Analysis of Performance and Financial Capability of Raja Ampat District in Supporting the New Autonomous Region of Southwest West Papua Province

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Abstract

An important factor to consider is the ability of local governments to develop their territory. Lack of financial capacity can be caused by the inability of local governments to identify and utilize sources of income that can be generated, which in turn will hinder the successful implementation of regional autonomy. The lower the regional government's financial dependence on the center, the more regional original revenue must be donated to the APBD. This type of research is qualitative. The research approach used is a quantitative-descriptive approach. To measure the financial capacity of the regional government of Raja Ampat Regency, the Financial Capability Index is used. The regional government of Raja Ampat Regency is still considered financially ineffective and inefficient. It can be seen from the results of the calculations and indicators that have been used that the ratio of independence and the ratio of degrees of decentralization are still in the less category, and the activity ratio was in the ineffective category from 2019 to 2022. For the expenditure activity ratio, local governments are still allocating more funds for spending apparatus than for spending capital.

Keywords: *Financial Capacity, Financial Performance, Regional Autonomy.*

INTRODUCTION

Governments play a primary role and hold significant authority in developing and providing public services. Government authorities must use the common good to ensure the growth and progress of the nation. To enhance people's prosperity, government authorities should be maximized (Safkaur, 2023). According to Law No. 23 of 2014, the regional autonomy granted by the central government aims to provide regions with the opportunity to develop independently, free from the influence of the central government (Wijayanto & Muin, 2020). Furthermore, to prevent the central government from burdening regions too much, the center expects regions to use their resources for local development. Building regions naturally requires financial balance guided by Law No. 01 of 2022 concerning the Financial Relations between the Central and Regional Governments. The authority granted to regional governments provides an opportunity to learn about governance and oversee their development. The primary goal of implementing a regional autonomy system is to grant the government more freedom to regulate and manage governance affairs, thus improving public services to be more efficient and in line with the specific needs, potentials, and characteristics of each region, especially the newly autonomous regions in advancing their areas.

Based on this law, regional governments have the opportunity to manage their potential and enhance their financial capabilities to achieve regional self-reliance. In implementing regional autonomy, the underlying considerations are domestic growth, showing people's desire for independence and openness, and international growth, indicating a rapid globalization trend, demanding competitiveness from every regional government (Christia and Ispriyarso, 2019). The implementation of new regional autonomy requires regional authority and the capability to improve financial capacity to enhance local potential. Efforts to explore and enhance the potential of various regions as sources of local revenue and the role of regional governments are crucial (Nalle et al., 2021).

Fundamentally, increasing Regional Own-Source Revenue (PAD) is essential for executing regional autonomy because the higher the PAD of a region, the more independent it becomes, and the less it depends on the center. Regional Own-Source Revenue (PAD), based on the principles of genuine, broad, and responsible autonomy, plays a crucial role in the implementation of regional governance. The role of PAD in regional finance is an important benchmark in regional autonomy implementation because the amount of PAD received and collected by a region is proportional to the amount of money that a region can

use (Adhim, 2013). Regional Own-Source Revenue (PAD) must become the largest part of financial resources supported by central and regional financial balance policies, enhancing the role of regional governments and reducing dependence on central assistance (Putri, 2023) as well as the success of the regional economy, which is expected to enable a strong PAD structure to bring about desired societal changes (Melati et al., 2023).

An important factor to consider is the ability of regional governments to develop their regions. Financial capacity constraints can result from regional governments' inability to identify and utilize revenue sources, which hinders the successful implementation of regional autonomy. In general, the lower the financial dependency of regional governments at the center, the more Regional Own-Source Revenue must contribute to the Regional Budget (APBD). In the regional context, the Regional Revenue and Expenditure Budget (APBD) is crucial because of its impact on government performance and its function in providing services to the public. Budget performance is a method of budgeting that considers the amount of work required for each organized activity (Hanifa & Amalia, 2023). The financial ratios generated from the calculation of APBD in the regional accountability report system are part of this performance measurement (Marselina et al., 2023).

