



Analysis of Contribution and Comparison of Original Regional Income (PAD) of Lombok Tengah Regency Before and After the Development of the Mandalika Special Economic Zone

RESEARCH PAPER

Yuni Arfatul Febria^{1*}, Emi Salmah¹, Muhammad Alwi¹, Eva Wegner²

¹ Program Studi Ekonomi Pembangunan, Universitas Mataram, **Indonesia**.

² Department of Science and Technology, University of Cape Town, **South Africa**.

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Correspondence Author (s)

Yuni Arfatul Febria

Jl. Majapahit No.62, Gomong,
Kec. Selaparang, Kota Mataram,
Nusa Tenggara Bar. 83115.

Email: yunifebria03@gmail.com

Abstract. This research aims to analyze the contribution and comparison of Lombok Tengah Regency's Original Regional Income before and after the development of the Mandalika Special Economic Zone. This research uses quantitative methods. The location of this research is in Lombok Tengah Regency, while the research object is Regional Original Income before and after the development of the Mandalika Special Economic Zone. The data analysis used is contribution analysis and comparison tests using the paired sample t test. The research results show that: (1) The contribution of regional taxes before the construction of the Mandalika SEZ was 25.30% and 38.27% after the Mandalika SEZ construction. (2) The contribution of regional levies before the construction of the Mandalika SEZ was 10.60% and 8.16% after the construction of the Mandalika SEZ. (3) The contribution to regional wealth management results that were separated before the construction of the Mandalika SEZ was 5.25% and 4.67% after the construction of the Mandalika SEZ. (4) Other legitimate PAD contributions before the construction of the Mandalika SEZ were 58.85% and 51.43% after the Mandalika SEZ construction. (5) There is a difference in regional taxes before and after the construction of the Mandalika SEZ with a significance value of 0.010. (6) There are no differences in regional levies, results of separated wealth management, other PAD and local original income before and after the construction of the Mandalika SEZ with significance values of 0.788, 0.896, 0.786, 0.377.

Keywords: Contribution, Original Regional Income, SEZ Mandalika.

A. INTRODUCTION

Indonesia is one of the countries that adheres to the principle of decentralization in administering its government, namely by providing full opportunity and freedom to regions to implement regional autonomy [1]. Regional governments have the authority to explore and manage the resources available in their regions. Sources of financing for the implementation of decentralization come from Regional Original Income, balancing funds, regional loans, and other legitimate revenues [2]. Sources of Original Regional Income (PAD) are regional financial sources contained in the relevant regional area which consist of regional taxes, regional levies, results of separated regional wealth management, and other legitimate PAD.

Management and development of the potential of Regional Original Income (PAD) is a strategy and main key in achieving regional independence [3]. The higher role of PAD in regional income is a reflection of the success of businesses or the level of regional capability in financing government administration and development [4]. Therefore, regional governments must be able to increase the role and contribution of PAD optimally, namely by exploring and managing potential PAD sources so that development activities in the region can be realized [5], [6], [7]. To be able to



increase PAD revenues, regional governments must know or calculate the real potential of their regional PAD, use and implement systems and procedures for collecting PAD resources that are appropriate and appropriate to the situation and conditions of their region.

According to Latif et al. [4] potential is something that actually already exists, just has not been obtained or obtained in hand. To get or obtain it, certain efforts are needed, because this potential is still hidden, it is necessary to research the size of the existing income potential. Calculation of potential is important, because no matter how good the systems and procedures for collecting PAD resources implemented by the regional government, if the potential is not actually determined, then the realization of PAD revenues will also be low.

Nusa Tenggara Barat is one of the provinces that has a variety of potential in Indonesia, which is located in the Nusa Tenggara archipelago, including islands such as Lombok and Sumbawa [8]. Nusa Tenggara Barat Province's Original Regional Income (PAD) is a source of income originating from the economic potential and natural resources in the region. Various economic sectors in Nusa Tenggara Barat that contribute to this province, one of which is the tourism sector. The realization of Nusa Tenggara Barat Province's Original Regional Income in 2021 reached IDR 1,954,341,221,233.00 with regional taxes as the highest contributor reaching IDR 1,487,726,538,148.00.

