Original Article

Evaluation of Financial Performance Achievements of Ketapang Regency Bapenda In 2019-2023

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Abstract: The purpose of this study was to evaluate performance achievements at the BAPENDA Ketapang Regency. Measured by regional financial ratios, namely the independence ratio, fiscal decentralization ratio, dependency ratio and Original Regional Income growth ratio. This study uses a type of research that is quantitative with a descriptive approach. The data obtained by researchers is secondary data. This study collected data from the 2019-2023 Budget Realisation Report (LRA). The results of the study obtained results, namely based on: 1). The independence ratio at BAPENDA Ketapang Regency is in an instructive pattern, namely in the ratio range of 0-25%. 2). The dependency ratio is in a very high category, namely in the range of> 50%. 3). The Fiscal Decentralisation Ratio is at the level of less decentralization because it is in the interval 10.01-20.00%. 4). The Original Regional Income Growth Ratio is in the upward growth assessment criteria because of the positive average result of 5.78%.

Keywords: Original Regional Income, independence ratio, dependency ratio, Fiscal Decentralisation Ratio, Original Regional Income Growth Ratio.

I. INTRODUCTION

Local governments have an important role in organizing and managing local finances. In managing local finances, local governments are assisted by the Regional Revenue Agency (BAPENDA). BAPENDA is a local government agency that has the authority to manage regional finances in Ketapang Regency in the field of regional income in the principle of regional autonomy and auxiliary tasks. Therefore, as an implementing element of regional autonomy in the field of regional revenue, BAPENDA builds creativity in increasing regional revenue through Regional Original Revenue (PAD) derived from Regional Taxes such as entertainment tax and restaurant tax, Regional Levies such as public vehicle levies, Separated Regional Wealth Management Results, and Other Legitimate Original Regional Income such as rental income for goods owned by the region, as well as exploring potential sources of revenue in order to realize real, dynamic and responsible regional autonomy.

BAPENDA is responsible for collecting local taxes and retributions in Ketapang Regency, such as motor vehicle tax, hotel tax and restaurant tax. In addition, BAPENDA also manages levies from public services such as tax levies and market levies. BAPENDA is also tasked with drafting the regional financial planning of Ketapang Regency, supervising and evaluating the achievement of regional financial performance. In carrying out its duties, BAPENDA cooperates with related agencies to coordinate and realize Original Regional Income.

In achieving good financial governance efforts and accountability in the public sector in the Ketapang Regency area, evaluating the achievement of regional financial performance is very crucial for local governments because the evaluation will encourage sustainable economic growth. The basis for evaluating this financial performance is the Budget Realisation Report (LRA).

Original Regional Income is one of the most important regional revenues because it is part of the largest financial source in a region. In realizing regional autonomy, it is necessary to involve Original Regional Income because when a region's Original Regional Income is categorized as high, it will reflect that the region is independent without depending on transfer income obtained from the central government. However, in reality, every year the central government always provides a transfer income budget to each region in Indonesia. But the reality is that local governments are still dependent on transfer revenues from the central government, this is the dependence of local governments because of the lack of Original Regional Income in a region. As in BAPENDA Ketapang Regency, based on the Budget Realisation Report (LRA), the contribution of Original Regional Income is categorized as very low. Local revenue in BAPENDA Ketapang Regency is still very dependent on transfer income from the central government. The following table relates to transfer income and Original Regional Income.

Table 1: Comparison of ORIGINAL REGIONAL INCOME with Transfer Income for 2019-2023

Year	ORIGINAL REGIONAL INCOME	Transfer Income
2019	Rp. 201,726,830,757.86	Rp. 1,750,202,455,451.00
2020	Rp. 233,695,541,922.93	Rp. 1,750,202,455,451.00
2021	Rp. 250. 793,538,451.49	Rp. 2,174,385,113,174.00
2022	Rp. 230,065,826,467.22	Rp. 1,636,959,227,804.00
2023	Rp. 289,292,923,541.33	Rp. 1,845,928,226,842.00

Source: BAPENDA Ketapang Regency 2019-2023, processed 2024

Based on table 1 above, it can be seen that Original Regional Income in each year fluctuates unevenly, thus making researchers interested in researching using financial ratios. Original Regional Income increased in 2023, which was Rp. 289,292,541.33. while the lowest Original Regional Income was in 2019, which was Rp. 201,726,830,737.86. Although Original Regional Income increased in 2023, it did not exceed the transfer revenue. This shows that BAPENDA Ketapang Regency depends on transfer income from the central government.

