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THE RATIOS OF INDEPENDENCE, EFFECTIVENESS, AND EFFICIENCY NORTH LOMBOK DISTRICT AND WEST LOMBOK DISTRICT IN 2018-2022

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ABSTRACT

This study aims to conduct a comparative analysis of the regional fiscal performance of North Lombok District and West Lombok District in Indonesia using independence, effectiveness, and efficiency ratios from 2018 to 2022. The analysis of regional fiscal independence, growth potential, and health services is essential to understand the fiscal health and sustainability of local governments (Iskandar, 2021). The study will examine the financial statements of the two districts to assess their ability to generate revenue, manage costs, and achieve fiscal autonomy. The findings will provide insights into the strengths, weaknesses, and areas for improvement in the fiscal management practices of the two districts, which can inform policy decisions and guidelines for optimizing regional fiscal performance.

Keywords: *Regional financial performance, Regional financial independence ratio, Regional financial effectiveness ratio, Regional financial efficiency ratio, APBD*

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1. INTRODUCTION

Regional financial performance is a crucial aspect of public administration, as it reflects the ability of local governments to manage and utilize their financial resources effectively. In the context of fiscal decentralization, the management of regional financial performance has become increasingly important, as local governments have been granted greater autonomy and responsibility in managing their finances. This study aims to conduct a comparative analysis of the regional financial performance of North Lombok District and West Lombok District in Indonesia, focusing on the ratios of independence, effectiveness, and efficiency during the period of 2018-2022.

The analysis of regional financial performance through the use of these ratios can provide valuable insights into the financial health and management of local governments (Andriani et al., 2021)(Iskandar, 2021). The financial independence ratio measures the degree to which a local government can finance its own expenditures, the effectiveness ratio evaluates the ability to generate revenue, and the efficiency ratio assesses the optimization of expenditures (Wiguna & Jati, 2019)(Andriani et al., 2021).

By comparing the performance of these two districts, this study will contribute to the understanding of the factors that influence regional financial management and provide recommendations for improving financial governance at the local level.

2. LITERATURE REVIEW

In recent years, regional financial performance analysis has become an essential tool for governments to evaluate the effectiveness and efficiency of their financial management (Hendri & Utama, 2019)(Hendri & Utama, 2019)(Mulyani et al. , 2021)(Iskandar, 2021). (Andriani et al., 2021).

This literature review aims to provide a comparative analysis of regional financial performance in the North Lombok and West Lombok districts of Indonesia, focusing on independence, effectiveness and efficiency ratios from 2018 by 2022.The issue of regional financial efficiency is a topic of interest to many researchers because it has a direct impact on the ability of local governments to provide essential public services and promote

economic development. A study examines the impact of local government size, regional initial income and capital expenditure on the financial performance of local government in Badung Regency, Indonesia and finds that government size Locality has a negative impact on financial performance, while local government size has a negative impact. affects financial performance, while income has a positive impact (Sari & Mustanda, 2019). Similarly, another study analyzing the financial statements of the Tanah Datar district government in Indonesia, found that the area remains heavily dependent on transfers from the central and provincial governments, indicating a high level of fiscal independence. low key.

A. REGIONAL FINANCIAL EFFICIENCY RATIO

In recent years, regional financial performance analysis has become an essential tool for governments to evaluate the effectiveness and efficiency of their financial management (Hendri & Utama, 2019)(Hendri & Utama, 2019)(Mulyani et al. , 2021)(Iskandar, 2021). (Andriani et al., 2021). This literature review aims to provide a comparative analysis of regional financial performance in the North Lombok and West Lombok districts of Indonesia, focusing on independence, effectiveness and efficiency ratios from 2018 by 2022.

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B. APBD

Anggaran Pendapatan dan Belanja Daerah (APBD), translated as regional budget in English, is the annual financial plan of provincial or local governments in Indonesia. It outlines expected revenues and expenditures for the year, serving as a roadmap for the government's financial operations.