Based on data from the Nusa Tenggara Barat Province Central Statistics Agency, the position of Lombok Tengah Regency's Original Regional Income (PAD) is in fifth place with the highest realization of Regional Original Income (PAD) in Nusa Tenggara Barat Province. This figure is still far behind other districts such as Sumbawa Regency, West Lombok Regency, East Lombok Regency and Mataram City. Lombok Tengah Regency's Original Regional Income (PAD) which reached IDR 163,077,512,901 illustrates the regional financial situation in the 2021 period which comes from regional taxes, regional levies, the results of separated regional wealth management and other legitimate PAD.

Table 1 Original Regional Income (PAD) of 10 Regencies/Cities in Nusa Tenggara Barat Province in 2021 [9]

Regency/City	Locally-generated revenue
Mataram City	392.556.124.241
East Lombok Regency	386.846.220.594
West Lombok Regency	294.901.152.911
Sumbawa Regency	202.856.374.329
Lombok Tengah Regency	163.077.512.901
West Sumbawa Regency	141.792.639.534
Bima Regency	141.708.257.766
Dompu Regency	125.823.619.290
North Lombok Regency	87.395.724.278
Bima City	46.993.516.747

Lombok Tengah Regency is one of the regencies in Nusa Tenggara Barat which has been used as a center for the development of Special Economic Zones (SEZ) since the issuance of Government Regulation No. 52 of 2014 which is concentrated in the tourism sector. With an area of 1,035.67 Ha and facing the Indian Ocean, the Mandalika SEZ is expected to accelerate the tourism sector of Nusa Tenggara Barat Province which has great potential.

The establishment of this SEZ is expected to accelerate economic development in Lombok Tengah Regency, Nusa Tenggara Barat Province, as well as to support the acceleration and expansion of Indonesia's economic development by managing tourist destination areas in Lombok

Tengah Regency [10]. The results of the development show quite encouraging developments, this is shown by the increasing number of tourists visiting. The number of visits to tourist attractions in Lombok Tengah Regency during 2016 was 614,906 people, consisting of 480,154 foreign tourists and 134,752 domestic tourists [11], [12]. However, on the contrary, in 2021 the number of visits to tourist attractions in Lombok Tengah Regency decreased to 192,829 people, consisting of 567 foreign tourists and 192,262 domestic tourists.

The Mandalika Special Economic Zone (SEZ) is currently supported by adequate facilities and accommodation such as hotels, inns, bungalows, etc [13], [14]. Before the existence of the Mandalika Special Economic Zone, in 2016 the number of hotels/bungalows available in Lombok Tengah Regency was recorded at 50 with 675 rooms and 765 beds . Based on data sources from the Lombok Tengah Regency Tourism Office, in 2022 after the Mandalika Special Economic Zone was established, the number of hotels in Lombok Tengah Regency was recorded at 275 with 2,780 bedrooms [15]. However, this condition is inversely proportional to the decreasing number of tourist visits, this is caused by the pandemic that hit the world in 2019-2021.

Table 2 Lombok Tengah Regency Original Regional Income (PAD) 2018-2022 [16]

No	Year	Budget	Realization	%
1.	2018	194.640.639.337,17	187.324.721.970,60	96,24
2.	2019	203.099.854.513,38	204.512.599.142,12	100,70
3.	2020	193.594.302.747,12	206.419.405.625,90	106,43
4.	2021	205.662.812.133,00	163.077.512.900,58	79,29
5.	2022	324.661.748.370,00	238.758.324.104,33	73,55

The overview of the revenue for Lombok Tengah Regency's Original Regional Income (PAD) for 2018-2022 listed in the table above shows figures that are not optimal. This acceptance looks fluctuating and tends to stagnate. This is not in accordance with developments that will be, are being and have been developed in the Mandalika Special Economic Zone as a tourist center in Lombok Tengah Regency. In this way, it can also be interpreted as a less than optimal condition. Based on the designation of the Mandalika SEZ as an economic tourism area, and the increasing number of tourist visits, it is hoped that the increase in the number of facilities and tourist visits will provide increased revenue from PAD sources. However, on the other hand, the development of tourist facilities reflects revenues from PAD sources with an increase that tends to be slow.

