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ANALYSIS OF FINANCIAL PERFORMANCE REGIONAL EXPENDITURES BUDGET (APBD) OF WEST NUSA TENGGARA (NTB) PROVINCE 2017-2019

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ABSTRACT

The purpose of this research is to find out the result of an analysis of the financial performance of the province of West Nusa Tenggara (NTB) for the 2017-2019 period which was allocated usingthe clculation of ratios from the Regional Revenue and Expenditure Budget (APBD) data. The results of the research show that the ratio of financial performance is empirically proven to financial performance is emoirically proven allocate the of autonomy Regional Expenditure (APBD) and the relationship between the regional financial balance fund and the study relationship.The effect of decentralization of regional autonomy on comsuntion has not been proven empirically.

Keywords: Financial performance, APBD, Balancing Fund, Decentralization, regional autonomy

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INTRODUCTION

The imlementation of regional financial management is getting faster as time goes by, so in Indonesia public sector accounting in financial management is also getting faster in accordance with the times to maintain the integrity of local regional wealth. In implementing the development of a region to the fullest, district/city governments need to increase equity in order to develop the potential that exists in each region. By realizing the performance of regional autonomy that encourages effective and efficient community participation for the implementation of the development of a region.

In developing a just development in each region, of course, the government gives authority in the form of granting autonomy rights to each region in the form of a Regional Revenue Expenditure Budget (APBD) in accordance with the needs of each of these regions. In this APBD itself there are several structures managed by the regional and central governments such as revenues, regional expenditures and also financing, expenditure and receipts. Which in the APBD structure of a region can find out the results of overall financial management.

Financial management itself is very important for assessing the accountability of local government performance, one way to manage the performance of a region's financial reports is to analyze a financial ratio report. Which is where this ratio analysis itself is an indicator in identifying the Regional Expenditure Budget (APBD).

Munawir (2011: 50) as quoted in the journal Nurul Aisiyah (2013) that the measurement of financial performance is the effective and efficient use of owned capital. This means that in measuring the ratio of financial performance this is based on knowledge or an area is able to know the ability to measure success in determining financial performance efficiently to assess government accountability.

1. Problem Formulation

   The formulation of the problem in this research is how is the process of managing the finances of the 2017-2019 NTB provincial regional budget and what are the ratios that affect the management structure of its financial performance.

2. Research Objectives

   The research objective is to fulfill the final project of a public economics course, in addition, when viewed from various existing problem formulations, the objective of this research is to refer to what ratios affect financial performance to the

structure of the 2017-2019 NTB Regional Budget.

LITERATURE REVIEW

1. Financial Performance

Financial performance, namely the achievement of work results in the field of government system finance and identifying financial characteristics based on available financial reports. This analysis is intended to assist in managing financial reports and interpreting the numbers for evaluating and making decisions.

In the APBD that financial performance uses LRA analysis (Budget Realization Report) to apply economic resources used by the government. In Parmendagri Number 59 of 2002, the elements or structures referred to in the Budget Realization Report are income, spending, and financing.

Wachid (2014: 2) that in regional financial management includes planning, implementation, person in charge and supervision of regional financial reports to achieve government work results in the form of financial management using the APBD structure. In calculating the analysis of these financial statements using various financial ratios such as effectiveness ratios, efficiency ratios, independence ratios, activity ratios and growth ratios

2. Regional Revenue Expenditure Budget (APBD)

The Regional Revenue Expenditure Budget (APBD) is one of the government's drafts in analyzing financial reports used to measure or identify a regional financial management within a period of 1 year from the period 1 January to 31 December which is agreed with the local government, and DPRD, as in Article 1 paragraph 1 of the 2015 Fiscal year.

According to Law Number 23 of 2014 that the APBD is a financial plan that is stipulated in regional regulations, in the regional financial management structure the APBD consists of income, financing, and also spending. Which is the ratio of financial performance in the management of this APBD in a period of 1 year.

