

HAVE 34 PROVINCES IN INDONESIA SUCCESSFULLY IMPLEMENTED FINANCIAL AUTONOMY? EVIDENCE FROM APBD 2004-2020

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Abstract

The regional government financial statement can be used to measure the financial performance of an area whether it is classified as good or bad. Through the financial statement, a region can know whether it has implemented regional autonomy in financial terms or not. This study aims to analyze and describe the level of regional financial dependence on 34 provinces in Indonesia for the period 2004 - 2020. This research is classified as a quantitative descriptive method and uses regional financial dependency ratio as an analysis tool. The results showed that the provincial financial autonomy located on the island of Java was much better than the provinces outside the island of Java. There were 5 provinces that had a moderate level of dependence on the central government, 4 provinces with a sufficient dependency level, and 5 provinces with high dependency level. Meanwhile, the other 20 provinces had a very high level of dependence on the central government. The financial autonomy of provincial governments in Indonesia for the period 2004 - 2020 had not been implemented properly because there were 20 provinces with a high level of dependence on the central government or around 58.82%.

Keywords: *Regional Financial Dependency Ratio; government; financial autonomy*

1. INTRODUCTION

State finances are identical with expenditure budgets and revenue budgets as well as financing that are contained in the APBN and APBD. State finances are an economic resource that supports equitable development and creates economic, social, and political stability. Provinces, districts, and cities in Indonesia have the authority to manage their regions in accordance with Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning Fiscal Balance between the Central Government and Regional Governments.

Article 2-Law Number 32 Year 2004 states that regional governments are given the authority to carry out the widest possible autonomy, except for governmental affairs which are the affairs of the Government to improve public welfare, public services, and regional competitiveness. Through regional autonomy, regional governments are expected to increase creativity and innovation in managing finances, especially in realizing the Regional Budget Revenues and Expenditures (APBD).

APBD demands that each regional government be able to realize the budget that has been passed, in particular the revenue which is the main source in realizing the expenditure budget. Halim and Kusufi (2014) state that Regional Original Income (PAD), balancing funds, and other legal regional income are components of income. The ability of regional governments to realize the budget is a benchmark in assessing financial performance. Good financial performance can be achieved in conjunction with oversight by the central government.

Harjito et al., (2020) stated that the financial performance of regional government was influenced by Regional Original Revenue, where any increase in the financial performance of district and city was due to an increase in regional PAD.

The financial performance of regional governments could be analyzed using income analysis in the form of analysis of variance (difference) in the income budget, analysis of revenue growth, analysis of financial ratios, and analysis of the potential for regional revenue. Assessment of regional government financial performance was very important because it was beneficial for the sustainability of regional

government in the future, the benefit was in trying to exceed the performance that had been achieved in the previous year (Mahmudi, 2019).

This study aims to analyze and describe the level of regional financial dependence on 34 provinces in Indonesia for the period 2004 - 2020. In-depth, this study was conducted to determine which provinces had good independence and what were the things that supported this independence. This research is expected to be one of the government's assessments in realizing regional autonomy in terms of finance.

Several previous studies have only examined a few provinces, districts, or cities, and researchers have not found research on measuring the level of regional financial dependence on all provinces in Indonesia using data for the period 2004 - 2020.

Sayadi (2020) conducted a study comparing the level of regional financial dependence in provinces on the islands of Sumatra and Java. The results showed that the province with the best financial performance in the area of financial dependency ratio was DKI Jakarta. Then, the provinces of Banten and Central Java were in positions second and third.

Rosaliena and Zulkifli (2019) conducted a study on the level of regional financial dependence in the Gunung Kidul district. The results of their research showed that the level of regional financial dependence in Gunung Kidul district was at a very high level with a ratio above 80%. Several other studies analyzed the level of dependence on regional finances, namely Wahab, Rofingatun, and Kreuta (2017).

Regional Government Financial Statement

One of the main pillars of a strong economy in a country is the accountability of power-holders. Every rupiah of public money must be accountable to the people who have given the money to finance development and run the wheels of government. This form of accountability is manifested through the presentation of financial statements.

Mahmudi (2019) stated that the presentation of the financial statement was a form of written accountability for the financial performance that had been achieved. Financial statements must be presented in a timely and reliable manner and the information presented in the financial statements must be reliable, not contain elements of manipulation, be unbiased, and free from material misstatement.