Performance measurement is an essential part of the management control process for public and private organizations. Performance measurement is used to assess the accountability of organizations and managers in public service, not only in their ability to show that public funds have been spent but also in their ability to demonstrate that public funds have been spent correctly (Awani & Hariani, 2021).

The Raja Ampat Regency is one of the regencies in the new Southwest West Papua Province that focuses on regional tourism development, and therefore, the regional government must be well prepared. Hence, to enhance regional development, regional governments must achieve efficient financial performance. Regional financial capacity is crucial for supporting the newly autonomous regions of Southwest West Papua Province. It should be able to sustain the operations and finances of the regional government for the fulfillment of public service obligations and implementation of regional autonomy.

LITERATURE REVIEW
Measurement of Local Government Performance

This system, known as the public sector performance measurement system, uses financial and non-financial measures to assist government managers in assessing strategy achievement. Public sector performance measurements were conducted for three purposes. The first is assisting the government in improving its performance. This is intended to give the government more time to focus on the goals and objectives of its work units, which in turn will enhance the efficiency and effectiveness of the services provided by public sector organizations. Second, public sector performance measurement is used to shift the government's attention towards the performance of the public sector (Ridwan & Mus'id, 2019).

Local Government Financial Reports

According to Government Regulation No. 71 of 2010 on Government Accounting Standards, government financial reports consist of budget implementation reports (budget reports), financial reports, and Notes to the Financial Statements (CaLK). Budget implementation reports consist of Budget Realization Reports (LRA) and Reports on Changes in Excess Budget Balance (SAL). Financial reports consist of the Balance Sheet, Operational Report (LO), Statement of Changes in Equity (LPE), and report (Pilat & Morasa, 2017).

Regional Revenue and Expenditure Budget

The Regional Revenue and Expenditure Budget is prepared by regional regulations for one year, running from January 1st to December 31st. This is regulated in Article 1, Paragraph 1 of the Minister of Home Affairs Regulation of the Republic of Indonesia No. 37 of 2014 concerning Guidelines for the Preparation of the Regional Revenue and Expenditure Budget for the 2015 Fiscal Year, which states that the budget includes all funds received and disbursed by the region throughout the year (Rahmawati, 2016).

Financial Statement Analysis

One way to conduct financial statement analysis is to calculate financial ratios. Financial ratios are derived by comparing one financial statement item to another item with a relevant and significant relationship. These ratios simplify the information that shows the relationships between these items. Thus, we can quickly assess the relationship between these items. The focus of this research is the calculation of financial ratios against the Budget Realization Report of

Regional Revenue and Expenditure for the Fiscal Years 2019-2022. A financial ratio analysis was used to measure the financial performance and financial capability of the region. A financial performance analysis was carried out based on available financial statements to identify financial characteristics.

METHODS

This type of research is qualitative, and the research approach used is a quantitative descriptive approach. The data-collection techniques employed included interviews and documentation. Secondary data were collected through documentation, specifically by retrieving data in the form of Raja Ampat District Budget Realization Reports from 2019 to 2022, sourced from djpk.kemenkeu.go.id. The data analysis model used is the data flow analysis model developed by Miles and Huberman, which is one of the most commonly used data analysis strategies in qualitative research. The data analysis technique consists of three steps: data reduction, data display, drawing conclusions, and verification. The Independence Ratio, Activity Ratio, Degree of Decentralization Ratio, Local Own-Source Revenue (PAD) Effectiveness Ratio, and Expenditure Harmony Ratio were all ratios used for data analysis (Safkaur, 2023). To measure the financial capability of the Raja Ampat District government, the Financial Capability Index was used (Safkaur, 2023). The equation used in this study is as follows:

Independence Ratio

$$\frac{\text{(Regional Original Revenue (PAD)}}{\text{Central Transfer} + \text{Other Revenue}} \, x \, 100\%$$

Degree of Decentralization Ratio

$$\frac{\text{(Regional Original Revenue (PAD)}}{\text{Total Local Revenue}} \, x \, 100\%$$

Local Own-Source Revenue (PAD) Effectiveness Ratio

$$\frac{\text{(Regional Original Revenue (PAD)}}{\text{Total Local Revenue}} \, x \, 100\%$$