3. Balancing Fund

As stipulated in Government Regulation Number 55 of 2005 that balancing funds consist of revenue-sharing funds (DBH), general allocation funds (DAU) and special allocation funds (DAK). In general, this balancing fund comes from the APBN which is allocated to the regions in the context of implementing the decentralization of autonomous regions.

Balancing funds are generally one of the tools used to determine the level of funds used in regional financial management calculations, such as:

- Revenue sharing funds (DBH): reduce the gap in the form of central and regional government finances originating from excise, taxes and natural resources.
- General allocation fund (DAU): in the form of regional revenue funds related to the implementation of decentralization.
- Special allocation funds (DAK): contributions to finance certain activities that are the authority of the government.

4. Decentralization

Decentralization is a performance policy in the form of allocating the principle of autonomy in the form of handing over government affairs by the center to autonomous regions. Which in this degree of decentralization itself focuses on measuring the level of contribution of PAD as a source of income for a region.

Decentralization in the form of autonomous regions is used by the government so that a region is not dependent on the center, which is where the implementation of decentralization in each region is able to increase income.

5. Regional Autonomy

Halim (2009; 92) as quoted in the journal Sahrudin (2020) that in this regional autonomy each region is given the authority to regulate and manage government affairs and the interests of the local community. This means that the government in managing its own area also refers to the applicable laws and regulations.

As in Law Number 32 of 2004, that the legal community has a unitary boundary area that regulates and manages the interests of the government and the local community. This means that although the government has the authority to regulate itself, it also has regional boundaries, as in regional autonomy this is closely related to the decentralization of the management of the regional budget's financial

performance.

6. Prior Research

a) Susanto Hery (2019) entitled "Financial ratio analysis to measure the financial performance of the Mataram city regional government". From the various types of ratio analysis used in this research, only the effectiveness ratio is very effective, because the average percentage is above 100%. while the other ratios are very low.
b) Sartika Novita (2019) entitled "Analysis of regional financial ratios to assess the financial performance of the regional government of the Meranti Islands". The results of this study are from various ratio calculations that the Meranti Islands government is quite efficient in managing its finances, when viewed from an average efficiency of 72.84% and an average PAD effectiveness of 103.65%.

RESEARCH METHOD

1. Types of research

The analytical method used in this research is descriptive quantitative analysis method, which aims to describe and describe the analysis of financial performance and the Regional Budget (APBD) of the NTB provincial government based on indicators of a region's financial performance.

2. Research objects and locations

The object and research location in this study was the province of NTB for the 2017-2019 period, in which researchers were not directly involved but instead used data sourced from BPS to be used as research objects.

3. Data types and sources

The types and sources of data in this study are researchers using data sourced from the NTB BPS website, namely historical (historical) data in the form of Regional Revenue and Expenditure Budget (APBD) data.

4. Data collection technique

The data collection technique is by means of documentation and using data sourced from BPS as a reference for collecting data on the 2017-2019 NTB Province APBD, and looking for various sources of the same researchers through various journals.

5. Data analysis technique

This study uses an analysis of financial ratios to the management ratio of the 2017-2019 Regional Expenditure Budget (APBD) for the province of NTB, which is processed or calculated by researchers using various financial calculation ratios.

There are several kinds of ratio calculations used in this study, namely:

a. Effectiveness Ratio .

The effectiveness ratio used to obtain calculations in this study is the ratio of the effectiveness of the NTB province APBD which is sourced from its own regional income (PAD), or comparing the realization of its PAD with the budget (target) of the PAD, in which in this ratio the test criteria are increasingly higher, the more effective.

$$\text{Eektivity Ratio} = \frac{\text{revenue realization x 100\%}}{\text{revenue target}}$$

Criteria	Persentase
Inefeective	Kurang dari 60%
Less effective	60%-80%
Effective enough	80-90%
Effective	90-100%
Very effective	Diatas 100%

Source: Journal of Hery Susanto1 (2019)

b. Independence ratio

The independence ratio proves that the ability of a region to finance government activities on its own, the greater the independence, the less dependence the local government has on the Central and central government abroad.

