

Performance Analysis of Government Regional Revenue and Expenditure Budget (APBD) Management

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ABSTRACT

The Regional Revenue and Expenditure Budget (APBD) is the primary instrument used by local governments to achieve development goals and enhance community welfare. Through the APBD, local governments plan and manage regional revenues and expenditures in a budget year. Therefore, the effectiveness and efficiency of APBD management are important indicators in assessing local government performance. This type of research uses a qualitative descriptive approach. The objective of this research is to examine the financial performance of the Indonesian government, specifically the Performance Analysis Report on the Management of the Regional Revenue and Expenditure Budget (APBD) of the Indonesian government. This research utilizes secondary data sourced from official government documents in Indonesia. The data analysis technique employed in this research utilizes the Balanced Scorecard method. The results of this study have found that by using the Balance Scorecard method, namely: (1) Based on the independence ratio, the City government has shown delegative results. (2) Based on the revenue effectiveness ratio, the City government has succeeded in achieving targets or objectives effectively. (3) The Customer Satisfaction Perspective uses the public satisfaction index (IKM) of government. (4) The Internal Process Perspective of Bureaucratic Reform uses the bureaucratic reform index (IRB) of the city in 2023 - 2025, which shows a significant increase. From 2023 to 2025, Indonesia is expected to see an increase in the percentage of SMEs. (4) The growth and learning perspective using the city employee quality index in 2023 – 2025 shows that the quality of employees who have participated in training and development is very high.

INTRODUCTION

The Regional Revenue and Expenditure Budget (APBD) is the primary instrument used by local governments to achieve development goals and improve public welfare. Through the APBD, local governments plan and manage regional revenue and expenditure within a fiscal year (Ratnaningsih & Fajriah, 2023). Therefore, the effectiveness and efficiency of APBD management are important indicators in assessing the performance of regional governments (R. Hanifa & Amalia, 2023). However, in practice, regional budget management in various regions of Indonesia still faces several challenges. Issues such as

low spending realization, mismatches between budget planning and implementation, and the low quality of public spending are often highlighted. (L. Hanifa, 2021). Additionally, a gap remains between revenue targets and actual regional revenues, which can hinder the implementation of development programs and activities (Krisniawati et al., 2021).

Regional governments play a crucial role in the administration and development of their respective regions. In running the government, the central government delegates full authority to regional governments, and therefore, regional governments are responsible for managing resources and implementing policies that impact the community. (Karlina & Handayani, 2020). This has been stated in Law Number 23 of 2014 concerning regional government. Fundamentally, regional autonomy refers to the delegation of authority from the central government to regional governments to regulate and manage their household affairs, both in administrative and financial aspects. Article 1, Paragraph 6 of Law Number 23 of 2014 explains that regional autonomy is the right, authority, and obligation of autonomous regions to independently regulate and handle government affairs and the interests of local communities within the framework of the Unitary State of the Republic of Indonesia. By implementing regional autonomy, it is hoped that economic growth will increase in various regions. One effort that can increase economic growth is by increasing regional original income (PAD) (Labi, 2019). However, problems often arise in managing the regional budget (APBD). This is due to a lack of accuracy in budget planning, low human resource quality, and a lack of transparency and accountability in budget use. This impacts the quality of public services and public confidence in the government. (Gunawan, 2018).

Currently, the development of public sector accounting, particularly in Indonesia, is growing rapidly, with the advent of a new era in regional financial management. Regional financial management has a significant influence on a region's fate, as it can either lead to its growth and expansion or render it powerless, depending on how it manages its finances. (Rantebalik et al., 2018). In the implementation of regional autonomy, broad, complete, and comprehensive authority, which encompasses planning, implementation, supervision, control, and evaluation of all aspects of government, must ultimately be accountable to those who grant authority and the community. (Ramadani, 2020). In the context of public accountability, regional governments must optimize their budgets economically, efficiently, and effectively (value for money) for community activities. Therefore, the Regional Budget (APBD), which is essentially a quantitative elaboration of the goals and objectives of regional governments, as well as the main tasks and functions of work units, must be structured to achieve a certain level of performance. (Hasanah & Vidiyastutik, 2018). This means that the APBD can provide a clear picture of the demands for funding to achieve various targets, the main tasks and functions under specific conditions, as well as the community's potential, aspirations, and real needs for a particular year. (Faqihudin, 2020). In this way, the allocation of funds used to finance various programs and activities can provide benefits that are truly felt by the community and deliver services oriented towards the public interest. (Alfiani et al., 2024).

