

**ANALYSIS OF FINANCIAL PERFORMANCE
OF THE REGIONAL GOVERNMENT OF PARIGI MOUTONG DISTRICT**

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ABSTRACT

This research aims to analyze the financial performance of the local government of Parigi Moutong District in the period 2016-2021 by using the ratio analysis method of PAD growth, decentralization, independence, PAD effectiveness, expenditure growth, expenditure compatibility consisting of operational and capital expenditures, and expenditure efficiency by using a quantitative descriptive approach. The results of the research show that (1) The PAD growth analysis has a positive category with an average percentage value of 11.73%, and (2) The ratio analysis of the degree of decentralization has a very low category with a percentage value of 9.07%, (3) Ratio analysis of regional financial independence has an instructive category with a percentage value of 13.14%, (4) PAD effectiveness ratio analysis has a very effective category with a percentage value of 105.40%, (5) Growth Analysis expenditure has a positive category with a percentage value of 4.76%, (6) The analysis of the compatibility ratio consisting of operational and capital expenditure has a balanced category with a percentage value of 64.13% and 16.20%. (7) The expenditure efficiency ratio analysis has an efficient category with a percentage value of 94.53.

Keywords: PAD Growth, Degree of Decentralization, Independence, PAD Effectiveness, Expenditure Growth, Harmony, Expenditure Efficiency.

INTRODUCTION

Regional autonomy is the authority possessed by a region in making regional regulations to regulate the interests of the community and manage its regional finances independently (Sujarweni, 2015: 231). The implementation of an autonomy policy in a region causes the government to be required to manage regional finances independently to complete the development process without having to wait for funding assistance from the center.

Regional government financial performance is the ability of a region to explore and manage regional generated financial sources in meeting their needs to support the running of the government system, service to the community, and regional development without being fully dependent on the central government and having the flexibility to use funds for the interests of the local community within the limits determined by laws and regulations. Government financial performance measurement is part of the public sector financial performance measurement which is a system that aims to help public managers assess the achievement of a strategy to start financial and non-financial measuring tools (Mardiasmo, 2018). Measurement of local government financial performance is very important to do to know well the condition of regional economic development. In addition, it can also be used as a benchmark for improving the performance of local governments in the next period.

Good planning must be done in managing the budget because a limited budget must be able to adapt to the demands of many programs and activities. To be able to assess the success or failure of regional financial performance, the regional government should have carried out several programs, policies, targets, and objectives that have been set in realizing the vision and mission as well as the regional government strategy of Parigi Moutong District. Regional financial performance needs to get more attention, because it can increase locally-generated

revenue to reduce dependence on financing from the center, thereby increasing autonomy and local discretion.

Financial reports need to be analyzed to be able to provide an overview of financial performance. Financial performance analysis is very important information, especially in making regional financial management policies, and can assess whether local governments are successful in managing their finances well so that they can have a positive impact on people's welfare. The following is table 1 regarding the Budget Realization Report (LRA) of Parigi Moutong District.

Table 1
Budget Realization Report of Parigi Moutong District

Year	APBD Realization Report of Parigi Moutong		
	Revenue (IDR)	Expenditure (IDR)	Surplus/(Deficit) (IDR)
2016	1.469.285.280.816,05	1.461.272.504.564,35	8.012.776.251,70
2017	1.449.457.798.008,24	1.439.423.292.729,66	10.034.505.278,58
2018	1.490.820.672.938,81	1.489.909.477.188,42	911.195.750,39
2019	1.758.859.994.140,43	1.666.258.285.872,93	92.601.708.267,50
2020	1.642.360.239.499,45	1.690.147.516.241,69	(47.787.276.742,24)
2021	1.557.981.071.192,86	1.524.536.819.991,82	33.444.251.201,04

Source: LRA BPKAD Parigi Moutong District Fiscal Year 2016-2020, (Data Processed)

Based on the table above, it is known that the Realization Report of the regional revenue and expenditure budget of Parigi Moutong district from 2016 to 2021, in general, tends to fluctuate, the realization data shows a surplus from 2016-2019. The smallest surplus value in 2018 was 911,195,750.39 and the surplus with the largest value was 92,601,708,267.50 in 2019. In 2020 the role of the Regional Government is being faced with the Covid-19 pandemic, resulting in a deficit of (47,787,276,742,24). Furthermore, in 2021 there will be a surplus of IDR. 33,444,251,201.04.