In this independence ratio, that is, comparing the regional original income (PAD) with assistance from the government (balance funds).

Independence Ratio = PAD x 100%

local revenue central/provincial government assistance

Kemandirian keuangan	Persentase PAD
Saangat kurang	0,00-10,00
Kurang	10,00-20,00
Sedang	20,01-30,00
Cukup baik	30,01-40,00
Baik	40,01-50,00
Sangat baik	>50,00

Source: Journal of Hery Susanto1 (2019)

c. Activity ratio

The activity ratio is prioritizing the optimal allocation of funds for routine costs and development costs by the regional government, which in financial calculations this ratio is a comparison of total spending / total income.

Routine Expenditure Ratio = (total routine expenditure)/(total income) X 100%

Development Expenditure Ratio = (total development expenditure)/(total revenue) X 100%

d. Growth ratio

In calculating this growth ratio, it is to measure the size of the costs to be prioritized in assessing opportunities, in which the provincial government is able to increase and maintain seasonal income.

PAD growth percentage = (PAD year p-PAD year p $^{-}$1)/(PAD year p^{-}1) x100%

Percentage of total income growth = (revenue p-PAD th p^{-}1)/(revenue th p^{-}1) x 100%

e. Shopping compatibility ratio

This expenditure compatibility ratio, when viewed from the APBN structure, consists of two, namely direct expenditure (operations) and indirect expenditure, which in this ratio is to compare the direct and indirect ratio with total expenditure, the point is to find out the ratio of outgoing or included in the financial performance system.

Indirect spending ratio = (total indirect spending)/(total spending) x 100%

Direct spending ratio = (total direct spending)/(total spending) x 100%

f. Analysis of regional financial capacity

Which in this analysis uses a comparison of the percentage value between share and growth. Which is where this share is used to contribute APBD revenue to total spending. Meanwhile, growth assesses the growth potential of the APBD in the future.

Share : (PAD)/(total shopping) x 100%

Growth : PADi/(PADi-1) x 100%

RESULT AND DISCUSSION

In discussing the results of this study, it discusses how the financial performance and the Regional Expenditure Budget (APBD) have been implemented by the NTB government. The data used is to measure the performance of financial management in 2017-2019.

a. Effectiveness Ratio

As for the calculation in determining the ratio of effectiveness namely:

$$\text{Effectiveness Ratio} = \frac{realisasi\ penerimaan}{target\ penerimaan}\ x\ 100\%$$

- 2017

$$\text{Effectiveness Ratio} = \frac{8.663.455.902.416}{3.600.419.095.158}\ x\ 100\%$$

= 2, 406235 x 100%

= 240,62 %

- 2018

$$\text{Effectiveness Ratio} = \frac{10.431.924.362.479}{5.085.739.181.426}\ x\ 100\%$$

= 2,05121104 X 100%

= 205,12 %

- 2019

$$\text{Effectiveness Ratio} = \frac{10.716.956.960.350}{5.312.985.917.693}\ x\ 100\%$$

= 2,0171250 X 100%

= 201,71%

Table 1. Effectiveness of Regional Financial Management in the Province of NTB in 2017-2019

Tahun	Realisasi Penerimaan	Target Penerimaan	Persentase (%)
2017	8.663.455.902.416	3.600.419.095.158	240,62
2018	10.431.924.362.479	5.085.739.181.426	205,12
2019	10.716.956.960.350	5.312.985.917.693	201,71

Data source: processed in (2022)

