



# Analysis of the Determinant Factors of Government Performance

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**Abstract**—The purpose of this study is to scrutinize the determinants of provincial government performance. The data is sourced from the Budget Realization Report from the Ministry of Finance and the Report on Rating, and Performance Status of Regional Government Administration by the Ministry of Home Affairs. The methods used in testing are linear regression with the ranking and performance status of regional government administration from 30 provinces in Indonesia as a sample. The result of this study indicates that only the degree of decentralization influences provincial government performance. The essence of decentralization is internalizing costs and benefits for the people. To encourage the improvement of regional quality, local governments should integrate all programs and activities with the central government.

**Kata Kunci:** Regional Independence; Decentralization; Efficiency; Government Performance

## 1. INTRODUCTION

The reform era that occurred in 1998 has brought changes to Indonesia, one of which is the change in the government system to decentralization, namely a government system in which each local government is given the authority to regulate and manage its region (Kusuma & Handayani, 2017). In the era of regional autonomy, local governments have broad authority in financial management and can explore the financial potential that exists in the area (Priyono et al., 2019). The implementation of regional autonomy where local governments have the authority to manage their regions independently is expected to increase efficiency, effectiveness, and accountability to achieve good government governance (Rini & Damiati, 2017).

The good performance of organizational management and financial management is not in line with the expectations of the public as users of government services (Ahyaruddin & Amrillah, 2018). Currently, many criticisms appear of local governments both in governance and development, both from within the country and abroad (Rini & Damiati, 2017). The main problem that is still often faced by local governments in Indonesia related to local government financial performance is the low local own-source revenue and high dependence on central government fund transfers in provinces in Sumatera average independence ratio under 10% (Awani & Hariani, 2021). According to Ahyaruddin & Amrillah (2018) that good regional financial management will make it easier for regions to map and allocate regional development priorities so that regional government performance can increase significantly. Reports on the Implementation of Regional Government (LPPD).

Based on this explanation, this research was carried out to test and prove the determinants of local government performance. This study wants to examine the effect of the financial ratio variables and local government performance. Several studies examining the performance of local governments have been carried out by several researchers, including Ahyaruddin & Amrillah (2018), Pasaribu et.al (2021), and Sartika (2019). The results of the study they did gave different results.

Study conducted by Ahyaruddin & Amrillah (2018) that efficiency does not effect on regional performance where the costs incurred by the local government in generating local own-source revenue are greater than the amount of local own-source revenue received, causing inefficient implementation of regional autonomy. However, Sartika (2019) study found that the regional government's financial performance was quite efficient in managing its finances because it was able to reduce the amount of regional expenditure that did not exceed its regional income.

Research by Pasaribu et al. (2021) shows that the low degree of fiscal decentralization indicates that local governments have not been able to adequately finance all their needs. Thus, so far, most local government expenditures are still very dependent on the central government where the Supreme Audit Agency recorded 80.7% local government depending on transfer fund, and it also shows that the ability of local governments to increase local own-source revenue is still relatively low so regional financial performance is very low. However, Ahyaruddin & Amrillah (2018) found that the degree of decentralization has a positive effect on the performance of local government administration and that the implementation and management of government activities will have an impact on improving government performance.

Considering this research gap, this study examines three financial ratios (regional independence, degree of decentralization, and efficiency) in influencing government performance towards the local government in Indonesia. More specifically, this study proposes to evaluate the effect of financial ratios on government performance. Conducting such a study will provide for state government and local government to develop more efficient strategies to target their performance and will extend the existing government knowledge from the perspective of the financial ratio.



This study consists of several sections. In the second section, this study provides relevant literature analyses for deepening research hypotheses. The following section outlines the appropriate methodology to achieve the study's objectives. The fourth section focuses on the results of the data analysis, presents the findings to answer the hypothesis described, considers its position, and relation to other existing research studies. In the final section, a conclusion is provided with limitations and potential topics for future research studies.

