

## MEASURING THE EFFICIENCY AND EFFECTIVENESS OF REGIONAL FISCAL IN MALANG REGENCY, EAST JAVA PROVINCE INDONESIA

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### Abstract

An analytical tool often used in budget management and the success of regional development is the use of efficiency and effectiveness ratios of regional financial management. Aspects in managing regional finances include the authority of regional financial management, general principles and structure of the Regional Revenue and Expenditure Budget. The performance of regional governments in managing finances can be seen using efficiency and effectiveness ratio analysis. This study aims to determine and analyze the level of efficiency and effectiveness in regional financial management in the Malang Regency government. This study uses secondary data in the form of the Regional Revenue and Expenditure Budget for the 2018-2022 period of the Malang Regency Government. This data is then analyzed using efficiency ratios and effectiveness ratios. This study concluded that the average level of efficiency during the period 2018 to 2022 is classified as good with an average of 3.39%. The level of effectiveness of regional financial management of the Malang Regency Government also shows very effective with an average during the period 2018 to 2022 of 106.37%. Optimization of the use of digital financial management is needed so that in the future, real-time financial conditions can be known.

**Keywords:** regional financial management, regional financial efficiency, regional financial effectiveness, regional revenue, regional expenditure.

**JEL Classification** : G2, G4, H3

### 1. Introduction

The success of regional development is inseparable from the management of the regional budget. When a regional budget is properly managed and implemented in regional development, it will lead to further development (Minkhadzhovich et al., 2021). It is important to note that the theme of the 2015 State Budget is "Continuing development reforms to accelerate equitable economic development." This theme aligns with increasing empowerment, welfare, and equitable development in rural areas through the State Budget (APBN). Based on this theme, we can conclude that the government prioritizes the APBN in the regions. The success of this development depends on how the budget is managed in development. Is the budget implemented effectively and efficiently or is it misused by individuals who manage (Septialamsyah & Nasution, 2022).

Effectiveness and efficiency are integral to realizing good governance. Issues regarding good governance have emerged since the beginning of the regional autonomy era. However, in practice, many regions still underestimate and ignore the concept of good governance in managing regional budgets. Efficiency can be defined as maximizing efforts achieved through the correct structure or method so that planned activities can be implemented and targets achieved. We can observe financial efficiency through the calculation of the efficiency ratio. The efficiency ratio is a formula used to assess the difference between total realized expenditures used by a region and total realized revenues received by the region, so that the difference between realized regional expenditures and regional revenues can be clearly illustrated (Noviades, 2013). In short, effectiveness is related to output and objectives. Therefore, the greater the contribution of output to achieving goals, the more effective the organization, program, or activity (Koromath, 2020). Meanwhile, efficiency can be achieved if the total output can meet the established targets and objectives (Novriansyah et al., 2021).

Based on these two expert opinions, it can be concluded that budget optimization is essential to be carried out efficiently and effectively. This is certainly a concrete manifestation of the accountability of the regional government. As conveyed by (Meiriki et al., 2020), maximum output is the result of

the efficient and effective use of public funds that will achieve targets for the benefit of the community.

## **2. Literature Review**

Efficiency and effectiveness ratios can be used to analyze regional financial performance. Regional financial analysis is necessary to identify and analyze problems and opportunities in detail regarding regional financial activities (Farida, 2023). We can analyze regional budgets using two methods. First, using an analysis of regional revenues. Second, using an analysis of regional expenditures. Regional finances can be considered efficient if they have an efficiency ratio below 60%. Meanwhile, to assess regional financial effectiveness, a ratio above 100% is considered ineffective. A ratio below 60% is considered ineffective.

Regional financial management is an activity that consists of planning, implementation, administration, reporting, accountability, and supervision of regional finances. Management of regional finances has been regulated in the Regulation of the Minister of Home Affairs Number 13 of 2013 article 3 which includes the authority of regional financial management, general principles and structure of the Regional Revenue and Expenditure Budget (APBD), preparation of the draft APBD, determination of the APBD, preparation and determination of the APBD for regions that do not have a Regional People's Representative Council (DPRD), implementation of the APBD, changes to the APBD, supervision of regional financial management and so on. In managing regional finances must be done and managed correctly, effectively, efficiently, transparently and comply with laws and regulations (Permendagri et al., 2018).