The Purpose of Regional Government Financial Statement

The regional government financial statement can be used to measure the financial performance of a region whether it is classified as good or bad. Through the financial statement, a region can know whether it has implemented regional autonomy in financial terms or not. One way or method to determine whether a region has implemented regional autonomy in financial terms or not is the analysis of regional financial dependency ratios.

Regional Financial Dependency Ratio

The regional financial dependency ratio is calculated by comparing the amount of transfer revenue received by regional revenue with total regional revenue. Mahmudi (2019) stated that the higher this ratio, the greater the level of dependence of regional governments on the central government and/or provincial governments.

2. RESEARCH METHOD

This research is classified as a quantitative descriptive method. This method aimed to collect data, then with the data, it could be explained the characteristics of certain situations or circumstances (Sekaran and Bougie, 2017). The population and sample in this study were 34 provinces in Indonesia. This study used secondary data from regional government financial statements of 34 provinces in Indonesia which was obtained through the website of the Central Bureau of Statistics, www.bps.go.id.

This research would be analyzed by the ratio of regional financial dependence and the degree of decentralization. Mahmudi (2019) stated that the ratio of regional financial dependence could be calculated by dividing the amount of transfer income to the total regional income. The ratio formula was as followed:

$$\frac{\text{Transfer Income}}{\text{Total Regional Income}} \times 100\%$$

While the criteria used to describe the ratio of regional financial dependence could be seen in the table below.

Table 1. The Category of Regional Financial Dependency

Dependency (%)	Category
0,00 – 10,00	Very low
10,01 – 20,00	Low
20,01 – 30,00	Modest
30,01 – 40,00	High enough
40,01 – 50,00	High
> 50,00	Very high

Source: Banga (2017)

3. RESULT AND DISCUSSION

3.1 Result

This research was conducted in 34 provinces in Indonesia by analyzing the Budget Realization Statement (LRA) for the year 2004 - 2020 using the ratio of regional financial dependence.

If this ratio was getting bigger, then the level of dependence of the regional government on the central government would also increase (Mahmudi, 2019). The financial performance of 34 provinces based on regional financial dependency ratios for the period 2004 - 2020 could be seen in Table 2.

After analyzing the regional financial dependency ratios in 34 provinces in Indonesia for the period 2004 - 2020, the researchers then classified the percentage of dependency based on the categories which could be seen in Table 3. Based on table 3, there were 5 provinces with a moderate level of dependency, 4 provinces with a fairly high level of dependency, and 5 provinces with a high level of dependency. Meanwhile, the other 20 provinces had a very high level of dependency.

The results of the analysis showed that East Java province with the best financial performance for the period 2004 - 2020 was based on the regional financial dependency ratio with a ratio of 26.42%. Then, the province of West Java with a ratio of 27.88%, and Papua with a ratio of 28.57%. Followed by Banten province with a ratio of 28.99% and Central Java with a ratio of 29.96%.

At a sufficient level of dependence, there was Aceh province with a ratio of 31.23%, Bali 31.99%, and DKI Jakarta 33.13%. Then, the province of North Sumatra with a ratio of 34.72%.

Furthermore, provinces that had a high level of dependence were South Sulawesi with a ratio of 41.74%, DI Yogyakarta with a ratio of 42.18%, and South Kalimantan with a ratio of 42.25%. Then, followed by Lampung province with a ratio of 43.66% and West Sumatra with a ratio of 47.68%.

Meanwhile, the worst financial performance for the period 2004 - 2020 based on the ratio of regional financial dependence was filled by provinces located outside Java, such as South Sumatra with a ratio of 52.85%, West Kalimantan with a ratio of 53.14%, East Kalimantan with a ratio of 55.31%, West Papua with a ratio of 55.34%, Jambi with a ratio of 55.37%, West Nusa Tenggara with a ratio of 56.46%, and Riau with a ratio of 58.33%.

Then, North Sulawesi with a ratio of 59.26%, Bengkulu with a ratio of 59.57%, Central Kalimantan with a ratio of 61.31%, Bangka Belitung with a ratio of 62.29%, Riau Island with a ratio of 63.15%, Central Sulawesi with a ratio of 65.85%, Southeast Sulawesi 66.93%, and East Nusa Tenggara with a ratio of 67.02%.

Furthermore, provinces with a level of dependency above 70% were filled by provinces located in eastern Indonesia such as Maluku with a ratio of 73.54%, North Kalimantan with a ratio of 74.91%, Gorontalo with a ratio of 75.66%, and West Sulawesi with a ratio of 78.77%. Meanwhile, the province with the worst financial performance for the period 2004 - 2020 based on the regional financial dependency ratio was North Maluku province with a ratio of 81.24%.