Expenditure Activity Ratio

$$\frac{\text{Total Operational Expenditure}}{\text{Total Indirect Expenditure}} \, x \, 100\%$$

Public Expenditure Ratio

$$\frac{\text{Total Capital Expenditure}}{\text{Total Direct Expenditure}} \, x \, 100\%$$

Expenditure Harmony Ratio

$$\frac{\text{Total Direct Expenditure}}{\text{Total Regional Expenditure}} \, x \, 100\%$$

Financial Capability

$$\text{IKK} = \frac{X_G + X_E + X_S}{3}$$

RESULTS AND DISCUSSION

This is a descriptive study. Secondary data obtained from djpk.kemenkeu.go.id were used. The research data consists of the financial reports of the Raja Ampat District local government for four years, from 2019 to 2022. An overview of the Raja Ampat District Budget (APBD) managed by the Regional Financial and Asset Management Agency (BPKAD) of Raja Ampat District during the years 2019-2022 is presented in the table below:

Table 1. Regional Budget (APBD) of Raja Ampat Regency Government for the Years 2019-2022

No.	APBD	Realization of Raja Ampat District's Regional Budget (Billion Rupiah)			
		2019	2020	2021	2022
I	REGIONAL REVENUE	1,425.40	1,215.28	1,158.69	1,251.68
a	Local Own-Source Revenue	28.18	17.51	18.64	20.80
b	Transfer Income	1,276.54	1,057.21	1,067.58	1,208.12
c	Other Income	120.68	140.56	72.47	22.76
II	REGIONAL EXPENDITURE	1,437.59	1,217.97	1,146.32	896.24
1	OPERATIONAL EXPENDITURE	1,151.75	1,023.62	889.18	615.71
a	Employee Expenditure	356.00	336.31	256.76	187.09
b	Other Expenditure	182.98	237.31	249.07	35.86
c.	Goods and Services Expenditure	612.77	450.00	383.35	392.76
II	CAPITAL EXPENDITURE	285.84	194.35	257.14	280.53
a	Capital Expenditure	285.84	194.35	257.14	280.53

Source: djpk.kemenkeu.go.id, 2023

Independence Ratio

Based on the calculation, the financial independence level of Raja Ampat District is considered poor, with an average ratio of only 1.70%. From the calculation results, in 2019, the independence ratio was 2.02%; in 2020, it decreased to 1.46%; in 2021, it slightly increased to 1.64%; and it further increased in 2022 to 1.69%. The Raja Ampat District government has low financial capability, and the independence ratio during this period remains in the "Less" category. Central government work or transfers from outside the region are more important than local own-source revenue according to the instructive relationship pattern. Raja Ampat District has not yet achieved financial independence.

Table 2. Independence Ratio of Raja Ampat Regency 2019-2022

Year	PAD	Transfer Income	Independence Ration (%)	Regional Capability	Level of Independence	Level of Independence
2019	28.18	1,397.22	2.02	Very Low	Insufficient	Instructive
2020	17.51	1,197.77	1.46	Very Low	Insufficient	Instructive
2021	18.64	1,140.05	1.64	Very Low	Insufficient	Instructive
2022	20.80	1,230.88	1.69	Very Low	Insufficient	Instructive

Degree of Decentralization Ratio

Based on the calculations, the average Degree of Decentralization Ratio for Raja Ampat District reaches 1.67%. It can be seen from the measurement results that from 2019 to 2022, the value of the degree of decentralization ratio fluctuated. In 2019, the measurement results were 1.98%, in 2020 it was 1.44%, in 2021 it was 1.61%, and in 2022, it increased to 1.66%, respectively. The fluctuating measurement results also indicate that during this period, the Raja Ampat District's Local Own-Source Revenue tended to be unstable. According to Kania (2022), "the higher the contribution of Local Own-Source Revenue, the higher the government's ability to implement decentralization", and the data calculations show that Raja Ampat District has not been able to sustain its finances from the perspective of Local Own-Source Revenue.