- In 2017 the percentage of the effectiveness ratio was 240.62% where actual revenue was greater than the revenue target.
- In 2018 the percentage of the effectiveness ratio was 205.12% which was smaller than the previous year, but revenue realization was still able to exceed the revenue target set and if you look at it, the revenue realization and target for 2018 were greater than 2017.
- In 2019 the percentage of the effectiveness ratio decreased by 201.71% when compared to the previous year. However, the revenue realization was greater than the revenue target. And when compared to the previous year, the realization and revenue target were greater than the previous year.
- It can be concluded that the measurement of the effectiveness ratio has changed from year to year when viewed from the data that has been calculated, that the calculation of the NTB province APBD percentage ratio has decreased while the target and realization of revenue has increased. The average number of this effectiveness ratio is 215.82% which means more than 100% which is very effective.

b. Independence ratio

Adapun rumus hitungan dalam rasio kemandirian yaitu :

Independence ratio = $\frac{pendapatan\ asli\ daer}{bantuan\ pemerintah\ pusat\ /provinsi}\ x\ 100\%$

Dalam rasio kemandirian bahwa bantuan pemerintah pusat/provinsi dimaksudkan kedalam TKDD atau dana perimbangan

- Tahun 2017

Independence ratio = $\frac{1.641.688.654.497}{\mathbf{3.342.730.440.661,00}}\ x\ 100\%$

= 49,11%

- Tahun 2018

Independence ratio = $\frac{1.767.746.421.040,00}{\mathbf{3.317.992.760.368,00}}\ x\ 100\%$

= 53,28%

- Tahun 2019

Independence ratio = $\frac{1.708.660.958.875,00}{\mathbf{3.604.324.958.800,00}}\ x\ 100$

= 45,41%

Tabel 2. Kemandirian Pengelolaan Keungan Daerah Provinsi NTB 2017-2019

Tahun	Pendapatan Asli Daerah (PAD)	Bantuan Pemeriintah (dana perimbangan)	Persentase (%)
2017	1.641.688.654.497,00	3.604.324.958.800,00	49,11
2018	1.767.746.421.040,00	3.604.324.958.800,00	53,28
2019	1.708.660.958.875,00	**3**.604.324.958.800,00	45,41

Data source: processed in (2022)

From the results of the data processing above, it can be concluded that when viewed from the average percentage of the independence ratio for the province of NTB 2017-2019, it is 49.27, which when viewed from the financial independence table, is <50.00 or ranges from 40.01-50.00 meaning that the average percentage of the independence of the NTB government is in a good cycle where the government's dependence on the center is small-scale. If seen from year to year percentages:

- In 2017 the percentage of independence for the province of NTB was 49.11%, meaning <50.00 or on a good scale, namely between 40.01-50.00
- In 2018 the percentage of independence for the province of NTB was 53.28%, meaning >50.00, or a very good scale, namely >50.00 and above.
- In 2019 the percentage of independence for the province of NTB was 45.41%, meaning <50.00, or on a good scale, namely between 40.01-50.00

c. Activity ratio

The calculation of the activity ratio, namely:

Rasio Belanja Rutin = $\frac{\boldsymbol{total\ belanja\ rutin}}{\boldsymbol{total\ pendapatan}}\ \boldsymbol{X\ 100}\%$

- 2017

Rasio Belanja Rutin $= \frac{2.760.012.955.077,84}{5.063.036.807.258,00} X\ 100\%$

$= 54,52\%$

- 2018

Rasio Belanja Rutin $= \frac{3.015.515.004.599,90}{5.346185.181.053,00} X\ 100\%$

$= 56, 40\%$

- 2019

Rasio Belanja Rutin $= \frac{3.219.248.730.182,43}{\mathbf{5.403.971.042.675,00}} X\ 100\%$

$= 59,58\%$

Rasio Belanja Pembangunan $= \frac{\boldsymbol{total\ belanja\ pembaangunan}}{\boldsymbol{total\ pendapatan}} \boldsymbol{X\ 100}\%$

- Tahun 2017

Rasio Belanja Pembangunan $= \frac{2.728.027.459.537,92}{5.063.036.807.258,00} X\ 100\%$