The regional independence ratio is used to assess the financial independence of local governments to finance development, services to the society, and other government affairs (Karenina et al., 2021; Melmambessy, 2022; Susilawati et al., 2018). The regional independence ratio is also a ratio that measures the extent to which local governments depend or rely on sources of funds from outside parties such as from the centre or loans (Makin, 2013; Rusmin et al., 2014). If this ratio is high, it indicates that the dependence of the local government on external sources of funds is getting lower, which means that the local government is thus far independent. The other way around. Measure this ratio is obtained from the results of the division between the total local own-source revenue with transfers from the central government plus loans (Digdowiseiso & Satrio, 2022; Wahab et al., 2017).

The degree of decentralization is the degree to which the total original income of a region can make a greater contribution than the total revenue of the area (Syahputra, 2017; Zulkarnain, 2020). If the value of the contribution of local own-source revenue is higher in a region, it indicates the ability of the region to implement decentralization or regional autonomy is getting higher (Ermita & Putri, 2021; Liu & Li, 2015). This variable is appraised by the overall local own-source revenue divided by the overall local revenue (Pasaribu et al., 2021; Sutriani & Damanik, 2022; Torres et al., 2012). Study conducted by Ahyaruddin & Amrillah (2018) found that the degree of decentralization influences the performance of local government administration.

The efficiency ratio variable is a ratio that represents the proportion between the number of expenditures spent to acquire revenue and the realization of the received revenue (Fathah, 2017; Pundissing & Pagiu, 2021; Purwanti & Noviyanti, 2021; Susanto, 2019). If the value of the efficiency ratio is getting smaller, it means that the implementation of local government shows more efficient performance (Drew & Dollery, 2015; Nurdin et al., 2014). Sartika (2019) found that the regional government's financial performance was quite efficient in managing its finances because it was able to reduce the amount of regional expenditure that did not exceed its regional income.

## 2. RESEARCH METHOD

This study proposes a study framework by examining the effect of financial ratios and the performance of provincial governments in Indonesia. The quantitative approach used in this study is supported by secondary data. The study data was collected using a purposive sampling technique with the criteria of the provincial government under study publishing a budget realization report, assessing its performance, and meet the completeness of the data for the variables studied. In addition, in the Ranking and Performance Status of Regional Government Administration there are provincial governments that are not displayed, because the Governor was temporarily dismissed for being a suspect in a corruption crime so that the scoring and temporary status are Not Available until there is proof of innocence by permanent legal force. There are currently 34 provincial governments in Indonesia and the results of data collection obtained observational data for 30 provincial governments in Indonesia. The data is sourced from the Budget Realization Report from the Ministry of Finance and the Report on Rating and Performance Status of Regional Government Administration by the Ministry of Home Affairs. The data is time series data for 8 years, so that there are 240 data samples analysed. The study variables include the performance of local government which is the dependent variable measured by the performance score of local government administration with a range of 0–4. This data is obtained from the Ministry of Home Affairs report based on a desk evaluation portfolio assessment of the Laporan Penyelenggaraan Pemerintah Daerah (LPPD) of each region. The financial ratio variable is proxied by the regional independence ratio, the degree of decentralization, and the efficiency ratio which are independent variables from the Budget Realization Report from the Ministry of Finance.

Normality of data is one of the conditions for analysis in this study with the Kolmogorov-Smirnov Test. When the data results are not normal, the data are modified with adjustments in the Z-Score (Sekaran & Bougie, 2016; Tasdan & Yeniay, 2014). Furthermore, the presence of heteroscedasticity elements in the data can be examined through the Glejser test (Ghozali, 2016). The approach used to test the Variance Inflation Factor (VIF) is multicollinearity. If the tolerance value is more than 0.10 and VIF is less than 10, then the regression model does not experience multicollinearity. On the other hand, if the tolerance value is less than 0.10 and the VIF is more than 10, then the regression model has multicollinearity. The autocorrelation test is a measure to determine the presence of autocorrelation problems with the Durbin-Watson (DW) test, then the autocorrelation in the regression model is not said to exist (Ghozali, 2016). Multiple regression testing is carried out to decide whether to accept or reject the variable test based on the data obtained from the research sample. The test results of multiple regression analysis can be known after performing statistical tests to determine the magnitude of the relationship between the variables studied. Statistical tests consist of the coefficient of determination ( $R^2$ ), simultaneous test and partial test. The coefficient of determination test is used to measure how far the model can explain the variation of the independent variable (Ghozali, 2016). If the value of  $R^2$  is small, it means that the ability of the variation of the independent variable in influencing the dependent variable is limited. if the coefficient value is close to one, then the independent variable provides near