The occurrence of a surplus as happened in 2019 resulted in non-optimal financial performance in the absorption of regional budgets due to disorderly financial governance of government in Parigi Moutong District such as weak activity planning and there were problems in the implementation of procurement of goods and services, one of which was limited time in carrying out physical or non-physical work. This indicates that there is no achievement for the local government of Parigi Moutong District. To optimize economic, effective, and efficient financial performance and be accountable to the public, a more active commitment is needed to maximize existing resources through the preparation of more accountable activity program plans that can be achieved according to budget targets but with budget supervision and control from the regional government. The high surplus indicates the budget that is not able to be absorbed by the Regional Government in carrying out its expenditure activities in each current year. The amount of SiLPA indicates that the absorption capacity of the APBD is not yet optimal to be utilized for the public interest.

Locally-generated Revenue (PAD) is income generated from the regional efforts themselves through the intensification and extensification of sources. Intensification is carried out on sources that are used to being in the regions by adjusting tariffs, improving the service system, issuing objects, and imposing a system of fines for arrears. Meanwhile, extensification is carried out to increase the usual sources of income by exploring new sources permitted by legislation.

PAD in each region will not have the same wealth, because the area only depends on the potential of an area and its management capacity. Although various regions have been given the widest possible autonomy, in general, the amount of PAD is much smaller than the assistance provided by the center. This is a consequence of the regulation of financial power in the unitary state. In any case, the financial power of the center must be greater than that of the regions to maintain the integrity of the country (Rosidin, 2015).

METHOD

This type of research uses descriptive research methods that are qualitative and quantitative because they tend to use analysis of a problem from data based on calculating numbers within a certain period and theoretical basis as a guide to focus on research that is by accurate facts in the field.

The type of data is the most important element in the preparation of a report. The type of data used in this research was secondary data from the Budget Realization Report obtained directly from the Regional Financial and Asset Management Agency (BPKAD) Parigi Moutong District. The techniques used by the researcher in collecting data are as follows:

1. A literature study is a data collection technique that is carried out by collecting various literature or regulations relating to the object of research. In this literature study, various theories or provisions related to research will be studied and will then be linked to the findings in the research.
2. Observation is a data collection technique where the researcher goes directly to the research location and conducts interviews with data managers while asking for valid data according to the object under study.
3. Documentation is the data obtained through the records of the documents contained in the research location.

The interview is the process of obtaining information for research by way of question and answer while face to face between the questioner or interviewer and the answerer or respondent.

The analysis of the data used in this research is based on information from the Budget Realization Report of the Parigi Moutong District Government APBD from 2016 to 2021. The researcher makes an analysis of regional financial performance by looking at income and expenditure by using methods that include the following:

1. Analysis of Locally-generated revenue growth

Local revenue growth is expected to keep pace with the inflation rate (Mahmudi, 2016).

Local revenue growth in a certain year (t) can be calculated by the following formula:

$$\text{Growth of PAD Thn } t = \frac{\text{PAD } t - \text{PAD } t-1}{\text{PAD } t-1} \times 100$$

2. Analysis of Decentralization Degree Ratio

The level of decentralization in this research is measured using the ratio of PAD to total regional income (Ministry of Home Affairs Research and Development Team – Fisipol UGM, 1991). The following is a formula for measuring the degree of decentralization:

$$\text{Degree of Decentralization} = \frac{\text{Locally – generated revenue}}{\text{Total of Local Revenue}} \times 100 \%$$

3. Analysis of Regional Financial Independence Ratio

The ratio of regional financial independence is indicated by the amount of Locally-generate revenue compared to Local Revenue (Halim, 2007). The formula used to calculate the ratio of regional independence is as follows:

$$\text{Regional Independence} = \frac{\text{Realization of PAD}}{\text{Central Transfer}} \times 100\%$$

