Analysis of Effectiveness and Efficiency to Assess the Financial Performance of the District/City Government of West Java Province for the 2020-2022 Period

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Abstract

This study aims to analyze financial performance using the effectiveness ratio and efficiency ratio in districts/cities in West Java Province for the period 2020-2022. The method used in this study is quantitative descriptive with secondary data collection methods from all financial data in the Budget Realization Report (LRA) and Regional Financial Information System (SIKD) in districts / cities in West Java Province in the 2020-2022 period . Data analysis techniques are carried out by searching for research data, calculating ratios, measuring ratios, analyzing the results of data calculations, and continuing with interpretation of district/city financial performance data in West Java Province in 2020-2022.

The results of this study indicate that the financial performance of the effectiveness ratio of districts or cities in West Java in the 2020-2022 period has decreased on average, but is still at an effective level with a percentage of 99.8%. Meanwhile, the financial performance of the efficiency ratio of districts or cities in West Java in the 2020-2022 period remained stable or constant on average, but was still at a fairly efficient level with a percentage of 91.5%. In the effectiveness ratio of districts or cities in West Java in 2020-2022, the highest score was in Karawang Regency (2020) and the lowest in Kuningan Regency (2022). And in the efficiency ratio of districts or cities in West Java in 2020-2022, the highest score is in Pangandaran Regency (2022) and the lowest is in Pangandaran Regency (2020). Therefore, it can be concluded that not all regencies or cities in West Java Province have been effective and efficient in the 2020-2022 period, so local governments must pay more attention to returning so that their regions can develop and get better. Recommendations for future researchers are that researchers are expected to expand their research period, to see how the development of financial performance in their respective regions.

Keywords: financial performance; Effectiveness; efficiency; government; West Java

1. Introduction

Currently under construction area efforts are made to regionally be able to manage the potential of the area together with the public as well as increase developments in the field of economics and create something new field work for its people. With existing autonomy area, area driven to be able to get creative look for source reception area that can support financing expenditure area. Source reception or income area set that taxes and levies area be one source originating receipts from area and can be developed in accordance with conditions of each region (Dirasmi & Soleh, 2016) . This research was conducted in the district or city in the Province West Java. Province West Java has the area is 35,377.36 km. Province West Java has 27 districts and cities, where there are 18 districts and 9 cities, and there are 627 sub-districts, 645 sub-districts and 5,312 villages (BAPPEDA JAWA BARAT, 2022) .

This research focuses on analyzing effectiveness and efficiency to evaluate financial performance of regency or city in the Province West Java. effectiveness generally related to something size ability to reach a certain target or objective. Meanwhile, efficiency is defined as action in a way that can minimize loss or waste of resources in carrying out or producing something. With existing regional autonomy , government area capable of expected to create system management finance area appropriate with local circumstances and needs with still obey regulation more legislation tall as well as review system in a way keep going continuously with objective realize management effective, efficient and transparent regional finance". But the matter is still difficult to achieve if the financial performance of the area is still minimal and problems are often caught.

Routine problems occurring with performance finance areas in the Province West Java are Still many cases of corruption in the Province West Java. Corruption

