Regional financial performance profile of East Kalimantan Province, Indonesia

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Abstract. As a consequence of the implementation of regional autonomy, the government is required to carry out its duties properly and transparently. The implementation of regional autonomy requires a decentralized system that is transparent, effective, efficient, and accountable to the wider community. This study needs to be carried out aimed at providing an overview of the regional financial performance of East Kalimantan Province based on regional financial ratios. The analysis model that we use is through quantitative descriptive analysis with a series of regional financial ratio analysis models. The secondary data is based on time series for 10 periods. The findings that reveal the degree of fiscal decentralization highlight the ability of the East Kalimantan provincial government to increase PAD. From the analysis of the ratio of regional financial dependence, determining the dependence of regional finances on the central government is still high. The analysis of the ratio of regional financial independence is very high, where the role of the central government has begun to decrease. In the ratio of the effectiveness of PAD, it is very effective in realizing PAD revenue against the target. Then, the results of the efficiency ratio of PAD are classified as efficient because they use the acquisition cost of PAD.

Keywords. Performance, Regional finance, Fiscal decentralization ratio, Dependability, Independence, Effectiveness, Efficiency.

Comment [i-[1]: Data sources must be clear

Comment [i-[2]: Minimal information related keywords. Keywords represent abstract content.

1. Introduction
Regional financial management has a huge influence on the fate of a region because a region can become a strong and powerful region and is able to develop its greatness or become

powerless depending on how to manage its finances. Therefore, the ability of a region to explore and manage regional original financial sources in fulfilling its needs in order to support the running of the government system, services to the community, and regional development without fully depending on the central government and having the flexibility in using funds for the benefit of the regional community within the boundaries determined by statutory regulations. Regional finance is the ability of local governments to manage, starting from planning, implementing, supervising, controlling, and evaluating financial resources according to their authority (Wijaya et al., 2020).

Regional financial management based on the Government Regulation of the Republic of Indonesia Number 105 (article 8) of 2000 can result in a more transparent, accountable, regional financial management that can make legal supervisions in regional finance more enforceable. In this regard, the implementation of Decree of the Minister of Home Affairs of the Republic of Indonesia Number 29 of 2002 concerning guidelines for management, accountability, and observation of regional finances and depreciation of the Regional Revenue and Expenditure Budget (–APBD) calculations, which must be carried out consequently (Aswandi & Kuncoro, 2002).

APBD is the main policy instrument for local governments. As a policy instrument, the APBD supports a central position in efforts to develop the capability and effectiveness of local governments. APBD is a regional budget which includes elements of a regional activity plan, a detailed description of the source of revenue which is the minimum target to cover costs which are the maximum limits for expenditures to be implemented, types of activities, and projects set forth in form of numbers (budget period) which is usually in one year (Wijaya et al., 2019).

Financial ratio analysis as one of the analytical tools has been widely used to assess the performance of profit-oriented institutions or organizations, but it is still rarely carried out in non-profit-oriented institutions or organizations, especially local governments. This occurs because the presentation of local government financial reports has limitations as well as a different nature and scope. So far, APBD formulation is based on the principle of incremental budget balance where each income and expenditure group is calculated by increasing a certain percentage (based on the inflation rate) so that it ignores the existence of financial ratios in the APBD. Regional development as a part of national development is carried out based on the principles of regional autonomy and human resource regulation which provides opportunities for enhancing democracy and regional performance for the realization of community welfare (Widodo, 2001; Halim, 2002).

With these facts, this is not sufficient to describe the achievement of regional financial performance in the regional government of East Kalimantan Province because the data only shows the comparison between budget targets, and their realization has not yet reached the stage of calculating the financial ratio of the APBD to budget management performance. It is hoped that it can become a measuring tool for assessing regional financial independence in appreciating the implementation of regional autonomy and can see the growth and development of funding (income and expenditure) made during a certain period of time whether it can run effectively and efficiently.

Based on the theoretical views and empirical data previously described, we are interested in identifying the financial performance of the East Kalimantan provincial government from the aspects of fiscal decentralization ratios, financial dependence, financial independence, effectiveness, and efficiency of regional revenues.

