

FINANCIAL PERFORMANCE ANALYSIS KUPANG CITY REGIONAL GOVERNMENT

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ABSTRACT

Maintenance government area based with principle autonomy area. Maintenance government areas are also marked with it changed system centralization become directed decentralization For speed up realization well-being Indonesian society. So from That every area sued For more independent in organize and manage affairs his government , incl in manage finance area. One deep vital cycle management finance area that is reporting carried out every end period accounting , in form report finance government regional (LKPD). LKPD can utilized as means in do analysis performance so that can increase role report finance That yourself . Therefore that , writer will do study more in For know performance Kupang City Regional Government for 5 years last . Study This use approach descriptive quantitative . The data collection method will be done with documentation . the data form Report Realization Budget contained in the 2018-2022 BPK Audit Results Report . the data Then analyzed use analysis ratio finance form ratio independence finance area ,ratio dependency finance area , ratio degrees decentralization , ratio effectiveness income original area , ratio efficiency finance area , ratio harmony and ratio growth . Research results state that role government center more dominant in finance maintenance government Kupang City area , dependency finance government area to center form transfer income for 5 years last very high , percentage income original area not enough If compared to with the entire total revenue , effectiveness income original area for 5 years final Enough effective . government area requires sufficient funds big even up every year during For finance operational government However capital expenditure is increasing decrease every the year . On the other hand , growth income from 2018 until with 2022 likely down , meanwhile growth shopping fluctuating operational and capital expenditures for 5 years last Therefore That Kupang City Regional Government expected can maximizing potency acceptance in the area . That thing To use reduce dominant government center in finance maintenance Kupang City Regional Government .

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1. INTRODUCTION

Maintenance government area based with principle autonomy area . Constitution Republic of Indonesia Number 23 of 2014 states that autonomy area is rights , authority , and obligations area autonomous For organize and manage Alone affairs government and interests public local in unitary state system Republic of Indonesia. Maintenance government areas are also marked with it changed system centralization become directed decentralization _ For speed up realization well-being Indonesian society . Constitution It also states , decentralization is submission affairs government by government center to area autonomous based on principle autonomy . So from That every area sued For more independent in organize and manage affairs his government , incl in manage finance area .

Management finance area is whole activities that include planning , budgeting , implementation , administration , reporting , accountability and supervision finance area . Management finance area done in a way orderly , efficient , economical , effective , transparent and responsible answer with pay attention to

a sense of justice , propriety , benefit For society , as well comply with the provisions regulation legislation (Regulation Government Republic of Indonesia Number 12 of 2019).

One _ deep vital cycle management finance area that is reporting carried out every end period accounting , in form report finance government regional (LKPD). Minimum LKPD covers report realization budgets , reports change balance budget more , balance sheet , report operations , reports cash flow , reports change equity , and notes on report finance . Standard Accountancy Government The Republic of Indonesia in 2021 states that report finance arranged For provide relevant information _ about position finances and all transactions carried out by a person entity reporting during One period reporting , esp used For know mark source Power exploited economy _ For carry out activity operational government , judge condition finance , evaluate effectiveness and efficiency something entity reporting , and helping determine his obedience to regulation legislation . On the other side of the report finances are also utilized as means in do analysis performance so that can increase role report finance That yourself .

Analysis performance report finance is activities carried out For interpret numbers report finance in frame know performance finance . Based on the data presented in Report Realization of APBD, yes done analysis ratio finance including , ratio independence finance area , ratio dependency finance area , ratio degrees decentralization , ratio effectiveness income original area , ratio harmony and ratio growth (Mahmudi, 2016). Therefore _ That user report finance will more easy understand performance finance government area .

