variables in this study are fiscal dependence, which encompasses four metrics: Regional Own-Source Income (X1), General Allocation Fund (X2), Special Allocation Fund (X3), and Revenue Sharing Fund (X4).

The data employed consists of secondary panel data covering 10 regencies/cities in West Nusa Tenggara Province over a 5-year period from 2020 to 2024, collected via literature review techniques. These data are obtained from the official sites of APBD and TKDD DJPK of the Ministry of Finance, along with publications from BPS of West Nusa Tenggara Province. The analytical technique applied in this research involves balanced panel data regression utilizing the EViews12 software. The initial phase entails testing model selection specifications through data estimation under the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM) frameworks. Subsequently, evaluations are performed to identify the optimal model via the Chow Test, Hausman Test, and Lagrange Multiplier (LM) Test. Following that, hypothesis testing and examination of the determination coefficient for the chosen model are conducted.

The regression equation for panel data in this study is formulated as follows:

$$Yit = \beta0 + \beta1X1it + \beta2X2it + \beta3X3it + \beta4X4it + Єit \quad (1)$$

In order to uniformize the measurement units of the variables involved, the panel data regression equation for this research is expressed as follows:

$$LogYit = \beta0 + Log\beta1X1it + Log\beta2X2it + Log\beta3X3it + Log\beta4X4it + Єit \quad (2)$$

Where: Y : Sectoral inequality (Index); Xl : Local revenue (Billion rupiah); X2 : General Allocation Fund (Billion Rupiah); X3 : Special Allocation Fund (Billion Rupiah); X4 : Revenue Sharing Fund (Billion Rupiah); β0 : Constant (Intercept); β1 – β4 : Estimated parameters (Local Revenue, General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund); i : Individual/Regency/City; t : Research period from 2020 to 2024; and Є : Error Term

RESULT

From the testing outcomes in this research, the optimal regression model was determined solely through the Chow Test and Hausman Test, as these tests indicated that the Fixed Effect Model (FEM) was the most appropriate, rendering further application of the Lagrange Multiplier (LM) Test unnecessary. The findings from these tests are displayed in the subsequent table.

Table 3
Selection of the Best Model

Model Selection Test	Effect Test	Probability	Selected Model
Chow Test	Period Chi-Square	0.0001	FEM
Hausman Test	Period Random	0.0000	FEM

Source: Processed data

The results of panel data estimation using the Fixed Effect Model (FEM) approach are presented in the following table.

Table 4
Results of Fixed Effect Model (FEM) Estimation

Variable	Coeffisient	Std. Error	t-Statistic	Prob.
C	3.168418	1.253130	2.528403	0.0154
LOG(X1)	-0.392230	0.100084	-3.918999	0.0003
LOG(X2)	-1.283527	0.405058	-3.168747	0.0029
LOG(X3)	0.932612	0.284792	3.274713	0.0022
LOG(X4)	0.370466	0.074249	4.989522	0.0000
Effects Specification				
Period fixed (dummy variables)				
R-square	0.572868	Mean dependent var		-0.388676
Adjusted R-square	0.489525	S.D. dependent var		0.457001
S.E. of regression	0.326516	Akaike info criterion		0.760874
Sum squared resid	4.371123	Schwarz criterion		1.105038
Log likelihood	-10.02185	Hannan-Quinn criter		0.891934
F-statistic	6.873640	Durbin-Watson stat		0.385158
Prob(F-statistic)	0.000011			

Source: Processed data

Referring to the results of panel data estimation using the Fixed Effect Model (FEM) approach, the following equation was obtained:

$$\text{Log } Yit = 3.16 - 0.39 \log(X1)it - 1.28 \log(X2)it + 0.93 \log(X3)it + 0.37 \log(X4)it \quad (3)$$

The findings reveal that factors with a negative and notable impact on sectoral disparities include Local Revenue and DAU. In contrast, Special Allocation Funds and Revenue Sharing Funds exhibited a positive and significant influence on these disparities. However, simultaneously, the four indicators related to fiscal dependency variables demonstrate a positive and substantial impact on sectoral disparities across the districts and cities in West Nusa Tenggara Province over the 2020-2024 timeframe.