Table 3. Degree of Decentralization Ratio of Raja Ampat Regency 2019-2022

Year	PAD	Total Regional Income	Degree of Decentralization Ratio (%)	Criteria
2019	28.18	1,425.40	1.98	Insufficient
2020	17.51	1,215.28	1.44	Insufficient
2021	18.64	1,158.69	1.61	Insufficient
2022	20.08	1,231.68	1.66	Insufficient

Local Own-Source Revenue (PAD) Effectiveness Ratio

Based on these calculations, the average Local Own-Source Revenue (PAD) Effectiveness Ratio for the Raja Ampat District government reached 18.81%. It can be observed that the Local Own-Source Revenue (PAD) of Raja Ampat District from 2019 to 2022 did not meet the revenue target and even reached the lowest point of 0.18%. The furthest deviation between PAD realization and its target occurred from 2019 to 2020. In 2019, it was 14.09%; in 2020, it increased to 18.37%; in the following year, it decreased to 11.65%, but in 2022, it reached the highest point of 31.11%. This was undoubtedly influenced by the impact of the Covid-19 pandemic, which began to spread in early 2020.

Table 4. Ratio of PAD Effectiveness in Raja Ampat Regency 2019-2022

Years	Actual Regional Own-Source Revenue	Target Regional Own-Source Revenue	Effectiveness Ratio (%)	Criteria
2019	28.18	200.00	14.09	Ineffective
2020	17.51	95.33	18.37	Ineffective
2021	18.64	160.00	11.65	Ineffective
2022	20.80	66.85	31.11	Ineffective

Expenditure Activity Ratio

The data calculations show that the operational expenditure ratio fluctuates. In 2019, it was 80.12%; in 2020, it increased to 84.04% in 2021, decreased to 77.57%, and in 2022, decreased again to 68.70%. The largest increase in operational expenditures in Raja Ampat District occurred from 2020 to 2021, at 3.93%.

The average expenditure on government personnel in Raja Ampat District was 77.61%. It can be concluded that the amount allocated to government personnel expenditure in Raja Ampat District is still larger than the public funds that can directly benefit the community.

Table 5. Employee Expenditure Ratio of Raja Ampat Regency 2019-2022

Years	Total Personnel Expenditure	Total Expenditure	Expenditure Ratio (%)
2019	1,151.75	1,437.59	80.12
2020	1,023.62	1,217.97	84.04
2021	889.18	1,146.32	77.57
2022	615.71	896.24	68.70

The measurement results for the capital expenditure ratio show fluctuating values. In 2019, it was 19.88%; in 2020, it decreased to 15.96%, then increased to 22.43% in 2021, and finally, in 2022, it increased to 31.30%. The average public expenditure ratio of the Raja Ampat District government for the 4-year budget period was 22.39%. This indicates that the Raja Ampat District government has not maximized the budget for public expenditure, even though public expenditure can directly benefit the community.

Table 6. Capital Expenditure Ratio of Raja Ampat Regency 2019-2022

Years	Total Capital Expenditure	Total Expenditure	Expenditure Ratio (%)
2019	285.84	1,437.59	19.88
2020	194.35	1,217.97	15.96
2021	257.14	1,146.32	22.43
2022	280.53	896.24	31.30

Expenditure Harmony Ratio

From the calculations, there is generally no significant difference between 2019 and 2022 regarding direct expenditures, but the Direct Expenditure Ratio continues to fluctuate. The average funds spent by the regional government on direct

expenditures accounted for 22.39% of the total regional expenditure. This means that the Raja Ampat District government will allocate more funds to direct expenditures, such as capital and personnel expenditures, which will directly benefit the community.

Table 7. Direct Expenditure Ratio of Raja Ampat Regency 2019-2022

Years	Total Direct Expenditure	Total Expenditure	Expenditure Ratio (%)
2019	285.84	1,437.59	19,88
2020	194.35	1,217.97	15,96
2021	257.14	1,146.32	22,43
2022	280.53	896.24	31,30

From the calculations, there is generally no significant difference from 2019 to 2022 regarding direct expenditure, but the Indirect Expenditure Ratio continues to fluctuate. The average funds spent by the regional government on indirect expenditures reached 55.86% of the total regional expenditure. This is considered quite good because the budget should be allocated to matters directly related to the community.

