

EVALUATION ANALYSIS OF SAMOSIR REGENCY GOVERNMENT PERFORMANCE EVALUATION VIEWED FROM FINANCIAL REPORT INFORMATION

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Abstract

This research aims to evaluate the financial performance of regional governments at several levels, including Regional Financial Autonomy Level, Fiscal Decentralization Level, PAD Effectiveness Level, PAD Efficiency Level, Regional Fiscal Effectiveness Level, Regional Fiscal Efficiency Level, and BUMD Contribution Level. This quantitative descriptive study examines the regional financial statistics of Samosir Regency from 2013 to 2020. Economic scale analysis is the data analysis method used. The findings show that the average value of Financial Autonomy Level is still meagre (6.93%); The level of Regional Financial Dependency is very high (91.65); The level of Fiscal Decentralization (6.30%) is deficient; PAD has an effectiveness rating of very effective (100.74%); 0.78% shows that PAD efficiency is very efficient. 115.41% is fiscal effectiveness; regional fiscal efficiency is quite effective (3.36%); the BUMD contribution of 6.40% is minimal.

Keywords : *Financial Performance, District Government, financial Information.*

1. INTRODUCTION

(UU, 2014) issued by the central organizer (UU, 2004). With the passing of Law Number 23 of 2014, regional leaders are likely to improve infrastructure and public services, resulting in happier and more prosperous residents. As a result of decentralization, which makes it easier for government administrators than centralization, regional governments were tasked with encouraging a proactive role in managing their regional administration programs when Law Number 23 of 2014 was implemented. (Siswanto & Maylani, 2022). Law Number 33 of 2004 regulated the financial ties between central administrators and provincial governments and was amended along with changes in the political system to realize regional autonomy.

Regional administrators are expected to be able to carry out effective and efficient government activities in order to increase community involvement in infrastructure development, advance equality and justice by developing all the capacities that each region has, and realize the implementation of regional autonomy. By giving provincial governments considerable authority from the centre to increase their PAD, regional autonomy can be seen as a development idea. With the large amount of authority given by central administrators to provincial governments, pressure to expand PAD is increasing. It is estimated that provincial governments will be good at reusing existing resources if the balancing funds channelled from central administrators to regional officials are relatively adequate. Therefore, regional administrators will likely look for ways to increase their

PAD. When local governments are able to manage finances in accordance with established regulations, this is one of their achievements (Susilawati *et al.*, 2018)

Programs such as preparation, realization, administration, reporting, accountability and supervision of regional finances are all included in regional financial control. The ability to adapt to existing restrictions and have reasonable territorial control are the most important components of development. To realize good governance, namely the administration of government that is economical, effective, transparent, responsive and responsible, regional financial management must be truly implemented in accordance with applicable laws and regulations. Freedom in implementing APBD expenditure must be right on target. To increase its PAD, local governments must be able to maximize the use of the resources they have. Regional administrators will submit financial data at the end of each period in accordance with predetermined rules. The value of economic resources that can be used for government programs will be evaluated using this financial data, along with the effectiveness and efficiency of information entities in accordance with relevant laws and regulations.

Financial data will be used to inform people who need it about how to understand financial data, how user data is represented with numbers, how to evaluate financial data, and how financial data is used in decision making (Mahmudi, 2016). Among other goals, improving the performance and accountability of local administrators is one of the many goals of measuring their performance. Accountability requires not only disclosing how public funds are used but also being able to show whether these funds have been used accurately, efficiently and effectively. This financial performance evaluation can be applied to value-for-money analysis, balanced scorecards, and financial scales (Munandar, 2017).

Fluency in research is research carried out by (Purbandari, 2019), which stated that there needed to be more regional independence, as was done by (Zukhri, 2020) in Bangka Belitung province, where regional independence is low but regional dependence is common. The degree of decentralization based on (Harahap & Nasution, 2019); (Yakub *et al.*, 2022) emphasized that provincial taxes are very effective and efficient, but they are less so in collecting regional taxes because the goal is not achieved. From (Susanto, 2019), The level of effectiveness is high in Mataram, but the level of efficiency and independence are also low.