Key components of APBD:

- Pendapatan Daerah (Regional Revenue): this section includes all sources of revenue of the regional government, including taxes, fees, fines, profits of regional companies, and transfers from the government central government.
- Belanja Daerah (regional expenditure): this includes all expenses incurred by the regional government in carrying out its functions and responsibilities. It is classified into various groups, such as:
- Belanja Pegawai (Employee Expenditure): Salaries, allowances and fringe benefits for government employees.

Expenditure on goods and services: Expenditures related to the purchase of goods and services necessary for government operations. Belanja Modal (capital expenditure): investment in infrastructure, property and other long-term projects. Belanja Lainnya (other expenses): Expenditures not classified into the above groups such as debt repayment and social assistance festival.

C. REGIONAL FINANCIAL PERFOMANCE

Regional fiscal performance reflects the economic situation of a state or province, assessing how effectively a local government is managing its finances. It's like a financial report card for the region. This assessment is not simply about looking at the total amount of money coming in and going out. Instead, analysts examine how effectively a government collects revenue (taxes, fees, transfers from central government) and allocates these resources to its goals as defined. determined in the annual regional budget (APBD). This often involves financial performance ratios that measure things like the amount of per capita revenue generated or how spending translates into public service delivery or infrastructure development. By analyzing this performance, policymakers can identify areas for improvement. For example, a region may have high tax revenues but struggle to spend them effectively on essential services. Understanding regional fiscal performance is essential to ensuring responsible management of public funds and promoting sustainable economic development in the region.

D. REGIONAL FINANCIAL INDEPENDENCE RATIO

A high regional financial independence ratio indicates a strong and self-sufficient local

economy. This means the region genThe regional financial independence ratio is a key metric used to assess a region's fiscal autonomy within a decentralized system. It essentially measures a region's ability to finance its own expenditures without relying heavily on transfers from the central government. This ratio is calculated by dividing a region's Locally Generated Revenue (LGR) by its Total Revenue. LGR encompasses income sources the region controls directly, such as taxes, fees, and profits from regional enterprises. Total Revenue, on the other hand, includes LGR along with any transfers or grants received from the central government.

Creates enough income internally to cover its spending needs, reducing dependence on external funding sources. Such a scenario allows for greater fiscal autonomy, empowering regional governments to make spending decisions more aligned with their unique development priorities. They have more control over resources and can invest in areas crucial for local growth, such as infrastructure projects or social programs tailored to their specific needs.

Conversely, a low regional financial independence ratio suggests a region heavily reliant on central government transfers. This can limit the region's ability to address its specific development challenges. With limited control over its revenue streams, the region might struggle to keep pace with its spending needs, potentially hindering economic progress. Analyzing this ratio allows policymakers to identify areas for improvement. Strategies can be formulated to bolster a region's LGR, such as attracting businesses or strengthening tax collection efficiency. By promoting local economic development and increasing LGR, regions can achiev***e*** greater fiscal independence, fostering a more sustainable and self-reliant future.

E. Regional financial effectiveness ratio

The regional fiscal efficiency ratio goes beyond simply collecting revenue to assess how effectively a region uses its financial resources to achieve its development goals. Think of it as a performance measure that goes beyond simply raising enough money, and focuses on how effectively that money is used to deliver real benefits to people. Fiscal analysts do not look at total revenue alone; instead, they look at how well these revenues are used to fund public services, infrastructure projects and programs outlined in the annual regional budget (APBD). This efficiency ratio can take into account factors such as the amount of

income generated per capita versus the quality of education or health services provided. It may also involve analyzing the extent to which spending translates into tangible improvements in areas such as road construction or the reach of social programs.