perfect information where the information is the things needed to predict the dependent variable. Testing the provincial government’s performance with the help of statistical tests (Ghozali, 2016; Sekaran & Bougie, 2016). Simultaneous test is used to test the magnitude of the effect of the variables of independence, decentralization, and efficiency together on the provincial government performance variable. The evaluation criteria are that if the  $\text{sig} > 0.05$ , the provincial government’s financial ratios have no impact on the provincial government’s performance. Conversely, if the  $\text{sig} < 0.05$ , the provincial government’s financial ratios are relevant to the provincial government’s performance. Lastly, the partial test basically shows how far the influence of one independent variable individually in explaining the dependent variable. The test is carried out using a significance level of 0.05. Acceptance or rejection of this variable test is carried out when t count is greater than t table or probability is less than the level of significance ( $\text{Sig} < 0.05$ ). This means that the independent variable can be said to influence the dependent variable if it fulfills both assumptions.

### 3. RESULT AND DISCUSSION

The use of multiple linear regression is to analyze the data of this study. Before conducting analysis with regression, there are several requirements that must be met. This requirement can be proven by carrying out normality test, multicollinearity test, and autocorrelation test or it can be said as a classical assumption test. To determine the study data is normally distributed, the researchers refer to the Kolmogorov-Smirnov normality test. Meanwhile, to prove whether there is a similarity between the independent variables in the study using the multicollinearity test.

Normality test was conducted to test whether the regression model, independent and dependent variables had normal data distribution or not. A good regression model has a normal or close to normal data distribution. Based on table 1. Asymp. Sig. (2-tailed) value .200 greater than .05 so that according to the basis of decision making in the Kolmogorov-Smirnov normality test, information is acquired that the data is normally distributed. Thus, the requirements for normality in the regression model have been met.

**Table 1.** NPar Test

Unstandardized Residual	
Asymp. Sig. (2-tailed)	.200

The next step is a multicollinearity test where the approach used is to test the Variance Inflation Factor (VIF) and tolerance test. Multicollinearity test aims to test whether the regression model found a correlation between independent variables. If the tolerance value is more than .10 and VIF is less than 10, then the regression model does not experience multicollinearity. On the other hand, if the tolerance value is less than .10 and VIF is more than 10, then the regression model has multicollinearity. Based on table 2. indicates that the tolerance value of each variable is greater than .10 and the VIF value is below 10 so that there is no multicollinearity. Therefore, it can be concluded that there is no multicollinearity between independent variables in the regression model. In other words, the regression model in this study is release from the problem of multicollinearity.

**Table 2.** Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
Independence	.361	2.771
Decentralization	.361	2.771
Efficiency	1.000	1.000

The third step is to test the autocorrelation. A good regression model is the exempt regression from autocorrelation. To detect the occurrence of autocorrelation can be done by testing the value of the Durbin-Watson (DW) test. This result is from a comparison of significant table values of 5% with a sample of 30 (n) and a variable (k) of 1 which can be seen in Table 3. The results of the correlation test indicate the DW value of 1.378 so  $dL < DW < dU$  is  $1,352 < 1.378 < 1,489$  DW test value table criteria. Based on the criteria of the DW approach, these results represent no autocorrelation. This means that the regression model of this study is release from autocorrelation. Next, Std. Error of the Estimate is the standard deviation around the regression estimation line that measures the variability of the actual Y value from the predicted Y. Prediction error in regression is usually called error term or residual. The standard error of the estimate value is .3804958832 which represents the size of the number of errors in the regression model in predicting provincial government performance. This reflects that the independent variable's ability to explain the dependent variable is still weak.