With the establishment of the Mandalika Special Economic Zone as an economic tourism area, it is expected to increase the number of tourist visits supported by the improvement of other supporting facilities. The expected positive impacts also include an increase in revenue from the source of Regional Original Revenue (PAD). Therefore, researchers are interested in analyzing the contribution and comparison of regional own-source revenue (PAD) of Lombok Tengah Regency before and after the development of the Mandalika Special Economic Zone.

B. METHOD

In this research, quantitative research methods are used which are based on the philosophy of positivism. The research was conducted in Lombok Tengah Regency, Nusa Tenggara Barat Province, from September to December 2023. The data collection method used was saturated sampling or census, where all members of the population were used as samples. The data collected is secondary, obtained through documentation methods and literature studies from related agencies such as BPKAD Lombok Tengah Regency and BPS Nusa Tenggara Barat Province. Research variables include local original income (PAD) as the dependent variable and various types of regional income

as independent variables, such as regional taxes, regional levies, results of separated regional wealth management, and other legitimate regional income.

The data collection procedure was carried out by reading documents and related reading materials, as well as data analysis using contribution analysis techniques and paired sample T-test. Contribution analysis aims to find out how much each type of regional income contributes to increasing PAD. Meanwhile, the paired sample T-test was used to determine whether there was a significant difference between PAD before and after the development of the Mandalika Special Economic Zone.

The data analysis procedure consists of contribution analysis and paired sample T-test. The contribution analysis aims to determine the contribution of each type of regional income to increasing PAD, while the paired sample T-test is used to determine whether there is a significant difference between PAD before and after the development of the Mandalika Special Economic Zone. The contribution analysis equation is [17]:

$$\text{Contribution} = \left(\frac{X}{Y} \right) \times 100\% \quad (1)$$

With the paired sample t-test equation, namely:

$$t = \frac{D}{SD/\sqrt{N}} \quad (2)$$

Where:

t = Calculated t value

D = Average of sample measurements 1 and 2

SD = Standard deviation of sample measurements 1 and 2

N = Number of samples

Testing decisions are based on the significance level (α) which is set at 5%, with the degree of freedom (df) calculated based on the number of samples.

C. RESULT AND DISCUSSION

Contribution Analysis

Contribution is the amount of tax contributions, regional levies, results of separated wealth management, and other legitimate PAD towards local original income by calculating the percentage [18]. In calculating contributions, the higher the contribution ratio, the greater the involvement of regional taxes and levies, the results of separated wealth management, etc. Legitimate PAD on regional original income with calculations using equation 1.

1. Regional Tax

The data in Table 3 provides a clear picture of the contribution of local taxes to local revenue (PAD) before the development of the Mandalika Special Economic Zone.

Table 3 Contribution of Regional Taxes to PAD Before the Mandalika SEZ Development

No	Year	PAD	Target	Realization	%	Contribution
1.	2013	114,429,120,483.00	17,644,424,900.00	23,469,135,275.00	133.01	19.08%
2.	2014	131,173,268,475.00	28,473,707,255.00	37,283,585,365.00	130.94	26.53%
3.	2015	154.863,589,503.00	39,142,069,882.00	40,321,884,932.00	103.01	25.69%
4.	2016	157,674,326,963.00	48,714,482,865.00	51,228,643,227.00	105.16	30.78%
5.	2017	280,671,302,747.73	61,401,083,054.01	69,989,109,121.65	113.99	24.41%
Average		170,987,004,667.18	39,075,153,591.20	44,458,471,584.13	117.22	25.30%

