

FISCAL DECENTRALIZATION IN SIKKA REGENCY: ANALYZING LOCAL FINANCIAL AND INTERGOVERNMENTAL TRANSFERS

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ABSTRAK

Desentralisasi fiskal di Indonesia dimaknai sebagai upaya tata kelola yang penting untuk memberdayakan pemerintah daerah serta mendorong pembangunan ekonomi secara regional. Terkait itu, penelitian ini memfokuskan pada analisis fiskal Kabupaten Sikka pada periode 2020-2024, dengan aspek independensi, ketergantungan, dan efektivitas melalui pendekatan kuantitatif deskriptif untuk memahami serta menganalisis bagaimana tingkat pengelolaan keuangan yang ada dalam mendukung tata kelola keuangan melalui kerangka desentralisasi fiskal. Kemudian, temuan penelitian mengungkapkan adanya tantangan dalam kongkretisasi desentralisasi fiskal, yang mana menunjukkan rasio independensi fiskal rata-rata hanya 0,7%, ketergantungan yang tinggi yaitu 96,3% dan pada aspek efektivitas fiskal diperoleh sebesar 80,44%. Sehingga, praktik ini menyoroti adanya keterbatasan yang terus-menerus dalam memformulasikan pendapatan lokal. Diakhir, saya memberikan rekomendasi bahwa dalam praktik desentralisasi fiskal perlu adanya komitmen penting bagi pembuat kebijakan untuk mendesain strategi yang lebih terarah dan sensitif terhadap konteks dari praktik desentralisasi fiskal dalam mendukung pembangunan sebuah daerah melalui tata kelola keuangan yang kredibel dan adaptif.

ABSTRACT

Fiscal decentralization in Indonesia is interpreted as an essential governance effort to empower local governments and encourage regional economic development. In this regard, this study focuses on the fiscal analysis of Sikka Regency in the 2020-2024 period, with aspects of independence, dependence, and effectiveness through a descriptive quantitative approach to understand and analyze how the existing level of financial management supports financial governance through a fiscal decentralization framework. Then, the research findings reveal challenges in the concretization of budgetary decentralization, which shows an average fiscal independence ratio of only 0.7%, high dependence of 96.3%, and budgetary effectiveness obtained by 80.44%. Thus, this practice highlights the ongoing limitations in formulating local revenues. Finally, I provide recommendations that in the practice of fiscal decentralization, policymakers must be committed to designing a more focused and context-sensitive strategy from the practice of budgetary decentralization in supporting regional development through credible and adaptive financial governance.

INTRODUCTION

The concretization of fiscal decentralization in Indonesia has been a significant milestone in the country's governance reform since the late 1990's. This policy shift aimed to empower local governments, enhance public service delivery, and promote regional economic development (Adriana Alesandra Da Cunha et al., 2023; Indrawati et al., 2024). Nonetheless, the journey towards independence, dependency, and effectiveness of fiscal decentralization has been marked by various challenges, particularly for regions like Sikka Regency in East Nusa Tenggara Province.

Based on the illustration above the social facts in Sikka Regency, whose population is approximately 335,360 people, faces unique socio-economic challenges. The region's economy is primarily based on agriculture, fishing, and small-scale tourism. Despite its potential, Sikka has struggled with poverty, limited infrastructure, and inadequate public services (Njurumana et al., 2020; Utomo et al., 2018). These social realities underscore the paramount of effective fiscal management in driving local development and improving living standards.

Likewise, according to the Central Bureau of Statistics (*Badan Pusat Statistik*, BPS), Sikka's Gross Regional Domestic Product (GRDP) growth has been relatively slow, averaging around 4-5% annually in recent years (Central Statistics Agency of Sikka Regency, 2024). This growth rate lags behind the national average, highlighting the need for more robust fiscal strategies to stimulate economic development. It is related to the concept of fiscal decentralization and has been extensively studied in the context of developing countries (Digdowiseiso, 2022).

Mauri (2024) proposed the decentralization theorem, arguing that local governments are better positioned to provide public goods efficiently due to their proximity to local preferences (Mauri, 2024). In spite of that, Agrawal (2024) cautioned against the potential pitfalls of decentralization, including increased regional disparities and macroeconomic instability (Agrawal et al., 2024).