4. Analysis of PAD Effectiveness Ratio

This ratio is used to show the ability of the local government to mobilize PAD by the target (Mahmudi, 2016). This ratio is formulated as follows:

$$\text{PAD Effectiveness} = \frac{\text{Realization of PAD}}{\text{PAD Target}} \times 100\%$$

5. Analysis of Expenditure Growth

Expenditure growth must be followed by balanced income growth, otherwise, in the medium term, it can disrupt the sustainability and fiscal health of the region (Mahmudi, 2016). Regional expenditure growth can be calculated by the following formula:

$$\text{Pertumbuhan Belanja Th } t = \frac{\text{Realisasi belanja } t - \text{Realisasi belanja } t-1}{\text{Realisasi belanja } t-1}$$

6. Analysis of Expenditure Compatibility

Expenditure compatibility analysis is useful for knowing the balance between spending. For the budget function to run well, the local government needs to harmonize spending (Mahmudi, 2016). Expenditure compatibility analysis can be in the form of:

a. Analysis of Operational Expenditure on Total Expenditure

$$\text{Rasio belanja operasi} = \frac{\text{Realisasi belanja operasi}}{\text{Total belanja daerah}} \times 100\%$$

b. Analysis of Capital Expenditure on Total Expenditure

$$\text{Rasio belanja modal} = \frac{\text{Realisasi belanja Modal}}{\text{Total belanja daerah}} \times 100\%$$

7. Regional Expenditure Efficiency Ratio

The Expenditure efficiency ratio is used to measure the level of budget savings (Mahmudi, 2016). The expenditure efficiency ratio is formulated as follows:

$$\text{Rasio efisiensi belanja} = \frac{\text{Realisasi belanja}}{\text{Anggaran belanja}} \times 100\%$$

RESULTS AND DISCUSSION

1. PAD Growth Analysis

Analysis of PAD growth is useful to find out whether the Regional Government of Parigi Moutong District in 2016 to 2021 fiscal year period has positive or negative developments in its budget performance.

Table 9
 Analysis of Locally-generated Revenue Growth
 Parigi Moutong District Fiscal Year 2016-2021

Year	PAD	Growth of PAD (%)	Description
2015	77.841.895.799,02		
2016	91.176.502.632,05	17,13	Positive
2017	153.873.011.873,24	68,76	Positive
2018	163.657.795.142,81	6,36	Positive
2019	186.487.511.550,43	13,95	Positive
2020	132.865.981.771,45	(28,75)	Negative
2021	123.509.039.755,86	(7,04)	Negative
Average			11,73
			Positive

Source: LRA BPKAD Parigi Moutong District Fiscal Year 2016-2021, (Data Processed)

Based on the results of the research in Table 9 above, shows that in 2016 it has a percentage of 17.13%. This percentage when compared to 2017 experienced an increase in PAD growth of 51.63%. This increase was due to the entry of Boss Funds through other legitimate PAD. This is regulated in Permendagri No. 64 of 2013 concerning the Application of Accrual-Based Government Accounting Standards in Regional Governments. In 2018, when viewed from the side of the nominal value of PAD, there was an increase. However, when viewed in terms of the percentage of PAD growth, it decreased by 62.40%. This is because not only is the government's efforts lacking in increasing PAD, but one of the influencing factors, including the lack of public awareness in fulfilling the obligation to pay taxes at a predetermined time. Furthermore, in 2019 there was an increase in PAD growth of 7.59%. This is due to the increasing efforts of local governments to explore the potential of new tax objects as an effort to increase PAD which is in line with the start of public awareness of their obligations.

In 2020, PAD growth decreased by (42.70%). This is due to the outbreak of the Covid-19 Pandemic which has an impact on the exemption of several types of taxes in the regions which are regulated in the policy through the Regent's Decree Number. Covid-19 emergency response in Parigi Moutong District. Tax exemption is exempted from using the APBD or APBN budget. Furthermore, in 2021, when viewed from the nominal value of PAD, it will decrease. This is still due to the Covid-19 pandemic in the previous year. Meanwhile, in terms of trend, the percentage has increased by 21.71% but is still in negative percentage growth. The increase was caused by the re-enactment of the Regent's Decree No. 973.45/686/BAPENDA and the re-enactment of the collection of several tax objects regulated in the Regent's decision.