A high regional fiscal efficiency ratio is a positive indicator. This shows that the region is making the most of its financial resources and achieving its development goals effectively. This can lead to better public services, improved infrastructure and ultimately a better quality of life for citizens. Conversely, a low ratio can indicate inefficiencies or areas where spending is not delivering the desired results. For example, the sector may capture a significant amount of revenue, but much of it may be wasted due to bureaucratic hurdles or poorly designed programs. By analyzing this index, policymakers can identify areas for improvement. They can identify opportunities to streamline processes, optimize spending allocation, or restructure programs to ensure more efficient use of public funds. Attention to regional financial performance is needed to ensure responsible management of public funds and promote sustainable development in the region. It enables regional authorities to maximize the impact of their spending and deliver real added value to the people they serve.

3. RESEARCH METHOD

Data Collection

The data used in this study includes financial data from both districts for the period of 2018-2022. The data sources include:

- Financial Reports: The financial reports of both districts for the period of 2018-2022 were obtained from the Ministry of Home Affairs and the Ministry of Finance.
- Secondary Data: Secondary data from reputable sources such as the Central Bureau of Statistics (BPS) and the Ministry of Home Affairs were used to supplement the financial data.

Data Analysis

The data analysis includes the following steps:

- Data Cleaning: The data was cleaned to ensure accuracy and consistency.
- Data Transformation: The data was transformed into a format suitable for analysis.
- Ratio Calculation: The ratios of independence, effectiveness, and efficiency were

calculated using the financial data.

- Descriptive Statistics: Descriptive statistics were used to summarize the data and identify trends.
- Comparative Analysis: The ratios of independence, effectiveness, and efficiency were compared between the two districts using statistical tests.

Ratio Calculation

The ratios used in this study are:

- Independence Ratio: This ratio measures the ability of a region to generate its own revenue and manage its finances autonomously.

The Regional Financial Independence Ratio (RKKD) shows the level of ability of a region in self-financing government activities, development and services to the community who have paid taxes and levies as a source of income needed by the region. The independence ratio formula according to Mahsun (2009) is as follows:

$$Independence\ Ratio = \frac{Local\ Revenue}{Equalization\ Fund} \times 100\%$$

Table 1. Presentation of Financial Performance:

NO	Presentation of Financial Performance	Criteria
1	0-25	Very Low
2	>25-50	Low
3	>50-75	Medium
4	>75-100	High

- Effectiveness Ratio: This ratio assesses the ability of a region to mobilize its own revenue and manage its finances effectively.

$$Effectiveness\ Ratio = \frac{Revenue\ Realization}{Revenue\ Target} \times 100\%$$

PAD Effectiveness Ratio The PAD Effectiveness Ratio describes the local government's ability to realize the planned PAD compared to the target set based on the real potential of the region. The higher the PAD Effectiveness Ratio, the better the performance of the local government. PAD Effectiveness Ratio = Realized PAD / PAD Budget x 100% The criteria for PAD Effectiveness Ratio according to Mahsun (2009), are:

- If the obtained value is less than 100% (x < 100%) it means it is not effective
- If the obtained value is equal to 100% (x = 100%) it means that the effectiveness is balanced.
- If the obtained value is more than 100% (x > 100%) means effective. 4. Regional Financial Efficiency Ratio Regional Financial Efficiency Ratio (REKD) illustrates the comparison between the amount of costs incurred to obtain income and the realization of income received. The performance of local government in collecting revenue is categorized as efficient if the ratio achieved is less than 1 (one) or below 100%. The smaller the efficiency ratio means the better government performance. The formula used to calculate this ratio is: REKD = Regional Expenditure Realization / Regional Revenue Realization x 100%

NO	FINANCIAL PERFOMANCE (%)	CRITERIA
1	>100	Very Effective
2	>90-100	Effective
3	>80-90	Moderately Effective
4	>60-80	Less Effective
5	>60	Ineffective

- Efficiency Ratio: This ratio evaluates the ability of a region to allocate its resources effectively.