$= 53,88\%$

- Tahun 2018

Rasio Belanja Pembangunan $= \frac{2.763.339.825.176,83}{5.346185.181.053,00} X\ 100\%$

$= 51,69\%$

- Tahun 2019

Rasio Belanja Pembangunan $= \frac{2.280.506.035.946,06}{\mathbf{5.403.971.042.675,00}} X\ 100\%$

$= 42,20\%$

Tabel 3. Aktifitas Pengelolaan Keuangan Daerah Provinsi NTB 2017-2019

Tahun	Total pendapatan	Belanja		Rasio Aktifitas Belanja (%)	
		Oprasi	Modal	Oprasi	Modal
2017	5.063.036.807.258,00	2.760.012.955.077,84	2.728.027.459.537,92	54,52	53,88
2018	5.346185.181.053,00	3.015.515.004.599,90	2.763.339.825.176,83	56,40	51,69
2019	5.403.971.042.675,00	3.219.248.730.182,43	2.280.506.035.946,06	59,58	42,20

Data source: processed in (2022)

- • Routine spending (operations)

- From the results of the data processing above, the average percentage for routine spending is 56.73%. Which, if allocated annually, the average routine expenditure is increasing, as in 2017 it was 54.52%, in 2018 the percentage of routine expenditure increased by around 2% to 56.40% while in 2019 the percentage of routine expenditure increased by about 3%, namely by 59.58%.
- • Development spending (capital)
- Based on the results of processing and calculation of the data above, the average percentage of development spending is 49.25%. Which, if it is assumed that the average development spending is the opposite of routine spending, meaning that the percentage in development spending is decreasing from year to year. In 2017 the percentage of routine expenditure was 53.88%, in 2018 the percentage of routine expenditure was 51.69% while in 2019 the percentage of routine expenditure was 42.20%.
- • So from the two expenditures in the APBD structure it can be concluded that the average ratio of operational expenditure is 56.73% greater than the ratio of development expenditure which is 49.25%. Which, if allocated, is that the provincial government of NTB for the 2017-2019 fiscal year prioritizes the allocation of funds over operational spending.

d. Growth ratio

Adapun rumus untuk menghitung rasio pertumbuhan yaitu:

Presentase pertumbuhan PAD = $\frac{PAD\ tahun\ p - PAD\ tahun\ p^{-}1}{PAD\ tahun\ p^{-}1}\ x100\%$

Dalam perhitungan rasio pertumbuhan APBD dalam struktur pendapatan yaitu PAD menggunakan kriteria tahun sebelumnya. Yang dimana dalam penelitian ini tahun anggaran yang menjadi acuan yaitu 2017-2019.

Jadi untuk perhitungan tahun 2017 memerlukan sumber data PAD tahun 2016. Adapun besarnya PAD provinsi NTB periode 2016 yaitu sebesar 1.450.044.930.319 (data ini bersumber dari BPS provinsi NTB 2016)

- Tahun 2017

Presentase pertumbuhan PAD = $\frac{1.641.688.654.497{,}00 - 1.450.044.930.319}{1.450.044.930.319}\ x100\%$

= 13,22 %

- Tahun 2018

Presentase pertumbuhan PAD = $\frac{1.767.746.421.040,00-\mathbf{1.641.688.654.497}}{1.641.688.654.497}\ x100\%$

= 7,68 %

- Taahun 2019

Presentase pertumbuhan PAD = $\frac{1.708.660.958.875-1.767.746.421.040}{1.767.746.421.040}\ x100\%$

= 96,55 %

Presentase pertumbuhan total pendapatan

= $\frac{pendapatan\ th\ p-PAD\ th\ p^{-}1}{pendapatan\ th\ p^{-}1}$ x 100%

- Tahun 2017

Presentase pertumbuhan total pendapatan

= $\frac{\mathbf{5.063.036.807.258,00\ -1.450.044.930.319}}{3.576,22\ M}$ x 100 = 101,03 %