Based on method analysis to report finance Sleman Regency Regional Government in 2016-2020 can stated that in a way general performance finance The Regional Government of Sleman Regency is sufficient good , effective and efficient (Siswanto & Maylani, 2022). Semarang City's financial performance is still own factor obstacle in manage finance regions (Kurniawati , 2022). Based on results calculation ratio , performance finance The Regional Government of Sumatra Island tends to increasing and fluctuating (Abdullah & Mardatillah , 2017). How with Kupang City , whether performance finance The same with government other areas or precisely Far different . Kupang City constitute Capital The divided province of East Nusa Tenggara into 6 sub-districts and 51 sub-districts . In fact Report Realization Budget Not yet describe performance finance area . Therefore _ That required analysis more deep For know performance Finance Kupang City Regional Government .

In the end , results study This expected can become guidelines in taking decision Kupang City Regional Government in the future come . On the other hand , research This can made references to research the following is related with analysis performance finance area .

2. METHOD

Study This use approach descriptive quantitative . Processed data form Report Realization Budget contained in the 2018-2022 BPK Audit Results Report . the data Then analyzed use analysis ratio finance . Analysis is a process of searching and compiling in a way systematic data obtained from results interview , notes field , and documentation , with method organize data into in category , describes to in units, do synthesis , compiling to in patterns , choosing what is important and what will be learn , and create conclusion so that easy understood by oneself Alone or other people (Sugiyono , 2013). Analysis the covers analysis ratio independence finance area , ratio dependency finance area , ratio degrees decentralization , ratio effectiveness income original area , ratio harmony and ratio growth .

3. RESULTS AND DISCUSSION

Following results research :

Ratio Independence Regional Finance (RKKD)

Calculation results ratio independence finance area contained in table 6.1. The table show that ratio independence finance Kupang City area fluctuating even tends to rise. 2018 ratio _ independence finance area amounted to 17.91%, in 2019 it increased to 19.77%, in 2020 slightly down amounting to 18.67%, in 2021 it will increase to 19.07 % , and in 2022 it will increase further to 22.69%. Independence

finance area for 5 years final below 25%. These results describe pattern connection instructive , meaning role government center more dominant in finance maintenance Kupang City Regional Government .

Table 1. Ratio Independence Regional Finance and Relationship Patterns

Tahun	Total PAD	Pendapatan (transfer)	Rasio (%)	Keterangan
2018	171,490,709,097	957,520,348,772	17.91%	Instruktif
2019	185,051,575,343	936,049,930,114	19.77%	Instruktif
2020	167,530,108,045	897,168,016,772	18.67%	Instruktif
2021	166,266,172,886	871,871,184,415	19.07%	Instruktif
2022	186,122,187,494	820,114,453,556	22.69%	Instruktif
Rata-rata			19.62%	Instruktif

a. Ratio Dependency Regional Finance

Table 2. Ratio Dependency Regional Finance

Tahun	Pendapatan Transfer	Total Pendapatan	Rasio (%)	Kriteria
2018	957,520,348,772	1,169,535,197,601	81.87%	Sangat Tinggi
2019	936,049,930,114	1,164,514,406,238	80.38%	Sangat Tinggi
2020	897,168,016,772	1,128,428,149,265	79.51%	Sangat Tinggi
2021	871,871,184,415	1,081,199,704,148	80.64%	Sangat Tinggi
2022	820,114,453,556	1,066,614,346,569	76.89%	Sangat Tinggi
Rata-rata			79.86%	Sangat Tinggi

Calculation results ratio dependency finance area contained in table 2. Calculation table the show that ratio dependency finance Kupang City area in 2018 it was 81.87, in 2019 it was 80.38%, in 2020 it was 79.51%, in 2021 it was 80.64%, and in 2022 it was 76.89%. These results describe that dependency Kupang City Government to center form transfer income for 5 years the last one is very high .

b. Ratio Degrees Decentralization

Calculation results ratio degrees decentralization contained in table 3. Calculation table the show that degrees decentralization of Kupang City in 2018 it was 14.66%, in 2019 it was 15.89%, in 2020 it was 14.85%, in 2021 it will be 15.38%, and in 2022 it will be year 17.45%. Counting the describe that for 5 years final percentage income original Kupang City area not enough If compared to with the entire total income .