3.2 Discussion

The analysis of financial performance using regional financial dependency ratios showed that there was a very significant level of dependency difference between provinces in Java and outside Java.

The results of the analysis showed that East Java province with the best financial performance for the period 2004 - 2020 was based on the regional financial dependency ratio with a ratio of 26.42%. Then, the province of West Java with a ratio of 27.88% and Papua with a ratio of 28.57%. Followed by Banten

province with a ratio of 28.99% and Central Java with a ratio of 29.96%.

The results of this study were supported by research conducted by Zulkarnain (2020) on district/city governments in West Java. The level of regional dependence in West Java province showed quite good results with moderate levels of dependence.

Another study that stated that regions in Java Island had regional autonomy in terms of good finance was research conducted by Nufus, Hadi, and Awaluddin (2017). The results of his research indicated that the city of South Tangerang had a very good financial performance.

While the results of research that supported the level of regional financial dependence outside Java

Island were very high in Zukhri's research (2020). The analysis was carried out in the province of Bangka Belitung where the level of regional financial dependence was at a very high level on the central government. Bangka Belitung Province had a level of financial dependence above 50 percent, which was between 61.05-68.41 percent.

Regional autonomy in terms of finances for provinces located on the island of Java was generally better than for provinces outside Java. One of the main reasons was the realization of provincial PAD in Java that was better than in provinces outside Java. Sulistyono (2018) stated that regional original income had a positive effect on regional financial performance.

Table 2. The Regional Financial Dependency Ratio in 2004 - 2020

Provinces	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Aceh	28,49%	27,16%	25,89%	26,50%	13,31%	13,36%	21,99%	25,07%	14,54%	29,72%
Sumut	56,94%	55,82%	55,54%	56,63%	22,79%	17,94%	23,32%	23,12%	22,29%	27,71%
Sumbar	62,92%	63,02%	62,47%	63,73%	57,64%	34,32%	36,66%	39,42%	39,14%	43,34%
Riau	62,61%	59,02%	56,94%	57,44%	53,83%	36,88%	52,04%	51,61%	52,85%	59,31%
Jambi	64,25%	63,31%	62,22%	63,25%	45,03%	45,34%	47,85%	51,62%	50,20%	51,72%
Sumsel	60,28%	61,45%	60,31%	49,55%	38,56%	38,89%	47,82%	48,45%	45,54%	50,27%
Bengkulu	48,09%	52,12%	51,83%	71,24%	68,48%	55,44%	55,61%	57,61%	56,51%	61,03%
Lampung	60,38%	36,15%	39,67%	59,12%	34,04%	31,63%	32,53%	35,47%	34,23%	42,06%
Bangka Belitung	51,85%	64,67%	66,26%	70,81%	62,68%	59,90%	59,62%	59,37%	59,32%	58,69%
Kepulauan Riau	65,39%	65,53%	65,09%	66,30%	54,23%	49,58%	57,03%	61,67%	64,46%	66,43%
DKI Jakarta	26,30%	23,27%	29,21%	29,26%	23,50%	13,32%	22,08%	23,76%	32,66%	32,33%
Jawa Barat	39,29%	40,83%	41,89%	43,47%	39,52%	10,44%	14,61%	15,34%	16,78%	22,85%
Jawa Tengah	43,16%	43,83%	44,51%	46,69%	37,01%	13,41%	16,77%	18,49%	19,83%	25,84%
DI Yogyakarta	41,98%	41,86%	42,57%	46,80%	45,11%	30,06%	32,29%	37,07%	41,19%	45,01%
Jawa Timur	43,68%	41,67%	41,63%	41,84%	16,20%	14,02%	16,78%	16,80%	19,75%	22,00%
Banten	34,93%	37,20%	38,55%	40,49%	34,45%	13,33%	16,41%	18,07%	18,75%	22,62%
Bali	42,19%	38,34%	39,84%	42,32%	34,64%	21,54%	22,25%	23,87%	25,00%	26,49%
NTB	66,04%	64,31%	65,01%	64,31%	43,78%	42,07%	43,45%	45,18%	47,02%	50,63%
NTT	72,79%	75,98%	76,98%	77,52%	73,91%	44,09%	46,02%	48,72%	49,01%	66,99%
Kalbar	57,54%	60,95%	60,86%	63,46%	39,48%	40,38%	41,18%	42,36%	42,61%	47,13%
Kalteng	68,57%	63,59%	62,11%	63,18%	48,95%	51,45%	49,76%	51,35%	51,55%	56,35%
Kalsel	45,34%	46,55%	45,30%	48,39%	46,76%	33,20%	31,79%	34,59%	35,02%	37,98%
Kaltim	52,09%	43,96%	45,27%	43,32%	50,37%	42,92%	37,69%	45,87%	51,08%	53,95%
Kaltara	72,27%	74,84%	75,41%	74,05%	83,57%	63,03%	81,19%	0,00%	0,00%	0,00%
Sulut	67,69%	66,13%	66,28%	67,21%	61,81%	46,40%	47,14%	49,95%	50,87%	53,41%
Sulteng	74,61%	72,53%	70,38%	72,76%	69,16%	53,69%	50,81%	54,42%	53,15%	61,26%