The process of regional financial management begins with planning or preparing APBD. The Regional Revenue and Expenditure Budget is the annual financial plan of the regional government that is discussed and agreed upon jointly by the regional government and the Regional People's Representative Council (DPRD) to be then stipulated by regional regulations (Karima et al., 2021). The preparation of the APBD is adjusted to the needs of government administration and the funding capabilities obtained from regional original revenues. In preparing the APBD, we must be guided by the Regional Government Work Plan (RKPD) with the aim of realizing services to the community to achieve state goals (Maskun & Dwi Istinah, 2021). This is in accordance with Law Number 32 of 2004 concerning Regional Government, Article 181 and Law Number 17 of 2003 concerning State Finance, Articles 17-18, which explain that "the process of preparing the APBD must be based on the determination of priorities and budget ceilings, the Regional Government work plan, and the General Policy of the APBD that has been mutually agreed upon between the DPRD and the Regional Government. Regional revenue management policies, including each component of revenue, expenditure, and financing, need to be assessed in terms of regional capacity, specifically its realization and contribution each year. This is done to obtain a snapshot of the development of regional financial capacity over time. To conduct this evaluation, the level of efficiency and effectiveness in achieving the targets of each development program established for a specific fiscal year can be calculated. This evaluation process can be conducted by comparing the budget allocated for each program activity in each sub-district with the actual use achieved during the relevant fiscal year (Stuckler et al., 2008).

We need to understand that the regional head is the person directly mandated by the president to manage the assigned regional finances. Meanwhile, the Regional Budget Control Officer (PPKD) and the treasurer for revenue and expenditure are responsible for implementing regional budget control. In managing the regional budget, the district government in charge must adhere to ten principles of financial management as stipulated in the law. These principles include responsibility, compliance with regulations, effectiveness and efficiency, transparency, economy, and others.

This study aims to analyze the efficiency and effectiveness of regional financial management in Malang Regency. The researchers chose to analyze the efficiency and effectiveness ratios of the

regional budget in Malang Regency to determine the extent of the regional budget (APBD) implementation in Malang Regency to date and to assess differences compared to previous years. Furthermore, Malang Regency is a large regency in East Java.

### 3. Methods

The research method used in this study is a qualitative approach, namely research that does not use calculations (Major, n.d.) and (Nasir & Sukmawati, 2023). The form of this research is descriptive research, namely a study that reveals conditions that occur in the field based on facts found during field research (van de Ven & Poole, 2017). The approach used is a case study in Malang Regency which is the location of the research object. This research was conducted on the objects, documents and research locations that were observed by collecting secondary data. The data contained in this study uses data taken from the Malang Regency Regional Financial Budget, the data is then divided into two according to what will be processed in the efficiency ratio and effectiveness ratio.

The formula for calculating the regional financial efficiency ratio is as follows:

$$\text{Efficiency Ratio} = \frac{\text{Total Realized Expenditures}}{\text{Total Realized Revenues}} \times 100\%$$

The formula for calculating the Regional Original Revenue effectiveness ratio is as follows:

$$\text{Effectiveness Ratio} = \frac{\text{Realization of Regional Original Revenue}}{\text{Target of Regional Original Revenue}} \times 100\%$$

The Malang Regency Regional Financial Budget data that has been calculated and processed using the efficiency and effectiveness ratios is then summarized to provide ease to readers in understanding. Through this, readers will be easier to understand the efficiency ratio and effectiveness ratio of the Malang Regency Regional Financial during the period 2018 to 2022.

### 4. Results

#### Regional Financial Management System

The regional financial management system is a crucial element in the administration and development of local governments. This is because the system is used to address weaknesses and deficiencies and to accommodate the diverse demands and aspirations of the community. According to Government Regulation of the Republic of Indonesia Number 105 of 2000 concerning Regional Financial Management and Accountability, regional finances constitute all regional rights and obligations within the framework of regional government administration, which are valued in monetary terms, including all forms of regional assets, within the framework of the Regional Revenue and Expenditure Budget (APBD).

This regulation also stipulates that regional financial management must be conducted in an orderly manner, in compliance with applicable laws and regulations, efficiently, effectively, transparently, and responsibly, based on the principles of justice and fairness. Furthermore, the regional financial management system is also regulated by Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management, which explains that regional finances constitute the rights and obligations of regions in administering regional government, and that regional financial management encompasses planning, implementation, and financial oversight. This system is consistently implemented by the Malang district government. In fact, since 2020 the Malang district government has implemented this system using the e-budget program.