Eradication Commission (KPK) noted West Java became the province with the highest level of corruption cases in Indonesia from 2004 to 2020, following details of corruption cases bribery became practice rasuah the most namely 704. Then, followed corruption procurement of goods and services with 224 cases, budget abuse 48 cases, follow up criminal 36 cases of money laundering (TPPU), 26 cases of extortion, 23 cases of licensing, and 10 cases of obstructing the KPK investigation process (CNN Indonesia, 2020) . Regardless of case corruption there is a number of cases related performance finance realization budget shopping area. According to data from the Ministry of Finance in 2022, funds transfer to regional and village funds (TKDD) in the 2022 APBN were agreed amounting to IDR 769.6 trillion. Meanwhile, regional funds are still " parked " in banks the end of May 2022 will reach IDR 200 trillion. Far big compared to year budgets for 2021 (Rp. 172 trillion) and 2020 (Rp. 165 trillion). Misuse of funds and what is not its effectiveness realizing budget shopping area the of course no regardless of performance finance the area is bad, so important for government area for more attention performance management finance the area (Imron Rosyadi, 2022) . Government Province West Java has repeatedly accepted awards as Province with Best Performance, both from the Ministry of Home Affairs and from other award organizers. On the 23rd anniversary of Regional Autonomy Day (25/4/2019), similar awards were also accepted by two cities and one district in West Java, namely Regency Kuningan , Banjar City, and Cimahi City (Gewati, 2019) . On the other hand, there are 18 villages in West Java included in the category left behind and there are three still districts left behind that are the regency Tasikmalaya , Cianjur , and Karawang (Reni Susanti, 2022) . With existing economic growth rate that has not evenly distributed in the district or cities in the province West Java, then this is a must quickly repaired because with existing this inequality can give rise to questions from

public related management performance finance areas that haven't maximum from each district/city in the Province West Java. Now any area that has walked with Good or Still becomes the area left behind, then need analysis effectiveness and efficiency to evaluate performance finance area This is done to see and minimize error performance finances in the district/city Province West Java.

2. Literature Review

2.1 Regency/City

Structure politics in Indonesia includes two different entities: the government central and government area. Government the center, located at the core, regulates the entire government area. The Central Government is a comprehensive administrative body which is not decentralized to autonomous areas. Meanwhile, according to Constitution Number 23 of 2013 concerning Regional Government, area government works as major entity in the region, functioning as an important component of responsible regional government answer for supervising implementation problem government in autonomous area authority (Abdullah, 2016) .

2.2 Regional Budgets

Based on Minister of Home Affairs Regulation Number 77 of 2020 concerning Guidelines Management Regional Finance Budget Regional Revenue and Expenditure (APBD), referred to with budget regional income and expenditures (APBD) are print blue or plan finance annual administration city, which was discussed and supported in a way collaboration by the government regions and parliament, accordingly with constitution area. Based on Minister of Home Affairs Regulation number 64 of 2013, budget income and expenditure area has structure income and expenditure area, which includes:

    a. Regional Income, Consisting from:

        1. Regional Original Income (PAD)

Includes: Taxes, levies, results management riches separated areas.

2. Balancing Funds

   Includes: Sharing funds proceeds, DAU, DAK, and other income original legal area.

b. Regional Expenditures, Consisting from:

1. Shopping No Direct

   Includes: Shopping employees, shopping flowers, shopping subsidies, spending grants, shopping help social, and shopping for results to province/district/city and village.

2. ShoppingDirect

   Includes: Shopping employees, shopping goods and services, and capital.

2.3 Financial Performance Local government

Financial performance government area is the result or originating findings from initiatives that have been or will be achieved about utilization budget area with quality and quantity that can be measured, capacity area can be measured with evaluating efficiency and evaluating effectiveness of services provided to society (Purnamasari , 2019) .

Objective measurement performance finance area, namely:

1. Increase local administration performance.

2. Increase local administration performance.

3. Increase public awareness and improve communication in organizing.

2.4 Effectiveness

Effectiveness is something circumstances where happened suitability between goals that have been set previously with results have been achieved (Erawati et al., 2017) .

Calculation ratio effectiveness:

Effectiveness Ratio $= \dfrac{\text{Realization of local revenue}}{\text{Budget local revenue}} \times 100\%$

Tiers ratio effectiveness:

Ratio Effectiveness	Description
100%	Very Effective
90%-100%	Effective
80%-90%	Quite Effective
60-80%	Less Effective
<60%	Not Effective

2.5 efficiency

as defined by the Big Indonesian Dictionary (KBBI), shows accuracy in doing tasks and abilities to carry it out in a way that is effective and accurate while minimizing expenditure, time, and energy.

