

Analysis of the Ability of Regional Original Revenue in Financing Regional Expenditure of West Sumba Regency Government in 2017- 2021

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ABSTRACT

In this research study, the researcher aims to find out in detail the ability of local own-source revenues in an effort to finance regional expenditures. The object in this research is the government of West Sumba Regency. while the type of data chosen is secondary data obtained from BPS NTT, and primary data obtained from the research location, namely Bapenda Sumba Barat. For data analysis techniques, researchers used four financial ratio analysis, namely: the ratio of the degree of fiscal decentralization, the ratio of regional financial independence, the ratio of PAD effectiveness, and the ratio of regional financial efficiency. Based on regional financial analysis with four calculation ratios, the results show that from 2017-2021 the ratio level is reduced and very effective.

Keywords: Capability, Regional Expenditure, Regional Original Income



INTRODUCTION

After the occurrence of regional autonomy regulated by Law Number 32 of 2004 article 1 paragraph 5, regional government has undergone changes. The definition of regional autonomy, which is related to the obligations of autonomous regions and the right of authority in regulating and managing government affairs and the interests of indigenous peoples in accordance with established laws and regulations. From the law, it can be explained that the granting of regional autonomy authority, both cities and regencies, is based on decentralisation for real, broad and responsible autonomy. The implementation of the Regional Autonomy policy gives authority to the regions so that they can regulate and manage their own households. It aims for the regions to be able to increase the effectiveness and efficiency of government administration in the plan to provide services to the community and implement development.

The ability of the region in managing regional finances has been contained in the APBD either directly or indirectly has described the local government in its ability to finance the needs of the community, such as the implementation of social, government and development tasks needed by the public. Regional Original Revenue (PAD) is one of the parts of the regional expenditure budget (APBD). Regional Original Revenue (PAD) is a financial source owned by the region. While the source of income is obtained from various components, namely retribution and local taxes, BUMD, and other recognised income. The amount of Regional Budget Revenue support in the total regional income is evidence of the large percentage of the acquisition of the total regional income. and the higher percentage in the total income is highly expected in the plan and process of implementing regional autonomy. Received PAD has the aim of giving freedom to the region in exploring funding for the process of regional autonomy to be implemented on top of decentralisation.

The determining factor for the policy of preparing various regional programmes, which will be outlined in the Regional Budget, is the amount of General Allocation Fund obtained by each region, which will be compiled in the Regional Revenue and Expenditure Budget Plan or abbreviated (RAPBD). One of the factors that drives the economic growth of a region is local government spending in the Regional Budget. So that local government spending is known as one of the means of fiscal policy implemented by local governments, in addition to local government revenue. Increased economic activity can be measured by the amount of regional expenditure itself.

Sumba Regency is one of the regions in NTT that has PAD to illustrate the ability of its local government to maximise and explore the potential of its local resources. The following is data from the APBD in West Sumba Regency:

Table 1.1 Total APBD of West Sumba Regency for the 2017-2021 Period

| No | Tahun | Total Pendapatan | Total Belanja | Pertumbuhan | |
|----|-------|------------------|---------------|-------------|---------|
| | | | | PAD | Belanja |
| 1 | 2017 | 691.828.977 | 226.655.675 | 29% | 46% |
| 2 | 2018 | 808.348.985 | 260.249.299 | 1% | -10% |
| 3 | 2019 | 801.027.022 | 194.533.395 | 16% | 14% |
| 4 | 2020 | 720.346.072 | 141.940.434 | 0% | -25% |
| 5 | 2021 | 562.661.250 | 116.870.829 | -10% | -27% |

Source : BPS NTT, 2023

The limited ability of the West Sumba Regency government lies in the ability to fund regional expenditures based on the financial resources available in each region, which ultimately becomes one of the problems of its government. The purpose of regional capacity, which is related to the size of how far a region in West Sumba Regency / others in exploring the potential of financial sources in the regional activity financing plan without the need to depend on central finance. The ability of the region to carry out household management and management is a measure of the extent of a region's finances because finance is the urgency of determining regional capacity for the implementation of regional autonomy.