The research of Rorintulus et al. (2022) shows that the independence ratio in 2015-2019 is classified as low, while the Original Regional Income efficiency ratio is 3.98%, so it can be concluded that the Original Regional Income is said to be very efficient because it is below 10%. For the ratio of the degree of fiscal decentralization, it is within 5.38%, meaning that local governments, in obtaining Original Regional Income still contribute less. The Original Regional Income growth ratio is the average of 23.09%, meaning that local governments are quite good at improving and maintaining financial performance from the previous period. In the capital expenditure ratio, it was found that local governments predominantly used operating expenditure rather than capital expenditure.

Furthermore, research conducted by Wulandari et al., (2023) obtained the results of the financial performance of the Mataram City Government has begun to be a little independent in self-financing its government activities. The contribution of Original Regional Income to regional income is still very low compared to transfer income, causing the ability of regions to carry out decentralization is still very low. Then research from (Ramadham et al., 2023) found that the Merangin Regency Region seen from the independence ratio is classified as Instructive, the effectiveness and efficiency ratio of Original Regional Income is quite effective, and the compatibility ratio is very high, and the growth ratio is still low,

Based on the background that the research has made, the researcher wants to prove whether the financial performance ratio in BAPENDA Ketapang Regency has met the criteria for assessing the ratio of independence, dependence, fiscal decentralization, Original Regional Income growth and compatibility of capital expenditure. The novelty of this research lies in the year of research and the object of research. This study uses the research object, namely BAPENDA Ketapang Regency with the budget year 2019-2023. The title of this research is 'Evaluation of the Financial Performance Achievements of the Regional Revenue Agency in 2019-2023.

II. LITERATURE REVIEW

A) Public Sector Accounting

Public Sector Accounting relates to the application and behaviour of accounting that tends to the public sector (Majid, 2019). Institutionally, public sector trends include central and local government agencies, state-owned companies such as BUMN and BUMD, foundations, political organizations, universities and non-profit organizations. In terms of the environment, the public sector is influenced by several factors, such as economic, political, cultural, social and historical factors. The public sector is heterogeneous. In terms of economic factors, the public sector is an entity related to efforts to produce goods and services in public sector services in order to fulfil public rights and needs. (Mardiasmo, 2021) Public sector accounting is an activity in the public sector that provides a form of report that occurs due to economic transactions or recording activities that give rise to a report to account for finances in the public sector. (Malahika et al., 2018)

B) Public Sector Financial Management

Public financial management can be defined as a system that generates and controls public financial resources for public services effectively and efficiently. Public financial management is also defined as the administration of funds used to deliver public services. Public financial management includes local government taxes and revenues, loans and debt management, with the main focus on output management in the context of public budgeting. (Bastian, 2021).

C) Public Sector Financial Performance

Performance measurement is a process used to evaluate the extent to which organizations or individuals achieve predetermined goals or targets. Performance measurement plays an important role in assessing the accountability of organizations and managers in better public services. Performance measurement is an important tool for managing and directing organizations towards success. By looking objectively at current performance and taking appropriate improvement

measures, organizations can improve their quality, efficiency and competitiveness in the market (Asyera Risakotta et al., 2023). Research (Purnamasari et al., 2021) states that the assessment of regional financial ratios is important in order to assess the independence of local governments in funding operational activities without relying on transfer income from the central government.

D) Public Sector Ratio Analysis

According to Bagiana's book (2023), Public sector financial ratio analysis is a method used to evaluate the financial performance of government entities such as central and local government institutions. The purpose of financial ratio analysis is to measure financial efficiency and sustainability and provide insight into the way financial resources are used in services. This ratio analysis provides an overview of the government's financial performance. This will assist in making subsequent financial planning decisions and policy improvements. In the book, Mahmudi (2019) assesses local administrations' economic performance using several public sector financial ratios, among others:

