



Determinants of the Performance of Provincial Governments in Indonesia

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ABSTRACT

The study was conducted to determine the determinants of provincial government performance in Indonesia. Research with a quantitative approach. The sampling method was purposive sampling with a research sample of 33. They are collecting data with the 2016 fiscal year financial reports at BPK RI. The research was conducted with descriptive statistical analysis and using multiple linear regression analysis. The results of this study indicate that the characteristics of the Regional Government and LHP BPK RI simultaneously / jointly affect the performance of Provincial Governments in Indonesia, but partially it is concluded that the variables of regional size, level of regional wealth, population, and BPK audit opinion have no significant effect on performance. Provincial Governments in Indonesia. Meanwhile, the BPK audit findings variable has a significant negative effect on provincial governments performance in Indonesia.

Keywords: Regional Government Performance, Regional Government Characteristic, Audit Opinion, Findings Audit.



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INTRODUCTION

The regional government is the regional head as an element of regional government administration that leads to government affairs, which fall under the authority of autonomous regions (Law Number 23 of 2014 concerning Regional Government). As holders of regional autonomy, local governments have the right, authority to regulate and manage their government affairs and local communities' interests in the system of the Unitary State of the Republic of Indonesia (NKRI). The ultimate goal of regional autonomy can be indicated by the high parameter of human quality measured internationally by the Human Development Index (HDI). Through this HDI, it can be seen whether the aspects used to measure the ability to implement regional autonomy can be accounted for. This aspect includes aspects of community welfare, public services, and regional competitiveness (Government Regulation Number 6 of 2008).

With this evaluation, the Minister of Home Affairs' decision was issued regarding the Ranking and Status of the Performance of the National Local Government Implementation. In this decision, there is a performance score in which the researcher uses this score as the Y variable. The researcher compares the status value and performance score with some data, including opinions, findings, and local revenue. Based on researchers' data, several phenomena can be seen, including the opinions given by the BPK on the 2016 Regional Government Financial Statements (LKPD) are mostly the best, namely Unqualified (WTP). With this WTP opinion, the average performance status given by the Ministry of Home Affairs (Kemendagri) should be "very high," not "high." However, in reality, the status of provincial government performance in 2016 was only "high" on average. Provinces with very high-performance status do not always get WTP opinions, such as DKI Jakarta Province. This province received an Unqualified Opinion (WDP) but was seen from its performance status, and it was ranked very high. This means that the opinion on the BPK audit does not significantly affect the performance of the Regional Government. This is in line with Purnama's (2015) study, which concluded that BPK's audit opinion on local government performance does not significantly affect. However, the research results conducted by Mardiantini and Erwati (2016) concluded that there was a significant positive effect of BPK audit opinion on local government performance.

If we look at the value of BPK's audit findings on non-compliance with laws and regulations, provinces with low BPK audit findings should have received very high status, but they only received high statuses, such as Bali and Bangka Belitung Islands. Judging from the value of BPK's audit findings, these two provinces have a much lower finding value than the provinces of DKI Jakarta, West Java, and East Java, which received the very high predicate. Likewise, with Regional Original Income (PAD). East Kalimantan's PAD is lower than that of Banten and North Sumatra, but the performance scores obtained are higher than those of the two provinces. This phenomenon of the audit opinion, audit findings and PAD makes researchers interested in researching.

Previous research on the characteristics of local governments has been carried out in Indonesia. Research by Juweny (2016) uses the characteristics of local governments as independent variables, namely the size of the region, the level of regional wealth, the level of dependence of the central government and regional spending, in conducting his research on the performance of provincial, local governments in Indonesia for the 2014 Fiscal Year. In Juweny's research (2016), it is concluded that Regional size influences local government performance. Whereas in the research of Purnama (2015) and Sudarsana and Rahardjo (2013), it is stated that the size of local government, the size of the region, does not have a significant effect on the performance of local governments. The main objective of the local government work program is to provide the best service for the community. To provide good service, it must be supported by good assets. Therefore, adequate resources and facilities are needed to provide services to the community. Thus, the greater the region's size, which is indicated by a large number of regional government assets, the higher the local government's performance is expected (Mustikarini and Fitriyani, 2012).

The greater the assets owned by the regional government, the greater its ability to build infrastructure facilities for the community, be it roads, bridges, educational facilities, health, and other facilities to support economic activities in the people's welfare. With good quality public services and increasing the community's welfare will reflect the good performance of a local government.