The Efficiency Ratio is a financial ratio used to measure the efficiency of a region's financial management. It assesses the ability of a region to allocate its resources effectively and efficiently. The Efficiency Ratio is calculated by comparing the actual revenue generated by a region with its target revenue. The ratio is expressed as a percentage and indicates how well the region is able to realize its financial goals.

$$efficiency\ ratio\ = \frac{Realization\ of\ regional}{Realization\ of\ regional\ expenditure} \times 100\%$$

Interpretation of Efficiency Ratio:

- High Efficiency Ratio: Indicates that the region is able to realize its financial goals effectively and efficiently.
- Low Efficiency Ratio: Indicates that the region is not able to realize its financial goals effectively and efficiently, suggesting inefficiencies in resource allocation.

No	Presentation of Financial Performance (%)	Criteria
1	>100	Not Efficient
2	91-100	Less Efficient
3	81-90	Moderately Effective
4	60-80	Efficient
5	<60	Highly Efficient

4. RESULT AND DISCUSSION

INDEPENDENCE RATIO

Financial independence is an important indicator in evaluating the extent to which a region is able to manage its finances independently without being overly dependent on transfers of funds from the central government or other external sources of income. In this analysis, independence is measured through the comparison between the Regional Revenue Budget (APBD) and the realization of regional income.

NORTH LOMBOK FINANCIAL INDEPENCE RATIO

Year of Budget	PAD Budget	Balance Fund	Independence Ratio	Category
2018	131,07M	603,59M	15%	Very Low
2019	146,77M	823,44M	18%	Very Low
2020	105,45M	671,44M	15%	Very Low
2021	87,40M	687,76M	13%	Very Low
2022	146,08M	705,95M	21%	Very Low

In 2018, NORTH LOMBOK District showed a low level of financial independence with a ratio of 15%, which indicates that the ability of NORTH LOMBOK District to generate its own income is still very low. This can indicate a high dependence on transfers of funds from the central government or other sources of income outside PAD. In 2019, the level of independence increased slightly to 18%, but remained in the very low category.

Furthermore, in 2020, NORTH LOMBOK District's financial independence decreased again to 15%, indicating that efforts to increase local own-source revenue need to be continuously improved. In 2021, independence fell again to 13%, indicating that NORTH LOMBOK District still faces challenges in achieving better financial independence. Finally, in 2022, financial independence reached 21%, indicating a significant increase in NORTH LOMBOK District's ability to generate its own revenue.

WEST LOMBOK FINANCIAL INDEPENDENCE RATIO

Fiscal Year, Revenue	Budget (Rp)	Revenue Realization (Rp)	Independce Ratio	Description
2018	216,92 M	1.272,33 M	17%	Very low
2019	247.12 M	1.464,76M	16%	Very Low
2020	219.04 M	1.301.97 M	16%	Very Low
2021	294.90 M	1.271,50 M	23%	Very Low
2022	104.61 M	1.371,52 M	8%	Very Low

In 2018, WEST LOMBOK Regency showed a low level of financial independence with a ratio of 17%, which indicates that WEST LOMBOK Regency is still very dependent on other sources of income outside the APBD. However, in 2019, financial independence increased slightly to 16%, indicating an effort to increase locally generated revenue and reduce dependence on external revenue sources.

Furthermore, in 2020, the financial independence of WEST LOMBOK Regency remained stable at 16%, indicating that WEST LOMBOK Regency has been able to maintain a relatively consistent level of independence. However, in 2021, self-sufficiency again increased to 23%, signaling a significant improvement in WEST LOMBOK District's ability to generate its own revenue and manage its finances independently.

Finally, in 2022, financial independence reached 8%, showing a significant decline from the previous year. This suggests that WEST LOMBOK district may face challenges in maintaining its financial independence and will need to conduct further evaluation to understand the factors that influenced the decline.