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Sulsel	60,70%	56,28%	57,15%	59,13%	30,66%	26,05%	27,83%	29,22%	30,43%	35,59%
Sultra	69,38%	70,75%	75,69%	75,70%	56,73%	55,99%	56,45%	58,85%	56,30%	63,41%
Gorontalo	82,38%	77,03%	77,67%	79,91%	76,85%	67,23%	66,19%	68,60%	68,26%	73,94%
Sulbar	85,77%	82,96%	82,32%	83,65%	81,03%	67,29%	69,11%	71,90%	69,98%	71,33%
Maluku	84,30%	84,36%	84,55%	84,14%	64,42%	68,14%	63,93%	66,44%	66,77%	72,77%
Maluku Utara	80,03%	82,37%	84,40%	82,63%	68,83%	72,38%	72,23%	71,48%	71,72%	73,76%
Papua Barat	46,51%	60,91%	38,87%	46,97%	47,55%	42,74%	48,31%	52,75%	39,14%	40,11%
Papua	32,19%	27,88%	33,03%	29,07%	32,23%	27,58%	24,69%	30,03%	28,39%	30,41%
Provinsi	2010	2009	2008	2007	2006	2005	2004	Total (2004 - 2020)	Average	
Aceh	14,13%	25,99%	37,69%	59,91%	56,86%	56,97%	53,38%	530,97%	31,23%	
Sumut	32,11%	36,34%	32,21%	35,41%	34,04%	27,19%	30,83%	590,23%	34,72%	
Sumbar	40,89%	38,98%	43,17%	49,47%	52,35%	39,75%	43,32%	810,61%	47,68%	
Riau	68,71%	58,14%	64,52%	62,58%	69,53%	66,76%	58,90%	991,69%	58,33%	
Jambi	56,84%	59,24%	51,93%	59,42%	61,88%	52,57%	54,69%	941,37%	55,37%	
Sumsel	56,54%	55,60%	55,34%	59,97%	60,24%	56,68%	52,93%	898,42%	52,85%	
Bengkulu	59,83%	64,47%	48,94%	58,22%	70,31%	64,94%	67,96%	1012,64%	59,57%	
Lampung	43,43%	47,58%	47,45%	49,98%	51,20%	47,45%	49,93%	742,30%	43,66%	
Bangka Belitung	61,23%	69,31%	64,98%	66,63%	62,90%	56,56%	64,08%	1058,86%	62,29%	
Kepulauan Riau	70,72%	73,82%	70,05%	65,11%	75,10%	55,94%	47,05%	1073,50%	63,15%	
DKI Jakarta	41,42%	44,94%	45,28%	43,51%	45,48%	42,81%	44,14%	563,26%	33,13%	
Jawa Barat	24,92%	27,91%	26,17%	29,23%	25,73%	25,29%	29,61%	473,89%	27,88%	
Jawa Tengah	27,34%	29,70%	28,91%	32,53%	31,06%	22,89%	27,36%	509,33%	29,96%	
DI Yogyakarta	45,60%	49,06%	47,81%	36,80%	50,26%	39,63%	43,88%	716,99%	42,18%	
Jawa Timur	24,50%	26,75%	25,42%	29,56%	26,98%	19,74%	21,82%	449,11%	26,42%	
Banten	25,89%	30,58%	29,20%	31,84%	29,31%	32,69%	38,52%	492,82%	28,99%	
Bali	29,01%	33,47%	34,58%	38,40%	36,63%	25,80%	29,38%	543,75%	31,99%	
NTB	59,44%	59,75%	58,78%	61,91%	64,23%	61,62%	62,32%	959,86%	56,46%	
NTT	71,12%	74,99%	74,92%	69,47%	75,01%	70,24%	71,61%	1139,36%	67,02%	
Kalbar	51,75%	61,52%	58,69%	60,00%	63,91%	55,55%	55,93%	903,33%	53,14%	
Kalteng	59,23%	66,77%	68,95%	68,24%	75,74%	65,49%	71,01%	1042,29%	61,31%	
Kalsel	40,80%	47,64%	42,19%	45,02%	50,42%	42,00%	45,32%	718,31%	42,25%	
Kaltim	61,16%	58,37%	66,10%	68,82%	71,50%	75,68%	72,14%	940,28%	55,31%	
Kaltara	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%	524,35%	74,91%	
Sulut	56,14%	65,89%	63,57%	61,50%	67,68%	56,45%	59,23%	1007,34%	59,26%	
Sulteng	64,47%	71,88%	67,33%	70,92%	76,47%	67,49%	68,21%	1119,52%	65,85%	
Sulsel	37,44%	42,03%	41,94%	44,77%	45,80%	40,90%	43,58%	709,50%	41,74%	
Sultra	65,55%	68,40%	68,61%	72,84%	79,84%	72,36%	70,97%	1137,84%	66,93%	
Gorontalo	73,88%	81,71%	76,99%	59,22%	88,16%	82,92%	85,23%	1286,19%	75,66%	
Sulbar	74,76%	87,03%	84,77%	83,33%	87,20%	77,83%	0,00%	1260,26%	78,77%	
Maluku	75,10%	69,81%	82,46%	58,73%	85,61%	62,35%	76,26%	1250,11%	73,54%	
Maluku Utara	86,94%	89,31%	84,43%	89,51%	88,98%	91,29%	90,83%	1381,15%	81,24%	

