The Evaluation Of Local Expenditure And Revenue Performance In Implementing Local Autonomy On Kendari Local Government

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Article Info	Abstract
	The purpose of this study was to analyze the regional financial reports of Kendari City using the ratios of effectiveness, efficiency, independence, harmony, and growth. This type of research was descriptive quantitative by using data sourced from Kendari City budget realization reports for the period 2016 – 2020. The results of this study indicate that the average effectiveness ratio of the Kendari City local government from 2016 to 2020 had ineffective criteria, which value was below 100 %, which equaled 59.95%. The average regional efficiency ratio for Kendari City from 2016 to 2020 was efficient at 98.78%. The average independence ratio for Kendari City from 2016 to 2020 in financing development and services to the community was 19.79% with the criteria being very low and the pattern of relationship being instructive. The average compatibility ratio for Kendari City in 2016-2020 in meeting the operation expenditure needs was 68.41%, while in meeting the capital expenditure needs was 30.58%. The average financial growth for Kendari City from 2016 to 2020 in realizing the revenue budget was -1.86% with a negative value, in the realization of the locally-generated revenue budget was 6.96% with a positive value, in realizing the regional expenditure budget was -3. 34% with a negative value, in realizing the operational expenditure budget was -2.31% with a negative value, and in the realization of the capital expenditure budget was -7.15% with a negative value.

INTRODUCTION

The government system in Indonesia has given broad authority to local governments in regulating and managing their own government affairs to protect, serve, empower and improve the welfare of the people based on the principle of autonomy as stipulated in the 1945 Constitution of the Republic of Indonesia. Prescribed by Law (UU) No. 23 of 2014 concerning the local governments, which has been rearranged in Law No. 2 of 2015 concerning Amendments to Law No. 23 of 2014. The broad authority given to local government is not absolute freedom for local government. In this case, local governments are obliged to run

effective and efficient governance to increase development, equity, and justice by exploring all local potentials.

To fulfill it, the local governments need to plan and determine the Local Government Budget, which is prepared based on work performance. The preparation and determination of the local government budget have been regulated in Minister of Home Affairs regulation (Permendagri) No. 21 of 2011 concerning the Second Amendment to Permendagri No. 13 of 2006 concerning the Guidelines for Local Financial Management. A local government budget is a form of management of local finance that is carried out and determined by the local government every year and is prepared based on the needs of government administration and the ability of local revenues. In short, the local government budget is a roadmap related to costs for planning expenditures based on activities and income in funding planned activities. According to Sahlan (2022) the process from planning to implementing the local government budget is vital for local governments and their people because it can determine the direction of sustainable economic and social development. Besides, it can also meet the needs and desires of the community that keeps growing. Thereby it can realize the increase in the quality of people's welfare (Sahlan, 2022).

Furthermore, the local government is also obligated to be responsible for the results of their work performance in implementing the local government budget in the community. Responsibility is put into the Local Government Finances Statement. It makes the local government finances statement a communication tool and local government accountability to the community and a tool for evaluating local government performance in carrying out effective and efficient government functions (Sahlan, 2022). Permendagri No. 21 of 2011 has regulated accountability for local financial management contained in local government finances statement. The implementation of local financial management is required to fulfill the elements of Good Governance in order that the preparation and presentation of local government financial statement must be carried out based on Government Accounting Standards (SAP). It is regulated in Government Regulation No. 71 of 2010 concerning Government Accounting Standards, which are cash towards accrual. The purpose of local government finances statement is to present financial information in decision-making and show local government accountability for managing the resources that have been entrusted (Mardiasmo, 2006). In addition, the local government finances statement is also a source of information to evaluate the financial performance of local governments in carrying out their activities.

From the description above, it can be concluded that the key to success for local governments in realizing sustainable economic and social welfare for the community is the maturity of local governments in planning to implement local government budget, which is oriented towards work program plans. Therefore, it is crucial to support and supervise local governments in planning and implementing the local government budgets, the implementation of which has been accounted for in the local government finances statement every year. Evaluation of the local government financial statement is one of the efforts to

interpret the numbers in the local government financial statement and use this information to assess the government's performance, which aims to develop its region (Mahmudi, 2016). The purpose of measuring government performance in managing local finances is to improve the performance and accountability of local governments. This performance measurement can help local governments focus on the goals and objectives of work programs which previously have been set through the local government budget. Thus, it can increase the effectiveness in providing public services, allocating resources, improving institutional communication, and realizing public accountability (Mardiasmo, 2009).