High demands on local government performance and accountability have led to the need for performance measurement. Measuring local government performance has many objectives, not least of which is to improve performance and enhance accountability. Therefore, local governments are required to develop sound performance metrics. (Oktavia & Handayani, 2022). Performance measures are not developed using just one measurement; therefore, different measures are needed for different purposes. This is what sometimes creates conflict. (Moi et al., 2024). Performance measures influence the interdependence between work units within a single work unit. Evaluation of APBD management performance is important to ensure that budget allocation and utilization are carried out in a targeted, transparent, and accountable manner. (Agnika et al., 2021) With comprehensive performance analysis, local governments can identify weaknesses in their budgeting systems and take strategic steps to improve regional financial governance. (Mandua et al., 2023).

The realization of the Regional Annual Plan and Budget (RAPBD), as shown in the Budget Realization Report (LRA), is one of the main accountability reports of the regional government, as the

budget is the backbone of government implementation. (Gultom et al., 2020)The budget plays a crucial role in maintaining stability, distributing resources, allocating funds, ensuring organizational planning and control, and evaluating performance. (Saputra et al., 2018). Public sector performance measurement is carried out to fulfill three purposes. Firstly, to improve government performance, performance measures are intended to help the government focus on the goals and objectives of work unit programs, ultimately increasing effectiveness in providing public services. (Putri et al., 2023). Second, to allocate resources and make decisions. Third, to realize public accountability and improve institutional communication. (Sinambela & Pohan, 2016).

The Regional Revenue and Expenditure Budget (APBD) Performance Assessment is the expected target, based on spending, expected service standards, and estimated unit costs of the relevant activity components. This assessment also considers the portion of APBD revenue that finances general administration expenses, operational and maintenance expenses, and capital/development expenses. Through this research, it is hoped that an overview can be obtained regarding the extent to which APBD management has been performing and the impact it has on improving public services and regional development as a whole.

RESEARCH METHOD

Type. This research uses a qualitative descriptive approach.(Moleong, 2017)Defines qualitative descriptive research as “a type of research designed to provide a detailed explanation or description of the phenomenon or symptoms being studied”.(Arikunto, 2010)States that the researcher's primary focus is on a variable or aspect for research purposes. Therefore, the author determines the object of this research to be the financial performance of the Indonesian government, specifically the Performance Analysis Report on the Management of the Regional Revenue and Expenditure Budget (APBD) of the Indonesian Government, focusing on customer satisfaction, internal processes, and learning and growth.

Data collection technique

The data used in this study is secondary data, namely data collected from existing sources. This data was obtained through: (1) Direct observation for data validity and indirect observation, namely a technique of observing data provided by the government in Indonesia. (2) Documentation, data collection related to the vision and mission in Indonesia.

This study uses secondary data sourced from official government documents in Indonesia. The primary data are sourced from the Accountability Statement Report (LKPD), the Public Satisfaction Survey Report (SKM), and the Budget Realization Report (LRA) for 2023–2025. This study does not involve individual informants or direct interviews because the data used are entirely secondary documents. The use of these documents aims to obtain an objective assessment of government performance in Indonesia, utilizing the Balanced Scorecard approach, which involves validating the data obtained by the author through direct visits to the listed data sources.

Study Unit

This descriptive research examines the study of societal problems and how society behaves under specific conditions. This also includes (1) Relationships, (2) Activities, (3) Attitudes, (4) Ongoing processes, (5) Factors related to a phenomenon. The phenomenon that occurs in this research is how the government in Indonesia performs in managing the regional revenue and expenditure budget (APBD) using the Balance Scorecard method, which uses two perspectives, namely (1) Financial Perspective, and (2) Non-Financial Perspective.

Data Analysis Techniques

In this study, the researcher used a descriptive research method. The appropriate method for analyzing the data is to evaluate the Indonesian government's performance in managing the regional budget (APBD) using the Balanced Scorecard approach. The Balanced Scorecard method utilizes two perspectives: financial and non-financial.

Financial Perspective

This study uses two ratios to measure the financial perspective. The financial perspective uses the independence ratio derived from local revenue (PAD). (Sutrisno, 2013) Views the PAD independence ratio as one method for assessing a local government's ability to generate revenue from internally managed sources without assistance from the central government. Therefore, according to (Sutrisno, 2013), the independence ratio can be formulated as follows:

$$\text{Independence Ratio} = \times 100\% \frac{\text{Regional Original Income (PAD)}}{\text{Central Government Assistance}}$$

From a financial perspective, the revenue effectiveness ratio is also used to assess the extent to which a local government has achieved its activity targets. According to Mahmudi (2011), the revenue effectiveness ratio can be formulated as follows:

$$\text{Effectiveness Ratio} = \times 100\% \frac{\text{Income Realization}}{\text{Income Target}}$$