Based on the data in table 1, it can be seen that the contribution of regional taxes to PAD before the construction of the Mandalika SEZ, namely in 2013 the revenue was 19.08%, in 2014 it was 26.53%, an increase of 7.45%, in 2015 it was 25.69%, a decrease of 0.84 %, in 2016 it was 30.78%, an increase of 5.09%, in 2017 it was 24.41%, again a decrease of %. So the average contribution of regional taxes to PAD before the construction of the Mandalika SEZ was 25.30%. The realization of regional tax revenues before the construction of the Mandalika SEZ also increased every year, in absolute terms the average realization of regional tax revenues before the construction of the Mandalika SEZ was Rp. 44,458,471,584.13 greater than the budgeted target. Contribution of regional taxes to PAD post-development of the mandalika SEZ show in table 4.

Table 4 Contribution of Regional Taxes to PAD Post-Development of the Mandalika SEZ

No	Year	PAD	Target	Realization	%	Contribution
1.	2018	194,640,639,337.17	67,423,937,254.50	68,570,515,135.41	101.70	36.61%
2.	2019	203,099,854,513.38	78,480,915,000.00	77,650,264,291.17	98.94	37.97%
3.	2020	193,594,302,747.12	61,885,543,137.50	55,498,799,502.42	89.72	26.89%
4.	2021	205,662,812,133.00	78,130,219,700.00	66,526,039,370.55	85.15	40.79%
5.	2022	324,661,748,370.00	190,144,753,248.00	117,205,990,172.47	61.64	49.08%
Average		232,016,263,588.39	95,213,073,668.00	77,090,321,694.40	87.43	38.27%

Based on the data in table 4, it can be seen that the contribution of regional taxes to PAD after the construction of the Mandalika SEZ experienced a quite large increase. In 2018, namely the first year after the construction of the Mandalika SEZ, revenue was 36.61%, in 2019 it was 37.97%, an increase of 1.36%, in 2020 it was 26.89%, a fairly sharp decrease of 11.08% from the previous year, this was caused by the pandemic Covid-19 resulted in a decrease in hotel tax revenue, restaurant tax, entertainment tax, in 2021 amounting to 40.79%, again experiencing an increase after the pandemic of 13.90%, in 2022 amounting to 49.08%, an increase of 8.29%. So the average contribution of regional taxes to PAD after the construction of the Mandalika SEZ is 38.27%.

This figure is greater than before the construction of the Mandalika SEZ. The realization of regional tax revenues after the construction of the Mandalika SEZ continues to increase every year, the average realization of regional tax revenues is IDR. 77,090,321,694.40 is greater than the budgeted target, this is due to the increase in revenue from regional tax sources such as hotel tax, restaurant tax, entertainment tax, advertising tax, street lighting tax, parking tax, building land tax, and land and building rights processing fees.

2. Regional Levy

The data in Table 5 illustrates the contribution of local retribution to local own-source revenue (PAD) before the development of Mandalika Special Economic Zone.

Table 5. Contribution of Regional Levies to PAD Before Development of the Mandalika SEZ

No	Year	PAD	Target	Realization	%	Contribution
1.	2013	114,429,120,483.00	26,677,582,200.00	19,562,362,475.00	73.33	15.90%
2.	2014	131,173,268,475.00	39,474,382,856.00	15,869,457,322.20	40.20	11.29%
3.	2015	154,863,589,503.00	30,972,090,918.00	18,659,244,163.20	60.25	11.89%
4.	2016	157,674,326,963.00	21,499,322,744.00	14,459,604,276.00	59.02	8.69%
5.	2017	280,671,302,747.73	21,780,846,898.00	14,982,585,692.63	68.79	5.23%
Average		170,987,004,667.18	28,080,845,123.20	16,706,650,785.81	60.32	10.60%