Table 8. Indirect Expenditure Ratio of Raja Ampat Regency 2019-2022

Years		Total Expenditure	Expenditure Ratio (%)
2019	1,151.75	1,437.59	56.17
2020	1,023.62	1,217.97	61.37
2021	889.18	1,146.32	58.13
2022	615.71	896.24	47.77

Financial Capability

Growth Index

Growth is a growth ratio that indicates a regional government's ability to sustain and improve performance over time.

Table 9. Calculation of APBD Growth Index of Raja Ampat Regency 2019-2022

Years	Actual Own-Source Revenue - Minimum Condition	Maximum Condition - Minimum Condition	Index
2019	10.67	10.67	1.00000
2020	-	10.67	0.0000
2021	1.13	10.67	0.10590
2022	3.29	10.67	0.300834

In Table 9, it is shows that the Calculation of the Growth Index of the Raja Ampat District Budget (APBD) for the years 2019-2022 has a maximum value of PAD realization of Rp 28.18 billion and a minimum value of PAD realization of Rp 17.51 billion.

Table 10. APBD Growth Index of Raja Ampat Regency 2019-2022

Years	Actual Own-Source Revenue	Minimum Condition	Maximum Condition	Index
2019	28.18	17.51	28.18	1.00000
2020	17.51	17.51	28.18	0.62136
2021	18.64	17.51	28.18	0.66146
2022	20.80	17.51	28.18	0.73811
Total				3.02094

The table above shows that the Growth of Raja Ampat District in 2019 had a positive value of 1.000. However, in 2020, it decreased to 0.62136 and then increased from 0.66146 in 2021 to 0.73811 in 2022. Therefore, the total index reached 3.02094, and the Growth Index value is presented in the calculations below.

$$X_G = \frac{Jumlah\ Indeks}{n} = \frac{3,02094}{3} = 0,7552$$

Elasticity Index

Elasticity is the ratio of the growth of regional gross local own-source revenue to that of local own-source revenue. The purpose of this ratio is to determine how sensitive or elastic the local own-source revenue is to the economic development of a region.

Table 11. Calculation of APBD Elasticity Value of Raja Ampat Regency

Years	PAD	Total Direct Expenditure	Value
2019	28.18	285.84	0.09859
2020	17.51	194.35	0.09010
2021	18.64	257.14	0.07249
2022	20.80	280.53	0.07415

In Table 11, it is shown that the elasticity value of the Raja Ampat District Budget (APBD) for the years 2019-2022 is calculated using Local Own-Source Revenue (PAD) and total direct expenditures, resulting in an average value for the years 2019-2022 of 0.08383.

Table 12. Calculation of APBD Elasticity Index of Raja Ampat Regency for the Year 2019-2022

Years	Value - Minimum Condition	Maximum Condition - Minimum Condition	Index
2019	0.026097	0.026097	1.00000
2020	0.017605	0.026097	0.67462
2021	-	0.026097	0.00000
2022	0.001656	0.026097	0.06344
Total			1.73806

Table 12 shows that the Elasticity Index of the Raja Ampat District Budget (APBD) for the years 2019-2022 has a maximum value of 0.09859 and a minimum value of 0.07249.

Table 13. APBD Elasticity Index of Raja Ampat Regency for the Year 2019-2022

Years	Value	Minimum Condition	Maximum Condition	Index
2019	0.09859	0.07249	0.09859	1.00000
2020	0.09010	0.07249	0.09859	0.67462
2021	0.07249	0.07249	0.09859	0.00000
2022	0.07415	0.07249	0.09859	0.06344
Total				1.73806

The table above shows that the Elasticity Index of Raja Ampat District in 2019 had a positive value of 1.000. However, in 2020, it decreased to 0.67462, then decreased to its lowest point in 2021 to 0.000, and then increased again to 0.06344 in 2022. Therefore, the total index reached 1.73806, and the Elasticity Index value is presented in the calculations below.

$$X_E = \frac{Jumlah\ Indeks}{n} = \frac{1,73806}{3} = 0,4375$$

Share Index

To determine the extent of a region's financial capability to finance routine activities and development, the share can be calculated by comparing local own-source revenue to total expenditure.