Calculation ratio efficiency:

Efficiency Ratio $= \dfrac{\text{Realization of regional expenditure}}{\text{Regional expenditure budget}} \times 100\%$

Tiers ratio efficiency:

Ratio efficiency	Description
100%	Not Efficient
95%-100%	Less Efficient
80%-95%	Moderately Efficient
60-80%	Efficient
<60%	Very Efficient

3. **Materials and Methods**

This study uses a quantitative descriptive design to analyze the effectiveness and efficiency of financial performance of districts or cities in West Java in the period 2020-2022. Quantitative research methods are used to analyze the financial performance in districts or cities in West Java, whether it is effective and efficient or not. Cases studies are chosen to provide an in- depth understanding of the importance of financial performance in an agency , so that the region becomes a more advanced region. and provide recommendations to continue to improve the efficiency and effectiveness of the region.

3.1 Design Study

Units of analysis from this research is districts / cities in the Province West Java, with use approaches analysis descriptive . The population is districts / cities in the region Province West Java. And the samples used is samples bored , where all population used (Suriani et al., 2023) .

In this research , researchers using two methods , namely :

1. Method documentation

    Documentation is involving techniques collection of source data from report Regional Regional Budget Income and Expenditures (APBD). Province West Java which is inside regional Financial Information System (SIKD) and request data from PPID BPK for period 2020 to 2022.

2. Method Literature

    Study method studies library , used for look for base theoretical from problem research , where method studies this libraries is done with retrieve data from journals and other reliable sources.

3.2 Data Analysis

In this research , techniques analysis of the data used is analysis descriptive . The so-called data analysis statistics descriptive functions from tables , graphs , mean , median, mode, measurements variations , and techniques statistics other (Martias, 2021) . Objective this analysis is for know description or trends in data without do generalization . Steps technical The data analysis used in this research is :

1. Search for the required data for study. This data comes from Report Realization Budget (LRA) and Regional Finance Information System (SIKD), especially about the part PAD budget/target, PAD realization, budget shopping area, and realization shopping area. The object of study is all districts or cities in the Province of West Java from 2020 to 2022.

2. Calculating data with use ratio effectiveness and efficiency.

3. Measure level of effectiveness and efficiency in accordance with level of effectiveness and efficiency.

4. Do analysis to results calculation level analysis effectiveness and efficiency about performance finance government regency or city in the Province West Java in 2020-2022.

5. Give conclusion from the results data calculation for give true picture about performance finance of Government regency or city in the Province West Java in 2020-2022.

4. Results

There are 2 stages in the financial performance measurement model in this study, and the first is to analyze the effectiveness ratio . Second , analyze the efficiency ratio . Next is to groups the regions at their respectively levels .

Table 1. 1Calculation of Financial Performance Ratio of Regency or City of West Java Province