Table 3. lists the coefficient of determination ( $R^2$ ). The researchers conducted  $R^2$  test to see the magnitude of the simultaneous contribution of the independent variable to the dependent variable. In this test, if the adjusted  $R^2$  value is close to zero, then the study model has limitations in explaining the dependent variable. On the other hand, if in testing the data, the  $R^2$  value is adjusted to close to one, then the study model is considered capable of explaining the dependent variable. The coefficient of determination ( $R^2$ ) aims to test how far the research model's ability to explain the dependent variable (good of fit). The adjusted  $R^2$  value is used to evaluate the best regression model. The



results of the determination test ( $R^2$ ), the number R attained was .437. The adjusted  $R^2$  value of .181 means that 18.1% of the provincial government's performance variable can be defined by regional independence, the degree of decentralization, and efficiency variables, while 81.9% is explained by other variables outside the regression model. This means the low ability of the independent variable in elaborating the dependent variable.

**Table 3.** Autocorrelation Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin Watson
	.437	.191	.181	.3804958832	1.378

The last step is regression analysis. In this study, the statistical tests conducted were simultaneous (F-test) and partial (t-test). The acceptance or rejection criteria will be based on the significance probability value. Simultaneous test represents whether the independent variables included in the model have an influence on the dependent variable. Simultaneous statistical tests show whether the independent variables included in the model affect the dependent variable. A simultaneous test is used to test the magnitude of the influence of the variables of regional independence, the degree of decentralization, and efficiency together on the variables of provincial government performance. This is used to see the simultaneous influence of the variable regional independence, the degree of decentralization, and efficiency on provincial government performance in improving local government performance.

In the simultaneous test, Table 4 exhibits the magnitude of the calculated F value of 18,654 which is indicated by a positive sign, so the direction of the relationship is positive. The results obtained from the F table with df regression 3 and df residual 236, the magnitude of F table is 2.64. Therefore, the value of  $18.654 > 2.64$ . The value statistically represents  $\alpha = .05$  with a significance value of .000, meaning that the significance value is  $.000 < .05$ . Table 4 indicates the value of sig. 000 is smaller than 0.05 so that the independent variables which comprise regional independence, the degree of decentralization, and efficiency variables have a simultaneous influence on the provincial government's performance.

The policy of regional independence, the degree of decentralization, and efficiency has a positive impact on the financial strength of local governments so that it affects local government performance where the regions get sources of regional financial revenue from two sides, namely: transfer funds and from local revenue. With transfers from the center in the form of profit-sharing funds, both tax and non-tax, special allocation funds, and general allocation funds, financial inequalities between the central government and regional governments as well as financial inequalities between regional governments can be minimized. This means that regions get additional sources of financial revenue that can be used to support development programs. Effective and efficient local own-source revenue management needs to be done by local governments for regional economic development. The contribution generated from the local own-source revenue will be reflected based on the amount of regional income that can be distributed in regional development so that it can realize prosperity for the people at large

**Table 4.** ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig
Regression	8.063	3	2.688	18.564	.000
Residual	34.167	236	.145		

Partial test denotes how far the influence of one independent variable individually in explaining the dependent variable. The test is carried out using the significance level and is carried out if t count  $>$  t table or probability  $<$  significance level (Sig  $<$  .05), meaning that the independent variable influences the dependent variable. If t count  $<$  t table or probability  $>$  significance level (Sig  $>$  .05), it means that the independent variable has no effect on the dependent variable.

The constant value is 1.586 (positive), meaning that if the independent variable is constant or fixed, then the provincial government performance value is 1.586. The coefficient  $\beta_1$  of 0.000 means that there is no increase or decrease in the proportion of financial independence, so the provincial government performance remains. The coefficient  $\beta_2$  of 0.950 (positive) means that for every one percent increase in the proportion of the degree of decentralization, the provincial government performance increases by that number. This shows that the application of the degree of decentralization to provincial government performance is going well, especially in the aspect of government decentralization. The coefficient  $\beta_3$  of 0.544 (positive) means that for every one percent increase in the proportion of financial efficiency, the provincial government performance increases by that number. This shows that the application of financial efficiency to the provincial government performance goes well with financial efficiency in the government.