- Tahun 2018

Presentase pertumbuhan total pendapatan

= $\frac{\mathbf{5.346.185.181.053-1.641.688.654.497}}{5.063.036.807.258}$ x 100% = 73, 17 %

- Tahun 2019

Presentase pertumbuhan total pendapatan

= $\frac{\mathbf{5.403.971.042.675,00\ -1.767.746.421.040}}{\mathbf{5.346.185.181.053,00}}$ x 100% = 101,05 %

Tabel 4 rasio pertumbuhan Pengelolaan Keuangan Provinsi NTB 2017-2019

Tahun	Rasio pertumbuhan PAD(%)	Rasio pertumbuhan pendapatan(%)
2017	13,22	101,03
2018	7,68	73,17
2019	96,55	101,05

Sumber data : data diolah (2022)

Berdasarkan hasil pengolahan maupun perhitungan diatas bahwa jika dilihat dari rata-rata persentase rasio pertumbuhan PAD sebesar 39, 15 %

sedangkan rasio pertumbuhan Pendapatan sebesar 91,75%. Dapat dilihat bahwa perbandingan persentase dari kedua rasio tersebut sangat jauh , yang dimana bahwa pemerintah provinsi NTB tahun anggaran 2017-2019 memperioritaskan dalam rasio pertumbuhan Pendapatan Asli Daerah (PAD) nya, karena semakin tinggi persentase pertumbuhan PAD maka semakin besar peluang atau kemampuan pemerintah dalam meningkatkan keberhasilan suatu daerah.

- Jika dilihat dari data persentase tersebut bahwa tahun 2017 rasio pertumbuhan sebesar 13,22% , tahun 2018 sebesar 7,68 % , tahun 2019 sebesar 96,55% yang dimana bahwa rasio pertumbuhan PAD di NTB mengalami penurunan pada tahun 2018 dan mengalami kenaikan yang pesat di tahun 2019.
- Untuk rasio pertumbuhan pendapatan tahun 2017 sebesar 101,03% , tahun 2018 sebesar 73,17% sedangkan tahun 2019 sebesar 101,05% yang dimana vahwa rasio pertumbuhan pendapatan di NTB mengalami penurunan pada tahun 2018 dan mengalami kenaikan yang pesat di tahun 2019.

e. Rasio keserasian belanja

Yang dimana dalam struktur APBD jika dilihat dari belanja dibedakan atas belanja langsung dan tidak langsung.

Adapun perhitungan rasio keserasian belanja :

Rasio belanja tidak langsung = $\frac{\boldsymbol{total\ belanja\ tidak\ langsung}}{\boldsymbol{total\ belanja}} \boldsymbol{x\ 100}\%$

- Tahun 2017

  Rasio belanja tidak langsung = $\frac{\mathbf{2.760.012.955.077,84}}{\mathbf{5.488.040.414.615,76}} x\ 100$

  = 50,29%

- Tahun 2018

  Rasio belanja tidak langsung = $\frac{\mathbf{3.015.515.004.599,90}}{\mathbf{5.778.854.829.776,73}} x\ 100$

  = 52,18%

- Tahun 2019

  Rasio belanja tidak langsung = $\frac{\mathbf{3.219.248.730.182,43}}{\mathbf{5.499.754.766.128,49}} x\ 100$

= 58,53%

Rasio belanja langsung $= \frac{total\ belanja\ langsung}{total\ belanja} x\ 100\%$

- Tahun 2017

  Rasio belanja langsung $= \frac{2.728.027.459.537,92}{5.488.040.414.615,76} x\ 100\%$

  = 49,70%

- Tahun 2018

  Rasio belanja langsung $= \frac{2.763.339.825.176,83}{5.778.854.829.776,73} x\ 100\%$