1. Independence Ratio
2. Fiscal Decentralisation Ratio
3. Dependency Ratio
4. Original Regional Income Growth Ratio

E) Conceptual Framework
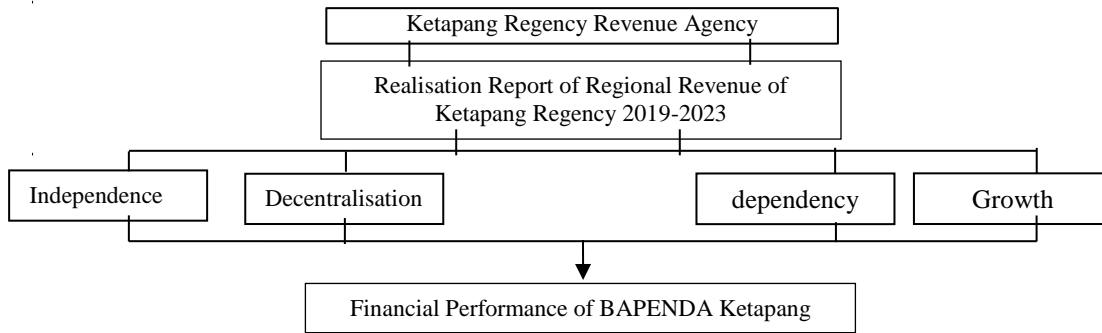
Figure 1: Conceptual framework

III. RESULTS AND DISCUSSION

A) Data Types and Sources

The authors employed descriptive quantitative research methods in this study describing quantitative research as an organized study of a phenomenon through the collection of data that can be assessed with the use of computer, statistical, or mathematical methods. Research that uses a method to characterize a research result and seeks to explain, validate, or offer a description of the phenomenon being studied is known as descriptive research Priadana, (2021). Secondary data are the kind of data used in this investigation. This study collects data from the 2019-2023 Budget Realisation Report. These data were obtained through the Ketapang Regency Regional Revenue Agency. In addition, this study also uses other secondary data obtained from previous research results to support the analysis and findings in this study.

B) Population and Sample

Population is an object that will be the topic of discussion in research. The object of this research is the 2019-2023 Budget Realisation Report. The sample is part of the population. Samples will be taken from the 2019-2023 Budget Realisation Report population using the Purposive Sampling method.

C) Research variable

The variables used in this study are relevant financial ratios, namely:
1. Regional Financial Independence Ratio
2. Regional Financial Dependency Ratio
3. Fiscal Decentralisation Degree Ratio
4. Original Regional Income Growth Ratio.

D) Data analysis method

The data analysis method used in this research is descriptive quantitative, which involves calculations on financial data obtained from the 2019-2023 Government Agency Performance Report and the 2019-2023 Budget Realisation Report used in this research includes:

a. Independence Ratio

This ratio is measured by the formula comparing the amount of Original Regional Income with transfer income. The higher the independence ratio number, the higher the financial independence in a region Anshori, (2019). The formula for the independence ratio is:

$$\text{Independence ratio} = \frac{\text{Original Regional Income}}{\text{Central Transfer Income and Loans}}$$

The independence ratio also illustrates the importance of community participation in the regional development process, if the ratio of independence is high in a region, the greater the participation of the community in assisting regional development in terms of paying local taxes and levies. The pattern of central and local government relations and the level of independence and regional financial capacity can be presented in the following table.

Table 1 Relationship patterns, level of independence and regional financial capacity

Regional Financial Capability	Level of independence (%)	Relationship Patterns
Very low	0-25%	Instructive
Low	>25-50%	Consultative
Currently	>50-75%	Participative
Tall	>75-100%	Delegative

Source: Mahmudi, (2019)

b. Dependency Ratio

The dependency ratio is a ratio that compares the amount of Transfer Revenue obtained from the central government with Total Regional Revenue. The higher the dependency ratio category, the greater the level of dependence of local government on the central government (Anshori, 2019). The formula for finding the dependency degree ratio is :

$$\text{Dependency Ratio} = \frac{\text{Total Transfer Income}}{\text{Total Regional Income}}$$

The dependency ratio has criteria for assessment, as in the table below:

Table 2: Criteria for Dependency Ratio Assessment

Dependency (100%)	Category
0.00-10.00%	Very low
10.01-20.00%	Low
20.01-30.00%	Medium
30.01-40.00%	High Enough
40.01-50.00%	High
>50.00%	Very High

Source: (Badan Litbang Depdagri RI dan Fisipol UGM, 1991)

c. Fiscal Decentralization Degree Ratio

The ratio of degree of fiscal decentralization is a ratio that measures the ratio between regional own-source revenue (Original Regional Income) and total regional revenue (TPD). According to (Anshori, 2019), if the value of the decentralization ratio is high, the higher the level of regional ability to carry out decentralization. To calculate the decentralization degree ratio using the following formula:

$$\text{Fiscal Decentralization Degree Ratio} = \frac{\text{Regional Original Income}}{\text{Total Regional Income}}$$

To fulfill the criteria for assessing the degree of fiscal decentralization ratio, an internal scale is used, as in Table 3.