Table 14. Calculation of APBD Share Value of Raja Ampat Regency for the Year 2019-2022

Tahun	PAD	Total Regional Expenditure	Value
2019	28.18	1,437.59	0.01960
2020	17.51	1,217.97	0.01438
2021	18.64	1,146.32	0.01626
2022	0.12	896.24	0.00013

In Table 14, it is shown that the Calculation of the Share Value of the Raja Ampat District Budget (APBD) for the years 2019-2022 is calculated using Local Own-Source Revenue (PAD) and total regional expenditures, resulting in an average value for the years 2019-2022–0.01259.

Table 15. Calculation of the APBD Share Index of Raja Ampat Regency for the Year 2019-2022

Years	Value - Minimum Condition	Maximum Condition - Minimum Condition	Index
2019	0.019468	0.019468	1.00000
2020	0.014242	0.019468	0.73157
2021	0.016127	0.019468	0.82836
2022	-	0.019468	0.00000
	Total		2.55993

Table 15 shows that the Share Index of the Raja Ampat District Budget (APBD) for the years 2019-2022 has a maximum value of 0.01960 and a minimum value of 0.00013.

Table 16. APBD Share Index of Raja Ampat Regency for the Year 2019-2022

Years	Value	Minimum Condition	Maximum Condition	Index
2019	0.01960	0.00013	0.01960	1.00000
2020	0.01438	0.00013	0.01960	0.73157
2021	0.01626	0.00013	0.01960	0.82836
2022	0.00013	0.00013	0.01960	0.00000
	Total			2.55993

The table above shows that the Share Index of Raja Ampat District in 2019 had a positive value of 1.000. However, in 2020, it decreased to 0.73157, then increased from 2021 to 0.82836, and then decreased again to 0.0000 by 2022. Therefore, the total index reaches 2.55993, and the Share Index value is presented in the calculations below.

$$X_S = \frac{Total\ Indeks}{n} = \frac{2,55993}{3} = 0,6400$$

Based on calculations of the Financial Capability Index for the Raja Ampat District Budget for the fiscal years 2019 to 2022, the index scale shows a value of 0.6099. This indicates that the Raja Ampat District Government has a high level of financial capability. This is because of the significant financial assistance provided by the central government. However, according to the analysis of the Independence Ratio, the Raja Ampat District Government has a very low level of independence. This contradicts the principles of regional autonomy, which state that regional governments should be free and have the authority to manage their affairs.

Factors Inhibiting the Development of the Financial Capability of the Raja Ampat District

The factors that have the potential to hinder, obstruct, or prevent the achievement of a goal are referred to as inhibiting factors. Several factors hinder the efforts of the Raja Ampat District Government to improve its financial capability. The first is the local population's low awareness regarding tax payments. Because each sub-district has distant access to the district capital, the population is unaware of tax payments. Second, the potential of this region is not well-managed. Many people manage a region's potential with a low or insufficient education. The third issue is the continued dependence of regional governments on the central government. According to the budget realization report, most of the regional revenue comes from the TPs.

Efforts Made by the Regional Government to Address Inhibiting Factors

The regional government has made efforts to reduce hindrances to the financial progress of the Raja Ampat District Government. Based on this brief explanation, regional governments have taken several actions. The first is the provision of a special tax

management application. The aim of this special application is to inform all layers of society in Raja Ampat District about the importance of paying taxes. Additionally, there is increasing public awareness about the importance of taxes for regional development.

CONCLUSION

The local government of Raja Ampat District is still considered financially ineffective and inefficient. This can be seen from the calculation results and the indicators that have been used: Independence Ratio and Degree of Decentralization are still categorized as "Low"; the Activity Ratio was in the "Ineffective" category from 2019 to 2022. Regarding the Activity Expenditure Ratio, the local government still allocates more funds to personnel expenditure than to capital expenditure.

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