Kendari is one of the developing autonomous regions and has been appointed as a National Activity Center. It is, of course, supported by the performance of the Kendari government as a government administrator. The development and welfare of Kendari are pretty significant, as seen from the many developments and improvements of public service facilities which are parts of the development program of the Kendari City government. The achievement of the Kendari Human Development Index in 2021 also got a very high status at 84.15 (Badan Pusat Statistik, 2021). Moreover, the Kendari government also received an award related to the Government Agency Performance Accountability System (SAKIP) Bureaucracy Reformation (RB) with the title B given by the Ministry of Administrative and Bureaucratic Reform for 2020 (Suparman, 2021). The award was the implementation of the planning system, budgeting, as well as performance reporting carried out by the Kendari City government in harmony with the principles of implementing a financial accountability system. It is a matter of pride and also the center of attention for the people towards the work performance of the Kendari government. However, despite many achievements, there are some problems that we must recognize.

Judging from Kendari's Statement of Budget Realizatio data from 2016-2020, Kendari's local government finances were still very dependent on central to local transfer funds, where the contribution of local own-source revenue to Kendari finances was still minimal, below 20%. In addition, the local own-source revenue had not maximized the potential of local own-source revenue sources. It could be seen from the average realization of local own-source revenue from 2016-2020 by only 60%. Even in 2019, only 47% was realized. Furthermore, the movement growth of Kendari's local revenue budget from 2016-2020 was still considered very low. Especially from 2016 to 2017, there was a significant decrease of -19%. From 2017 to 2019, there was an increase of 6-9%, while in 2020, it fell again by -4% due to the impact of Covid-19. Based on some of these facts, an in-depth analysis is needed by using an approach to assess the financial performance of Kendari's local government. Thus, the interpretation presented would be objective, relevant, accurate, and useful for the local government, especially Kendari City.

Financial ratio analysis is one of the approaches that can be used in evaluating the financial performance of local governments based on Kendari's local government finances statement. According to Mahmudi (2016) financial ratio analysis is used to interpret work performance developments annually. The

results of the financial ratio analysis are then used as indicators in reviewing the effectiveness and efficiency in realizing revenues, local financial independence and harmony in financing government activities, and the growth of income and spending gains over a certain period (Halim, 2007). Therefore, financial ratio analysis becomes very important because it is a guide in improving government performance in the future. Based on this description, the author's goal is to analyze the Kendari City Local Financial Statements for the 2016-2020 period using the ratios of effectiveness, efficiency, independence, harmony, and growth.

METHODS

This type of research is quantitative descriptive, which aims to illustrate or describe the result of the financial ratio analysis of the local government of Kendari city objectively. The subject of this research is Kendari city's Local Government Financial Statement, and the object of this research is Kendari city's Budget Realization Statement for the period 2016 – 2020. The data collection technique in this study used documentation techniques, while the data sources used in this study were secondary data. Analysis of the financial performance of the Kendari City local government was intended to produce information related to the Kendari local government's financial performance as an evaluation and material in decision-making. The financial ratios used in this study include effectiveness ratios, efficiency ratios, independence ratios, compatibility ratios, and growth ratios.

RESULTS AND DISCUSSION

1. Effectivity Ratio of Local Own-Source Revenue

The local own-source revenue effectiveness ratio is intended to assess the ability of the Kendari City local government to actualize local own-source revenue according to previously planned and set targets. The local own-source revenue effectiveness ratio can be calculated using the following formula (Mahsun, 2012):

$$PAD\ Effectiveness\ Ratio = \frac{PAD\ Realization}{PAD\ Budget} \ x\ 100$$

1. If the value of the local own-source revenue effectiveness ratio is <100% then it is not effective
2. If the value of the local own-source revenue effectiveness ratio = 100% then the effectiveness is balanced
3. If the value of the local own-source revenue effectiveness ratio is > 100% then it is effective

The results of the local own-source revenue effectiveness ratio calculation for the local government of Kendari City during the 2016-2020 period can be seen in the following table.