Table 3: Criteria for Assessing the Degree of Fiscal Decentralization Ratio

Degree of Fiscal Decentralization	Level of Fiscal Decentralization
20.00-29.99%	Not enough
30.00-39.99%	Currently
40.00-49.99%	Enough
50.00-59.99%	Good
>60%	Very good

Source: Pemendagri Nomor 38 Tahun 2020

d. Original regional income Growth Ratio

The growth ratio is used to determine the increase and decrease in performance over a certain time. When you want to calculate the growth ratio, it can be calculated using the following formula:

$$\text{ORIGINAL REGIONAL INCOME Growth Ratio} = \frac{\text{Realized ORIGINAL REGIONAL INCOME Revenue Xn-Xn-1}}{\text{Realization of ORIGINAL REGIONAL INCOME Xn-1 Revenue}}$$

To see the assessment criteria for the growth ratio, see Table 4

Table 4. Growth Ratio Assessment Criteria

ORIGINAL REGIONAL INCOME Growth Ratio	Growth Ratio Assessment Criteria
Positive	Go on
Negative	Down

Source: Mahmudi, (2019)

Information :
Xn (calculated year)
Xn-1 (previous year)

IV. RESULTS AND DISCUSSION

A) Independence Ratio

Based on data obtained from the Budget Realisation Report contained in the Ketapang Regency Regional Revenue Agency for 2019-2023, the following calculation of the dependency ratio at the Regional Revenue Agency is contained in Table 5.

Table 5: Calculation of the Regional Revenue Agency Independence Ratio for 2019-2023 (in rupiah)

Year	Original Regional Income	Transfer Income	Independence Ratio	Regional Financial Capability	Relationship Patterns
2019	Rp. 201,726,830,757.86	Rp. 1,750,202,455,451.00	11.52%	Very low	Instructive
2020	Rp. 233,695,541,922.93	Rp. 1,539,002,048,884.00	15.18%	Very low	Instructive
2021	Rp. 250. 793,538,451.49	Rp. 2,290,787,539,265.68	10.94%	Very low	Instructive
2022	Rp. 230,065,826,467.22	Rp. 1,765,271,614,816.83	13.03%	Very low	Instructive
2023	Rp. 289,292,923,541.33	Rp. 2,010,399,009,717.31	14.38%	Very low	Instructive
Average			13.01%	Very low	Instructive

Source: Data Processed, Year 2024

Based on the calculation of the dependency ratio processed by researchers in Table 5 at the Ketapang Regency Regional Revenue Agency in 2019-2023 2019, the dependency ratio was 144.36% in the 'very high' category because the total transfer revenue was greater than the total regional revenue. In 2020, the dependency ratio decreased by 136.07% in the 'very high' category because the total transfer revenue was greater than the total regional revenue. In 2021, it decreased by 85.02% in the 'very high' category because the total transfer revenue was lower than the total regional revenue; in 2022, the dependency ratio was higher than the total regional revenue; in 2021, it decreased by 85.02% the 'very high' category because the total transfer income was lower than the total regional income, in 2022 the dependency ratio increased by 176.62% in the 'very high' category on the grounds that the total transfer income was lower than the total regional income and in 2023 the dependency ratio decreased further by 174.74%. The average result of this dependency ratio is 174.04%.

When viewed in Table 5, it can be seen that the Regional Revenue received by the Regional Revenue Agency is mostly sourced from transfer income from the central government. So, the Regional Revenue Agency is still very dependent on the central government in obtaining revenue. Hence, the dependency ratio gets a 'very high' category in dependence on the central or provincial government because it is in the interval> 50%. This shows that the contribution of Original Regional Income is very small to local revenue; the reason is that Original Regional Income cannot reach the target sourced from local taxes and local levies. To overcome this, the BAPENDA Ketapang Regency must increase Original Regional Income by collecting local taxes and levies and managing the results of separated regional assets to the maximum. In addition, BAPENDA Ketapang Regency can also improve governance in financial management by being transparent in the use of the budget.