In the next move, Adrison (2024) & Digdowiseiso (2023) examined the challenges of fiscal decentralization in the Indonesian context, noting that many local governments struggle with limited budgetary capacity and continued dependence on central government

transfers (Adrison, 2024; Digdowiseiso et al., 2023). Then here's align with Li, Sen (2024), who further highlighted the importance of enhancing local revenue generation to achieve genuine fiscal autonomy (Li & Li, 2024).

Besides that, the review of fiscal independence in the Sikka regency explicitly captured in 2020-2024 has fluctuated over the year, demonstrating the Sikka regency is still inadequate to manage its financial revenue. Here's the result:

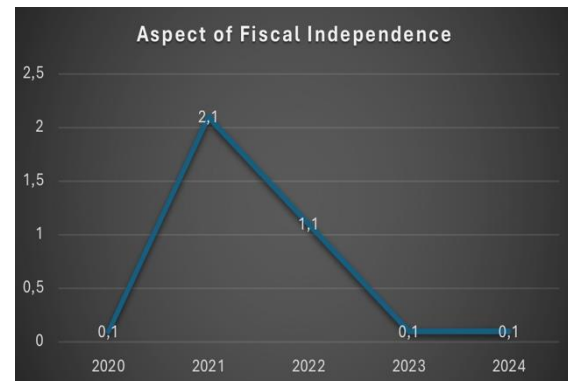


Figure 1. Fiscal Independence In Sikka Regency Over 2020-2024

Source: Directorate General of Fiscal Balance, DJPK (Data Processed)

Second point: the review of fiscal dependence in 2020-2024 shows the high fluctuations in terms of dependency on central government transfers, which means the Sikka regency needs more efforts to address their dependency in managing the revenue; here's the data:

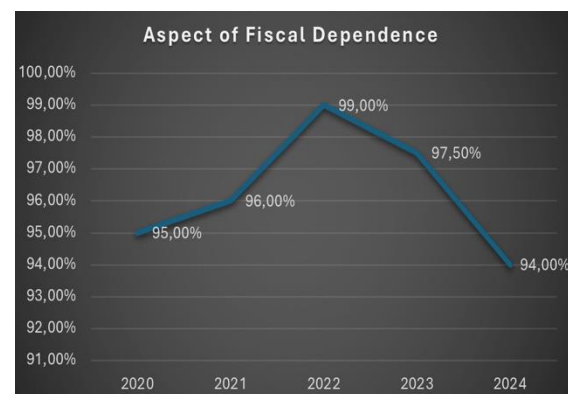


Figure 2. Fiscal Dependence In Sikka Regency Over 2020-2024

Source: Directorate General of Fiscal Balance, DJPK (Data Processed)

Lastly, for effectiveness aspects, the Sikka regency still leaves challenging to be consistent

in managing finances for 2020-2024, as follows:

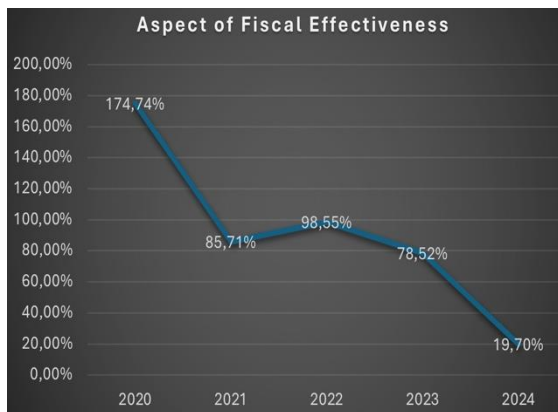


Figure 3. Fiscal Effectiveness In Sikka Regency Over 2020-2024

Source: Directorate General of Fiscal Balance, DJPK (Data Processed)

This review aims to comprehensively analyze Sikka Regency's fiscal performance from 2020 to 2024, focusing on three key aspects: fiscal independence, dependence, and effectiveness. By examining these indicators, the study seeks to:

1. Assess the progress of Sikka Regency in achieving fiscal autonomy since the implementation of decentralization policies.
2. Identify the main challenges and obstacles in improving local fiscal management.
3. Provide evidence-based recommendations for enhancing Sikka's fiscal performance and reducing dependence on central government transfers.