Table 1. Local Own-Source Revenue Effectiveness Ratio of Kendari Local Government 2016-2020

Years	Local Own-Source Revenue Budget (In Millions of Rupiahs)	Local Own-Source Revenue Realization (In Millions of Rupiahs)	Effectiveness Ratio (%)	Criteria
2016	284.968	179.062	62,84	Ineffective
2017	408.475	218.340	53,45	Ineffective
2018	313.111	176.116	56,25	Ineffective
2019	460.227	215.330	46,79	Ineffective
2020	219.014	221.823	101,28	Effective
Average	**337.159**	**202.134**	**59,95**	**Ineffective**

Source: Data Processed (2022)

Based on the result of the local own-source revenue effectiveness ratio above, it shows that Kendari city's local own-source revenue for the 2016-2020 period experienced fluctuation. In 2016, it shows that the local own-source revenue effectiveness ratio was 62.84% with ineffective criteria. In 2017, it decreased from 9.39% to 53.45% with ineffective criteria. In 2018 the effectiveness ratio of Kendari city's local own-source revenue increased from 2.8% to 56.25% with ineffective criteria. Then, in 2019, it decreased from 9.46% to 46.79% with ineffective criteria. And in 2020, it rose significantly, equaling 101.28% with effective criteria. The average effectiveness ratio of Kendari local own-source revenue from 2016 to 2018 is 59.95%, with ineffective criteria.

Based on the result, it is concluded that the effectiveness of Kendari's local government local own-source revenue for 2016-2020 had ineffective criteria. It was because the average of the results of Kendari city's local own-source revenue effectiveness ratio was below 100%, namely 59.95%. This value shows that the average effectiveness ratio result of Kendari's local own-source revenue was very low, only reaching 59.95% with an average difference of 40.05%, which was not actualized. The local own-source revenue effectiveness ratio provided an illustration of the ability of local governments to realize the local own-source revenue that had been planned by comparing the local own-source revenue budget plans set based on the real potential of the region with the realized local own-source revenue (Kartika & Kusuma, 2015). In this case, the realization of local own-source revenue in Kendari City from 2016 to 2020 had not yet maximized the potential of local own-source revenue. This result is absolutely an evaluation for the Kendari city government, especially in realizing optimal local own-source revenue based on pre-determined targets so that development, welfare, and service to the public can continue to increase.

2. Effectiveness Ratio of Local Finance

The efficiency ratio of local finance is intended to assess the ability of the Kendari government to use its expenditure budget to realize previously planned and determined local revenues. Local financial efficiency ratios can be calculated using the following formula (Mahsun, 2012):

$$Efficiency\ Ratio\ of\ Local\ Finance = \frac{Local\ Expenditure\ Realization}{Local\ Revenue\ Realization} x100$$

1. If the efficiency ratio value of local finance is >100%, then it is not effective
2. If the efficiency ratio value of local finance = 100%, then the effectiveness is balanced
3. If the efficiency ratio value of local finance <100%, then it is effective

Table 2. Efficiency Ratio of Kendari Local Government 2016-2020

Years	Local Expenditure (in Millions of Rupiahs)	Local Revenue (In Millions of Rupiahs)	Efficiency Ratio (%)	Criteria
2016	1.416.199	1.394.768	101,54	Inefficient
2017	1.124.652	1.131.987	99,35	Efficient
2018	1.221.622	1.232.806	99,09	Efficient
2019	1.297.193	1.315.816	98,58	Efficient
2020	1.198.598	1.259.934	95,13	Efficient
Average	**1.251.653**	**1.267.062**	**98,78**	**Efficient**

Source: Data Processed (Processed, 2022)

In Table 2, it can be seen that the local efficiency ratio of Kendari city for 2016-2020 decreased. It is efficient if the resulting ratio is below 100%. Otherwise, if the result of the ratio is above 100%, it is categorized as inefficient. In the research results for 2016, the regional financial efficiency ratio for Kendari City was 101.54% in the inefficient category. Then for 2017-2020, the regional financial efficient ratio of Kendari City decreased to the efficient category. In 2017, it fell to 99.35% in the efficient category. In 2018 the regional financial efficiency ratio for Kendari City fell to 99.09% in the efficient category. Furthermore, in 2019 it fell to 98.58%. Then, in 2020 the regional financial efficiency ratio for the City of Kendari fell to 95.13% in the efficient category.