#### Regional Financial Efficiency

The overview of regional financial efficiency is based on the detailed data on the Acquisition Costs

of Malang Regency's Original Regional Revenue for the 2018-2022 Fiscal Year, as shown in Table 1. Meanwhile, details of Total Original Regional Income Originating from Tax and Retribution Revenue of Malang Regency 2018-2022 are presented in Table 2.

Table 1. Details of Local Original Revenue Acquisition Costs in the 2018-2022 Fiscal Year of Malang Regency from the 2024 Budget Realization Report

Year	Tax Collection Intensity	Intensity of Retribution Collection	Total Costs of Budget Acquisition
2018	5,933,553,251	619,395,826	6,552,949,077
2019	6,256,949,041	720,307,054	6,977,256,095
2020	7,179,606,659	754,871,403	7,934,478,062
2021	8,878,659,045	780,122,242	9,658,781,287
2022	4,103,058,249	369,603,944	4,472,662,193

*Source: Data processing by Researcher, 2024*

Table 2. Details of Total Original Regional Income Originating from Tax and Retribution Revenue of Malang Regency 2018-2022

Year	Tax Revenues	Retribution Revenues	Total Revenues
2018	137,808,910,786	31,090,888,236	168,899,799,022
2019	156,393,830,406	32,433,916,350	188,827,746,756
2020	185,943,092,741	43,486,837,366	229,429,930,107
2021	209,475,848,896	44,740,277,398	254,216,126,294
2022	203,118,563,271	18,969,873,119	222,088,436,390

*Source: Data processing by Researcher, 2024*

The two Tables above will be used by the author to calculate the efficiency ratio of the original regional income of Malang Regency calculated from taxes and levies from 2018 to 2022, the calculation of the efficiency ratio as shown in Table 3.

Table 3. Calculation of Efficiency Ratio from 2018 to 2022 for Malang Regency

Year	Total Costs of Budget Acquisition	Total Revenues	Efficiency	Information
2018	6,552,949,077	168,899,799,022	3.88%	Very Efficient
2019	6,977,256,095	188,827,746,756	3.70%	Very Efficient
2020	7,934,478,062	229,429,930,107	3.46%	Very Efficient
2021	9,658,781,287	254,216,126,294	3.80%	Very Efficient
2022	4,472,662,193	222,088,436,390	2.01%	Very Efficient
Average			3.37%	Very Efficient

*Source: Data processing by Researcher, 2024*

Based on the calculation of the efficiency ratio for Malang Regency's Regional Original Income above, it can be said that the regional financial efficiency ratio seen from Malang Regency's regional taxes and levies is considered very efficient. Based on the Table 3, it can be understood that the highest level of efficiency in the period from 2018 to 2022 occurred in 2022, reaching an efficiency level of 2.01%. Although in 2022 the total costs obtained and their realization were relatively small, it is important to note that the smaller the percentage value of the efficiency ratio, the higher the level of efficiency of the local government in managing its finances to achieve targets. On the other

hand, the period of 2018 was the year with the highest efficiency ratio percentage in the past five years, namely 3.88%, which means that 2018 was the year with the highest efficiency compared to 2019-2022.

**Regional Original Income Effectiveness Ratio**

In preparing the Regional Budget, one of the principles used is efficiency and effectiveness. We can calculate the financial effectiveness ratio of Malang Regency using the effectiveness ratio formula. This aims to determine whether regions with high levels of efficiency also have high levels of effectiveness, or whether the opposite may be true. (Mardiasmo, 2013) and (Pangkey & Pinatik, 2015) states that effectiveness is fundamentally related to the achievement of policy goals or targets. The following is data on Realization of Regional Original Revenue and Target of Regional Original Revenue for Malang Regency for the period 2018 to 2022 as shown in Table 4.

Table 4. Realization of Regional Original Revenue and Target of Regional Original Revenue for Malang Regency for the period 2018 to 2022

Year	Realization of Regional Original Revenue	Target of Regional Original Revenue
2018	428,598,349,897.42	387,045,051,000
2019	648,091,381,095.69	612,077,977,866
2020	527,577,740,281.47	497,353,613,147
2021	574,276,795,303.59	553,906,636,361
2022	591,343,787,160.48	561,113,709,065

*Source: Data processing by Researcher, 2024*

The results of the calculation of the effectiveness ratio of Malang Regency's original regional income for the 2018 to 2022 fiscal years as shown in the Table 5.