Furthermore, the final table, videlicet table 5. represents that the regional independence variable has a sig value of .998  $>$  .05 and t count .003  $<$  t table 2.015 which means that the regional independence variable is insignificant to the provincial government's performance. Further, this study corroborates with past studies in local government, that regional independence is not an imperative determinant of provincial government's performance (Ahyaruddin & Amrillah, 2018). However, these findings are contrary to Anynda & Suwardi (2020) that local governments that have high transfer income, which means that they are very dependent on external funding sources, will experience a high



level of financial difficulty to have low achievement. The government emphasized the need to optimize the purchase of domestic industrial products through the procurement of goods and services by the central government, regional governments, and state-owned enterprises. This is considered capable of building independence and national economic resilience, even having an impact on the people's economy and the performance of local governments will increase so that people satisfaction with local government performance is getting better.

The sig value on the degree of decentralization variable  $.000 < 0.05$  and t count  $4.382 > t$  table 2.015, which means the degree of decentralization affects the local government's performance. This result is coherent with past studies, which underline the positive impact of the degree of decentralization on local government's performance (Ahyaruddin & Amrillah, 2018). A dissimilar result can be seen in Pasaribu et al. (2021) manifest that the low degree of fiscal decentralization indicates that local governments have not been able to adequately finance all their needs. Decentralization will not strengthen regional independence unless transfers from central government must be designed in such a way that the amount received is not greater when regional fiscal efforts are lower or vice versa. In addition, local governments should have significant freedom and responsibility to mobilize their own taxes so that local governments could improve local own-source revenue.

Furthermore, the last variable, namely the efficiency variable,  $.096 > .05$  and t count  $1.672 < t$  table 2.015 has insignificant on the provincial government's performance. This study denotes that the implementation of regional autonomy is less efficient where the costs incurred by the local government in generating local own-source revenue are greater than the local own-source revenue received. Yet, our finding supports the past study (Ahyaruddin & Amrillah, 2018). This study is the opposite of Sartika (2019) found that the regional government's financial performance was quite efficient in managing its finances. Efficient management of local own-source revenue really needs to be done by local governments for regional economic development (Ahyaruddin & Amrillah, 2018). Local governments should not wait until the end of the year to absorb the budget because the use of local budgets will have an impact on economic growth in the regions so that efficient use of budgets will improve local government performance.

**Table 5.** Statistic Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig
		B	Std. Error	Beta		
1	(Constant)	1.586	.324		4.891	.000
	Independence	.000	.037	.000	.003	.998
	Decentralization	.950	.217	.427	4.382	.000
	Efficiency	.544	.325	.098	1.672	.096

## 4. CONCLUSION

Empirical test results found evidence that the financial ratio proxy to regional independence, degree of decentralization, and efficiency simultaneously an influence of local government performance. Regional governments in the context of increasing efficiency in the implementation of regional autonomy need to pay attention to the relationship between government structures and between regional governments, the potential, and regional diversity. To encourage the improvement of regional quality, local governments should integrate all programs and activities with the central government. Although contributing significantly to extending our understanding of the determinants of financial ratios toward government performance, this study bears some drawbacks. First, data for this study was gathered from the provincial government in Indonesia, limiting the generalization of the findings. It is possible to solve this problem by replicating this study with various local governments in addition to regency or city governments. Second, the focus of this study is attributed to the role of regional independence ratio, degree of decentralization, and efficiency ratio as the drivers of financial ratios towards government performance. They are many other variables influencing government performance, such as compatibility, effectiveness, and dependency. There is also a conceptual link between audit opinion and the level of corruption. To provide a comprehensive model for government performance, a future study could include these variables in the model.

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