According to research (Simanjuntak *et al.*, 2022) conducted research in Dairi Regency, where the results of the research showed that the Financial Autonomy Scale was still very low, Regional Financial Independence was very high, with the Amount of Fiscal Decentralization categorized as very low. The effectiveness of PAD is sufficient. PAD efficiency in the group is very efficient, and fiscal effectiveness is quite effective. Regional Fiscal Efficiency is declared efficient. The size of the BUMD contribution is still relatively low (Sakinah & Satriawan, 2021). Madura Regency is very functional and effective, but its level of dependence on the central government remains. Similar research was carried out by (Saputra & Fernando, 2017), who said that in Sleman Regency, the level of decentralization falls into the medium to very high category, low in terms of dependency and high in terms of both. DKI Jakarta's financial performance is comparable to studies conducted by (Herdiyana & Andriana, 2020), which confirms that there are regional disparities in operational spending, (Karina & Noeryni, 2016) DKI Jakarta's financial performance is good from the independent, adequate and efficiency levels of, and is carried out by (Moridu, 2021), emphasized that efficiency is very effective and efficient, as well as fiscal decentralization at a medium level, low level is very high, and very independent in East Nusa Tenggara Province (Nalle *et al.*, 2021).

Users of regional financial information can utilize regional financial performance analysis to determine the performance of regional apparatus economic level analysis as a basis for decision-making by those in need. Samosir Regency, which consists of 15 sub-districts, eight sub-districts, and 161 villages, has been a division of North Tapanuli Regency since 1964 and is located in North Sumatra Province. The difficulties experienced by Samosir Regency government administrators stem from the fact that the region's enormous and fertile natural potential has not been diverted to increasing local revenue. The government failed to carry out district expansion because state spending increased when funding regional expansion operations, which is what made the local government of Samosir Regency want support from the centre in covering operational expenses in administering the government.

This research aims to provide information for decision-making in administering the Samosir Regency government and for follow-up actions so that the regional government can be improved to serve the people better in order to utilize the natural resources in the region and also improve its human resources.

The uniqueness of this research is the use of 8 measuring scales and eight years of observation (2013-2020) to evaluate the performance of the Samosir Regency government. The researchers used eight years of observation because Samosir Regency was founded in 2020 so three years after it was founded, it can already be evaluated its performance by the local government.

2. LITERATURE REVIEW

Level of Regional Financial Autonomy

To finance growth, community services, and other government initiatives, local governments can adopt a scale of financial autonomy to increase their financial independence. The amount of PAD in regional income from other sources or income transfers illustrates the extent of regional financial autonomy. The scale of regional financial autonomy increases along with increasing regional financial autonomy (Halim, 2012).

Level of Regional Financial Dependency

The degree of regional financial independence is determined by comparing the total transfer income received by regional income with the total regional income of the province (Mahmudi, 2016). The level of independence of regional administrators from central administrators increases as this scale is increased.

Level of Fiscal Decentralization

The Fiscal Decentralization Measurement Scale evaluates the extent to which regional administrators have been given control and accountability to manage and maximize revenues by central administrators. One financial measure that can be used to characterize the degree of power and responsibility given by central planners to local governments in implementing development is the extent of decentralization. This scale shows how much PAD contributes to overall regional income. The ability of local governments to adopt decentralization increases with PAD contributions (Bisma & Susanto, 2010).

Level of Effectiveness of Original Regional Revenue

The Effectiveness Scale measures how well regional administrators are able to achieve the programmed targets for regional original income by considering the actual capabilities of the region. The effectiveness of financial programs carried out by local governments is discussed using an effectiveness scale. The PAD Effectiveness Level measures the ability of regional officials to mobilize PAD revenues in accordance with their objectives (Mahmudi, 2016).

Level of Original Regional Revenue Efficiency

The costs incurred by regional officials in implementing initiatives to achieve revenue realization must be measured using the PAD Efficiency Level. This amount is determined by comparing the costs incurred by the provincial government to obtain PAD with the actual costs of PAD (Mahmudi, 2016). Regional administrators are more effective in collecting local revenue when this scale value is more minor (Halim, 2012).