EFFECTIVENESS RATIO:

Effectiveness Ratio is an analytical method used in pharmacoeconomics to determine

the cost-effectiveness of a health intervention or program. It measures the cost per unit of effectiveness, usually in the form of the average cost per reduction in blood sugar levels or per other unit of effectiveness.

NORTH LOMBOK REGENCY (NORTH LOMBOK) EFFECTIVENESS RATIO

Fiscal year Revenue	Budget (Rp)	Revenue realization (Rp)	Effectiveness Ratio	Category
2018	959,40 M	906,16 M	94%	Effective
2019	1.130,31 M	1,049,14 M	93%	Effective
2020	1.041,62 M	859,88 M	82%	Moderately Effective
2021	915,15 M	853,16 M	90%	Effective
2022	897,65 M	912,54 M	100%	Very Effective

The NORTH LOMBOK Effectiveness Ratio measures the effectiveness of revenue realization in the Kabupaten Lombok Utara (NORTH LOMBOK) district. The data from 2018 to 2022 shows varying levels of effectiveness ranging from moderate to very effective. In 2018, the effectiveness ratio was 94%, indicating it was effective, while in 2022, it reached 100%, signifying very effective performance. This ratio is crucial for evaluating the financial performance and management of the NORTH LOMBOK district over the years.

The NORTH LOMBOK Effectiveness Ratio, which evaluates the efficiency of revenue realization in Kabupaten Lombok Utara, demonstrates a consistent trend of effectiveness over the years. Starting at 94% in 2018, the district's performance was classified as effective, gradually improving to a commendable 100% in 2022, signifying very effective revenue realization practices. This data indicates a positive trajectory in financial management and revenue generation for NORTH LOMBOK, highlighting successful fiscal strategies and practices implemented in the district over the analyzed period.

WEST LOMBOK EFFECTIVENESS RATIO

Fiscal year Revenue	Budget (Rp)	Budget (Rp)	Effectiveness Ratio	Category
2018	1.747,30 M	1.651,94 M	94%	Effective
2019	1.964,65 M	1.908,04 M	97 %	Effective
2020	1.840,98 M	1.687,93 M	91%	Effective
2021	1.747,00 M	1.709,67 M	97%	Effective
2022	1.767,31 M	1.732,19 M	98%	Effective

The West Lombok Effectiveness Ratio for the fiscal years 2018 to 2022 in terms of revenue realization, budget, and effectiveness categories is as follows:

- The West Lombok district had an effectiveness ratio of 94% in 2018, indicating effectiveness.
- In 2019, the effectiveness ratio increased to 97%, maintaining effectiveness.
- The effectiveness ratio dropped to 91% in 2020, showing slightly decreased effectiveness.
- However, in 2021 and 2022, the West Lombok district's effectiveness ratios were 97% and 98%, respectively, indicating sustained effectiveness levels.

Regional Financial Efficiency Ratio Comparison:

Comparing the Efficiency Ratio and Effectiveness Ratio of the WEST LOMBOK district over the same fiscal years:

- The Efficiency Ratio was categorized as "Not Efficient" for 2018-2020 and "Less Efficient" for 2021-2022.
- In contrast, the Effectiveness Ratio consistently showed higher effectiveness levels, ranging from "Effective" to "Very Effective" throughout the years.

Impact on Financial Management:

The findings suggest that while the WEST LOMBOK district may have lower efficiency in financial management based on the Efficiency Ratio, it demonstrates effective utilization of resources to achieve financial goals, as reflected in the higher Effectiveness Ratio.

Implications for Decision-Making:

These results provide insights into the financial performance of the WEST LOMBOK district, highlighting areas where improvements can be made to optimize financial management practices. The consistency in effectiveness levels despite varying efficiency ratings indicates a need to balance efficiency with effectiveness in resource allocation and financial goal realization.

EFFICIENCY RATIO:

Financial efficiency is a key factor in evaluating the extent to which a region is able to manage and use the budget efficiently to achieve development goals and public services. In this analysis, efficiency is measured through the comparison between the realization of regional revenue and the realization of regional expenditure.