Table 3. Ratio degrees decentralization

Tahun	Total PAD	Total Pendapatan	Rasio (%)	Kriteria
2018	171,490,709,097	1,169,535,197,601	14.66%	Kurang
2019	185,051,575,343	1,164,514,406,238	15.89%	Kurang
2020	167,530,108,045	1,128,428,149,265	14.85%	Kurang
2021	166,266,172,886	1,081,199,704,148	15.38%	Kurang
2022	186,122,187,494	1,066,614,346,569	17.45%	Kurang
Rata-rata			15.65%	Kurang

c. Ratio Effectiveness Regional Original Income

Calculation results effectiveness income original area contained in table 4.

Table 4. Effectiveness Regional Original Income

Tahun	Total PAD	Target PAD	Rasio (%)	Kriteria
2018	171,490,709,097	177,648,571,543	96.53%	Cukup
2019	185,051,575,343	195,336,408,043	94.73%	Cukup
2020	167,530,108,045	163,030,592,170	102.76%	Sangat Efektif
2021	166,266,172,886	190,782,982,758	87.15%	Kurang
2022	186,122,187,494	197,560,982,755	94.21%	Cukup
Rata-rata			95.08%	Cukup

Calculation table the show that effectiveness income original Kupang City area for 5 years final experience fluctuation . 2018 ratio _ effectiveness amounting to 96.53% with criteria enough , in 2019 it was 94.73% with criteria sufficient , in 2020 it was 102.76% very effective , in 2021 it was 87.15% with criteria less , and in 2022 it will be 94.21% with criteria enough . Calculation table it also shows that effectiveness income original area for 5 years final with average ratio of 95.08% with criteria enough . Therefore _ That effectiveness income original area Kupang City government for 5 years final Enough effective .

d. Ratio Harmony Shopping Operation

Calculation results ratio harmony shopping Kupang City operations shown in table 5. Calculation table the show that ratio shopping operation to shopping Kupang City area for 5 years final experience increase every the year . In 2018 it was 75.07 % , in 2019 it experienced enhancement to 78.94%, in 2020 experienced increase amounting to 80.36%, in 2021 it will also increase to 81.49%, and the peak in 2022 will rise to 86.69%. Counting the describe that government Kupang City area requires sufficient funds big For operational government .

Table 5. Compatibility Shopping Operation

Tahun	Belanja Operasi	Belanja Daerah	Rasio (%)
2018	876,510,848,949	1,167,614,842,067	75.07%
2019	922,688,920,523	1,168,795,353,637	78.94%
2020	913,409,582,038	1,136,643,267,010	80.36%
2021	896,520,484,058	1,100,199,348,375	81.49%
2022	904,606,329,834	1,043,492,271,157	86.69%

Capital Expenditures

Calculation results ratio harmony capital expenditure is shown in table 6. Calculation table the show that percentage ratio capital expenditure in 5 years final experience decline . 2018 ratio _ capital expenditure was 24.93%, in 2019 it decreased to 21.06 % , in 2020 it was 19.31%, in 2021 it will increase decreased to 13.31 % , and in 2022 it will be 13.04%.

Table 6. Compatibility Capital Expenditures

Tahun	Belanja Modal	Belanja Daerah	Rasio (%)
2018	291,103,993,118	1,167,614,842,067	24.93%
2019	246,106,433,114	1,168,795,353,637	21.06%
2020	219,502,147,472	1,136,643,267,010	19.31%
2021	146,418,623,804	1,100,199,348,375	13.31%
2022	136,100,324,224	1,043,492,271,157	13.04%

e. Ratio Growth Income

Calculation results ratio growth income shown in table 7. Calculation table the show that ratio growth Kupang City income for 5 years final experience fluctuation even tends to be minus from year to year . In year 2018 ratio _ growth income amounting to 1.16%, in 2019 it fell to -0.43%, in 2020 it was -3.10%, in 2021 it will increase down to -4.19%, meanwhile in 2022 experience A little increase However still in minus condition of -1.35%. Ratio the describe that growth income from 2018 until _ with 2022 likely down .