  = 47,81%

- Tahun 2019

  Rasio belanja langsung $= \frac{2.280.506.035.946,06}{5.499.754.766.128,49} x\ 100\%$

  = 41,47%

Tabel 5. Pengelolaan rasio keserasian belanja dalam APBD

Tahun	Belanja tidak langsung (%)	Belanja langsung (100%)
2017	50,29	49,70
2018	52,18	47,81
2019	58,53	41,47

Sumber data : dilah pada (2022)

Berdasarkan hasil oalahan data diatas dapat dilihat rata-rata persentasi dari belanja tidak langsung sebesar 53,66% sedangkan belanja langsung sebesar 42,23%. Yang dimana dapat dijelaskan dari perbandingan rata-rata persentasi tersebut bahwa provinsi NTB pada periode anggaran 2017-2019 mengeluarkan belanja tidak langsung sebesar 53,66% dibandingkan dengan belanja langsung 42,23. Artinya secara bersamaan bahwa dari persentase kedua belanja struktur APBD tersebut pemetintah NTB lebih besar mengeluarkan anggaran ke belanja tidak langsung.

- Belanja tidak langsung :

Dapat dilihat bahwa persentase dari tahun 2017 hingga 2019 kian meningkat, artinya dalam proses belanja langsung ini mengalami peningkatan tiap tahunnya.

- Belanja langsung

  Dapat dilihat bahwa persentase dari tahun 2017-2019 kian menurun atau kebalikan dari belanja tidak langsung, dalam belanja langsung ini bahwa setiap tahun nya mengalami penurunan.

f. Analisis kemampuan keuangan daerah

Dalam analisis ini menggunakan nilai persentasi antar sahre dan juga growth. Adapun perhitungan nya yaitu :

Share : $\frac{PAD}{total\ belanja}\ x\ 100\%$

- Tahun 2017

  Share : $\frac{1.641.688.654.497,00}{5.488.040.414.615,76}\ x\ 100\%$ = 29,92%

- Tahun 2018

  Share : $\frac{1.767.746.421.040,00}{5.778.854.829.776,73}\ x\ 100\%$ = 23,60%

- Tahun 2019

  Share : $\frac{1.708.660.958.875,00}{5.499.754.766.128,49}\ x\ 100\%$ = 31,07%

Growth : $\frac{PADi}{PADi-1}\ x\ 100\%$

Jadi untuk perhitungan tahun 2017 memerlukan sumber data PAD tahun 2016. Adapun besarnya PAD provinsi NTB periode 2016 yaitu sebesar 1.450.044.930.319 (data ini bersumber dari BPS provinsi NTB 2016)

- Tahun 2017

  Growth : $\frac{1.641.688.654.497,00}{1.450.044.930.319,00}\ x\ 100\%$ = 113,21%

- Tahun 2018

  Growth : $\frac{1.767.746.421.040,00}{1.641.688.654.497,00}\ x\ 100\%$ = 107,67%

- Tahun 2019

  Growth : $\frac{1.708.660.958.875,00}{1.641.688.654.497,00}\ x\ 100\%$ = 104,07%

Tabel 6. Rasio kemampuan keuangan daerah dalam APBD

Tahun	Sahre (%)	Growth (%)
2017	29,92	113,21
2018	23,60	107,67
2019	31,07	104,07

Sumber data : diolah pada (2022)

Berdasarkan hasil perhitungan diatas bahwa analisis share maupun growth dari tahun ke tahun mengalami penurunan. Yang dimana persentase dari share sendiri yaitu sebesar 28,20% artinya bahwa dalam kontribusi Anggaran Pendapatan Belanja Daerah (APBD) terhadap struktur jumlah belanja di provinsi NTB anggaran 2017-2019.