Santosa and Rahayu (2005) in Susiyah et al. (2016) explain that government wealth is proxied by local revenue (PAD). PAD is one of the regional revenues from its region, which reflects the level of regional independence. Saragih (2013) in Juweny (2016) explains that PAD's increase is a supporting factor of macroeconomic performance. Positive growth encourages investment so that investment will simultaneously encourage improvements in regional infrastructure. Good regional infrastructure and high investment in an area will increase the Regional Government's PAD.

A population is a number of people who legally live in an area or country and obey the provisions of the region or country where they live (Susiyah et al., 2016). Simanjuntak (2001) in Suiyah et al. (2016) revealed that the amount of PAD could be influenced by the population. If the population increases, the income is withdrawn will also increase. If PAD increases, the local government can improve the community's welfare by providing maximum service through the provision of various community facilities. The prosperity of the community means that the local government is performing well.

An opinion is an examiner's professional statement regarding the fairness of financial information presented in the financial statements. Such an opinion can affect the trust of interested parties in the report. Therefore, the fairer the opinion on the financial statements, the better the performance. Research by Meilina et al. (2016) concluded that audit opinion has a significant positive effect on local government performance. Likewise, with Masdiantini and Erawati's (2016) research, which revealed that BPK's audit opinion had a significant positive effect on district/city governments' financial performance in Bali.

Based on the understanding related to the problems in the BPK RI audit findings on several provinces in Indonesia. The research was conducted to determine how the determinants of local government performance in Indonesia.

METHOD

The population in this study is the provincial government in Indonesia. The sampling technique used in this study is purposive sampling with criteria including 1) Provincial level government that has complete financial report data that has been examined by the Republic of Indonesia BPK for the 2016 Fiscal Year, to see asset data in the Balance Sheet and Total Original Daeah Income, Total Income, Total Regional Expenditure Budget in the Budget Realization Report; 2) Provincial governments whose financial reports obtain WDP and WTP Opinions; 3) Local governments that receive the high and very high status of government performance in 2016. So that obtained 33 observational data. This research's analysis technique is a descriptive statistical analysis and multiple linear regression analysis using SPSS software.

RESULTS AND DISCUSSION

To measure the provincial government's performance in this study, the researcher used the performance score published by the Ministry of Home Affairs through the official website www.otda.kemendagri.go.id. The lowest performance score is 2.3086, which is the province of Papua. At the same time, the highest performance score was obtained by the Province of East Java with a score of 3,3263. The average score of the provincial government's performance on the implementation of the provincial, regional government nationally was 2,8211 with high status. The comparison value of the number of BPK's audit findings to the total expenditure budget with the minimum amount is Bali Province, with a comparison value of 0.0005 (0.05%). The province that compares the BPK audit findings value to the total expenditure budget with maximum value is Bengkulu Province, with a comparison value of 0.0402 (4.02%).

The maximum comparison of total local revenue to total regional income in the study sample is in the province of DKI Jakarta, which is 0.6858 (68.58%). Meanwhile, the minimum comparison value is found in West Papua province with a comparison value of 0.0503 (5, 03%). On average, provincial governments in Indonesia in 2018 generated local revenue of 0.3734 (37.34%) of their total regional revenue.

Table 1. Statistic Descriptive

	N	Min	Max	Sum	Mean	Std. Deviation	Var
NT	33	0,0005	0,0402	0,4109	0,0124	0,0102	0,000
PAD	33	0,0503	0,6858	12,3207	0,3733	0,1668	0,028
SCORE	33	2,3086	3,3263	93,0970	2,8211	0,2444	0,060
JP	33	5,9510	7,6756	218,6960	6,6271	0,4345	0,189
SIZE	33	12,2369	14,6464	428,2798	12,9781	0,4498	0,202
Valid N (listwise)	33						

Table 2. Multiple Linear Regression Test Results

Model	Unstandardized Coefficient		Standardized Coefficient	t	sig	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
Constant	2,574	1,060		2,428	0,022		
SIZE	-0,070	0,093	-0,130	-0,757	0,455	0,508	1,967
PAD	0,429	0,317	0,293	1,351	0,188	0,318	3,147
JP	0,177	0,128	0,314	1,384	0,178	0,290	3,451
OP	-0,039	0,119	-0,047	-0,328	0,746	0,739	1,352
NT	-10,698	3,385	-0,450	-3,160	0,004	0,736	1,358

a. Dependent Variable: SCORE

The determination test coefficient can be seen from the Adjusted R2 value of 0,523 (52,3%). This means that the Standard Error of Estimate of 0,1688199, the independent variables used in this study, which consisted of regional size, level of regional wealth, population, BPK audit opinion, and BPK audit findings, we're able to explain the dependent variable of local government performance by 52,3%. At the same time, the remaining 47,7% (100% - 52,3%) is explained by other variables outside the independent variables used in this study. The F statistical test results show the calculated F value of 8,019 with a probability of 0,000. Because the probability is much smaller than the alpha value of 0,05, the regression model is fit. In other words, the model can be used to predict performance, or it can be said that the size of the local government, the level of regional wealth, the population, the BPK audit opinion, and the BPK audit findings together affect the performance of provincial governments in Indonesia.