Table 5. Calculation of Effectiveness Ratio from 2018 to 2022 for Malang Regency

Year	Realization of Regional Original Revenue	Target of Regional Original Revenue	Effectiveness	Information
2018	428,598,349,897.42	387,045,051,000	110.74%	Very Effective
2019	648,091,381,095.69	612,077,977,866	105.88%	Very Effective
2020	527,577,740,281.47	497,353,613,147	106.08%	Very Effective
2021	574,276,795,303.59	553,906,636,361	103.68%	Very Effective
2022	591,343,787,160.48	561,113,709,065	105.39%	Very Effective
Average			106.35%	Very Effective

*Source: Data processing by Researcher, 2024*

Based on the calculation results of the financial effectiveness ratio of Malang Regency for a period of 5 years, namely 2018 to 2022 with an average of 106.35%. So it can be said that the realization of local revenue against the target of local revenue is very effective. We can also see from the existing table that the level of effectiveness for the realization of Regional Original Revenue against the Regional Original Revenue Target in 2018 is very good compared to the previous 4 years even though the number of targets and realizations is not as much as in 2019 to 2022. Based on this, we need to know that an effort and effort from the government in achieving realization greatly affects the level of effectiveness of Local Revenue. The government needs to prioritize large efforts and efforts in reducing expenditures so that the cost of acquisition can measure the effectiveness of local revenue.

### **Current Financial Performance of the Malang Regional Government**

According to (PUTRA et al., 2020), performance is a description of the level of achievement of the implementation of an activity / program / policy in realizing the goals, objectives, missions and visions of an organization as stated in the strategic planning of an organization. According to (Mardiasmo, 2013) the Regional Financial Performance is the level of achievement of a work result in the field of regional finance using predetermined financial indicators with the aim of knowing the ability of a region to manage its finances.

In analyzing and calculating the financial performance of the Malang regional government using the efficiency and effectiveness ratios above for a five-year period from 2018 to 2022, it can be said to be very efficient and also very effective. However, basically each region has its own problems or obstacles in the financial performance of its government, not all regions have obstacles and problems in managing their regional finances. Regional governments are obliged to pay attention to the finances of Regional Original Income originating from Taxes, Levies, and Management of separated regional wealth results so that resource assets that become regional government income can be utilized optimally.

Problems or obstacles that occur in the financial performance of the Malang Regency regional government in optimizing local revenue include changes in regulations that require refocusing. Therefore, the Malang Regency regional government must re-register tax objects in various sub-districts in Malang. In addition, the regional government must also continue to intensify infographics and socialization to the public to be obligated to pay taxes and not be late in paying.

### **5. Discussion**

#### **Regional Financial Management System**

Regional budget in regional income and expenditure is defined as the allocation of regional resources and media used to evaluate the achievements or accomplishments of regional governments in paying for development used for the benefit of the community so as to encourage the welfare of the community together (Askam, 2008).

In managing regional budgets, (Collins et al., 2021), (Collins et al., 2021) and (Badrudin & Siregar, 2015) argue that regional governments must manage using certain principles where regional finances must be managed in an orderly manner, in accordance with laws and regulations, effectively, efficiently, economically, transparently, and responsibly by demonstrating the principles of justice, propriety, and benefits for the community.

In addition, (Andry & Handrian, 2017) also provide their understanding regarding the principles used in managing regional finances to be able to control regional financial policies, these principles include: (1) Accountability in the principles of regional financial management means making decisions with trustworthy behavior. Therefore, to achieve success in formulated programs or policies, it can be done by communicating vertically and horizontally to the community, (2) Honesty in managing public finances (probility). The purpose of this principle is that the regional government assigns the task of managing regional finances to employees who are trusted to have high integrity and honesty, (3) The principle of transparency means that the regional government in managing must act honestly so that it can be known and monitored by the Regional People's Representative Council (DPRD) and the local community, (4) In managing regional finances, there must be no delay in evaluating. Must always compare between budgeted funds and those obtained with the aim of regional finances can be controlled and exceed the established goals, and (5) The concept of Value for Money in regional financial management encompasses two things: inefficiency and ineffectiveness.