2. Analysis of the Degree of Decentralization

This Decentralization Degree Ratio Analysis is useful for knowing the level of authority and responsibility given by the Central Government to Regional Governments to carry out development. The results of the calculation of the Degree of Decentralization can be seen in the table below:

Table 10
 Analysis of the Degree of Decentralization
 Parigi Moutong District Fiscal Year 2016-2021

Year	PAD	Total income	Decentralises (%)	Description
2016	91.176.502.632,05	1.469.285.280.816,05	6,21	Very Low
2017	153.873.011.873,24	1.449.457.798.008,24	10,62	Low
2018	163.657.795.142,81	1.490.820.672.938,81	10,98	Low
2019	186.487.511.550,43	1.758.859.994.140,43	10,60	Low
2020	132.865.981.771,45	1.642.360.239.499,45	8,09	Very Low
2021	123.509.039.755,86	1.557.981.071.192,86	7,93	Very Low
Average			9,07	Very Low

Source: LRA BPKAD Parigi Moutong District Fiscal Year 2016-2021, (Data Processed)

Based on the results of the research in Table 10 above, shows that in 2016-2018 there was a significant increase in decentralization, which was 4.77%. This is because the local government has tried to increase its original regional income by looking for other legitimate tax objects to able to meet the needs of regional development. Meanwhile, in 2019, when viewed from the value of PAD, there was an increase from the previous year, which was in line with the increase in the amount of regional income. This is due to an increase in the efforts of local governments in boosting PAD as well as by approaching the central government. In 2020 and 2021 the decentralization ratio had decreased significantly (2.68%, respectively). This is due to the Covid-19 pandemic which has had a major impact on the decline in local revenue due to the enactment of the Regent's decision No. 973.45/686/BAPENDA concerning temporary tax exemptions for tax object communities.

3. Analysis of Regional Financial Independence

This ratio analysis of regional financial independence or fiscal autonomy is useful to determine the level of ability of the Regional Government of Parigi Moutong Regency in financing its activities, both from development and services to people who have paid taxes and regional levies as a source of income needed by the region (Halim, 2007: 241). The results of the calculation of regional financial independence can be seen in the table below:

Table 11
Analysis of Regional Financial Independence
Parigi Moutong District Fiscal Year 2016-2021

Year	PAD	Central Transfer	Independence (%)	Description
2016	91.176.502.632,05	1.128.642.215.189,00	8,08	Instructive
2017	153.873.011.873,24	1.030.951.164.581,00	14,93	Instructive
2018	163.657.795.142,81	1.072.722.650.212,00	15,26	Instructive
2019	186.487.511.550,43	1.205.269.677.292,00	15,47	Instructive
2020	132.865.981.771,45	1.110.339.557.981,00	11,97	Instructive
2021	123.509.039.755,86	1.369.628.766.661,00	9,02	Instructive
Average			13,14	Instructive

Source: LRA BPKAD Parigi Moutong District Fiscal Year 2016-2021, (Data Processed)

Based on the results of the research in Table 11 above, shows that in 2016-2019 the ratio of regional financial independence increased fluctuating, with the percentages being 6.85%, 0.33%, and 0.22%, respectively. The increase in independence shows an increase every year. This illustrates the development of regional government independence even though there is still interference from the provincial and central governments. In 2020 and 2021 regional independence has decreased by (3.51%) and (2.95%). The decline in the level of regional independence in that year according to observations was caused not by the decline in the performance of local governments but was also influenced by the COVID-19 pandemic.