2. Related literature

Regional finance is the ability of regional governments to managing, starting from planning, executing, supervising, controlling, and claiming financial sources in accordance with their authority in the context of implementing the principles of decentralization, concentration, and regional assistance tasks which are manifested in the form of APBD, regional financial management must be at the limit -boundaries that have been determined from the implementation (Wijayanti & Darma, 2019). Where these limitations or spare the scope of regional finance in question includes regional assets directly managed by the central government in accordance with their respective levels of autonomy as well as in relation to the implementation of duties, powers, and responsibilities both in the government sector and in the field of development (Zainurossalamia et al., 2020).

In addition, assets owned by separated government areas, namely all money or goods which are not included in the APBD, are managed by the regional company Regional Development Bank (BPD) which also functions as a regional treasury.

Decentralization is the handover of government affairs from the central or regional government at the superior level to the regions that were their former affairs. Deconcentration is the delegation of authority from the government or to regions or agencies at the superior level to regional officials. Assistance tasks to participate in carrying out government affairs assigned to local governments at the superior level, with an obligation to be accountable to those who assign tasks (Aslan et al., 2019).

In general, regional finance in the post-formation era gave regional governments broad powers to regulate and manage finances more independently and responsibly. This is not the case with regional finance in the pre-reform era, where the authority given to regions was very limited. The definition of regional finance is all rights and obligations that can be valued in money or goods that can be used as regional assets as long as they are not owned or controlled by a higher state or region and other parties in accordance with the provisions or regulations in force. Mamesh (2004) describes regional authority in managing its financial sources, consisting of a collection of Locally-Generated Revenue (PAD) sources, accountability and supervision of regional finances, and PAD budgets.

3. Methodology

3.1. Measurements

To provide an overview of the study and clear boundaries regarding the variables used, it is necessary to put forward an in-depth understanding of this. Financial performance explains that performance is a management that is used to improve the quality of decision making and accountability. It can be concluded that performance is measured by determining organizational goals, objectives, and strategies, formulating performance indicators and measures, measuring the level of achievement of organizational goals and objectives, and job evaluation (Mahsun, 2006).

Saragih (2003) explains that fiscal decentralization can briefly be interpreted as a process of distributing budgets from higher levels of government to lower levels of government, to support government functions or tasks and public services in accordance with the number of delegated governmental powers.

Law of the Republic of Indonesia Number 23 of 2014 concerning regional governance in the implementation of regional autonomy in a broad, real, responsible manner, in which it states that government affairs which fall under the authority of the central government are

handed over to regional governments. The Central Government identifies, discusses, and determines the types of authority devolved to the regional governments, such as the authority in the fields of agriculture, energy mining, forestry and plantation, industry and trade, cooperatives, manpower.

APBD is a regional budget that has elements, including the activities of a region, along with a detailed description of the source of revenue which is the minimum target to cover costs associated with these activities and the existence of costs which are the maximum limit of expenditures. to be implemented, the types of activities and projects set out in the form of numbers, the budget period which is usually in one year (Halim, 2013).

Mahmudi (2010) suggests several assessments of regional financial ratios. Fiscal decentralization is calculated based on the ratio between the total local revenue and the total regional revenue. This ratio is the degree of contribution of original regional revenue to total regional revenue. The higher the contribution of local revenue, the higher the ability of local governments to implement decentralization. In general, the measure of regional financial capacity is based on the degree of decentralization.

This dependency ratio shows how much a region is dependent on revenue for both the central and provincial governments. In general, the largest contribution of transfer income is found in balancing funds such as general allocation funds, which are funds used to equalize regional financial capacity.

The ratio of regional financial independence can be calculated by comparing the amount of PAD revenue divided by the amount of transfer revenue from central and provincial governments and regional loans. The higher this ratio indicates the regional government, the higher the regional financial independence. For this reason, it is necessary to have local government efforts to reduce dependence on external sources of funds and ask for the authority to be able to manage other sources of income which are still controlled by the central or provincial governments. In general, the measure of regional financial independence.
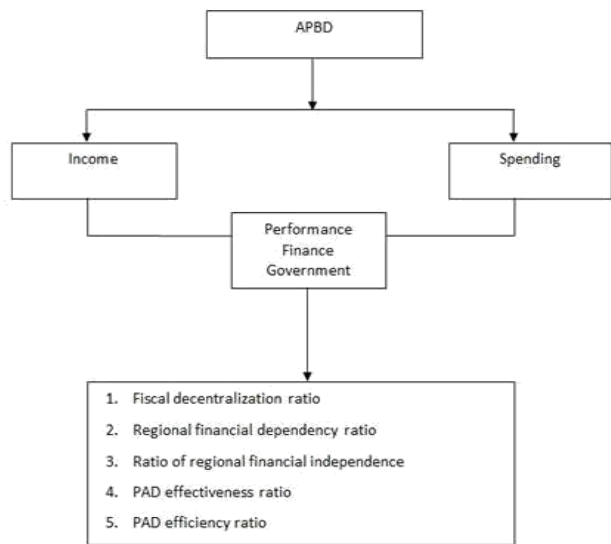
Figure 1. Study design.