B) Dependency Ratio

Based on data obtained from the Budget Realization Report contained in the Ketapang Regency Regional Revenue Agency for 2019-2023, the following calculation of the dependency ratio on the Regional Revenue Agency is in Table 6.

Table 6: Calculation of Regional Revenue Agency Dependency Ratio for 2019-2023 (in rupiah)

Year	Total Transfer Income	Total Regional Income	Dependency Ratio	Category
2019	Rp. 3. 410,404,910,902.00	Rp. 2,362,359,457,770.86	144.36%	Very high
2020	Rp. 3,078,044,087,768.00	Rp. 2.262.135.379.335.93	136.07%	Very high
2021	Rp. 2,290,787,539,265.68	Rp. 2,694,260,875,381.52	85.02%	Very high
2022	Rp. 3,530,743,185,633.66	Rp. 1,999,032,273,564.05	176.62%	Very high
2023	Rp. 4,020,798,019,434.62	Rp. 2,301,012,453,258.64	174.74%	Very high
Average			174.04%	Very high

Source: Data Processed, Year 2024

Based on the calculation of the dependency ratio processed by researchers in Table 2 for the Ketapang Regency Regional Revenue Agency for 2019-2023, in 2019, the dependency ratio was 144.36% in the "very high" category because the total transfer income was greater than the total regional income. and in 2020 the dependency ratio decreased by 136.07% in the "very high" category because the total transfer income was greater than the total regional income, in 2021 it decreased by 85.02% in the "very high" category because the total transfer income is lower than total regional income, in 2022 the dependency ratio will increase by 176.62% in the "very high" category on the grounds that total transfer income is lower than total regional income and in 2023 the dependency ratio will further decrease by 174 .74%. The average result of this dependency ratio is 174.04%.

If you look at Table 4.1.2, it can be seen that the regional income received by the Regional Revenue Agency mostly comes from transfer income from the central government. So, the Regional Revenue Agency is still very dependent on the central government to obtain income. Hence, the dependency ratio reaches the "very high" category in terms of dependence on the central or provincial government because it is in the interval >50%. This shows that Original Regional Income's contribution to regional income is very small, the reason is because Original Regional Income cannot reach targets sourced from regional taxes and regional levies. To overcome this, the BAPENDA Ketapang Regency must increase Original Regional Income by collecting regional taxes and levies and managing the results of separated regional wealth maximally. Apart from that, BAPENDA Ketapang Regency can also improve *governance* in financial management by means of transparency in budget use.

C) Fiscal Decentralization Degree Ratio

Based on data obtained from the Budget Realisation Report contained in the Ketapang Regency Regional Revenue Agency in 2019-2023, the following calculation of the ratio of the degree of fiscal decentralization at the Regional Revenue Agency is contained in Table 7

Table 7: Calculation of the Ratio for the Degree of Fiscal Decentralization of Regional Revenue Agencies for 2019-2023 (in rupiah)

Year	Original Regional Income	Total Regional Income	Fiscal Decentralization Degree Ratio	Level of Fiscal Decentralization
2019	Rp. 201,726,830,757.86	Rp. 2,362,359,457,770.86	8.5%	Very less
2020	Rp. 233,695,541,922.93	Rp. 2,262,135,379,335.93	10.3%	Not enough
2021	Rp. 298,962,069,196.84	Rp. 2,694,260,875,381.52	11%	Not enough
2022	Rp. 230,065,826,467.22	Rp. 1,999,032,273,564.05	11.5%	Not enough
2023	Rp. 289,292,923,541.33	Rp. 2,301,012,453,258.64	12.5%	Not enough
Average			10.76%	Not enough