Sedangkan rata-rata persantasi dari analisis growt ini sebesar 108,32%, yang dimana pemerintah dapat menilai potensi pertumbuhan APBD dimasa yang akan datang dengan melihat perbandingan rasio dari anggaran n2017-2019 tersebut.

g. Rasio kinerja keuangan

Berdasarkan hasil perhitungan rasio-rasio keuangan diatas, maka Kinerja Keuangan Pemerintah Provinsi NTB 2017-2019 dirangkum dalam tabel.

Keterangan	Tahun Anggaran			Rata -Rata %
	2017	2018	2019	
Rasio Efektivitas	240,62	205,12	201,71	215,81
Rasio kemandirian	49,11	53,28	45,41	49,26
Rasio aktifitas				
- Belanja Operasi	54,52	56,40	59,58	56,83
- Belanja modal	53,88	51,69	42,20	49,26
Rasio pertumbuhan				
- PAD	13,22	7,68	96,55	39,15
- Pendapatan daerah	101,03	73,17	101,05	91,75
Rasio keserasian belanja				
- Belanja tidak langsung	50,29	52,18	58,53	53,67
- Belanja langsung	49,70	47,81	41,47	46,33

Rasio kemampuan keuangan daerah				
- Share	29,92	23,60	31,07	28,20
- Growth	113,21	107,76	104,07	108,33

CONCLUSION AND SUGGESTION

1. Conclusion

Based on the results of calculating financial ratios to determine the financial performance of the NTB provincial budget, namely:

- Effectiveness ratio :

If you look at the data that has been calculated, the calculation of the NTB provincial APBD has decreased, while the target and realization of revenue has increased. The average number of this effectiveness ratio is 215.82% which means more than 100% which is very effective.

- Independence ratio :

The average percentage of the independence ratio for the province of NTB 2017-2019 is 49.27 which, when seen from the financial independence table, is <50.00 or ranges from 40.01-50.00, meaning that the average percentage of independence for the NTB government is at a good turn in which the government's dependence on the center is small-scale.

- Activity Ratio

From the two expenditures in the APBD structure, it can be concluded that the average operating expenditure ratio is 56.73%, which is greater than the development expenditure ratio, which is 49.25%. Which, if allocated, is that the NTB provincial government for the 2017-2019 fiscal year prioritizes the allocation of funds over operational spending

- Growth ratio

Based on the results of the processing and calculations above, it can be seen from the average PAD growth percentage ratio of 39.15%, while the income growth ratio is 91.75%. It can be seen that the comparison of the percentages of the two ratios

is very far away, in which the NTB provincial government for the 2017-2019 fiscal year prioritizes the ratio of growth in its own-source revenue (PAD), because the higher the percentage of PAD growth, the greater the opportunity or ability of the government to increase regional success.

- Work compatibility ratio

Based on the results of the data analysis above, it can be seen that the average percentage of indirect spending is 53.66%, while direct spending is 42.23%. Which can be explained from the comparison of the average percentages that the province of NTB in the 2017-2019 budget period spent 53.66% indirect spending compared to 42.23 direct spending. This means that at the same time, from the percentage of spending on the APBD structure, the NTB government spends more on indirect spending.

- Regional financial capacity ratio

Based on the results of the calculation above, the analysis of share and growth from year to year has decreased. Which is where the percentage of the share itself is 28.20% meaning that in the contribution of the Regional Budget (APBD) to the total spending structure in the province of NTB the 2017-2019 budget.

Meanwhile, the average percentage from this growth analysis is 108.32%, where the government can assess the potential for future APBD growth by looking at a ratio comparison of the 2017-2019 budget.

2. Suggestion

Based on the results of research on financial performance analysis in the structure of the NTB provincial state budget for the 2017-2019 fiscal year.

- If seen from the activity ratio, the average percentage of operational expenditure is greater than capital expenditure. Therefore, to minimize the level of existing spending, the government should reduce operating spending and increase capital spending.

- Apart from that, in the growth ratio, where the average percentage of PAD and income is very different, namely 50 percent, in which case the government is optimizing the PAD system more in NTB's 2017-2019 financial performance.

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