Based on the results of data processing, the variable area size provides a significance value of 0,455. The value of 0,455 is greater than the alpha value of 0,05; it can be concluded that Ha1 is rejected. So the meaning is that the variable size of the region has no significant effect on local governments' performance. This variable's coefficient value also shows a negative sign indicating the opposite relationship between regional size and local government performance.

This agrees with the research of Sudarsana and Rahardjo (2013) with the conclusion that the size of the area, as measured by the natural logarithm of total assets, does not affect local government performance. However, it contradicts Prasetyaningsih's (2014) research, which states that total assets influence the government's performance in realizing people's welfare. With the existence of large assets, local governments should be able to improve their performance for the welfare of the community, but based on this study, the performance of local governments is still relatively inefficient because local governments have not been able to optimize existing assets to provide services to the community. In accordance with the analysis results, it means that the increase in total assets does not affect the probability of an increase in the performance score of the Provincial Government, which is in the high and very high category. This indicates that the role of local

government measures in increasing the performance score of provincial governments has not been able to function as it should if viewed partially.

The results of data processing show that the variable level of regional wealth has a significance value of 0,188. This value is greater than the alpha value of 0,05; it can be concluded that Ha2 is rejected. This means that the level of local government wealth, as measured by comparing PAD with total revenue, has no significant effect on local government performance.

The results of this study are in line with Purnama's (2015) research. This could be due to the high level of dependence of the Regional Government on the Central Government so that the Regional Original Revenue of a Regional Government's role is less felt. However, these results do not agree with Juweny's (2016) research. In Juweny's (2016) study, it was found that the level of regional wealth as measured by total local revenue compared to total regional income has a positive effect on local government performance.

The results of data processing show that the population variable has a significance value of 0,178. This value is greater than the alpha value of 0,05; it can be concluded that the hypothesis (Ha3) is also rejected. The results of this study indicate that the total population has no significant effect on local government performance. This means that the size of the population in a province does not affect the provincial government's performance.

Based on data processing results, the BPK audit opinion variable has a significance value of 0,746 at the 0,05 significance level. It can be concluded that $0,746 > 0,05$, then the hypothesis (Ha4), is rejected. The partial test results in this study indicate that the opinion on LKPD has no significant effect on local government performance. Likewise, the test results by Meilina et al. (2016) and Marfiana & Kurniasih (2013) concluded that audit opinion has no significant effect on local government performance. The cause of the absence of a significant effect is due to the fact that the opinion on LKPD is based on the fairness of the financial statements, whether the financial statements are free from material misstatement, the adequacy of disclosure, whether they have been prepared in accordance with financial accounting standards and are applied consistently and comply with laws and are effective against the internal control system.

Based on the results of data processing, the audit findings variable has a significance value of 0,004. This value is smaller than the alpha value of 0,05. It can be concluded that Ha5 is accepted. That is, the BPK audit findings have a significant negative effect on the performance of the provincial government. This variable's coefficient value also shows a negative sign indicating the opposite relationship between audit findings and local government performance. This means that the greater the value of the audit findings due to disobedience to the law, the lower the government's performance value in realizing public welfare. This study supports the research conducted by Sudarsana and Rahardjo (2013), which concluded that audit findings have a significant negative effect on local government performance scores.

CONCLUSION

This study examines the effect of local government characteristics and BPK audit reports on provincial governments' performance in Indonesia with the conclusions: Size of the region, level of regional wealth, population, and BPK audit opinion does not significantly influence the performance of provincial government in Indonesia. Meanwhile, BPK's audit findings have a significant negative effect on provincial, local governments' performance in Indonesia. This conclusion has implications for provincial, local governments in Indonesia that: 1) The BPK audit findings on local government performance have a significant negative effect. This means that the greater the value of BPK's audit findings, the lower the local governments' performance. The regional government should pay attention to the prevailing laws and regulations in managing

regional finances to minimize audits that indicate State losses by the BPK. With a low finding value, local governments' performance will increase, which will have an impact on improving the welfare of the community. 2) As measured by total assets and the level of regional wealth as measured by the original regional income, the size of the region has no significant effect on the performance of local governments. The total assets and revenue of this region affect but not significant. It is better if the local government, which is oriented towards the community's welfare, should be able to manage assets and local revenue properly.

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