The function of financial ratio analysis is one of the measuring tools to determine how far the financial work through the APBD is implemented and published (Halim & Kusufi, 2007). In addition, the ratio of regional independence, the ratio of effectiveness and efficiency and the dimensions of financial performance are included as a degree of decentralisation which can be a measure of the financial workings of each region (Sariet al., 2018). This research action is a continuation of research conducted by Rika Viara and Lilik Pujiati (2019) from the PGRI Dewantara College of Economics with the title, "Analysis of the Ability of Regional Original Revenue to Finance Regional Expenditures at the Jombang Regency Government". The location of comparison and differentiation with previous research, namely the object of research using the West Sumba Regency Regional Revenue Agency. Based on this description, the researcher has the aim of carrying out further research actions with the title, "Analysis of the Ability of Regional Original Revenue to Finance Regional Expenditures of the West Sumba Regency Government in 2017-2021."

THEORETICAL STUDIES

Researchers use previous research as a reference and reference in the current research action in order to enrich and be able to review the research conducted.

First, the research action carried out by Aprisilia Ristia Kaeng, David P.E. Saerang, in 2018 in the form of a title, "Analysis of Regional Original Revenue in Regional Expenditure in Tomohon City Government". This research action uses Quantitative methods that show the results, namely the workings of the Tomohon City government revenue performance examined from the analysis of financial ratios, the degree of fiscal decentralisation and regional financial independence is still very low. Local governments can be said to be unable to maximise and manage local revenue, because they still depend on central government assistance in the form of funding.

Second, the research action conducted by Tagor Darius Sidaurok SE, M. Si, Asep Surya Wijaya, in the 2017 period with the title, "Analysis of the Ability of Regional Original Revenue in Financing Regional Expenditure in Bogor Regency." This research action uses Quantitative methods that show the results, namely that local taxes contribute as the highest contribution when compared to other sources of revenue to local revenue sources.

Third, the research action conducted by Rika Viara, Lilik Pujiati, in the 2019 period, with the title, "Analysis of the Ability of Regional Original Revenue in Financing Regional Expenditures at the Jombang Regency Government." This research action uses Qualitative methods that show the results, namely the Jombang Regency government regarding its revenue capability is said to have succeeded in meeting the needs of funds in the plan to carry out a series of tasks examined in terms of variance analysis. Meanwhile, in terms of its effectiveness, the Local Revenue of the Jombang Regency

Government is said to have been efficient. However, from the financial ratio, the degree of decentralisation shows a very low position. The Tomohon City Government and the Jombang Regency Government in the research referred to by the researcher have similarities, namely the government's inability to manage and optimise its Local Original Revenue, so that it is still dependent on the central government.

RESEARCH METHODS

Researchers used the type of Quantitative research in the study arrangement. The research was conducted at the West Sumba Bapenda (Regional Revenue Agency) Office, located at Jl Wee Karou, Loli District, West Sumba Regency, East Nusa Tenggara. The object of research chosen by the researcher is Regional Expenditure financed by Regional Original Revenue for the period 2017-2021. While the research sources are divided by researchers into two parts, namely external and internal data sources. The analysis techniques used by researchers are as follows:

1) Fiscal Decentralisation Degree Ratio.

Mahmudi (2010) states, to calculate the Decentralisation Degree Ratio, the following formula can be used:

$$\text{Derajat Desentralisasi Fiskal} = \frac{\text{pendapatan asli daerah}}{\text{total pendapatan daerah}} \times 100\%$$

Table 3.1 Interval Scale of Degree of Fiscal Decentralisation

| Interval | Tingkat Derajat Desentralisasi Fiskal |
|---------------|---------------------------------------|
| 0,00 - 10,00 | Sangat kurang |
| 10,01 - 20,00 | Kurang |
| 20,01 - 30,00 | Sedang |
| 30,01 - 40,00 | Cukup |
| 40,01 - 50,00 | Baik |
| >50,00 | Sangat baik |

Source: Mahmudi (2010).

2) Regional Financial Independence Ratio

Halim (2012) menjelaskan, rasio kemandirian keuangan daerah menunjukkan bergantungnya suatu daerah pada sumber dana pusat maupun eksternal. Tingginya rasio tersebut menandakan ukuran ketergantungan suatu daerah pada bantuan pihak eksternal, khususnya pemerintahan pusat. Berikut adalah rumus hitung rasio kemandirian:

$$\text{Rasio Efektivitas} = \frac{\text{realisasi penerimaan PAD}}{\text{target penerimaan PAD}} \times 100\%$$

Source: Mahmudi (2010).