Non-Financial Perspective

Customer Satisfaction Perspective

From a customer satisfaction perspective, the Public Satisfaction Index is used. To simplify the assessment of SMEs, the assessment is converted to a base score of 25, based on Regulation of the Minister of Administrative and Bureaucratic Reform No. KEP/25/M.PAN/2/2004. Therefore, the public satisfaction index can be formulated as follows.

$$\text{IKM} = \text{IKM service units} \times 25$$

Internal Process Perspective

From an internal process perspective, the Bureaucratic Reform Index (BRI) is used. The BRI is useful for assessing the external performance of the Indonesian government and can improve governance and work culture. According to the 2023 Accountability Report (LKJP), the BRI can be formulated as follows:

$$\text{IRB} = \frac{\sum (C_i \times B_i)}{\sum B_i}$$

Information:

C_i = Achievement Value of Each Component

B_i = Weight of Each Component

Learning and Growth Perspective

From a learning and growth perspective, this is achieved through the Employee Quality Index. The employee quality index can be determined through employee training, employee skills, and the use of electronic-based training (e-learning). According to the 2023 Accountability Report (LKJP), the Innovation Index is formulated as follows:

$$\text{Employee Quality Index} = \frac{\text{Competency Score} + \text{Productivity Score} + \text{Behavior Score}}{3}$$

RESULTS AND DISCUSSION

Data Analysis Results

The results of this analysis evaluate the Indonesian government's performance in managing the regional revenue and expenditure budget (APBD) using the Balanced Scorecard method. With four perspectives, namely, (1) Financial Perspective, (2) Customer Satisfaction Perspective, (3) Internal Process Perspective, (4) Learning and Growth Perspective.

Financial Perspective

Independence Ratio

In the independence ratio, there are four levels of independence percentage which help assess whether government finances are independent or otherwise.

Table 1. Percentage of Independence

No	Percentage (%)	Information
1	0 – 25	Instructive
2	26 – 50	Consultative
3	51 – 75	Participatory
4	76 – 100	Delegative

Source: Law Number 33 of 2004

With the percentage of independence ratio above, the independence ratio of the city government is explained in Table 2.

Table 2. Surabaya City Independence Ratio 2023 – 2025

Year	Locally-generated revenue	Central Government Assistance	Independence Ratio	Information
2023	8. 727. 280. 629. 669, 69	7. 218. 952. 114. 659, 00	146.8%	Delegative
2024	9. 314. 695. 257. 794, 40	7. 476. 613. 421. 687, 80	152.8%	Delegative
2025	9. 314. 695. 257. 794, 40	7. 832. 961. 233. 925, 73	150.5%	Delegative

Source: Processed Research Data, 2025

It is well known that the city government's independence is perfect. This is indicated by the percentage increasing from 146.8% in 2023 to 152.8% in 2024. However, in 2025 it decreased by 7.7%, bringing the independence in the city government to 150.5%. The conclusion obtained is that the independence ratio of the city government has shown positive results, indicating a delegative outcome (>75). This indicates that the Indonesian government has been able to finance its activities independently, without relying on central funds, and demonstrates that the community has contributed by paying local taxes and levies.

Revenue Effectiveness Ratio

The revenue effectiveness ratio is a measure that indicates the achievement of regional governments in meeting their targeted revenue goals, compared to the actual revenue (Halim, 2007). The criteria for assessing the revenue effectiveness ratio according to Halim (2007) are:

Table 3. Revenue Effectiveness Ratio Assessment

No.	Percentage Value (%)	Information
1	> 100	Very Effective
2	90 – 100	Effective
3	80 – 90	Quite Effective
4	60 – 80	Less Effective
5	< 60	Ineffective

Source: Halim, 2007

Table 4. Surabaya City Revenue Effectiveness Ratio 2023 – 2025

Year	Revenue Realization	Revenue Target	Percentage (%)	Information
2023	12. 326. 878. 076. 226, 29	12. 675. 008. 247. 134, 00	95.9%	Effective
2024	12. 791. 308. 679. 482, 20	13. 822. 403. 087. 674, 00	88.9%	Quite Effective
2025	13. 604. 779. 764. 405, 37	14. 723. 824. 846. 149, 00	89.5%	Quite Effective

Source: Processed Research Data, 2025

It is shown that in 2023, the revenue effectiveness percentage was 95.9%, with an effective statement. Then, it decreased by 10.6% in 2024, bringing the effectiveness percentage to 88.9% 2024, with a reasonably practical statement. However, there was a 9.9% increase in the effectiveness percentage in 2025, bringing the effectiveness percentage to 89.5%, which is pretty effective. The Indonesian government has effectively achieved its targets, despite a decline in 2024.