No	Regency / city	Year	% Effectiveness	Effective	% Efficiency	Ket Efficient
1	Bogor Regency	2020	114.1%	Very effective	97.8%	Less efficient
		2021	114.3%	Very effective	95.5%	Less efficient
		2022	99.9%	Effective	94.4%	Less efficient
2	Regency Sukabumi	2020	105.9%	Very effective	95.5%	Less efficient
		2021	103.8%	Very effective	96.2%	Less efficient
		2022	107.5%	Very effective	95.6%	Less efficient
3	Regency Cianjur	2020	96.1%	Effective	92.6%	Less efficient
		2021	107.4%	Very effective	93.3%	Less efficient
		2022	76.6%	Less effective	89.5%	Less efficient
4	Bandung district	2020	114.0%	Very effective	91.0%	Less efficient
		2021	108.5%	Very effective	89.1%	Less efficient
		2022	99.1%	Effective	92.5%	Less efficient
5	Garut Regency	2020	106.2%	Very effective	93.3%	Less efficient
		2021	113.8%	Very effective	94.1%	Less efficient
		2022	100.3%	Very effective	95.3%	Less efficient
6	Regency Tasikmalaya	2020	104.4%	Very effective	93.2%	Less efficient
		2021	87.6%	Enough Effective	93.6%	Enough Efficient
		2022	85.5%	Enough Effective	92.0%	Less efficient
7	Regency Ciamis	2020	105.6%	Very effective	95.6%	Less efficient
		2021	114.6%	Very effective	92.5%	Less efficient
		2022	106.7%	Very effective	92.7%	Enough Efficient
8	Regency Brass	2020	90.4%	Effective	94.8%	Enough Efficient
		2021	96.0%	Effective	96.1%	Enough Efficient
		2022	62.8%	Less effective	89.6%	Enough Efficient
9	Cirebon Regency	2020	109.1%	Very effective	89.1%	Enough Efficient
		2021	109.3%	Very effective	92.6%	Enough Efficient
		2022	105.4%	Very effective	91.3%	Enough Efficient
10	Regency Majalengka	2020	95.0%	Effective	94.2%	Enough Efficient
		2021	88.7%	Enough Effective	95.7%	Less efficient
		2022	97.1%	Effective	95.5%	Enough Efficient
11	Regency Sumedang	2020	98.9%	Effective	93.0%	Enough Efficient
		2021	96.6%	Effective	91.2%	Enough Efficient
		2022	97.7%	Effective	92.1%	Less efficient
12	Regency Indramayu	2020	109.7%	Very effective	94.1%	Enough Efficient
		2021	104.6%	Very effective	91.6%	Enough Efficient

No	Regency / city	Year	% Effectiveness	Effective	% Efficiency	Ket Efficient
		2022	92.1%	Effective	88.4%	Enough Efficient
13	Subang Regency	2020	98.8%	Effective	86.3%	Less efficient
		2021	80.4%	Effective Enough	94.3%	Enough Efficient
		2022	80.3%	Effective Enough	93.3%	Enough Efficient
14	Regency Purwakarta	2020	91.2%	Effective	92.5%	Enough Efficient
		2021	88.0%	Effective Enough	94.9%	Enough Efficient
		2022	80.8%	Effective Enough	90.3%	Enough Efficient
15	Karawang Regency	2020	119.2%	Very effective	93.9%	Less efficient
		2021	115.7%	Very effective	91.4%	Less efficient
		2022	99.8%	Effective	88.9%	Enough Efficient
16	Bekasi Regency	2020	109.5%	Very effective	83.5%	Enough Efficient
		2021	99.7%	Effective	85.5%	Enough Efficient
		2022	106.8%	Very effective	90.8%	Enough Efficient
17	West Bandung Regency	2020	109.5%	Very effective	78.6%	Enough Efficient
		2021	92.9%	Effective	85.7%	Enough Efficient
		2022	90.1%	Effective	90.5%	Enough Efficient
18	Regency Pangandaran	2020	95.0%	Effective Enough	112.8%	Enough Efficient
		2021	88.7%	Effective Enough	98.9%	Enough Efficient
		2022	86.7%	Effective	76.4%	Enough Efficient
19	Bogor city	2020	117.6%	Very effective	89.1%	Enough Efficient
		2021	117.6%	Very effective	92.8%	Enough Efficient
		2022	99.7%	Effective	93.8%	Enough Efficient
20	Sukabumi City	2020	101.7%	Very effective	91.9%	Enough Efficient
		2021	111.3%	Very effective	95.1%	Enough Efficient
		2022	108.6%	Very effective	96.0%	Enough Efficient
21	Bandung	2020	91.1%	Effective	84.7%	Enough Efficient
		2021	91.1%	Effective	87.0%	Efficient
		2022	90.7%	Effective Enough	87.3%	Efficient Enough
22	Cirebon City	2020	87.8%	Effective	93.7%	Enough Efficient
		2021	77.5%	Less effective	80.6%	Efficient
		2022	94.5%	Effective	90.9%	Not efficient