Based on the data in table 5, it can be seen that the contribution of regional levies to PAD before the construction of the Mandalika SEZ was not as large as regional taxes. In 2013 the revenue was

15.90%, in 2014 it was 11.29%, a decrease of 4.61%, in 2015 it was 11.89%, an increase of 0.60%, in 2016 it was 8.69%, a decrease of 3.20%, in 2017 it was 5.25% again decreased by 3.46%. So the average contribution of regional levies to PAD before the construction of the Mandalika SEZ was 10.60%. The realization of regional levy revenues before the construction of the Mandalika SEZ tends to decline every year, in absolute terms the average realization of regional levy revenues before the construction of the Mandalika SEZ is Rp. 16,706,650,785.81 is lower than the budgeted target, this is due to a decrease in revenue from regional levy sources such as general service levies, business service levies and certain licensing levies. Contribution of regional levies to PAD after development of the Mandalika SEZ show in Table 6.

Table 6 Contribution of Regional Levies to PAD After Development of the Mandalika SEZ

No	Year	PAD	Target	Realization	%	Contribution
1.	2018	194,640,639,337.17	22,948,818,969.00	13,543,930,700.00	59.02	7.23%
2.	2019	203,099,854,513.38	22,797,547,000.00	14,653,920,891.00	64.28	7.17%
3.	2020	193,594,302,747.12	18,377,106,575.00	16,255,651,949.34	88.46	7.88%
4.	2021	205,662,812,133.00	29,180,781,800.00	16,682,948,506.17	57.17	10.23%
5.	2022	324,661,748,370.00	34,368,888,421.00	19,717,996,242.37	57.37	8.26%
Average		232,016,263,588.39	25,534,628,553.00	16,170,889,657.78	65.26	8.16%

Based on table 6, it can be seen that the contribution of regional levies to PAD after the construction of the Mandalika SEZ is not much different from before the construction of the Mandalika SEZ. In 2018 the revenue was 7.23%, in 2019 it was 7.17%, experiencing a decrease of 0.06%, in 2020 it was 7.88%, an increase of 0.71%, in 2021 it was 10.23%, an increase of 2.35%, in 2022 it was 8.26% again decreased by 1.79%. So the average contribution of regional levies to PAD after the construction of the Mandalika SEZ was 8.16%. This figure is lower than before the construction of the Mandalika SEZ. The realization of regional levy receipts after the construction of the Mandalika SEZ has increased every year, but in absolute terms the average realization of regional levy receipts before the construction of the Mandalika SEZ was Rp. 16,170,889,657.78 lower than the budgeted target and lower than the revenue before the construction of the Mandalika SEZ. With the total amount of PAD revenue after the Mandalika SEZ development, the contribution of regional levies is still low.

3. Results of Separated Regional Wealth Management

The results of the Separate Management of Regional Assets are presented in Table 7.

Table 7 Contribution of Separated Regional Wealth Management Results to PAD Before Development of the Mandalika SEZ

No	Year	PAD	Target	Realization	%	Contribution
1.	2013	114,429,120,483.00	5,743,707,383.00	5,610,383,433.00	97.68	4.56%
2.	2014	131,173,268,475.00	6,155,723,764.00	7,134,392,078.00	115.90	5.08%
3.	2015	154,863,589,503.00	8,810,808,703.00	8,822,526,523.00	100.13	5.62%
4.	2016	157,674,326,963.00	3,357,884,508.00	10,962,220,871.00	326.46	6.59%
5.	2017	280,671,302,747.73	12,154,330,861.72	12,664,709,583.72	104.03	4.42%
Average		170,987,004,667.18	7,244,491,043.94	9,895,962,263.93	148.84	5.25%