4. Analysis of PAD Effectiveness

The PAD effectiveness ratio analysis is useful to determine the ability of the Parigi Moutong District Government to realize the planned PAD revenue compared to the target set based on the regional revenue potential. The results of the calculation of the effectiveness of PAD can be seen in the table below:

Table 12
Analysis of PAD Effectiveness
Parigi Moutong District Fiscal Year 2016-2021

Year	Realization of PAD	PAD budget	PAD Effectiveness (%)	Description
2016	91.176.502.632,05	85.951.297.970,67	106,08	Very effective
2017	153.873.011.873,24	147.989.798.688,00	103,98	Very effective
2018	163.657.795.142,81	171.417.007.752,09	95,47	Effective enough
2019	186.487.511.550,43	195.187.969.885,00	95,54	Effective enough
2020	132.865.981.771,45	122.631.831.820,95	108,35	Very effective
2021	123.509.039.755,86	100.439.604.441,00	122,97	Very effective
Average			105,40	Very effective

Source: LRA BPKAD Parigi Moutong District Fiscal Year 2016-2021, (Data Processed)

Based on the results of the research in Table 12 above, shows that in 2016 the PAD effectiveness ratio was 106.08%. Although in 2017 it decreased by 2.1%, it was still on an interval scale of >100% and was included in the very efficient category. This is because the Regional Government has a good performance in terms of mobilizing PAD revenues that have been previously planned. However, in 2018 the regional government's financial performance decreased by a percentage of (8.50%) and again increased by 0.07%. This development is still in the fairly efficient category because it is included in the interval scale of 90-99%. This is because the allocated PAD budget is still larger than the actual revenue. In other words, the local government's ability to mobilize PAD revenue is not yet in line with the target. Meanwhile, in 2020 and 2021, the regional government's financial performance has increased again with a percentage level of 12.80% and 14.62% in the very efficient category. This is a manifestation of the success of the performance of the Regional Government which has calculated in terms of realizing PAD, both from the regional tax sector, regional levies, the results of separated regional wealth management, and other legitimate PAD that has exceeded the previously budgeted.

5. Analysis of Expenditure Growth

Expenditure growth analysis is useful to find out whether the Regional Government of Parigi Moutong District in the period of the relevant fiscal year has experienced developments in its expenditures. By measuring the growth of spending, it can be seen the ability of the Regional Government of Parigi Moutong District in maintaining and increasing the success of the program implementation of activities that are planned and implemented from year to year. The results of the calculation of spending growth can be seen in the table below:

Table 13
Analysis of Expenditure Growth
Parigi Moutong District Fiscal Year 2016-2021

Year	Expenditure	Expenditure Growth (%)	Description
2015	1.187.517.575.300,02		
2016	1.461.272.504.564,35	23,05	Positive
2017	1.439.423.292.729,66	(1,50)	Negative
2018	1.489.909.477.188,42	3,51	Positive
2019	1.666.258.285.872,93	11,84	Positive
2020	1.690.147.516.241,69	1,43	Positive
2021	1.524.536.819.991,82	(9,80)	Negative
Average		4,76	Positive

Source: LRA BPKAD Parigi Moutong District Fiscal Year 2016-2021, (Data Processed)

Based on the results of the research in Table 13 above, shows that in 2016 it has a percentage value of 23.25%. This percentage when compared to 2017 experienced a decrease in spending growth

by 24.55%). The decrease was due to the recently ratified Law no. 23 of 2014 concerning Regional Government, related to the transfer of authority from the Regional Government of Parigi Moutong District to the authority of the Provincial Government regarding the payment of salaries for employees or teachers at the high school level and equivalent. In 2018 and 2019 spending growth increased by 5% and 8.33%. This is due to the fulfillment of local government programs that were previously planned and considered as a priority scale of needs for the community, one of which is the addition of employees and additional income at 40% and (11.23%). The decrease in percentage was due to refocusing due to the impact of the covid-19 pandemic so that the budget reallocation or specified activities could not increase due to restrictions on movement in and out of the Parigi Moutong area which caused official travel spending in several OPDs to not be fully implemented.