Table 3.2 Interval Scale of Regional Financial Independence

| Interval | Kemandirian Daerah |
|-------------|--------------------|
| 0 - 25% | Rendah Sekali |
| 25 - 50% | Rendah |
| 50 - 75% | Sedang |
| > 75 - 100% | Tinggi |

Source: Halim (2007)

3) PAD Effectiveness Ratio

Abdul Halim (2008) explains that the PAD Effectiveness Ratio is an effort of PEMDA's ability to implement planned PAD with agreed targets. The following is the formula for measuring the Effectiveness Ratio:

$$\text{Rasio Efisiensi} = \frac{\text{realisasi belanja daerah}}{\text{realisasi pendapatan daerah}} \times 100\%$$

Source: Mahmudi (2019).

Table 3.3 Effectiveness Measurement Criteria

| Persentase | Kriteria |
|------------|----------------|
| >100% | Sangat Efektif |
| 100% | Efektif |
| 90%-99% | Cukup Efektif |
| 75%-89% | Kurang Efektif |
| <75% | Tidak Efektif |

Source: Mahmudi (2019)

4) Regional Financial Efficiency Ratio

Abdul Halim (2007) has described the magnitude of the comparison between the costs incurred in order to achieve revenue. The following is the calculation formula for measuring the Regional Financial Efficiency Ratio Value:

$$\text{Rasio Kemandirian Daerah} = \frac{\text{pendapatan asli daerah}}{\text{banuan pusat/daerah}} \times 100\%$$

Source: Mahmudi (2019).

Table 3.4 Criteria for Measuring Efficiency

| Persentase | Kriteria |
|------------|----------------|
| >40% | Tidak Efisien |
| 31%-40% | Kurang Efisien |
| 21%-30% | Cukup Efisien |
| 10%-20% | Efisien |
| <10% | Sangat Efisien |

Source: Mahmudi,(2019)

RESULTS AND DISCUSSION

Fiscal Decentralisation Degree Ratio Results

The definition of the Decentralisation Degree Ratio is the ability of the region to increase PAD to finance development activities. The following is the formula for the Physical Decentralisation Degree Ratio:

$$\text{Derajat Desentralisasi Fiskal} = \frac{\text{pendapatan asli daerah}}{\text{total pendapatan daerah}} \times 100\%$$

$$\text{Periode 2017 : RDD} = \frac{85.144.270}{691.828.977} \times 100\% = 12\%$$

$$\text{Periode 2018 : RDD} = \frac{85.010.236}{808.348.985} \times 100\% = 10\%$$

$$\text{Periode 2019 : RDD} = \frac{97.313.775}{801.027.022} \times 100\% = 12\%$$

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$$\text{Periode 2020 : RDD} = \frac{55.537.874}{720.346.072} \times 100\% = 0,07\%$$

$$\text{Periode 2021 : RDD} = \frac{56.266.125}{708.565.725} \times 100\% = 0,07\%$$

Table 4.1 Calculation Results of the Decentralisation Degree Ratio of the West Sumba Regency Government for the 2017-2021 Budget Year

| Tahun Anggaran | PAD (RP) | TPD (RP) | RDD (RP) | Kemampuan Keuangan |
|----------------|------------|-------------|----------|--------------------|
| 2017 | 85.144.270 | 691.828.977 | 12% | Kurang |
| 2018 | 85.010.236 | 808.348.985 | 10% | Sangat Kurang |
| 2019 | 97.313.775 | 801.027.022 | 12% | Kurang |
| 2020 | 55.537.874 | 720.346.072 | 0,07% | Sangat Kurang |
| 2021 | 56.266.125 | 708.565.725 | 0,07% | Sangat Kurang |
| | Rata-rata | | 7% | Sangat Kurang |

Source: data processed by the author, 2023.

From the analysis as in the calculation table above, it explains that the degree of decentralisation of West Sumba Regency is declared low. Judging from 2017, the Decentralisation Degree Ratio was 12%, while in 2018 there was a decrease of 10% and in 2019 the Decentralisation Degree Ratio was back at 12%, but in 2020 there was a decrease of 0.07%. and in 2021 it is at the same figure, namely 0.07%. This shows that the financial capacity of West Sumba Regency is at a very poor level, because the ratio remains on a scale of 0.00-10.00.