Based on table 7, it can be seen that the contribution of separated regional wealth management to PAD before the construction of the Mandalika SEZ was not as much as regional taxes and regional levies. The contribution of this revenue source is the lowest among the three other revenue sources. In 2013 the revenue was only 4.56%, in 2014 there was an increase of 0.52%, in 2015 it was 5.08%,

there was an increase of 0.54%, in 2016 it was 6.59%, there was an increase of 0.97%, in 2017 it was 4.42%, there was a decrease of 2.17%. So the average contribution from separated regional wealth management to PAD before the construction of the Mandalika SEZ was 5.25%. The realization of revenue from the management of separated regional assets before the construction of the Mandalika SEZ also increases every year, in absolute terms the average realization of revenue from the management of separated regional assets before the construction of the Mandalika SEZ is Rp. 9,895,962,263.93 greater than the budgeted target. This is due to the increase in separate sources of revenue resulting from regional wealth management, namely the share of profits distributed to regional governments (dividends) for capital participation in BUMDs (Financial Institutions) each year. The contribution of Separated Regional Wealth Management Results to PAD after the Development of the Mandalika SEZ is illustrated in Table 8.

Table 8 Contribution of Separated Regional Wealth Management Results to PAD After Development of the Mandalika SEZ

No	Year	PAD	Target	Realization	%	Contribution
1.	2018	194,640,639,337.17	9,153,132,198.67	9,351,612,387.20	102.17	4.99%
2.	2019	203,099,854,513.38	9,173,070,056.38	8,901,639,456.38	97.04	4.35%
3.	2020	193,594,302,747.12	10,067,928,721.62	10,339,359,321.62	102.70	5.01%
4.	2021	205,662,812,133.00	8,720,192,373.00	8,409,991,406.79	96.44	5.16%
5.	2022	324,661,748,370.00	9,419,242,382.00	9,135,132,382.00	96.98	3.83%
Average		232,016,263,588.39	9,306,713,146.33	9,227,546,990.80	99.07	4.67%

Based on table 8, it can be seen that the contribution of separated regional wealth management to PAD after the construction of the Mandalika SEZ is not much different from before the construction of the Mandalika SEZ, the revenue actually decreases. In 2018 the revenue was 4.99%, in 2019 it was 4.34%, a decrease of 0.64%, in 2020 it was 5.01%, an increase of 0.66%, in 2021 it was 5.01%, an increase of 0.15%, in 2022 it was 3.83% decreased by 1.33%. So the average contribution from separated wealth management to PAD following the development of the Mandalika SEZ is 4.67%. The realization of revenue from the management of separated regional assets after the construction of the Mandalika SEZ tends to decline, although not too big, in absolute terms the average realization of revenue from the management of separated regional assets after the construction of the Mandalika SEZ is Rp. 9,227,546,990.80 lower than the budgeted target, this was caused by the budgeted target not being achieved.

4. Other Legal PAD

The data concerning Other Legal PAD is presented in Table 9.

Table 9 Other Legitimate PAD Contributions to PAD Before Development of the Mandalika SEZ

No	Year	PAD	Target	Realization	%	Contribution
1.	2013	114,429,120,483.00	64,363,406,000.000	74,369,508,360.78	115.55	60.46%
2.	2014	131,173,268,475.00	57,069,454,600.00	80,220,470,823.96	140.57	57.09%
3.	2015	154,863,589,503.00	75,938,620,000.00	89,128,201,927.68	117.37	56.79%
4.	2016	157,674,326,963.00	81,102,636,846.00	89,792,778,648.94	110.71	53.95%
5.	2017	280,671,302,747.73	185,335,041,934.00	189,074,980,017.30	102.02	65.95%
Average		170,987,004,667.18	92,761,831,876.00	104,517,187,955.73	117.24	58.85%

Based on table 9, it can be seen that other legitimate PAD contributions to PAD before the construction of the Mandalika SEZ were quite large. In 2013 it was 60.46%, in 2014 it was 57.09%, a decrease of 3.37%, in 2015 it was 56.79%, there was a slight decrease of 0.30%, in 2016 it was 53.95%,

there was a decrease of 2.84%, in 2017 it was 65.95% experienced quite a significant increase exceeding the target of 12.00%. So the average contribution of other legitimate PAD to PAD before the construction of the Mandalika SEZ was 58.85%. The realization of other valid PAD revenues before the construction of the Mandalika SEZ also increases every year, in absolute terms the average realization of other valid PAD revenues before the construction of the Mandalika SEZ is Rp. 104,517,187,955.73 greater than the budgeted target. The contributions of Other Legitimate PAD to PAD after the development of the Mandalika SEZ are outlined in Table 10.