Fathah (2017) stated that the local financial efficiency ratio illustrated the ability of local governments to manage regional expenditures to obtain targeted income. Based on the local financial efficiency ratio results for the city of Kendari presented in Table 2, the average local financial efficiency for Kendari from 2016 to 2020 was 98.78%, or it is determined to be efficient because it was less than 100%. It can be concluded that the Kendari City government was efficient in managing regional expenditures with the aim of obtaining revenue. So, the Kendari government's regional financial efficiency was quite good. The Kendari Government was able to suppress and adjust the amount of regional spending with the revenue that has been realized.

3. Independence Ratio of Local Finance

The local financial independence ratio is intended to assess the ability of the Kendari local government to finance its own activities, especially in development and service to the community through local own-source revenue sources. The regional financial independence ratio can be calculated using the following formula (Halim, 2007):

$$Local\ Financial\ Indepence\ Ratio = \frac{PAD}{Transfer\ Income} x100$$

1. If the independence ratio value is 0%-25%, then the criteria is very low; Instructive relationship pattern
2. If the independence ratio value is 25%-50%, then the criteria is low; Consultive relationship pattern
3. If the independence ratio value is 50%-75%, then the criteria is moderate; Participative relationship pattern
4. If the independence ratio value is 75%-100%, then the criteria is high; Delegative relationship pattern

Table 3. Financial Independence Ratio of Kendari Local Government 2016-2020

Years	Local Own-Source Revenue (in Million Rupiahs)	Transfer Income (in Million Rupiahs)	Independence Ratio (%)	Financial Independence	Relationship Pattern
2016	179.062	1.147.985	15,60	Very Low	Instructive
2017	218.340	910.944	23,97	Very Low	Instructive
2018	176.116	1.014.331	17,36	Very Low	Instructive
2019	215.330	1.045.575	20,59	Very Low	Instructive
2020	221.823	988.679	22,44	Very Low	Instructive
Average	**202.134**	**1.021.503**	**19,79**	**Very Low**	**Instructive**

Source: Data Processed (2022)

Based on Table 3, in 2016, Kendari city's independence percentage was 15.60%, with very low criteria and an instructive relationship pattern. In 2017, the independence of Kendari City experienced a significant increase to 23.97% with very low criteria and an instructive relationship pattern. Furthermore, in 2018 the independence of Kendari city decreased to 17.36% with very low criteria and an instructive relationship pattern. Then, in 2019, it rose again to 20.59% with very low criteria and an instructive relationship pattern. In 2020, it also increased to 22.44% with very low criteria and an instructive relationship pattern. The average ratio for regional financial independence in Kendari city from 2016 to 2020 is 19.79%, with very low criteria and an instructive relationship pattern. Even though the level of independence in Kendari city has an instructive relationship pattern, when viewed from the trend for 2016-2020, the independence of Kendari city had experienced a positive trend. This means that the regional financial independence of Kendari city from 2016 to 2020 had increased.

Bisma & Susanto (2010) explained that the level of regional financial independence is an indicator that describes the financial ability of local governments to finance their own activities sourced from local own-source revenue. In this case, the activities referred to are government activities, development, and services to the public. If we take a look at it based on the results of calculating the regional financial independence ratio, which has been presented in Table 3, it shows that the financial independence of the Kendari City area from 2016 to 2020 in financing development and services to the community was still classified as instructive. That means that financially the government of Kendari city from 2016 to 2020 had not yet been able to carry out regional autonomy independently. The development of Kendari City was still dominated by assistance from the central government. The pattern of instructive relationships can be seen from the independence ratio, which has a percentage of 0% to 25% with very low independence criteria.

4. Compatibility Ratio

The local finance compatibility ratio is meant to give the illustration related to Kendari city local government in prioritizing revenue allocation toward operational and capital expenditures optimally. Consequently, there are two indicators in this compatibility ratio, namely, operation expenditure and capital expenditure. The compatibility ratio of local finance can be calculated with the formula below (Mahmudi, 2016):

$$Operation\ Expenditure\ Ratio = \frac{Operational\ Expenditure\ Total}{Local\ Expenditure\ Total} x100$$

$$Capital\ Expenditure\ Ratio = \frac{Capital\ Expenditure\ Total}{Local\ Expenditure\ Total} x100$$

The result of the financial compatibility ratio for Kendari local government during the 2016-2020 period can be seen in the following table.