Regional Financial Independence Ratio

To explain and measure the level of regional ability to carry out financing related to development, services to the community after paying taxes and contributions as required income, can use this Regional Financial Independence Ratio. To determine the size of the Regional Financial Independence Ratio, the following formula can be used:

$$\text{Rasio Kemandirian Daerah} = \frac{\text{pendapatan asli daerah}}{\text{bantuan pusat}} \times 100\%$$

$$\text{Periode 2017 : Rasio Kemandirian Daerah} = \frac{85.144.270}{529.457.072} \times 100\% = 16\%$$

$$\text{Periode 2018: Rasio Kemandirian Daerah} = \frac{85.010.236}{623.328.839} \times 100\% = 13\%$$

$$\text{Periode 2019 : Rasio Kemandirian Daerah} = \frac{97.313.775}{584.781.287} \times 100\% = 16\%$$

$$\text{Periode 2020 : Rasio Kemandirian Daerah} = \frac{55.537.874}{505.772.133} \times 100\% = 10\%$$

$$\text{Periode 2021 : Rasio Kemandirian Daerah} = \frac{56.266.125}{629.704.864} \times 100\% = 10\%$$

Table 4.2 Results of the Calculation of the Regional Financial Independence Ratio of the West Sumba Regency Government for the 2017-2021 Budget Year

| Tahun Anggaran | PAD (RP) | Bantuan Pemerintah Pusat/pinjaman (RP) | RKKD (%) | Kemandirian Daerah |
|----------------|------------|--|----------|--------------------|
| 2017 | 85.144.270 | 529.457.072 | 16% | Rendah Sekali |
| 2018 | 85.010.236 | 623.328.839 | 13% | Rendah Sekali |
| 2019 | 97.313.775 | 584.781.287 | 16% | Rendah Sekali |
| 2020 | 55.537.874 | 505.772.133 | 10% | Rendah Sekali |
| 2021 | 56.266.125 | 629.704.864 | 10% | Rendah Sekali |
| | Rata-rata | | 13% | Rendah Sekali |

Source: data processed by the author, 2023.

According to the results of the calculation of table 4.2 above, it shows that the level of financial capacity of West Sumba Regency is at a very low level. While the relationship pattern is classified as an instructive relationship pattern because the role of the central government is too dominant than local governments that have not been able to implement regional autonomy. The reason behind this is because the ratio of regional financial independence during these 5 years remains in the interval 0%-25%. The lowest value occurs in 2020 and 2021 where the percentage is 10% where other years, namely the 2017, 2018 and 2019 periods have percentages of 16%, 13%, 16% respectively..

PAD Effectiveness Ratio

The level of the PAD Effectiveness ratio illustrates the way and process of local government work. This ratio can also show how the local government's ability to obtain PAD is designed by comparing the targets set using the real potential of a region. The following is the formula for calculating the PAD Effectiveness Ratio:

$$\text{Rasio Efektivitas} = \frac{\text{realisasi PAD}}{\text{Target PAD}} \times 100\%$$

Periode 2017 : Rasio Efektivitas PAD = $\frac{85.144.270}{80.792.569} \times 100\% = 105\%$
 Periode 2018: Rasio Efektivitas PAD = $\frac{85.182.226}{82.557.440} \times 100\% = 103\%$
 Periode 2019 : Rasio Efektivitas PAD = $\frac{78.671.662}{82.557.440} \times 100\% = 708\%$
 Periode 2020 : Rasio Efektivitas PAD = $\frac{55.672.133}{53.448.349} \times 100\% = 946\%$
 Periode 2021 : Rasio Efektivitas PAD = $\frac{55.825.288}{53.675.481} \times 100\% = 1173\%$

Table 4.4 Results of the Calculation of the Effectiveness Ratio of West Sumba Regency PAD for the 2017-2021 fiscal year

| Tahun Anggaran | Realisasi PAD (RP) | Target PAD (RP) | REPAD (%) | Kriteria |
|----------------|--------------------|-----------------|-----------|----------------|
| 2017 | 85.144.270 | 80.792.569 | 105% | Sangat Efektif |
| 2018 | 85.182.226 | 82.557.440 | 103% | Sangat Efektif |
| 2019 | 78.671.662 | 82.557.440 | 708% | Sangat Efektif |
| 2020 | 55.672.133 | 53.448.349 | 946% | Sangat Efektif |
| 2021 | 55.825.288 | 53.675.481 | 1173% | Sangat Efektif |
| | Rata-rata | | 607% | Sangat Efektif |

Source: data processed by the author, 2023.