Table 10 Other Legitimate PAD Contributions to PAD After Development of the Mandalika SEZ

No	Year	PAD	Target	Realization	%	Contribution
1.	2018	194,640,639,337.17	95,114,750,915.00	95,858,663,747.99	100.78	51.17%
2.	2019	203,099,854,513.38	92,648,322,457.00	103,306,774,503.57	111.50	50.51%
3.	2020	193,594,302,747.12	103,653,724,313.00	124,325,594,852.52	119.94	60.23%
4.	2021	205,662,812,133.00	89,631,618,260.00	71,458,533,617.07	79.72	43.82%
5.	2022	324,661,748,370.00	90,728,864,319.00	92,726,205,307.49	102.20	38.83%
Average		232,016,263,588.39	94,355,456,052.80	97,535,154,405.73	102.83	51.43%

Based on table 10, it can be seen that other legitimate PAD contributions to PAD after the construction of the Mandalika SEZ experienced a slight decrease from before. In 2018 the revenue was 51.17%, in 2019 it was 50.51%, a decrease of 0.66%, in 2020 it was 60.23%, an increase of 9.72%, in 2021 it was 43.82%, a decrease of 16.41%, in 2022 it was 38.83% experienced a decrease of 4.99%. So the average contribution of other legitimate PAD to PAD after the construction of the Mandalika SEZ is 51.43%. The realization of other valid PAD revenues before the construction of the Mandalika SEZ also increased, although not as much as before the construction of the Mandalika SEZ, in absolute terms the average realization of other valid PAD revenues after the construction of the Mandalika SEZ was Rp. 97,535,154,405.73 greater than the budgeted target. This was caused by the decline in revenue from other legitimate PAD sources, especially in 2020 during the Covid-19 pandemic, which resulted in less than optimal PAD revenue [19].

Based on the explanation above, it can be seen that the average contribution before the construction of the Mandalika Special Economic Zone from regional taxes only reached 25.30%, regional levies 10.60%, separated regional wealth management results 5.25%, other legitimate PAD 58.85% of the total PAD revenue for 5 year. Meanwhile, the average contribution after the construction of the Mandalika SEZ from regional taxes was 38.27%, regional levies 8.16%, separated regional wealth management proceeds 4.67%, other legitimate PAD 51.43% of the total PAD revenue for 5 years. By increasing the PAD revenue target, the actual revenue should also increase, other legitimate PAD contributions are the largest contribution from all PAD sources, regional taxes and regional levies which are the main sources of PAD revenue as a whole are still not optimal, considering that their contribution is still below 50 %. The contribution from separate regional wealth management is still very low, only 5% of total PAD, this is an important concern for regional governments to further optimize all sources of original regional income. With the existence of the Mandalika SEZ, it is hoped that the amount of original regional income will increase every year.

Paired Sample T Test Results (Difference Test)

The difference test was carried out using a paired sample t-test, this test uses the SPSS Statistics 20 application with the aim of determining whether there are differences in two independent samples. The two samples in question are five years before the Development of the Mandalika Special Economic Zone (2013-2017) and five years after the Development of the Mandalika Special Economic Zone (2018-2022). The paired sample t test determines a significance level of 5% with a

confidence level of 95%. This shows that if the significant value is less than 5% or 0.05 then the test has a comparison. The results of the paired sample T Test can be seen in Table 11.