No	Regency / city	Year	% Effectiveness	Effective	% Efficiency	Ket Efficient
23	Bekasi city	2020	97.8%	Effective	83.1%	Less efficient
		2021	101.8%	Very effective	88.5%	Efficient Enough
		2022	106.8%	Very effective	90.8%	Efficient Enough
24	Depok City	2020	106.5%	Very effective	87.1%	Efficient Enough
		2021	113.9%	Very effective	88.9%	Efficient Enough
		2022	106.4%	Very effective	88.5%	Efficient
25	Cimahi City	2020	113.2%	Very effective	81.3%	Less efficient
		2021	116.9%	Very effective	79.8%	Less efficient
		2022	105.2%	Very effective	85.3%	Efficient Enough
26	Tasikmalaya City	2020	105.3%	Very effective	97.3%	Efficient Enough
		2021	98.8%	Effective	97.0%	Efficient Enough
		2022	90.4%	Effective	95.5%	Efficient Enough
27	Banjar City	2020	95.6%	Effective	91.5%	Efficient Enough
		2021	92.1%	Effective Enough	93.9%	Efficient Enough
		2022	86.8%	Effective	93.6%	Efficient

5. Discussion

A. Analysis Ratio Effectiveness

Based on the effectiveness ratio analysis that has been calculated , the results are In 2020, there are 16 districts or cities that is at a very effective level, 10 districts or cities that are at an effective level, and there is one city that is at a fairly effective level with a percentage of 88%, namely Cirebon City. Whereas in 2021, there are 14 districts or cities that is at a very effective level, seven districts or cities that are at an effective level, five districts or cities that is at a fair effective level, and there is one city that is at a less effective level with a percentage of 78%, namely Cirebon City. And in 2022, there are nine districts or cities that is at a very effective level, 11 districts or cities that are at an effective level, five districts or cities that is at a fair effective level, and there are two districts that is at a less effective level, namely

Cianjur Regency with a percentage of 77% and Kuningan Regency with a percentage of 63%.

Based on the results of the calculation of the level of effectiveness ratio above, it can be said that the regencies or cities in West Java Province in the 2020-2022 period are effective, there are only a few regencies or cities that are said to be less effective each year, in 2021 there is only one city that is less effective, namely Cirebon City with a percentage of 78%. In 2022 there are two districts that could be predicted to be less effective, namely Cianjur Regency and Kuningan Regency, the percentages are 77% and 63% respectively. and in 2020 there are no districts or cities that can be predicted as less effective or ineffective. The ineffective financial performance of a region is caused by unexpected natural disasters, the unimplemented online payment system for regional taxes and levies, the decline in profits earned by the region, the number of employees who do not pay compensation claims, because there are still covid -19 cases that occurred, and the large number of delays in BPJS payments.

B. Analysis Ratio efficiency

Based on the effectiveness ratio analysis that has been calculated , In 2020, there is one districts that is at an efficient level, namely West Bandung Regency with a percentage of 79%, then there are 21 districts or cities that is at a fair efficient level, then there are four districts or cities that is at a less efficient level, and there is one districts that is at an inefficient level, namely Pangandaran Regency with a percentage of 113%. Whereas in 2021, there is one city that is at an efficient level, that city is Cimahi City with a percentage of 80%, there are 19 regencies or cities that is at a fair efficient level, seven regencies or cities that is at a less efficient level. And in 2022, there is one districts that is at an efficient level, namely

Pangandaran Regency with a percentage of 76%, then there are 21 districts or cities that is at a fair efficient level, and five districts or cities that is at a less efficient level.