Table 7. Ratio Growth Income

Tahun	Thn t	Thn l	Th t- Th l	Rasio (%)
2018	1,169,535,197,601	1,156,105,794,119	13,429,403,482	1.16%
2019	1,164,514,406,238	1,169,535,197,601	(5,020,791,363)	-0.43%
2020	1,128,428,149,265	1,164,514,406,238	(36,086,256,973)	-3.10%
2021	1,081,199,704,148	1,128,428,149,265	(47,228,445,117)	-4.19%
2022	1,066,614,346,569	1,081,199,704,148	(14,585,357,579)	-1.35%

Shopping operation

Calculation results ratio growth income shown in table 8. Calculation table the show that ratio growth shopping Kupang City operations for 5 years final experience fluctuation from year to year . In year 2018 ratio _ growth shopping operation amounted to 4.22%, in 2019 it rose to 5.27%, in 2020 it experienced decline to -1.01%, in 2021 it will increase down to -1.85%, meanwhile in 2022 experience A little increase However of 0.90%. Ratio the describe that growth cost operational government Kupang City area fluctuates for 5 years last .

Table 8. Ratio Growth Shopping Operation

Tahun	Thn t	Thn l	Th t- Th l	Rasio (%)
2018	876,510,848,949	841,041,801,732	35,469,047,217	4.22%
2019	922,688,920,523	876,510,848,949	46,178,071,574	5.27%
2020	913,409,582,038	922,688,920,523	(9,279,338,485)	-1.01%
2021	896,520,484,058	913,409,582,038	(16,889,097,980)	-1.85%
2022	904,606,329,834	896,520,484,058	8,085,845,776	0.90%

Capital Expenditures

Calculation results ratio growth income shown in table 9. Calculation table the show that ratio growth Kupang City Regional Government capital expenditure for 5 years final experience fluctuation from year to year . In year 2018 ratio _ growth Kupang City capital expenditure amounting to -4.96%, in 2019 it fell to -15.46%, in 2020 experienced increase although tends to be minus to -10.81%, in 2021 it will increase down to -33.30%, meanwhile in 2022 experience quite an increase big although Still tends to be minus by -7.05%. Ratio the describe that government Kupang City area use capital costs _ fluctuating for 5 years last .

Table 6.9 Ratio Growth Capital Expenditures

Tahun	Thn t	Thn l	Th t- Th l	Rasio (%)
2018	291,103,993,118	306,295,066,371	(15,191,073,253)	-4.96%
2019	246,106,433,114	291,103,993,118	(44,997,560,004)	-15.46%
2020	219,502,147,472	246,106,433,114	(26,604,285,642)	-10.81%
2021	146,418,623,804	219,502,147,472	(73,083,523,668)	-33.30%
2022	136,100,324,224	146,418,623,804	(10,318,299,580)	-7.05%

4. CONCLUSION

Independence finance area City Regional Government during 2018-2022 Kupang _ describe pattern connection instructive . That thing describe that role government center more dominant in finance maintenance Kupang City Regional Government . Dependency finance Kupang City Regional Government to center form transfer income for 5 years the last one is very high . Percentage income original area not enough If compared to with the entire total income . On the other hand effectiveness income original area Kupang City Regional Government for 5 years final Enough effective . In carrying out activity operational Kupang City Regional Government requires sufficient funds big even up every year during 2028-2022 . In case financing Kupang City Regional Government finance capital expenditure is increasing decrease every the year for 5 years last . Growth income Kupang City Regional Government from 2018 until with 2022 likely down . Growth shopping fluctuating operational and capital expenditures for 5 years last Therefore That Kupang City Regional Government expected can maximizing potency acceptance in the area. That thing To use reduce dominant government center in finance maintenance Kupang City Regional Government .

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