6. Analysis of Expenditure Compatibility

Expenditure compatibility ratio analysis is useful for determining the balance between operating expenditures and capital expenditures to total regional expenditures. For the function of the regional budget to run well, the Parigi Moutong District Government needs to harmonize spending. Expenditure compatibility consists of:

a. Analysis of Operational Expenditure on Total Expenditure

This analysis of operational expenditure is used to inform the portion of regional expenditure allocated by the Regional Government of Parigi Moutong District to be consumed in one current budget year so that it is short-term and of course routine and recurring. The results of the calculation of operating expenses can be seen in the table below:

Table 14
Analysis of Operational Expenditure
Parigi Moutong District Fiscal Year 2016-2021

Year	Operational Expenditure	Total Expenditure	Expenditure compatibility ratio (%)	Description
2016	852.998.875.694,54	1.461.272.504.564,35	58,37	Unbalanced
2017	908.213.394.813,66	1.439.423.292.729,66	63,10	Balanced
2018	992.127.681.951,42	1.489.909.477.188,42	66,59	Balanced
2019	1.058.413.309.795,04	1.666.258.285.872,93	63,52	Balanced
2020	1.082.531.873.900,39	1.690.147.516.241,69	64,05	Balanced
2021	1.053.796.663.121,82	1.524.536.819.991,82	69,12	Balanced
Average			64,13	Balanced

Source: LRA BPKAD Parigi Moutong District Fiscal Year 2016-2021, (Data Processed)

Based on the results of the research in Table 14 above, shows that in 2016, the portion of regional expenditure allocated for operating expenses was 58.37%, with an unbalanced category due to a large amount of operating expenditure spent this year only being prioritized for personnel expenditure. 2017, when compared to the previous year, the portion of operating expenditure increased by 4.72% and was included in the balanced category. The increase in operating spending was influenced by increased spending on goods and services, grants, and social assistance. Furthermore, in 2018, the portion of operating expenditure increased again by 3.49%, compared to the previous year, and was included in the balanced category. This increase was influenced by expenditures from personnel expenditure, goods and services, and grant expenditures. In 2019, the portion of operating expenditure decreased by 3.07%, compared to the previous year and was still classified in the balanced category. The decline was influenced by lower spending on interest expenditure, grants, and social assistance. Meanwhile, in 2020 and 2021, the portion of operating expenses increased respectively from the previous year of 0.53% and 5.07%. The increase that occurred in 2020 was influenced by the amount of expenditure in the personnel expenditure sector and spending on social assistance. Meanwhile, in 2021, it will be affected by personnel expenditure and grant expenditure.

b. Analysis of Capital Expenditure on Total Expenditure

This capital expenditure analysis is used to determine the portion of regional expenditure allocated by the Regional Government of Parigi Moutong District to invest by adding assets or assets belonging to the region. The benefits of this expenditure have the form and are also increasing in the current fiscal year so that they are medium-term and long-term as well as routine. The results of the calculation of capital expenditures can be seen in the table below:

Table 15
Analysis of Capital Expenditure
Parigi Moutong District Fiscal Year 2016-2021

Year	Capital Expenditure	Total Expenditure	Capital Expenditure Ratio (%)	Description
2016	361.853.013.486,81	1.461.272.504.564,35	24,76	Unbalanced
2017	233.481.168.437,00	1.439.423.292.729,66	16,22	Balanced
2018	207.438.487.697,00	1.489.909.477.188,42	13,92	Balanced
2019	286.056.301.456,89	1.666.258.285.872,93	17,17	Balanced
2020	259.181.118.088,30	1.690.147.516.241,69	15,33	Balanced
2021	149.345.528.564,00	1.524.536.819.991,82	9,80	Balanced
Average			16,20	Balanced

Source: LRA BPKAD Parigi Moutong District Fiscal Year 2016-2021, (Data Processed)