Then, the study puts forward several key arguments:

1. **Fiscal Independence:** Despite decentralization efforts, Sikka Regency still struggles with achieving fiscal independence. It is likely due to limited local revenue sources and challenges in optimizing existing revenue potential.
2. **Fiscal Dependence:** The regency's high dependence on central government transfers reflects broader structural issues in Indonesia's fiscal decentralization framework, particularly for less developed regions.
3. **Fiscal Effectiveness:** While Sikka may effectively realize budgeted revenues, this does not necessarily translate to overall fiscal health or reduced dependence on external funding sources.
4. **Fluctuating Performance:** The inconsistent trends in fiscal indicators suggest that Sikka

faces ongoing challenges in budgetary management, possibly due to external economic factors, policy changes, or local governance issues. By examining these arguments through a detailed analysis of Sikka's fiscal data, this review aims to provide insights that can inform policy decisions at both the local and national levels, ultimately working towards more effective and equitable budgetary management practices in regions like Sikka Regency.

RESEARCH METHODS

This study uses a quantitative method described in a descriptive format based on available data (Creswell & Poth, 2016). The data used are secondary data obtained from sources such as the Directorate General of Fiscal Balance of the Ministry of Finance published on the (*Direktorat Jenderal Perimbangan Keuangan, DJPK*) website of the Ministry of Finance through the Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah, APBD*) posture, where the data was obtained with a period of 2020-2024 which is referred to by the results of the analysis to focus on the results to be revealed, this basis was chosen because based on the facts found that the period of the year experienced quite significant fluctuations and became a special attention to be studied, the stages and procedures of this analysis begin with setting the year, collecting existing data, categorizing findings and analyzing proportionally.

At that point, this study aims to explore the Fiscal Independence, Fiscal Dependence, and Fiscal Effectiveness of Sikka Regency by using the calculation formula for the Fiscal Independence Ratio, Fiscal Dependence Ratio, and Fiscal Effectiveness Ratio of the Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah, APBD*) posture of the Sikka Regency government to improve its financial governance proportionally. In short, the justification and details are as follows:

Fiscal Independence

Fiscal independence explains the index value varies from 0 (Transfers finance all expenditures, and there is no role from local revenue or PAD, *Pendapatan Asli Daerah*) to 1 (PAD finances all costs, and there is no role from transfers). So, a low index value means less independence; conversely, the region is

independent if the index value is more excellent. The calculation formula is as follows:

Table 1. Classification of Fiscal Independence

Fiscal Index	Criteria
$0,00 \leq FI < 0,25$	Not Yet Independent
$0,25 \leq FI < 0,50$	Towards Independence
$0,50 \leq FI < 0,75$	Independent
$0,75 \leq FI \leq 1,00$	Very Independent

Source: Compiled by Author based on Law (Undang-Undang, UU) Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments

Fiscal Dependence

Fiscal Dependence is formulated by comparing the level of state fund receipts (transfers) with total (PAD, *Pendapatan Asli Daerah*). The calculation formula for calculating the budgetary dependency ratio of local government finances is as follows:

Table 2. Classification of Fiscal Dependence

Fiscal Dependence (%)	Criteria
<10,00	Very Low
10,00 - 20,00	Low
20,00 - 30,00	Medium
30,00 - 40,00	Enough
40,00 - 50,00	High
>50,00	Very High

Source: Compiled by Author based on Law (Undang-Undang, UU) Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments

Fiscal Effectiveness

Fiscal Effectiveness relates to expected results and what is to be achieved. If (PAD, *Pendapatan Asli Daerah*) shows the ability of the local government to realise its targets, it will impact the results achieved; the greater the results obtained, the greater the level of effectiveness, and vice versa. The smaller the results obtained, the lower the effectiveness. Here is the fiscal calculation formula:

Table 3. Classification of Fiscal Effectiveness

Fiscal Effectiveness (%)	Criteria
> 100	Very Effective
100	Effective
90 - 99	Quite Effective
75 - 89	Less Effective
< 75	Not Effective

Source: Compiled by Author based on Law (Undang-Undang, UU) Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments

RESULT AND DISCUSSION

Fiscal Independence

Initially, the assessment of Sikka Regency's fiscal autonomy progress elucidates substantial challenges in achieving independence within the decentralization framework. Here's the graphic data that was analyzed:

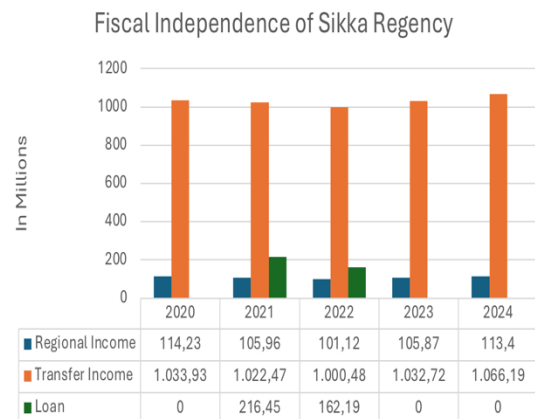


Figure 4. Analysis of Fiscal Independence In Sikka Regency Over 2020-2024

Source: Directorate General of Fiscal Balance, DJPK (Data Processed)

The findings outline that, based on five-year data from 2020 to 2024, it reveals a continued dependence on external funding, with regional revenues contributing only one-tenth of annual transfer revenues that consistently exceed 1,000 million. This trend highlights the limited practice of decentralization in guiding fiscal autonomy, which is further exacerbated by erratic loans, such as loans of 216.5 million in 2021 and 162.2 million in 2022, which concludes that there are shortcomings in financial planning and resource management.

So, mentioning these findings, the government must determine the right scheme and whether the existing governance is proportional to the region’s objectives in managing existing funds. It has also been found that aspects of fiscal independence in many areas, especially in Indonesia, are still not optimal in managing it (Digdowiseiso, 2023).

I compare this with regions that have limitations, especially in the East Flores Regency area, where similar inequalities always highlight the existence of suboptimal governance (Tajriah et al., 2024), whether programs that have not been targeted or their implications have not been directed by the policies formulated.

In the next stage, I will analyze the averages from the formulation to gain fiscal independence from 2020-2024 as follows:

Table 4. Calculation of Fiscal Independence In Sikka Regency Over 2020-2024

Year	Regional Income	Transfer Income	Loan	Ratio (%)
2020	114,23	1.033,93	0	0,1
2021	105,96	1.022,47	216,45	2,1
2022	101,12	1.000,48	162,19	1,1
2023	105,87	1.032,72	0	0,1
2024	113,4	1.066,19	0	0,1
Average of Fiscal Independence				≤ 0,7

Source: Processed by Author

Fiscal independence analysis for 2020-2024 shows a generally stable financial condition. The fiscal independence ratio averaged 0.7%, meeting the target of less than or equal to 0.7%. There were notable fluctuations during this period, particularly in 2021 and 2022, when the ratios reached 2.1% and 1.1%, respectively, coinciding with loan intake periods.

Regardless, the ratio remained at 0.1% in other years, demonstrating good fiscal discipline. The regional income showed some variation, with the lowest point in 2022 at 101.12, while transfer income maintained relative stability with a slight growth trend.

To address this, I recommend that the government increase tax collection and fiscal responsibility with accountability. The strategy includes revenue diversification and the development of fiscal capacity in regions that

align with regional development. Then, this is done consistently in terms of transfers and willingness to invest primarily in proportional local economic reconstruction, strengthening accountability for sustainable fiscal autonomy.

Fiscal Dependence

The analysis of fiscal dependence provides clear information as follows:

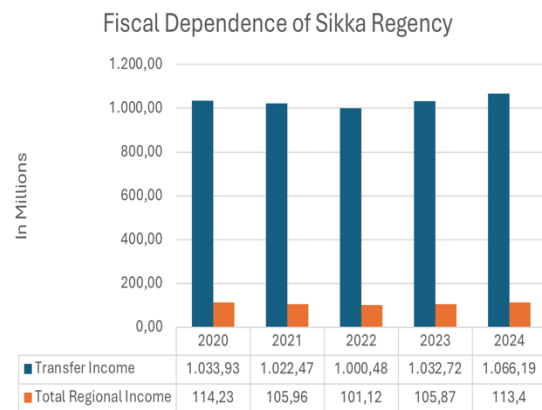


Figure 5. Analysis of Fiscal Dependence In Sikka Regency Over 2020-2024

Source: Directorate General of Fiscal Balance, DJPK (Data Processed)

Empirical analysis of Sikka Regency’s fiscal data for 2020-2024 reveals a pronounced fiscal imbalance characterized by substantial central government dependency. The longitudinal data demonstrates that intergovernmental fiscal transfers constitute the predominant revenue source, maintaining a relatively stable trajectory of 1,000.48 to 1,066.19 million monetary units.