The ratio of PAD's effectiveness can be calculated by comparing the realization of PAD revenue with the target of PAD revenue. This ratio shows the ability of local governments to mobilize local revenue as targeted.

The efficiency ratio of PAD is calculated by comparing the costs incurred by local governments for obtaining PAD with the realization of revenue from local revenues. The smaller the value of this ratio, the more efficient the performance of local governments is in collecting local revenue, so in order to achieve an efficient value, the government must reduce the costs used in obtaining PAD (Wijaya et al., 2020). Following a detailed analysis of this study, we compile a conceptual framework as shown in *Figure 1*.

3.2. Types and sources of data

In each study, researchers are required to master data collection techniques so as to produce data relevant to the research. Therefore, we use quantitative analysis data types from secondary data. Secondary data are data sources that do not provide information directly to data collectors. This secondary data source can be the result of further management of primary data presented in other forms or other people such as citing literature books, journals, writings, and documents related to this research. This study is a development of the research of Wahyuningsih et al (2020). They have discussed and presented the capabilities of the public sector in terms of quality management accounting in local financial management.

The coverage used is time-series data for 10 periods (2009-2018). Furthermore, the data sources used in this study were obtained from annual publications through the Regional Revenue Agency (BAPENDA) of East Kalimantan Province and the Regional Financial and Asset Management Agency (BPKAD) of East Kalimantan Province.

Details of the data are focused on the realization of the East Kalimantan provincial government APBD in the 2009-2018 fiscal year. In addition, to refine the discussion, we obtained interviews with related parties such as government agencies and other parties deemed competent in providing the required information.

3.3. Analysis models

The technique of data analysis tools that we use in processing and interpreting data consists of 5 steps, i.e the fiscal decentralization ratio, regional financial dependence ratio, regional financial independence ratio, PAD effectiveness ratio, and PAD efficiency ratio.

First, the ratio of the degree of decentralization is seen from the ratio of PAD to Total Regional Income (TPD). Mahmudi (2010) highlights that the degree of decentralization is calculated based on a comparison between the amount of PAD and TPD. This ratio shows the degree of contribution of PAD to TPD. The higher the PAD contribution, the higher the ability of local governments to carry out decentralization. This ratio is formulated as follows:

$$Degree\ of\ Decentralization = \frac{PAD}{Total\ Regional\ Income}\ x\ 100\ \% \qquad (1)$$

Second, the ratio of regional financial dependence is calculated by comparing the amount of transfer revenue received by regional revenues with TPD. The higher this ratio, the greater the level of dependence of local governments on central and provincial government revenues. This ratio is formulated as follows:

$$Regional\ Dependency\ Ratio = \frac{Transfer\ Income}{TPD}\ x\ 100\ \% \hspace{2cm} (2)$$

Third, the ratio of regional financial independence is calculated by comparing the amount of PAD revenue divided by the amount of transfer income from the central, provincial, and regional government loans. The higher the ratio, indicating the regional government, the higher the regional financial independence. This ratio is formulated as follows:

$$Regional\ Independence\ Ratio = \frac{PAD}{Balancing\ Fund}\ x\ 100\ \% \hspace{2cm} (3)$$

Fourth, the ratio of PAD's effectiveness is calculated by comparing the realization of PAD revenue with the target for PAD revenue. The ratio of PAD effectiveness shows the ability of local governments to mobilize PAD revenue as targeted. The higher the effectiveness ratio, the better the local government performance can be seen. The effectiveness ratio can be calculated by the following formula:

$$Effectiveness\ Ratio = \frac{Realization\ of\ PAD\ Revenue}{PAD\ Revenue\ Target}\ x\ 100\ \% \hspace{2cm} (4)$$