From the calculation results in table 4.4, it is known that the effectiveness of West Sumba Regency PAD in 2017-2021 has a high level of effectiveness, because the value obtained is more than 100%. In 2017 the effectiveness ratio was 105%, in 2018 the value was 103%, in 2019 there was an increase of 708%, in 2020 an increase of 946%, and in 2021 a drastic increase to 1173%. So it can be said that the effectiveness ratio of West Sumba Regency is very effective, because the average ratio is at 607% or more than 100%.

Regional Financial Efficiency Ratio

The comparison between the realisation of expenditure and revenue of a region is a description of the Regional Financial Efficiency Ratio. The efficient level of government performance is categorised as efficient if the ratio achieved is below 100%. The following is the Regional Financial Efficiency Ratio formula:

$$\text{Rasio Efisiensi} = \frac{\text{realisasi belanja daerah}}{\text{realisasi pendapatan daerah}} \times 100\%$$

$$\begin{aligned} \text{Periode 2017: Rasio Efisiensi} &= \frac{259.364.781}{691.828.977} \times 100\% = 37\% \\ \text{Periode 2018 : Rasio Efisiensi} &= \frac{180.681.573}{808.348.985} \times 100\% = 22\% \\ \text{Periode 2019 : Rasio Efisiensi} &= \frac{312.318.731}{801.027.022} \times 100\% = 38\% \\ \text{Periode 2020 : Rasio Efisiensi} &= \frac{339.332.444}{720.346.072} \times 100\% = 47\% \\ \text{Periode 2021 : Rasio Efisiensi} &= \frac{427.275.758}{708.565.725} \times 100\% = 60\% \end{aligned}$$

Table 4.5 Results of the Calculation of the Regional Financial Efficiency Ratio of West Sumba Regency for the 2017-2021 fiscal year

| Tahun Anggaran | Realisasi Belanja Daerah (RP) | Realisasi Pendapatan Daerah (RP) | REBD (%) | Kriteria |
|----------------|-------------------------------|----------------------------------|----------|----------------|
| 2017 | 259.364.781 | 691.828.977 | 37% | Kurang Efisien |
| 2018 | 180.681.573 | 808.348.985 | 22% | Cukup efisien |
| 2019 | 312.318.731 | 801.027.022 | 38% | Kurang efisien |
| 2020 | 339.332.444 | 720.346.072 | 47% | Tidak Efisien |
| 2021 | 427.275.758 | 708.565.725 | 60% | Tidak Efisien |
| | Rata-rata | | 41% | Tidak Efisien |

Source: data processed by the author, 2023.

The calculation results in table 4.5 above show that the efficiency of the West Sumba Regency local government in 2017, 2018, 2020 and 2021 has an inefficient efficiency ratio. Meanwhile, in 2019 the achievement of the efficiency ratio of regional expenditure of West Sumba Regency was quite efficient. So that the standard for calculating the Regional Financial Efficiency Ratio of West Sumba Regency from 2017-2021 is 41% or inefficient.

DISCUSSION

Fiscal Decentralisation Degree Ratio

Based on the description and calculation in table 4.1, it explains that the level of regional capacity is in the less/low category in efforts to receive Regional Original Revenue. To measure the level of regional capability, it can be seen from the extent to which the government depends and its readiness in facing regional autonomy, especially in the financial sector which can be assessed from the financing ability if funded by PAD and revenue sharing. The difference with previous research is that in Jombang Regency, which was researched by Rika Viara, the ability of PAD when viewed in terms of variance can meet its own needs so that it can be run independently, while in West Sumba Regency it cannot because PAD is still at a very low level.

Regional Financial Independence Ratio

In short, the way to measure the ability of a region to finance government activities, development matters, and services to the general public who have paid taxes and contributions as one of the sources of revenue imposed by the region is to use the Regional Financial Independence Ratio. In addition, the ability of a region can be seen from how the region can compete healthily with other regions with the aim of achieving proper autonomy. A realistic measuring tool that can be used in assessing the level of independence of a region is by comparing the percentage of PAD realisation with the amount of transfer income.