Public Satisfaction Index

According to Minister of Administrative and Bureaucratic Reform Decree No. 14 of 2017, the Public Satisfaction Index (PSI) refers to data on public satisfaction with city government services. The PSI (Public Satisfaction Index) is categorized based on its score. The assessment of the PSI is presented in Table 5.

Table 5. Community Satisfaction Index Value

No.	IKM Interval Value	IKM Conversion Interval Value	Quality of Service	Service Unit Performance
1	1.00 – 2.5996	25.00 – 64.99	D	Not good
2	2.60 – 3.064	65.00 – 76.60	C	Not good
3	3.0644 – 3.532	76.61 – 88.30	B	Good
4	3.5324 – 4.00	88.31 – 100.00	A	Very good

Source: Minister of Administrative and Bureaucratic Reform Regulation No. 14 of 2017

Table 6. City Citizen Satisfaction Index 2023 – 2025

No.	Year	Public Satisfaction Index	Information
1	2023	88.63%	Very good
2	2024	90.76%	Very good
3	2025	95.82%	Very good

Source: Government in Indonesia, 2025

Public satisfaction in 2024 (90.76%) increased by 2.39% from 2023 (88.63%), and increased again in 2025 (95.82%) by 5.06% from 2024 (90.76%). Therefore, the data shows that the City Government's performance has been successful and accountable, resulting in public satisfaction with government services.

Bureaucratic Reform Index

According to Dwiyanto (2006), bureaucratic reform is a systematic approach to improving the structure, processes, and culture within the bureaucracy, thereby increasing efficiency and effectiveness in public services. The interpretation of the bureaucratic reform index values is by the regulations of the Ministry of Administrative and Bureaucratic Reform (KemenPAN-RB) in Table 7.

Table 7. Bureaucratic Reform Index Value

Mark	Information
80 – 100	Very good
70 – 79	Good
60 – 69	Enough
50 – 59	Not enough
> 50	Bad

Source: Ministry of Administrative and Bureaucratic Reform, 2023

Table 8. City Bureaucratic Reform Index 2023 – 2025

IRB Year	Percentage (%)	Information
2023	78.83%	Good
2024	80.14%	Very good
2025	95.12%	Very good

Source: Regional Planning, Research and Development Agency, 2025

The table above shows that the bureaucratic reform index is increasing, from 78.83% in 2023 to 80.14%, and then again to 95.12% in 2025. This indicates that the city government has achieved a positive index for internal processes.

Employee Quality Index

Through training, we can assess the quality of our employees. According to Backer and Huselid (1998), employee quality can be measured by technical competence, productivity, and organizational behavior.

Table 9. Percentage of City Government Employee Quality in 2023-2025

Year	Target	Realization	Achievements
2023	71.97%	84.71%	117.70%
2024	79.2%	82.4%	104.5%
2025	79.64%	81.84%	102.31%

Source: Accountability Performance Report (LKJP), 2025

It is known that there has been a decline in employee quality. The decline in employee quality is projected to be 2.4% in 2025 (102.31%) and 5.2% in 2024 (104.5%). According to the LKPJ (2025), this factor could occur due to mismatched agency placements and a lack of development training. Although the quality index of city government employees has decreased, the quality of government employees in Indonesia is already very high. This demonstrates that government employees in Indonesia are capable of providing responsible public services.

CONCLUSION

Based on the results of data analysis, conclusions were found regarding government performance in Indonesia using the Balance Scorecard method, namely: (1) Based on the independence ratio, the City government has shown delegative results. This means that the government in Indonesia has been independent in financing activities without any interference from the center. (2) Based on the revenue effectiveness ratio, the City government has succeeded in achieving targets or goals effectively. (3) The Customer Satisfaction Perspective using the public satisfaction index (IKM) of the government in Indonesia in 2023 - 2025 shows an increase in the percentage of IKM, this shows that the performance of the government in Indonesia has been successful and can be accounted for so that the public feels very satisfied with the services of the city government. (4) The perspective of the internal process of Bureaucratic Reform using the city bureaucratic reform index (IRB) in 2023 - 2025 shows a significant increase. This explains that the city government has achieved a positive index for internal processes. (4) The growth and learning perspective using the city employee quality index in 2023 - 2025 shows that the quality of employees who have participated in training and development is very high. This demonstrates that city government employees have taken responsibility for public services.

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