Source: Data Processed, Year 2024

Based on the calculation of the ratio of the degree of fiscal decentralization processed by researchers in Table 4.1. 3 at the Regional Revenue Agency in 2019-2023 2019, the ratio of the degree of fiscal decentralization was 8.5% with a level of fiscal decentralization of 'very less' because Original Regional Income was smaller than Regional Revenue. In 2020, the ratio of the degree of fiscal decentralization increased by 10.3% with a level of fiscal decentralization of 'less' because Original Regional Income was smaller than Regional Revenue; in 2021 it increased by 11% with a fiscal decentralization level of 'less' because local revenue was greater than Original Regional Income, in 2022 the ratio of the degree of fiscal decentralization increased by 11.5% with a fiscal decentralization level of 'less' the reason was that Original Regional Income was smaller than local revenue and in 2023 the ratio of the degree of fiscal decentralization decreased further by 12.5% with a fiscal decentralization level of 'less' because local revenue was greater than Original Regional Income. The average ratio of fiscal decentralization from 2019-2023 is 10.76%; this shows that the contribution of Original Regional Income of the Ketapang Regency Regional Revenue Agency is only 10.76% of regional income because the Ketapang Regency Regional Revenue Agency contributes less to total revenue in the region, so the level of dependence on transfer income from the central

government.

It can be concluded that the fiscal decentralization ratio at the Ketapang Regency Regional Revenue Agency has a level of fiscal decentralization with a category of less with an interval of 10.01-20.00%. This shows that the existing financial capacity of the Ketapang Regency Regional Revenue Agency is sufficient in terms of financing regional administration and development using Original Regional Income. However, the Regional Revenue Agency will continue to increase its Original Regional Income in tax and levy payments from the community.

The higher the ability of a region to implement decentralization. The smaller the fiscal decentralization, which is less than 10%, the less the contribution of local governments in implementing fiscal decentralization. However, in the Ketapang Regency Regional Revenue Agency, more than 10% but less than 20%, therefore, the decentralization ratio of the Regional Revenue Agency is in the Less category. This has an impact on Original Regional Income, which has not been achieved according to the target because public awareness of paying local taxes is still relatively small; this method can be overcome by means of BAPENDA taking the initiative to visit taxpayer homes to ask what obstacles are faced by taxpayers in the process of paying local taxes and providing services that are easily accessible such as holding mobile cars for tax payment services.

D) Original Regional Income Growth Ratio

Based on data obtained from the Budget Realisation Report contained in the Ketapang Regency Regional Revenue Agency in 2019-2023, the following calculation of the Original Regional Income growth ratio at the Regional Revenue Agency is contained in Table 8.

Table 8: Calculation of ORIGINAL REGIONAL INCOME Growth Ratio Regional Revenue Agency 2019-2023 (in rupiah)

Year	Realization of ORIGINAL REGIONAL INCOME Revenue Xn-Xn-1	Realization of ORIGINAL REGIONAL INCOME Xn-1 Revenue	ORIGINAL REGIONAL INCOME Growth Ratio	Growth Ratio Assessment Criteria
2018		Rp. 195,963,730,789.85		
2019	Rp. 6,181,088,577.01	Rp. 202,144,819,366.86	3.06%	Go on
2020	Rp. 31,550,722,556.07	Rp. 233,695,541,922.93	13.50%	Go on
2021	Rp. 65,266,527,273.91	Rp. 298,962,069,196.84	21.83%	Go on
2022	Rp. -68,896,242,729.62	Rp. 230,065,826,467.22	-29.97%	Down
2023	Rp. 59,227,097,074.11	Rp. 289,292,923,541.33	20.47%	Go on
Average			5.78%	Go on

Source: Data Processed, Year 2024

Based on the calculation of the Original Regional Income growth ratio processed by researchers in table 4.1. 4 at the Regional Revenue Agency in 2019-2023 2019 the Original Regional Income growth ratio was 3.06% with the growth ratio assessment criteria 'up' and in 2020 the Original Regional Income growth ratio decreased by 13.50% with the growth ratio assessment criteria 'up', in 2021 it increased by 21.83% with the growth ratio assessment criteria 'up' in 2022 the Original Regional Income growth ratio experienced negative growth of -29.97% with a fiscal decentralization level of 'very less' and in 2023 the ratio of the degree of fiscal decentralization decreased by 20.47% with an average of 5.78%. The level of fiscal decentralization is 'very less'. While in 2022 there was a negative growth of -29.97%.

