

ACCOUNTABILITY OF REGIONAL BUDGET MANAGEMENT AND REVENUE EXPENDITURE OF SOUTH CENTRAL TIMOR REGENCY ON REGIONAL FINANCIAL PERFORMANCE

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ABSTRACT

Financial Management in the implementation of Regional Autonomy gives broad authority and opportunities to regional governments in carrying out governance directly and responsibly to the people of South Central Timor Regency without negating effective and efficient financial principles in realizing public welfare. This study aims to analyze the extent of independence, effectiveness and financial efficiency of the South Central Timor Regency. The data used is the Regional Regulation on the Responsibility for the Implementation of the South Central Timor Regional Budget for the 2013-2017 fiscal year in calculating the level of Independence, the level of effectiveness and financial efficiency of the district of South Central Timor with the Independence Ratio, the Effectiveness Ratio and the Regional Financial Efficiency Ratio. The results show that overall, the 2013-2017 Regional Financial Independence value with 8.68 percent shows a very low level of financial capability in the district government of South Central Timor Regency to self-finance government activities, development and services to the community, financial effectiveness ratio the area of South Central Timor Regency for the 2013-2017 fiscal year with an average of 111.34 percent reached a very effective level. This means that the regional government of South Central Timor Regency has succeeded in realizing Regional Original Revenue from the planned target, the level of financial efficiency of the district of South Central Timor in 2013-2017 Fiscal Year an average of 84.20 percent is at a fairly efficient level.

Keywords: accountability, regional budget management, revenue expenditure, financial performance

INTRODUCTION

Performance measurement is very important to assess the accountability of the Regional Work Unit in this case the performance of the Government of the South Central Timor Regency in producing better public services. Accountability is not just the ability to show how public money is spent, but also includes the ability to show that public money has been spent effectively, efficiently, and economically. Performance measurement is used as a basis for evaluating performance, which is to assess the success or failure of a regional organization in carrying out programs or activities.

Accountability of the financial management of South Central Timor Regency in the framework of accountability for the implementation of the Regional Budget of Revenue and Expenditure of the South Central Timor Regency to the public needs to be paid attention to so that the budget used is right on target to improve the welfare of the community and as a

measure of government performance in assessing achievement through measuring instruments of regional financial independence, effectiveness and efficiency.

Based on the background in the introduction that has been described above, the formulation of the problem in this study can be taken is "How is the Regional Financial Performance of South Central Timor Regency towards Management of Regional Revenue and Expenditure Budget of South Central Timor Regency for the 2013-2017 Budget Year in terms of independence ratio regional finance, effectiveness and efficiency".

METHODS

In scientific research, research methods are needed as an illustration in conducting research, data analysis, and data presentation so that they are integrated in one line of thought and not biased. Several types of research include descriptive, explanatory and exploratory research. In addition there are several types of research, including survey research, experiments, grounded research, a combination of qualitative and quantitative approaches, and secondary data analysis (Singarimbun and Effendi: 1999: 13). The method used to process and analyze this research is a descriptive research method. Nasir (1988) defines a descriptive research method as a research method to make a picture of a situation or event, so that this method intends to hold mere data accumulation. This research was conducted on the Financial Management of South Central Timor Regency to assess how the Level of Regional Financial Independence, Effectiveness and Efficiency of South Central Timor Regency Financial Management.

RESULTS AND DISCUSSION DISCUSSION

1. Brief description of research location

Based on Law Number 69 Year 1958 (State Gazette Year 1958 Number 122) concerning the Establishment of Level II Regions in the Level I Regions of Bali, West Nusa Tenggara and East Nusa Tenggara) then formally the Regency of South Central Timor on 20 December 1958, with the capital of the Regency being the SoE and Regional Regulation of the Regency of Timor Tengah Selatan Number 7 of 2012 the village area became 266 villages and 12 villages

2. Regional Financial Independence

Based on calculations that have been obtained obtained the amount of Regional Financial Independence Ratio as shown in the following table:

Table 1. Level of Regional Financial Independence Ratio

| Year | Total PAD | Total Central Transfer Income + Prov + Loan | Ratio | Criteria |
|-----------|--------------------|---|-------|----------|
| 1 | 2 | 3 | 4 | 5 |
| 2013 | 36.327.694.944,50 | 802.374.428.701,00 | 4,53 | Very Low |
| 2014 | 61.898.590.785,10 | 858.841.068.332,00 | 7,21 | Very Low |
| 2015 | 76.086.059.848,74 | 999.630.997.637,00 | 7,61 | Very Low |
| 2016 | 71.848.806.283,09 | 1.129.700.895.118,00 | 6,36 | Very Low |
| 2017 | 189.534.208.708,67 | 1.229.381.525.832,16 | 15,42 | Very Low |
| Jumlah | 435.695.360.543,10 | 5.019.928.915.647,16 | 8,68 | Very Low |
| Rata-rata | 87.139.072.108,62 | 1.003.985.783.129,43 | 8,68 | Very Low |

Source: BPKAD Kab. TTS is processed

3. Effectiveness

Table 2. Level of Regional Financial Effectiveness Ratios

| Year | PAD Target | Realization of PAD | RasioEffectiviness (%) | Criteria |
|-----------|--------------------|--------------------|------------------------|------------------|
| 1 | 2 | 3 | 4 | 5 |
| 2013 | 42.388.804.872,00 | 36.327.694.944,50 | 85,70 | Less Effective |
| 2014 | 48.452.456.683,00 | 61.898.590.785,10 | 127,75 | Very Effective |
| 2015 | 65.016.162.478,00 | 76.086.059.848,74 | 117,03 | Very Effective |
| 2016 | 77.610.757.999,50 | 71.848.806.283,09 | 92,58 | Enough Effective |
| 2017 | 157.844.608.101,97 | 189.534.208.708,67 | 120,08 | Very Effective |
| Jumlah | 391.312.790.134,47 | 435.695.360.570,10 | 111,34 | Very Effective |
| Rata-rata | 78.262.558.026,89 | 87.139.072.114,02 | 111,34 | Very Effective |

Source: BPKAD Kab. TTS is processed

4. Efficiency

Table 3. Level of Regional Financial Efficiency Ratio

| Year | Shopping Targets | Shopping Realization | RatioEfficient (%) | Kriteria |
|-----------|----------------------|----------------------|--------------------|---------------------|
| 2013 | 985.271.780.729,14 | 825.665.890.451,00 | 83,80 | Efficient Enough |
| 2014 | 1.071.625.158.389,64 | 826.584.424.153,00 | 77,13 | Efficient |
| 2015 | 1.296.307.383.552,74 | 1.065.979.171.277,00 | 82,23 | Efficient Enough |
| 2016 | 1.506.764.823.667,98 | 1.300.559.536.339,00 | 86,31 | Efficient Enough |
| 2017 | 1.566.595.846.363,80 | 1.392.555.153.412,81 | 88,89 | Efficient Enough |
| Jumlah | 6.426.564.992.703,30 | 5.411.344.175.632,81 | 84,20 | Efficient Enough |
| Rata-rata | 1.285.312.998.540,66 | 1.082.268.835.126,56 | 84,20 | Efficient Enough |

Source: BPKAD Kab. TTS is processed

CONCLUSIONS

Based on the results of existing research, the authors conclude that the local government has been very trying to account for funds from the community for development and welfare of the people in the district of South Central Timor and the responsibility given by local governments to the community has not fully run in accordance with applicable legal provisions.

SUGGESTIONS

The Regional Government of South Central Timor Regency must further improve its performance in implementing accountability in the management of regional finances through the Regional Work Unit of South Central Timor.

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