Papua Barat	42,91%	36,50%	57,01%	95,23%	97,75%	92,15%	0,00%	885,43%	55,34%
Papua	31,13%	26,00%	24,96%	34,65%	24,35%	25,59%	23,58%	485,77%	28,57%

Table 3. The Category of Region Dependency Level in 2004 - 2020

Province	Dependency Percentage	Regional Dependency Level
Jawa Timur	26,42%	Modest
Jawa Barat	27,88%	
Papua	28,57%	
Banten	28,99%	
Jawa Tengah	29,96%	
Aceh	31,23%	High enough
Bali	31,99%	
DKI Jakarta	33,13%	
Sumut	34,72%	
Sulsel	41,74%	High
DI Yogyakarta	42,18%	
Kalsel	42,25%	
Lampung	43,66%	
Sumbar	47,68%	
Sumsel	52,85%	Very high
Kalbar	53,14%	
Kaltim	55,31%	
Papua Barat	55,34%	
Jambi	55,37%	
NTB	56,46%	
Riau	58,33%	
Sulut	59,26%	
Bengkulu	59,57%	
Kalteng	61,31%	
Bangka Belitung	62,29%	
Kepulauan Riau	63,15%	
Sulteng	65,85%	
Sultra	66,93%	
NTT	67,02%	
Maluku	73,54%	
Kaltara	74,91%	
Gorontalo	75,66%	
Sulbar	78,77%	
Maluku Utara	81,24%	

4. CONCLUSION

The results of the research and discussion on the comparison of financial performance between 34 provinces in Indonesia in 2004 - 2020 which have been presented show that the financial performance of provinces located on the island of Java is much better than provinces outside Java. The results of the analysis showed that East Java province with the best financial performance for the period 2004 - 2020 was based on the regional financial dependency ratio with a ratio of 26.42%. Then, the province of West Java with a ratio of 27.88% and Papua with a ratio of 28.57%. Followed by Banten province with a ratio of 28.99% and Central Java with a ratio of 29.96%.

Meanwhile, the province with the worst financial performance for the period 2004 - 2020 based on the regional financial dependency ratio was North Maluku province with a ratio of 81.24%. Then, the province of West Sulawesi with a ratio of 78.77% and Gorontalo with a ratio of 75.66%. The financial autonomy of provincial governments in Indonesia for the period 2004 - 2020 had not been implemented properly because there were 20 provinces with a high level of dependence on the central government or around 58.82%.

The factor that affected regional autonomy in terms of provincial finances in Java was the ability to obtain very good PAD so that the level of regional financial dependence was very low on the central government. Future research is expected to expand and multiply the research sample and use other indicators in analyzing the financial performance of regional governments.

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