Based on the results of the research in Table 15 above, shows that in 2016, the share of regional expenditure allocated for capital expenditure was 24.76%, with an unbalanced category. This is because the amount of capital expenditure issued this year is only prioritized for road, irrigation, and network spending. In 2017 and 2018, when compared to the previous year, the portion of capital expenditure decreased by (8.54%) and 2.30%), but was included in the balanced category. The decline that occurred in capital expenditure in 2017 was influenced by the amount of spending on land, equipment, machinery, roads, irrigation, and networks. Whereas in 2018 it was influenced by the amount of expenditure on buildings, buildings, roads, irrigation, networks, and other fixed assets. In 2019, the portion of capital expenditure increased by 3.24%, compared to the previous year and was included in the balanced category. The increase was influenced by spending on equipment, machinery, buildings, buildings, roads, irrigation, and networks. In 2020 and 2021, the share of capital expenditures again experienced a successive decline when compared to the previous year. The decrease in the percentage value that occurred in 2020 was (1.83%). This is influenced by spending on land, equipment, machinery, buildings, buildings, and other fixed assets. While the decline that occurred in 2021 was (5.54%). This is influenced by expenditures on equipment, machinery, buildings, buildings, roads, irrigation, networks, and other fixed assets, which means that local governments can balance their capital expenditures to meet the needs of the community according to their interests. Based on the results of the expenditure compatibility ratio above, it can be seen that operating expenditures are greater than capital expenditures because the Parigi Moutong District Government already has adequate capital assets.

7. Analysis of Regional Expenditure Efficiency

Regional expenditure efficiency ratio analysis is useful to find out how much the level of savings made by the Regional Government of Parigi Moutong District in managing the expenditure of its budget realization optimally. The results of the calculation of regional expenditure efficiency can be seen in the table below:

Table 16
Analysis of Expenditure Efficiency
Parigi Moutong District Fiscal Year 2016-2021

Year	Expenditure Realization	Budget	Expenditure Efficiency (%)	Description
2016	1.461.272.504.564,35	1.564.698.486.957,99	93,39	Efficient
2017	1.439.423.292.729,66	1.499.463.815.838,02	96,00	Efficient
2018	1.489.909.477.188,42	1.571.230.800.370,19	94,82	Efficient
2019	1.666.258.285.872,93	1.821.673.920.266,99	91,47	Efficient
2020	1.690.147.516.241,69	1.753.689.959.438,46	96,38	Efficient
2021	1.524.536.819.991,82	1.602.518.088.091,00	95,13	Efficient
Average			94,53	Efficient

Source: LRA BPKAD Parigi Moutong District Fiscal Year 2016-2021, (Data Processed)

Based on the results of the research in Table 16 above, it shows that in general from 2016 to 2021 the performance of the Parigi Moutong District Government has a value of less than one hundred percent (<) 100% by achieving an average value of 94.53% and is included in the efficient category.

CONCLUSIONS

Based on the results and discussion above. The conclusions of this research are as follows:

1. Analysis of Locally-generated Revenue (PAD) in the Regional Government of Parigi Moutong District during the observation period of 2016-2021, generally experienced a fluctuating growth trend with a positive average percentage value.
2. Ratio Analysis of the Degree of Decentralization in the Regional Government of Parigi Moutong District during the observation period of 2016-2021, in general, is still classified in the very low category.
3. Analysis of the Regional Financial Independence Ratio (RKKD) in the Regional Government of Parigi Moutong District during the observation period of 2016-2021, in general, it is still classified in an instructive relationship pattern, where the role of the Central Government (Province) is still more dominant than the independence of the Regional Government.
4. Analysis of the Effectiveness Ratio of Locally-generated Revenue (PAD) in the Regional Government of Parigi Moutong District during the observation period of 2016-2021, in general, can be categorized as very effective.
5. Analysis of Regional Expenditure Growth in the Regional Government of Parigi Moutong District during the observation period of 2016-2021, generally shows a positive trend growth.
6. Analysis of the Expenditure Harmony Ratio in the Parigi Moutong District Government during the observation period of 2016-2021, generally shows a balance and harmonization between spending.
7. Analysis of the Regional Expenditure Efficiency Ratio in the Parigi Moutong District Government during the observation period of 2016-2021, generally shows that the regional government has made expenditure efficiency
8. Overall, the performance of the Regional Government of Parigi Moutong District has been optimal in managing its finances based on the instructions and policies of the Regional Head as a budget user through all OPDs in the Parigi Moutong District.

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