Local Own-Source Revenue (PAD) functions as a means of autonomous local income obtained from regional taxes, charges, earnings from overseeing local properties, and additional valid origins, which indicate the extent of local financial self-sufficiency. It provides flexibility for regions to allocate funds independently for economic sector diversification. Thus, it encourages balanced sectoral growth and reduces the dominance of certain sectors such as mining. Meanwhile, the General Allocation Fund provides high flexibility for regions to allocate funds to underdeveloped sectors, such as basic infrastructure or education, thereby encouraging economic diversification and reducing dependence on dominant sectors such as mining in West Nusa Tenggara. This aligns with fiscal decentralization theory, which highlights how financial autonomy via Local Own-Source Revenue may speed up economic shifts and diminish disparities across sectors Lewis (1954) and in accordance with the block grant concept, which enables regions to address vertical fiscal imbalances more evenly (Shah, 2007).

Conversely, DAK and DBH display a positive and notable influence on sectoral disparities, signifying that a rise in Special Allocation Funds is likely to heighten differences among sectors in districts/cities within NTB Province. Special Allocation Funds are often concentrated on national priority sectors that may not be in line with local needs in West Nusa Tenggara, such as a focus on large infrastructure that supports the secondary sector (e.g., mining), thereby strengthening the dominance of that sector and leaving behind the broader primary or tertiary sectors. This can create economic polarization as described in the theory of unbalanced growth Hirschman (1982), where specific allocations actually worsen inequality if not managed properly. Rahman et al. (2024) in his study on Aceh's special regional autonomy, highlighted that the region's heavy reliance on special autonomy funds (DAK) from the central government poses risks to its long-term economic stability. Furthermore, revenue sharing funds often depend on extractive sectors such as mining in West Nusa Tenggara, so these funds tend to be concentrated in the secondary sector, reinforcing the dominance of that sector and hindering diversification into other sectors such as agriculture or tourism, which ultimately exacerbates sectoral inequality. This is in line with vertical fiscal imbalance, where resource-based transfers create dependency and polarization (Purba, 2025).

Based on the analysis outcomes, these four factors together exhibit a positive and notable influence on sectoral disparities, indicating that general fiscal reliance is inclined to amplify differences among sectors in districts/cities within West Nusa Tenggara Province. The prevalence of transfers from the center (DAK and DBH), typically rigid and focused on key national areas, results in Local Own-Source Revenue and General

Allocation Funds still possessing a mitigating influence, the overall effect remains positive due to vertical imbalances that exacerbate sectoral polarization, as explained in the theory of sectoral inequality adapted from the Kuznets curve.

In this analysis, the coefficient of determination (R^2) stands at 0.572868. This suggests that the factors related to fiscal reliance, encompassing Regional Own-Source Income (X1), General Allocation Funds (X2), Special Allocation Funds (X3), and Revenue Sharing Funds (X4), contribute to or are able to explain the level of sectoral inequality in the regencies/cities of West Nusa Tenggara Province for the 2020-2024 period by 0.572868 or 57%. The remaining 43% is explained by variables outside the model, such as infrastructure capital expenditure, goods and services expenditure, differences in demographic conditions, and technology per sector.

CONCLUSION

The results of this study found that; *first,* Local Own-Source Revenue (PAD) has a negative and significant effect on sectoral inequality, which means that an increase in Local Own-Source Revenue is effective in reducing inequality between economic sectors in West Nusa Tenggara Province; *second,* General Allocation Funds (DAU) have a negative and significant effect on sectoral inequality, meaning that General Allocation Funds contribute to reducing sectoral inequality in districts/cities in NTB; *third,* Special Allocation Funds (DAK) exert a positive and significant influence on sectoral disparities, indicating that a rise in these funds is likely to aggravate imbalances among sectors in West Nusa Tenggara; *fourth,* Revenue Sharing Funds (DBH) exhibit a positive and notable impact on sectoral disparities, indicating that such funds may elevate disparities across sectors in districts/cities in West Nusa Tenggara; and *fifth,* fiscal dependence, which includes Local Own-Source Revenue, General Allocation Funds, Special Allocation Funds, and Revenue Sharing Funds, simultaneously has a positive and significant effect on sectoral inequality, indicating that overall fiscal dependence tends to worsen inequality between sectors in NTB.

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