Fifth, measuring the performance of local governments in mobilizing local tax revenues, indicators of the ratio of the effectiveness of local taxes are not sufficient. If it is seen from the effectiveness ratio it is good, but if it turns out that the cost to achieve the target is very large, it means that the local tax collection is inefficient. Therefore, it is necessary to calculate the efficiency ratio of local taxes. This ratio is calculated by comparing the costs incurred by local governments to obtain local taxes with the realization of local tax revenues. To be able to calculate this realization, additional data is needed that is not available in the budget realization report, namely data on local tax collection costs. This ratio is formulated as follows:

$$Efficiency\ Ratio\ = \frac{PAD\ collection\ fees}{Realization\ of\ PAD\ Revenue}\ x\ 100\ \% \hspace{2cm} (5)$$

4. Findings and discussions

The following is the performance of the degree of fiscal decentralization of the East Kalimantan provincial government from each of the calculations presented in *Figures 2, 3, 4, 5*, and *6*.

Figure 2 presents the degree of fiscal decentralization in East Kalimantan Province. In 2009, the ratio of the degree of fiscal decentralization reached 41.29% (categorized as good), while in 2010 the ratio decreased by 38.51% (sufficient). Interestingly, especially in 2011 and 2012, it experienced an increase so that it was classified as good with the respective gains of 45.86% and 45.44%. In 2013 and 2014, they were back on a positive track at the levels of 50.59% and 59.03%, and this period was the peak of the highest increase compared to other years. Then, 2015, 2016, 2017, and 2018 were categorized as very good. Although it has increased and decreased in the last 10 periods, it is shown by the average fiscal degree of 49.41% or categorized as good (because it is still on the interval scale of 40.01% - 50.00%).

> **Comment [i-[4]:** All findings/results of the analysis must be explained with good arguments a justifications.
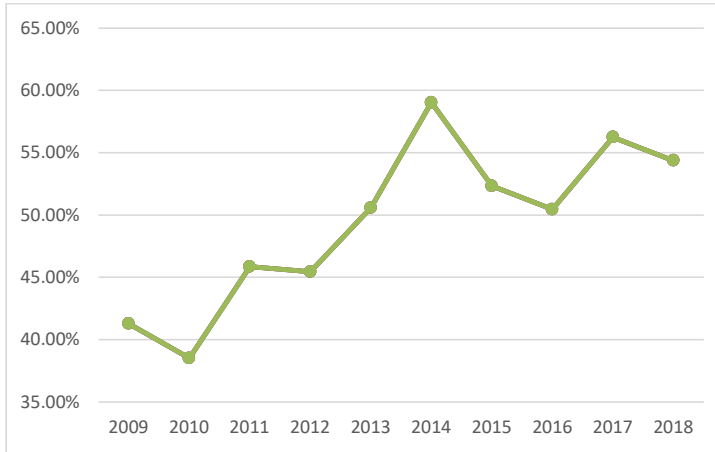
Figure 2. Degree of fiscal decentralization in East Kalimantan Province, 2009-2018.
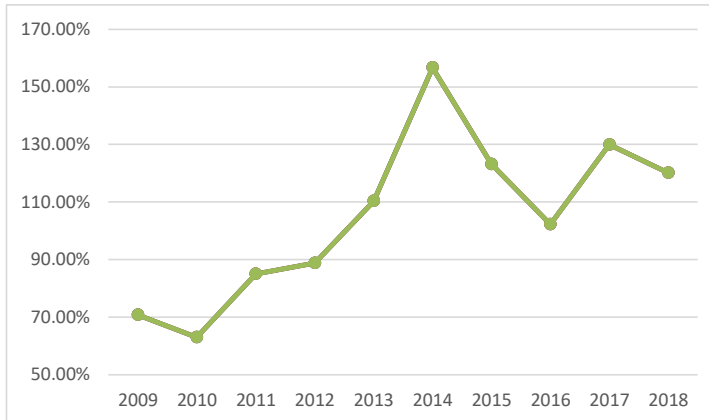*Source:* own tabulations