Tabel 4. Financial Compatibility Ratio of Kendari Local Government 2016-2020

Years	Operational Expenditure (in Millions of Rupiahs)	Capital Expenditure (in Millions of Rupiahs)	Local Expenditure (in Millions of Rupiahs)	Compatibility Ratio	
				Operational Expenditure Ratio (%)	Capital Expenditure Ratio (%)
2016	923.694	492.421	1.416.199	65,22	34,77
2017	819.014	305.620	1.124.652	72,82	27,17
2018	833.286	387.945	1.221.622	68,21	31,76
2019	857.411	439.346	1.297.193	66,10	33,87
2020	835.718	303.826	1.198.598	69,72	25,35
Average	**853.824**	**385.831**	**1.251.653**	**68,21**	**30,82**

Source: Data Processed (2022)

The compatibility ratio is divided into the operational and capital expenditure ratios. Based on Table 4, the results of the operational expenditure ratio and the capital expenditure ratio for the city of Kendari in 2016-2020 fluctuated. In 2016, the operational expenditure ratio had a percentage of 65.22%, which was greater than the expenditure ratio, which only had a percentage of 34.77%. In 2017, the operational expenditure ratio increased to 72.82%, while the capital expenditure ratio decreased to 27.17%. In 2018, the operating expenditure ratio decreased to 68.21%, while the capital expenditure ratio increased to 31.76%. In addition, in 2019 the operational expenditure ratio also decreased to 66.10%, while the capital expenditure ratio increased to 33.87%. In 2020, the operating expenditure ratio again increased to 69.72%, while the capital expenditure ratio decreased to 25.35%. The average regional financial compatibility of Kendari from 2016 to 2020, the average operating expenditure ratio was 68.21% and the capital expenditure ratio was 30.82%.

Based on the compatibility ratio above results, it can be seen that from 2016 to 2020, more than 65% of the total expenditure budget was used to meet operational expenditure needs, with an average of 68.21%. This means that the

local government of Kendari City was still prioritizing the expenditure budget for its operational expenditure needs, which was dominated by personnel expenditure. Thus, the large operational expenditure budget regulated by the Kendari government makes the capital expenditure budget ratio relatively small, with an average of 30.82%. From these results, it can be concluded that the Kendari government used more of the expenditure budget for its routine expenditures to meet the needs of government administration activities, meanwhile the Kendari city government had not yet maximized the capital expenditure budget.

Nurhidayati & Yaya (2013) elaborated that the average proportion of capital expenditure toward local expenditure had a value of 10 to 30% in 142 local governments in Indonesia. This also happened in the Kendari government, which had an average capital expenditure allocation of 30,82% from 2016 to 2020. It should be noted that small capital expenditure allocation and low budget absorption can trigger potential slowdowns in moving the economy because capital expenditure has a direct relationship with driving the real sector, including efforts to reduce poverty and unemployment (BPKP, 2011). This certainly can be an evaluation for the Kendari government to pay more attention to and consider the allocation and absorption of the regional budget.

5. Local Financial Growth Ratio

The regional financial growth ratio is intended to assess how capable the local government of Kendari City is in maintaining consistency and increasing the success that has been achieved from one period to the next. The growth ratio can be calculated using the following formula (Halim, 2007):

$$r = \frac{P_n - P_0}{P_n} x100$$

r   = growth ratio
P_n = Income/expenditure total calculated in year n^{th}
P_0 = Income/expenditure total calculated in year 0th (year before n)

The result of financial ratio calculation of Kendari local government during 2016-2020 period, can be seen in the following table:

Table 5. Financial Growth Ratio of Kendari Local Government 2016-2020

Remarks	Year (in Millions of Rupiah)					Growth Average
	2016	2017	2018	2019	2020	
Local Revenue	1.394.768	1.131.987	1.232.806	1.315.816	1.259.934	-1,86%
Local Revenue Growth		-18,84%	8,91%	6,73%	-4,25%	
Local Own-Source Revenue	179.062	218.340	176.116	215.330	221.823	6,97%
Local Own-Source Revenue Growth		21,94%	-19,34%	22,27%	3,01%	
Local Expenditure	1.416.199	1.124.652	1.221.622	1.297.193	1.198.598	-3,34%
Local Expenditure Growth		-20,59%	8,62%	6,19%	-7,60%	
Operational Expenditure	923.694	819.014	833.286	857.411	835.718	-2,31%
Operational Expenditure Growth		-11,33%	1,74%	2,90%	-2,53%	
Capital Expenditure	492.421	305.620	387.945	439.346	303.826	-7,15%

| Capital Expenditure Growth | | -37,94% | 26,94% | 13,25% | -30,85% | |

Source: Data Processed 2016-2020 (2022)

Based on Table 5, the result of the financial growth analysis of the Kendari local government in 2016-2020 had negative average growth. The local revenue of Kendari City in 2016-2020 had an average growth of -1.86% with a negative value. Kendari city's local own-source revenue for 2016-2020 had an average growth of 6.97% with a positive value. Kendari city's local spending in 2016-2020 had an average growth of -3.34% with a negative value. The local operational expenditure for 2016-2020 has a growth of -2.31% with a negative value. The local capital expenditure for 2016-2020 had an average growth of -7.15% with a negative value.

Halim (2007) explained that the higher the total local revenue, local own-source revenue, and capital expenditure, as well as the lower the operational expenditure, then one area experiences positive growth from one period to the next. Conversely, if the value of total local revenue, local own-source revenue, and operational expenditure is higher and the capital expenditure is lower, then one area experiences negative growth. From the result above, it is concluded that the growth of the regional financial performance of the Kendari government from 2016 to 2020 had an average negative growth. That illustrated that the local government of Kendari city had not been able to maintain and increase the success that was achieved from the previous period, especially in local revenues, as well as local, operational, and capital expenditures. Meanwhile, Kendari city's local own-source revenue experienced an average positive growth. It definitely is an essential record for the Kendari City regional government, which had not been able to increase the growth of its local financial performance, both in terms of local revenue and of local expenditure, especially the capital expenditure which had a significant negative growth.

CONCLUSION

Based on the results and discussion above, the authors concluded and suggested for the local government of Kendari city as follows:

1. The effectiveness ratio of Local Own-Source Revenue for Kendari city in 2016-2020 had an average of 59.95% with ineffective criteria. The average PAD that was not realized was 40.05%. The local government of Kendari city had yet to maximize the potential of local own-source revenue. Of course, this is an evaluation for the Kendari City government, especially in realizing the optimization of local own-source revenue based on predetermined targets so that the development, welfare, and service to the public can continue to increase.

2. The regional financial efficiency ratio for Kendari city in 2016-2020 had an average value of 98.78% with efficient criteria. The local Government of Kendari city in managing regional expenditures with the aim of obtaining

revenue, had been efficient. The government was able to suppress and adjust the amount of local spending with the income that has been realized.

3. The local financial independence ratio for Kendari city in 2016-2020 had an average value of 19.79% with very low criteria and had an instructive relationship pattern. The local government was financially unable to carry out regional autonomy independently. The development of Kendari city was still dominated by assistance from the central government.

4. The local compatibility ratio for Kendari city in 2016-2020, with an average of 68.21% of the total expenditure budget, was used to meet operational expenditure needs, while capital expenditure requirements only had an average value of 30.82% of the total expenditure budget. Small capital expenditure allocations and low budget absorption can affect the economy to slow down, especially in the real sector, including reducing poverty and unemployment. It is an evaluation for the government to pay more attention to and consider the allocation and absorption of the regional budget.

5. The growth ratio of Kendari city's local financial performance from 2016 to 2020 had an average negative growth. Local income had a negative growth value of -1.86%, local expenditure had a negative growth value of -3.34%, operational spending had a negative growth value of -2.31%, and capital expenditure had a negative growth value of -7.15 %. Meanwhile, Kendari City's own-source revenue had a positive growth value of 6.97%. Of course, the results of this study are an important record for the Kendari city local government, which has yet to be able to increase financial performance growth, especially in capital expenditures which had significant negative growth.

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