The increase and decrease in the ratio is due to fluctuations in the source of Original Regional Income. Original Regional Income in BAPENDA Ketapang Regency includes the outcomes of local levies and taxes, the management of distinct regional assets, and any other lawful original revenue from the region. Of the four regional revenues, the biggest revenue generated is the result of regional taxes, which has been based on the calculation of the Original Regional Income growth ratio processed by researchers in table 4.1. 4 at the Regional Revenue Agency in 2019-2023 in 2019 the Original Regional Income growth ratio was 3.06% with the growth ratio assessment criteria 'up' and in 2020 the Original Regional Income growth ratio decreased by 13.50% with the growth ratio assessment criteria 'up', in 2021 it increased by 21.83% with the growth ratio assessment criteria 'up' in 2022 the Original Regional Income growth ratio experienced negative growth of -29.97% with a fiscal decentralization level of 'very less' and in 2023 the ratio of the degree of fiscal decentralization decreased by 20.47% with an average of 5.78%. The level of fiscal decentralization is 'very less'. While in 2022 there was a negative growth of -29.97%.

The increase and decrease in the ratio is due to fluctuations in the source of Original Regional Income. Original Regional Income in BAPENDA Ketapang Regency includes the outcomes of local levies and taxes, the management of distinct

regional assets, and any other lawful original revenue from the region. Of the four regions, it increased every year, namely in 2019 by Rp. 152,155,441,430.21 and in 2020 by Rp. 130. 025,651,658.50 in 2021 by Rp. 159,951,731,180.42 and in 2022 by Rp. 115,321,576,900.38 and in 2023 by 152,155,441,430.21. The large tax revenue generated by BAPENDA Ketapang Regency, namely in 2021, amounting to Rp. 159,951,731,180.42. The decline in the growth ratio occurred in 2022 because it was caused by a drastic decrease in local tax revenue of Rp. 115,321,576,900.38 from the previous year, namely 2021.

Based on the explanation that has been conveyed, it is concluded that the financial performance of BAPENDA Ketapang Regency, when measured by the Original Regional Income growth ratio, is included in the criteria for evaluating the growth ratio 'up' even though in 2022, it experienced a decline in growth. However, BAPENDA Ketapang Regency was able to maintain positive growth. The average Original Regional Income growth ratio is at 5.78%; it can be concluded that the ability of BAPENDA Ketapang Regency to maintain and increase success in achievement from year to year can be said to be quite good.

V. CONCLUSION

Based on the results of research that has been conducted at the Ketapang Regency Regional Revenue Agency in 2019-2023 using the independence ratio, fiscal decentralization ratio, dependency ratio and Original Regional Income growth ratio, the results show that the independence ratio of BAPENDA Ketapang Regency in 2019-2023 has a regional financial capacity with a very low category with an average of 13.01% with an Instructive pattern. In the dependency ratio of BAPENDA Ketapang Regency, the results show that the average of these ratios is 174.04%, with a very high category because local governments are still very dependent on regional income. For the ratio of fiscal independence at BAPENDA Ketapang Regency, the results show that the level of fiscal decentralization is in the lower category with an average of 10.76%; this is because the financial capacity of BAPENDA Ketapang Regency is sufficient in financing regional development using Original Regional Income. As for the Original Regional Income growth ratio, the results show that the criteria obtained from the growth ratio are increasing, which means positive, because the ability of BAPENDA Ketapang Regency can maintain and increase success in achieving Original Regional Income, even though in 2022 there was a decrease in growth due to a decrease in local tax revenue.

VI. SUGGESTION

Suggestions that can be concluded based on the results of the research that has been done, namely in terms of the level of independence of BAPENDA Ketapang Regency, must increase Original Regional Income. BAPENDA Ketapang Regency must take strategic steps to increase Original Regional Income to increase the independence ratio, dependency ratio, and fiscal decentralization ratio. By increasing public awareness of paying taxes by recollecting taxpayer data. Efforts to increase Original Regional Income in order to strengthen the existing financial structure in BAPENDA Ketapang Regency and realize the ability of regional independence. BAPENDA is advised to explore more deeply the potential that exists in Ketapang Regency. In addition, it is necessary to carry out internal supervision and control to avoid misuse of Original Regional Income. BAPENDA Ketapang Regency must reduce dependence and not always expect transfer assistance from the central government so that BAPENDA Ketapang Regency becomes independent and can manage revenue sources effectively and efficiently.

VII. REFERENCES

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