From the level of East Kalimantan Province in 2009, the ratio of regional financial dependence was at the level of 58.35% (very high), then in 2010 the ratio was 61.18% or it was the highest point among other years. Then, since 2011 and 2012, the ratio of financial dependence is up to 53.93% and 51.13% or very high. In 2013, it was classified as sufficient because it was obtained 37.68%. In the following 5 years, the ratio is considered high with values of 45.87%, 42.49%, 49.35%, 43.30%, and 45.25%. Even though it has fluctuated in 10 periods, the average level of regional financial dependence is 48.85% (high), because it is still in the 40.01 - 50.00% interval (see *Figure 3*).
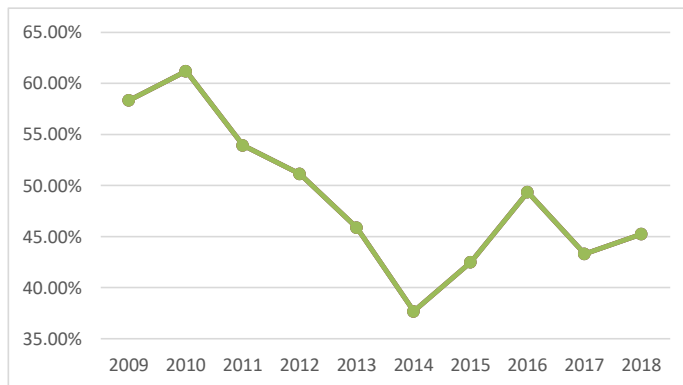
Figure 3. Regional financial dependency of East Kalimantan Province, 2009-2018.
Source: own tabulations

The ratio of regional financial independence of East Kalimantan Province in 2009 was 70.77% or included as delegates. Uniquely, in 2010 the ratio of regional financial independence was 62.93% (participatory). From 2011-2018 back on the delegative path.

Figure 4 explains that during the last ten years, the average regional financial independence is 104.98% or classified as delegative because in the interval> 75.01-100%.

Figure 4. Regional financial independence of East Kalimantan Province, 2009-2018.
Source: own tabulations

Referring to the effectiveness ratio of PAD in East Kalimantan Province in 2009-2014 and 2016-2018 it can be said to be very effective. Especially in 2015, the average gain was at the level of 97.24% (effective). The occurrence of inconsistent ratios is shown in *Figure 5* with an average of 110.28% in 10 periods. This acquisition is very effective because the ratio value is on an interval scale> 100%.
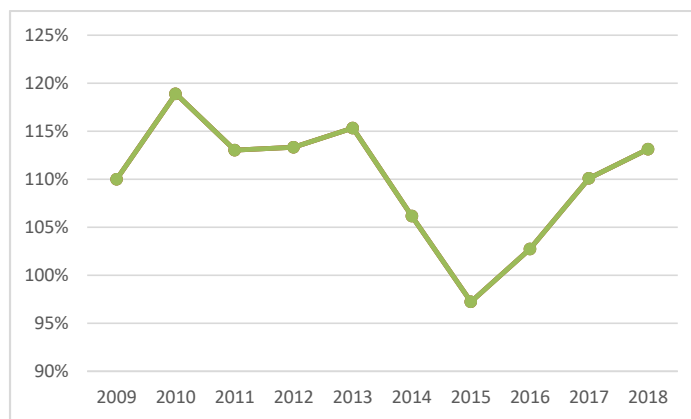
Figure 5. Effectiveness of the PAD level of East Kalimantan Province, 2009-2018.
Source: own tabulations

Figure 6 explains the efficiency results of East Kalimantan Province PAD in 2009-2010, 2015-2017, the ratio is categorized as efficient. For the ratio in 2011-2014 and 2018, the

figures are quite efficient. Broadly speaking, the average efficiency level of PAD in 10 periods is quite efficient (79.19%) and is at intervals of <100%.
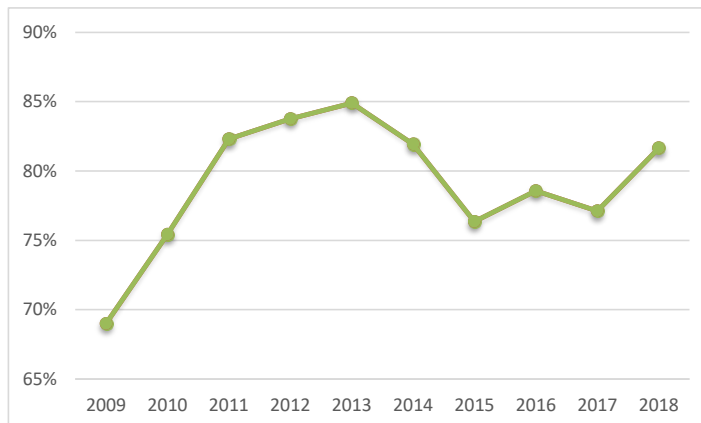
Figure 6. Efficiency line of PAD Level of East Kalimantan Province, 2009-2018.
Source: own tabulations

The empirical findings confirm that the assessment of the regional financial capacity of East Kalimantan Province which is measured through fiscal decentralization, financial dependence, financial independence, effectiveness, and efficiency of regional revenues during the observation period has been carried out effectively. This means that the authority and responsibility given by the central government to local governments to carry out development has been carried out effectively.