Against, locally generated revenue exhibits consistently subordinate figures, oscillating between 101.12 and 114.23 million units. This fiscal composition results in an alarming structural dependence ratio, wherein approximately 90% of the regency’s budgetary resources are derived from central government allocations. Then the examining Sikka’s fiscal management framework reveals multiple systemic impediments to achieving budgetary autonomy.

Among these is the endemic weakness in local revenue mobilization, evidenced by the marginal variance in locally generated income over the quinquennial period. The nominal growth in regional revenue from 114.23 million in 2020 to 113.4 million in 2024 indicates limited capacity to expand the tax base and diversify revenue streams.

Withal, the persistent disparity between transfer receipts and autonomous revenue generation suggests suboptimal local economic development and potentially underutilized fiscal capacity. The data further indicates that the current decentralization framework has demonstrated limited efficacy in facilitating enhanced budgetary independence.

This comparison is similar to several regions in Indonesia, which proves that fiscal dependence is also influenced by financing actualized by the government, where it is necessary to focus on rational and precise estimates so that the results provided are also proportional to the financing provided by the center to the regions in supporting fundamental development so that the areas can position themselves as economic drivers at the jurisdictional level (Pratama & Manurung, 2024).

In the subsequent phase, I will assess the averages derived from the formulation to determine fiscal dependence for the period of 2020-2024 as outlined below:

Table 5. Calculation of Fiscal Dependence In Sikka Regency Over 2020-2024

Year	Transfer Income	Total Regional Income	Ratio (%)
2020	1.033,93	114,23	95,00%
2021	1.022,47	105,96	96,00%
2022	1.000,48	101,12	99,00%
2023	1.032,72	105,87	97,50%
2024	1.066,19	113,4	94,00%
Average of Fiscal Dependence			96,3%

Source: Processed by Author

Over the five years spanning from 2020 to 2024, the fiscal situation in the district has remained relatively stable, yet it presents significant challenges. Notably, the district's average fiscal dependency ratio of 96.3% has considerably hindered the primary objective of decentralization policy, which seeks to enhance regional economic autonomy.

The data reveals a detailed account of fiscal interactions, with transfer revenues fluctuating between 1,000.48 and 1,066.19 and total regional revenues ranging from 101.12 to 114.23. These figures illustrate the district's limited local economic ecosystem, which

struggles to break from centralized financial systems.

As well, the annual fiscal dependency ratios provide further insight into the district's ongoing efforts to achieve greater economic independence. In 2020, the budgetary dependency ratio was 95.00%, marking the early stages of decentralization policy implementation. This period saw local governments starting to navigate the challenges of financial autonomy. Just the same, in 2021, the ratio rose slightly to 96.00%, signaling minimal structural change in regional economic management strategies.

In particular, 2022 marked a critical point when the dependency ratio peaked at 99.00%, revealing significant challenges in local revenue generation and highlighting the limitations within the existing decentralization framework.

Although the ratios for 2023 and 2024 remained relatively stable, at 97.50% and 94.00%, respectively, they underscore the volatility and unpredictability of the district's journey toward fiscal autonomy.

Thus, these persistently high levels of fiscal dependency raise serious questions about the fundamental goals and expectations of the decentralization policy, designed to empower local governments with greater economic autonomy.

To overcome the ongoing fiscal dependency of Sikka Regency, a proportional and strategic approach is needed, as I have outlined below. First, in the short term, regional revenue needs to be increased through increased tax collection, financial transparency, and digital financial management needs to be prioritized.

Second, the medium-term strategy should focus on diversifying the regional economy by investing in key sectors such as agriculture, tourism, and small businesses while strengthening the institutional framework to support fiscal autonomy to release existing dependency. Third, long-term reforms must reduce dependence on central transfers through programmed revenue mechanisms, with performance-based budgeting and programs to increase regional financial management capacity. With these recommendations, the government can gradually achieve greater economic independence and implement decentralization policies effectively (Anvarjonovich, 2024).