NORTH LOMBOK EFFICIENCY RATIO

Fiscal Year, Revenue	Revenue Realization (Rp)	Realization of Regional Expenditure (Rp)	Efficiency Ratio	Category
2018	906,16 M	893,33 M	99%	Less Efficient
2019	1.049,14 M	1.087,64 M	104%	Not Efficient
2020	859,72 M	869,72 M	101%	Not Efficient
2021	853,16 M	850,53 M	99%	Less Efficient
2022	912,54 M	904,35 M	100%	Less Efficient

In 2018, NORTH LOMBOK District showed an efficiency level of 99%, which indicates a less than optimal level of efficiency. This shows that although planned revenues have been well realized, regional expenditures also tend to be high, so the efficiency of financial management still needs to be improved.

Furthermore, in 2019, the efficiency of NORTH LOMBOK Regency decreased to 104%, indicating that regional expenditures exceeded planned revenues. This indicates a potential imbalance between income and expenditure, which could have a negative impact on regional financial sustainability. In 2020, efficiency decreased again to 101%, indicating that

although revenues and expenditures were more balanced than the previous year, there was still room to improve the efficiency of financial management.

Furthermore, in 2021, the efficiency of NORTH LOMBOK District decreased again to 99%, indicating that there are still challenges in managing regional finances efficiently. Finally, in 2022, efficiency reached 100%, indicating that NORTH LOMBOK District had achieved a better level of efficiency. Nevertheless, further evaluation is needed to ensure sustainability and consistency in regional financial management in order to achieve optimal efficiency in the long term.

WEST LOMBOK EFFICIENCY RATIO

Fiscal Year, Revenue	Revenue Realization (Rp)	Realization of Regional Expenditure (Rp)	Efficiency Ratio	Category
2018	1.651,94 M	1.641.96 M	100%	Not Efficient
2019	1.908,04 M	1.862,39 M	102%	Not Efficient
2020	1.687,93 M	1.784,07 M	94%	Less Efficient
2021	1.709,67 M	1.661,84 M	102%	Not Efficient
2022	1.732,19 M	1.741,27 M	99%	Not efficient

In 2018, WEST LOMBOK Regency showed a fairly good level of financial efficiency with a ratio of 100%, indicating that the realization of regional expenditure was in line with the realization of regional income. However, in 2019, financial efficiency decreased slightly to 102%, indicating the potential to improve budget management to be more efficient.

Furthermore, in 2020, the financial efficiency of WEST LOMBOK Regency decreased to 94%, indicating an imbalance between revenue realization and expenditure realization. This can indicate the potential for waste or inefficient budget management. In 2021, efficiency again increased to 102%, indicating an effort to improve budget management and increase financial efficiency.

Finally, in 2022, financial efficiency reached 99%, indicating that WEST LOMBOK Regency was still in the less efficient category in budget management. This suggests the need

for further evaluation to identify factors affecting financial efficiency and implement the necessary improvement measures.

5. CONCLUSION AND SUGGESTION

The comparative analysis of regional financial performance in North Lombok District and West Lombok District from 2018 to 2022 sheds light on the crucial role of effective financial management in local governance. By examining the independence, effectiveness, and efficiency ratios, the study underscores the significance of fiscal autonomy, revenue generation, and expenditure optimization for sustainable development. The findings highlight the need for continuous efforts to enhance financial efficiency in both districts, ensuring the prudent utilization of resources to meet the growing demands for public services. Moreover, the study emphasizes the importance of policy interventions aimed at strengthening financial independence and effectiveness to foster economic growth and improve the well-being of the local communities. Moving forward, the recommendations stemming from this analysis can serve as a roadmap for policymakers to implement targeted strategies that promote sound financial governance and contribute to the long-term prosperity of North Lombok and West Lombok Districts.

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