The Central Bureau of Statistics of East Kalimantan Province (2020) recorded the performance of the 2015-2018 East Kalimantan Province Original Regional Own Revenue (PAD). In 2015 amounting to IDR 9,469,368,311,757.89 of the budgeted amount of IDR 10,497,631,453,405.70 with a percentage of 90.20%. Meanwhile, in 2016 amounting to IDR 7,985,727,918,251.11 of the budgeted amount reached IDR 7,762,674,455,112.16 with a percentage of 102.87%. In 2017, it was IDR 8,158,103,647,157.47 of the budgeted IDR 8,223,730,774,720.45 with a gain of 99.20%. Then, 2018 highlighted the financial performance of IDR 10,671,715,200,487.20 from what was originally budgeted at IDR 9,591,235,184,518.12 (111.27%).

As additional information, it can be seen that the realization of regional expenditure for East Kalimantan Province during 4 periods has fluctuated. It cannot be explained whether the fluctuation in the APBD in controlling activities shows good results or vice versa in its management and use in 2015-2018. Explicitly, in the last period the realization of regional expenditure was IDR 9,345,057,063,691.00 of the budgeted IDR 8,566,250,000,000.00 or 109.09%.

Several previous studies such as that conducted by Maharani (2015) regarding the financial performance of the Yogyakarta City government in 2010-2014 revealed that the ratio of fiscal decentralization is low and the cause of this is that PAD has a low ability to finance regional development. This occurs because the PAD in Yogyakarta City is relatively small when compared to the TPD. In addition, public participation and awareness in paying local taxes

and levies are still lacking, which causes PAD to not have a big share in financing regional development.

Meanwhile, Prwatiwi (2017) in her research on the financial performance of the Blora Regency government in 2010-2014 presented a relatively good fiscal decentralization ratio. In line with this study, the causes of good and almost the same financial performance are because the two research objects have good PAD capabilities in financing regional development. This happened because the PAD in Blora Regency and East Kalimantan Province was relatively large when compared to the TPD.

For this reason, in the future the government of East Kalimantan Province is expected to be able to maintain PAD, be able to develop existing potentials, and explore new potentials so that PAD can increase every year. In addition, public participation and awareness in paying local taxes and levies are relatively good, so that PAD has a big share in financing the development of East Kalimantan Province.

5. Conlucions

Based on the empirical findings of the five analysis models used in the case study in East Kalimantan Province, we can conclude that the ratio of the degree of fiscal decentralization shows that the authority and responsibility given by the central government to local governments to carry out development is good.

The financial dependence of the 2009-2018 period shows that a region's ability to support external parties is high. Meanwhile, the ratio of regional financial independence in the pattern of delegative relations is very high. This shows that the ability of local governments to self-finance government activities, development, and services to the community does not depend on the central government.

The PAD effectiveness ratio has been very effective so far. The ability of the regional government to realize the planned PAD has referred to the real potential of the region. The efficiency of PAD is also efficient. The factor of the ability of the regional government of East Kalimantan Province to save expenses in collecting PAD, minimize resources and maximize the results achieved.

The Provincial Government of East Kalimantan is expected to be more optimal in increasing PAD components including motor vehicle taxes, fees for transferring names of motor vehicles, developing levies on fees from market services, parking fees, and other fees to strengthen regional independence from being dependent on the central government.

In addition, in optimizing all sources of income, whether in the form of PAD, balancing funds, or other legitimate regional revenues, so that they can still meet all the needs of local governments in government administration. By maximizing the existing potential or exploring new potentials, in the future the government can slowly reduce its dependence on funding sources from external parties. For income growth, it is necessary to pay attention to growth every year (whether it is increasing or constant). BUMD can be encouraged to contribute more to PAD so that the regional income of East Kalimantan Province can soar.

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Abstract

As a consequence of the implementation of regional autonomy, the government is required to carry out its duties properly and transparently. The implementation of regional autonomy requires a decentralized system that is transparent, effective, efficient, and accountable to the wider community. This study needs to be carried out aimed at providing an overview of the regional financial performance of East Kalimantan Province

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