From this description, it is concluded that the level of dependence of the West Sumba Regency government on external assistance, one of which is the central and provincial governments, is at a very low level. West Sumba Regency can be interpreted as not being able to maximise PAD in financing regional development. The years 2017-2021 show an average regional financial independence ratio of 13% with a very low regional independence scale. One of the reasons why PAD has not been reliable in financing implementation and development is the low awareness and participation of the community regarding the payment of taxes and levies. This ratio exists in several previous studies whose results are the same as the current research, where the level of financial independence is very low so that it requires very high external assistance. There are several different previous researchers, namely in the Jombang Regency studied by Rika Viara, which has been able to meet its own needs. The Bitung City area studied by Gebriani Pirade Winer is said to be independent because PAD has increased so that it exceeds the specified target.

PAD Effectiveness Ratio

A high PAD Effectiveness Ratio measure is an illustration that the better the performance of local government. According to the description and results above the PAD Effectiveness Ratio, the effectiveness of West Sumba Regency's work performance is very effective because the average effectiveness from 2017-2021 is more than 100%, namely 607%. The realisation of PAD in West Sumba Regency is in the very effective category, this is because the revenue from regional levies, the results of the management of separated regional assets do not reach the budget target. Previous researchers conducted by Rika Viara in Jombang Regency experienced many ratios that were very lacking or ineffective, in contrast to West Sumba Regency which was very effective because the results of the effectiveness ratio were above average, thus distinguishing previous researchers from current researchers.

Regional Financial Efficiency Ratio

Definition of Regional Financial Efficiency Ratio, which is the comparison between realisation and regional income. The performance of local governments in making efficient expenditures falls into the efficient category, if the ratio obtained is below 100%. The smaller the level of this ratio, indicating the better the way the government works. From the calculation results in table 4.5 above, the efficiency of the regional government of West Sumba Regency in 2017-2021 has an inefficient efficiency ratio. In 2018, the achievement of the efficiency ratio of regional expenditure of West Sumba Regency reached 22% or quite efficient. This ratio is said to be quite efficient because the government's performance in making efficient expenditures is seen from the ratio, where the lower the efficiency ratio results prove good government performance. So that in 2018 it is said to be efficient because it has a small ratio result. There is a difference between this research and previous research conducted by Rika Viara, on the object of research, namely Jombang Regency because in West Sumba Regency the efficiency ratio is not efficient, while in previous researchers the efficiency ratio is very efficient.

CONCLUSIONS

From the results of actions and studies carried out by researchers. Then it can be concluded as follows:

- 1) The ability of West Sumba Regency Regional Original Revenue measured using the Fiscal Decentralisation Degree Ratio is at a very low level or can be said to be lacking because (the region has not been able to finance its development with Regional Original Revenue and revenue sharing funds) meaning that the average percentage of 7% indicates that regional autonomy cannot be carried out independently.
- 2) The financial capability of the West Sumba Regency Government as measured using the Regional Financial Independence Ratio is at a very low level. While in the instructive relationship pattern category, the government looks dominant than the local government (the region is unable to implement regional autonomy) because the average value is 13%.
- 3) The collection of Regional Original Revenue of West Sumba Regency as measured using the Effectiveness Ratio is very effective because the contribution made exceeds the target to be achieved with a standard value of 607%. This shows how the West Sumba Regency government works very well.
- 4) Regional finances of West Sumba Regency measured using the Efficient Ratio are at an inefficient level with an average value of 41%..

ADVICE

From the results obtained in the study, the researcher can propose some suggestions that might be done, namely:

- 1) Fiscal Decentralisation Degree Ratio

The need for the regional government of Sumbar Regency to maximise the natural potential available in order to increase regional revenue, especially PAD. This is to finance the improvement of the work of the regional apparatus, as well as related to other regional needs in order to create better human resource management. In addition, infrastructure facilities can also be considered or improved in order to be able to increase public participation in common goals related to the progress of West Sumbar Regency..

- 2) Regional financial independence ratio

The West Sumba Regency government needs to maximise revenue from its existing revenue potential. Awareness of regional participation is needed in efforts to increase PAD, for example the establishment of BUMDs in potential sectors.

- 3) PAD Effectiveness Ratio

The need for socialisation related to the benefits of taxes and contributions to the community carried out by the West Sumba Regency Government, so that there is increased initiative and awareness of local communities for contributions and taxpayers..

- 4) Regional Financial Efficiency Ratio

The West Sumba Regency Government is required to pay attention to government performance so that the performance carried out can be improved so that it becomes good and even better..

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