Based on the results of the level of efficiency ratios above, it can be said that the regencies or cities in West Java Province in the 2020-2022 period have been said to be mostly efficient, there are only a few regencies or cities that are said to be less efficient each year, in 2020, there are four regencies or cities that are less efficient, namely Bogor Regency, Sukabumi Regency, Ciamis Regency, and Tasikmalaya City, and there is only one inefficient regency, namely Pangandaran Regency with a percentage of 113%. In 2021, there are seven districts or cities that are less efficient, namely Bogor Regency, Sukabumi Regency, Kuningan Regency, Majalengka Regency, Pangandaran Regency, Sukabumi City, and Tasikmalaya City. in 2022, there are five districts that can be classified as less efficient, namely Sukabumi Regency, Garut Regency, Majalengka Regency, Sukabumi City, and Tasikmalaya City. There is less efficient and inefficient financial performance in a region due to the increase in the amount of capital expenditure to repair roads, irrigation and networks, the increase in operations to provide social assistance, and the increase in unexpected expenditure to cope with the impact of COVID-19 and other natural disasters.

6. Conclusion, Implications, and Recommendations
6.1 Conclusion
The conclusions on this research data are as follows:

1. Based on the research conducted, it can be seen from the calculation and analysis of the effectiveness ratio used, the financial performance of the regencies or cities of West Java Province in 2020-2022 on average has

decreased in effectiveness, but is still at an effective level with a percentage of 99.8%. This decrease reflects the effectiveness of the regional revenue of the district or city of West Java Province, the realization is not in accordance with the target or budget that has been planned. Based on the analysis of the effectiveness ratio studied, there is one region that received the title "less effective" in 2021, and in 2022 there are two regions that received the title "less effective". And for the other regions, they are at the moderately effective level and above.

2. Based on the research conducted , it can be seen from the calculations and analysis of the efficiency ratios used , the financial performance of the districts or cities of West Java Province in 2020-2022 remains stable or constant on average , but the level of efficiency was at the " fairly efficient " level with a percentage of 91.5%. The stable efficiency of regional expenditure reflects that's not much regions are developing for the better or worse . Based on the analysis of the efficiency ratio studied , there are four regions that received the title " less efficient " and there is one region that received the title " inefficient " in 2020. Whereas in 2021 there were seven regions that received the title " less efficient ", and in 2022 there were five regions that received the title " less efficient ". For the other regions , they are at the moderately efficient level and above .

3. Based on the research conducted , the causes of the ineffectiveness of a region in West Java Province are that the on line payments system for regional taxes and levies has not been implemented , there are unexpected natural disasters , a decrease in profits earned , many employees who do not pay compensation claims , because there are still covid-19 cases that occur

, many delays in BPJS payments , so this causes the ineffectiveness of the regions in West Java. Meanwhile , what causes the inefficiency of a region in West Java Province is the increase in the amount of capital expenditure to repairs roads , irrigation and networks , the increase in operations to provide social assistance , and the increase in unexpected expenditure to deal with the impact of covid-19 and other natural disasters .

6.2 Implications

The results of this study indicate that the financial performance of districts or cities in West Java Province cannot be said to be good, because the level of efficiency of spending is still inefficient but the effectiveness of local revenue is effective. With this, it is hoped that local governments in West Java Province can increase the efficiency level of their regions by reducing or saving on regional expenditures or expenditures but remaining directed and structured and maintaining or increasing the level of effectiveness by better preparing the billing system or online payments, so that efforts to increase local tax and levy revenues increase, manage separated regional assets properly, and maximize other local revenue. The results of this study provide information about financial performance related to the level of effectiveness and efficiency and are expected to help to be a comparison so that the next period can be even better in implementing a more effective and efficient sustainability strategy.

6.3 Recommendations

The suggestions given by the researcher based on the above conclusions are as follows:

1. Future researchers are expected to not only use secondary data, but also use primary data such as interviewing or distributing questionnaires to regional apparatus in West Java Province.

2. Future researchers should further consider expanding the research period, such as expanding it to five years or more.

3. Future researchers are expected to add to the calculation of existing ratios in financial performance, so that the research becomes more comprehensive.

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