One aspect of local government that must be carefully regulated is the issue of regional financial

management and regional budgets (Rura et al., 2020). The Regional Original Revenue Budget (APBD) is the main policy instrument for local governments. As a policy instrument, the regional budget occupies a central position in efforts to develop the capabilities and effectiveness of local governments. In managing regional finances, especially in Regional Original Revenue, the role of local governments is crucial. If the Regional Original Revenue cannot be optimized properly and is not utilized by the local government, it will have fatal consequences for the management of regional finances. According to (Kristiana et al., 2020), a common problem with Regional Original Revenue in local governments in Indonesia is low Regional Original Revenue compared to high dependence on Central Government Transfer funds. For example, in the financial management of the Gianyar Regency government, as studied by (Wandari & Darma, 2021), based on the financial ratio of the 2018-2022 Regional Revenue and Expenditure Budget, there was a poor condition of the regional financial ratio. This is because the Gianyar regional government has underutilized its independence and under-optimized its own regional revenue, resulting in a high dependence on central government assistance. Furthermore, the effectiveness of Gianyar Regency's regional spending is also greater than its revenue. This has contributed to the poor performance of regional financial management in Gianyar during the 2018-2022 period.

### **Regional Financial Efficiency**

The efficiency of regional budget management is a ratio that indicates the efficiency of an activity/project implementation by comparing output and input. The efficiency formula that will be discussed is the ratio of realized regional expenditure (spending) to total regional revenue (Mardhiyah, 2023). (Sartika, 2019) states that the regional efficiency ratio is a comparison between the amount of costs incurred to obtain revenue and the realization of revenue received. Based on what Sartika said, it can be concluded that government performance is said to be efficient if the ratio is less than 100%, in other words, the smaller the percentage, the more efficient. The efficiency ratio can also be said to be a comparison between costs incurred and the realization of revenue received (Budianto, 2021).

In the Analysis of Regional Financial Management Against Independence in Manado City written by Daniel Franky Sambow (Sambow et al., 2016) it is explained that to analyze the performance of the regional government budget, we can use the calculation of the financial ratio to the APBD that has been previously determined and implemented as stated (Azhari et al., 2023). For example, the efficiency ratio in Kutai Kartanegara's regional financial management has shown a worrying condition, namely in an inefficient position, where in 2014 the efficiency ratio reached 99.74% and in 2015 it reached 133.39% (Martati et al., 2020). The higher the percentage in the efficiency ratio, the worse the regional financial management in the region. The cause of Kutai Kartanegara's poor efficiency ratio is because Kutai Kartanegara's fiscal capacity is weakened and the regional finances are in a budget deficit.

### **Regional Original Income Effectiveness Ratio**

The Regional Original Revenue Effectiveness Ratio is a calculation method that aims to illustrate the financial performance of a regional government in achieving predetermined Regional Original Revenue targets. In the regional original revenue effectiveness ratio, a higher percentage of the effectiveness ratio indicates better, more effective, and also has a high capacity in administering government with high realization of disbursements.

This ratio can also be said to be a ratio that explains in more detail the ability of the regional government to realize programs or policies that use local revenue funds, whether they are appropriate or actually deviate. This ratio is also a key point that will illustrate how the regional government prioritizes the allocation of funds for routine expenditures and optimal regional expenditures (Amin, 2015). Several factors that influence effectiveness include participation in budget preparation, the level of budget difficulty, the involvement of top management, the role of

the budget department, accurate and timely reports (Sunaryo, 2018). For example, in the regional financial management of Kutai Kartanegara Regency in the 2014-2015 period, there was a decline in the effectiveness ratio from initially very effective to less effective, namely from 113.60% to 77%. Of course, this is highly questionable because it had previously achieved very good effectiveness. After investigation, it turned out that in the 2014-2015 period, the region's ability to realize revenue targets, especially local revenue, significantly decreased compared to the targets set based on real potential. Therefore, local governments must truly implement programs using Regional Original Revenue appropriately and without deviation.

## 6. Conclusion

Regional financial management is the responsibility of the regional government, achieved through the exercise of governmental authority. The urgency of drafting regional regulations on financial management is driven by changes in legal dynamics and community needs. Improvement of regulations for managing a regional budget is necessary to determine the level of efficiency and effectiveness ratios. Based on the calculation of the efficiency and effectiveness ratios of financial management in Malang Regency during the 2018-2022 period, it can be concluded that the average level of efficiency in financial management in Malang Regency from 2018 to 2022 can be said to be very efficient, reaching 3.37%. In addition to having very efficient financial management in five years, Malang Regency also has an average level of effectiveness that is very effective from 2018 to 2022, reaching 106.35%.

With the results of the calculation of the efficiency and effectiveness ratio of regional budget management in Malang Regency from 2018-2022, the Malang Regency government must be able to maintain its performance or even improve it so that Malang Regency's financial management is always effective and efficient. On the other hand, the level of effective and efficiency ratios in Malang Regency is still under control to date.

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