Table 11 Paired Sample T Test Results

		95% Confidence Interval of the Difference		t	df	Sig.
		Lower	Upper			
Local tax	TB-TA	-12,676,200,935.54	-52,587,499,285.26	-4.540	4	0.010
Regional Levy	TB-TA	-4,636,498,946.97	5,708,021,203.03	0.288	4	0.788
Separated Regional Wealth Management	TB-TA	-4,023,092,003.72	3,637,691,017.81	-0.140	4	0.896
Other Legitimate PAD	TB-TA	-59,909,854,840.82	73,873,921,940.83	0.290	4	0.786
PAD	TB-TA	-10,160,143,631,374.13	21,462,519,742,343.62	0.992	4	0.377

In table 11 it can be seen that the significant value for regional taxes, namely 0.010, is smaller than 0.05, which indicates that regional tax revenues before and after the construction of the Mandalika SEZ have significant differences, so that H0 is rejected and Ha is accepted. The results of the research in calculating statistical tests show that there is a significant difference, this difference occurs because the amount of regional tax revenue before the construction of the Mandalika SEZ was lower than after the construction of the Mandalika SEZ.

The significant value for regional levies, namely 0.788, is greater than 0.05, which indicates that the receipt of regional levies before and after the construction of the Mandalika SEZ has no significant difference, so H0 is accepted and Ha is rejected. The results of this study showed that the differences were not significant. This is because the amount of regional levy revenue before and after the construction of the Mandalika SEZ is not much different. In table 11 it can be seen that the significant value for the results of separated wealth management, namely 0.896, is greater than 0.05, which indicates that the receipt of the results of separated regional wealth management before and after the construction of the Mandalika SEZ has no real difference, so H0 is accepted and Ha is rejected. The results of this study showed that the differences were not significant. This is due to the fact that the amount of revenue from wealth management separated before and after the construction of the Mandalika SEZ is not much different.

Furthermore, the significant value for other legitimate PAD, namely 0.786, is greater than 0.05, which indicates that other legitimate revenues before and after the construction of the Mandalika SEZ have no real difference, so H0 is accepted and Ha is rejected. The results of this study showed that the differences were not significant. This is due to the fact that the amount of other legitimate PAD revenues before and after the construction of the Mandalika SEZ is not much different [20].

Then, in table 11 it can also be seen that the significant value for original regional income, namely 0.377, is greater than 0.05, which indicates that the receipt of original regional income before and after the construction of the Mandalika SEZ does not have a significant difference, so H0 is accepted and Ha is rejected. The results of the research in statistical test calculations show an insignificant difference between local original income before and after the construction of the Mandalika SEZ. This is caused by the amount of regional tax revenue, regional levies, results of separated wealth management and other legitimate PAD before and after the construction of the Mandalika SEZ which is not much different.

D. CONCLUSION

Based on the research results, it was found that the regional tax contribution had increased significantly from 25.30% to 38.27%, with an increase in regional tax revenue from Rp.

44,458,471,584.13 to Rp. 77,090,321,694.40 after the construction of the Mandalika Special Economic Zone (SEZ). However, the contribution of regional levies, the results of separated regional wealth management, and other legitimate Regional Original Income (PAD) experienced an insignificant decline. However, there are significant differences in regional taxes before and after the construction of the Mandalika SEZ, while regional levies, results of separated regional wealth management, etc. PAD do not show significant differences. Overall, regional original income did not experience a significant difference before and after the construction of the Mandalika SEZ.

The suggestion based on the findings in the research is to continue the research by conducting contribution analysis and comparison of other variables such as hotel tax, restaurant tax, entertainment tax, etc. This analysis can provide a more comprehensive understanding of the influence of the Mandalika SEZ development on overall regional income.

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F. AUTHOR DECLARATION

Author contributions and responsibilities - The authors made major contributions to the conception and design of the study. The authors took responsibility for data analysis, interpretation and discussion of results. The authors read and approved the final manuscript.

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