Fiscal Effectiveness

The investigation of fiscal effectiveness provides clear evidence as follows:

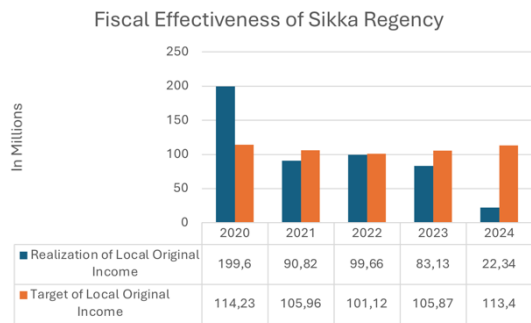


Figure 6. Analysis of Fiscal Effectiveness In Sikka Regency Over 2020-2024

Source: Directorate General of Fiscal Balance, DJPK (Data Processed)

The graph illustrates a worrying trend, where actual regional revenue realization has consistently failed to reach the target set during the observed five-year period. In 2020, the realization exceeded the target by a significant margin, reaching 199.6 million compared to the target of 114.23 million. However, this initial positive performance did not last long because the realization figure then declined sharply, dropping to 90.82 million in 2021, 99.66 million in 2022, 83.13 million in 2023, and projected to be 22.34 million in 2024.

This widening gap between realization and target underscores the significant challenges for Sikka Regency in mobilizing sufficient regional revenue to achieve fiscal autonomy. The inability to consistently meet regional revenue acquisition targets indicates deep-rooted structural barriers in the regional financial management system. Factors contributing to this trend may include ineffective tax administration, difficulty expanding the local tax base, economic stagnation, and inadequate capacity among financial management personnel. It is also marked by several regions whose fiscal effectiveness is practically only symbolic, whether well absorbed or just a formality in implementing programs, even though the results are still not necessarily proportional. Hence, these obstacles hamper the district’s efforts to reduce its heavy dependence on central government transfers, which, according to my previous analysis, is the primary source of its fiscal resources (Chugunov et al., 2021).

In the next phase, the analyze the averages from the calculation to assess fiscal effectiveness for the 2020-2024 period, as outlined below:

Table 6. Calculation of Fiscal Effectiveness In Sikka Regency Over 2020-2024

Year	Realization of Local Original Income	Target of Local Original Income	Ratio (%)
2020	199,6	114,23	117,74
2021	90,82	105,96	85,71
2022	99,66	101,12	98,55
2023	83,13	105,87	78,52
2024	22,34	113,4	19,70
Average of Fiscal Effectiveness			80,44%

Source: Processed by Author

Data shows that the finances of Sikka Regency from 2020 to 2024 show an alarming decline in the realization of the regional revenue, this basis raises concerns regarding its economic resilience and fiscal autonomy, which, although in 2020, showed substantial revenue acquisition of 117.74% of the target, this success was inconsistent, where there was a decline of 19.70% in 2024.

Thus, the final result related to the average fiscal effectiveness obtained was 80.44%, indicating structural weaknesses, including ineffective revenue collection, economic stagnation, and external pressures. For this reason, this downward trend shows that the decentralization policy has not fully empowered the district to achieve sustainable local economic growth.

CONCLUSION

In this final section, I conclude that the fiscal analysis of Sikka Regency from 2020 to 2024 shows that there are still many challenges in achieving financial independence in decentralization.

Although initially successful in 2020, it still faces several problems, including a decrease in revenue realization, high fiscal dependence, and ineffective regional revenue collection. The fact revealed is that the average budgetary independence ratio is still very low, namely 0.7%. In contrast, fiscal dependence is still high, namely 96.3%, which shows that regional reliance on central government transfers is still

high. In addition, budgetary effectiveness has decreased sharply, from previously exceeding the target in 2020 to only 19.7% in 2024, which illustrates the still weak structure of regional revenue and financial management.

This finding contributes to the objective of fiscal decentralization, which should be appropriately applied, especially in developing a region, so that problems like this can be resolved proportionally in terms of independence, dependence, and effectiveness in the future. Thus, future research should explore the interactions between governance quality, economic development, and fiscal policy effectiveness to develop more targeted strategies for sustainable local economic growth.

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