Level of Regional Fiscal Effectiveness

Effectiveness (utilization) is a measure of an organization's performance in pursuing predetermined goals. Comparison of outcomes and output reveals effectiveness. In contrast to output, which results from a program of activities and policies, outcome refers to how a program or program affects citizens (Mahsun, 2019). Analysis of the effectiveness of regional tax authority is a reflection of the provincial government's ability to achieve the goals and budget set by considering the actual regional potential (Halim, 2012).

Regional Fiscal Efficiency Level

An event can be claimed to be efficient if a product is designed using as few resources and money as possible when comparing output with input. Scale efficiency is related to the operating mode. Input comes from regional income, while output is generated from the realization of costs to get the money (Mahsun, 2019). If the scale achieved is less than 10%, or if the scale is less than 10%, the performance of regional apparatus in collecting regional tax authority is considered efficient.

3. RESEARCH METHODS

By using a quantitative descriptive approach, this research examines financial reports audited by the North Sumatra BPK between 2013 and 2020. It uses documentation procedures and data collection methods. The scale of the economic data obtained is determined in the following phase. The information is then

examined according to the underlying theory and expressed in terms or images that can explain financial performance (Taras & Artini, 2017). Understanding issues and opportunities in financial information requires analyzing that information (Mahsun, 2019). The financial performance analysis carried out in this research aims to produce data on the financial performance of the Samosir Regency regional government, which can be used to make choices and evaluate its financial performance during 2013–2020. Regional Financial Autonomy Level, Regional Financial Independence Level, Fiscal Decentralization Level, PAD Effectiveness Level, PAD Efficiency Level, Regional Fiscal Effectiveness Level, Regional Fiscal Efficiency Level, and BUMD Contribution Size Level are the scales used in this research. The Samosir Regency Financial Report from 2013 to 2020 is the data source for this research.

The benchmarks for this financial report analysis are:

Level of Autonomy		
Indicator		
autonomy(%)	Financial ability	Relationship
0% - 25%	Very Low	Instructive
25% - 50%	Low	Constructive
50% - 75%	Currently	Participatory
75% - 100%	Tall	Delegative

The scale of regional financial autonomy increases along with increasing regional financial autonomy. (Halim, 2012)

Level of Regional Financial Dependency	
Indicator	
Independency(%)	Financial Ability
0% - 25%	Very Low
25% - 50%	Low
50% - 75%	Currently
75% - 100%	Tall

The higher the scale, the higher the regional independence from the central organizer. (Mahmudi, 2016)

Level of Fiscal Decentralization	
Indicator	
Scale	Information
0 - 10%	Very Low
10 - 30%	Low
31 - 40%	Enough
41 - 50%	Tall
>50%	Very High

The higher the contribution of PAD, the higher the ability of regional administrators to implement decentralization (Bisma & Susanto, 2010)

PAD Effectiveness Level	
Indicator	
Effectiveness Scale (%)	Ability Financial

>100	Very Effective
100	Effective
90 – 99	Effective Enough
75 – 89	Less Effective
< 75	Ineffective

The higher the scale, the higher the ability of regional administrators to mobilize PAD revenues in accordance with their budget. (Mahmudi, 2016)

PAD Efficiency Level

Indicator	
Efficiency (%)	Financial Ability
< 10%	Very Efficient
10% - 20%	Efficient
21% - 30%	Quite Efficient
31% - 40%	Less Efficient
> 40%	Not Efficient

The higher the scale, the higher the ability of regional administrators to mobilize PAD revenues in accordance with their budget (Halim, 2012)

Level of Regional Fiscal Effectiveness

Indicator	
Effectiveness Scale (%)	Ability Financial
>100	Very Effective
100	Effective
90 – 99	Effective Enough
75 – 89	Less Effective
< 75	Ineffective

The higher the scale, the higher the ability of regional administrators to mobilize PAD revenues in accordance with their budget. (Mahmudi, 2016)

Regional Fiscal Efficiency Level

Indicator	
Efficiency (%)	Financial Ability
< 10%	Very Efficient
10% - 20%	Efficient
21% - 30%	Quite Efficient
31% - 40%	Less Efficient
> 40%	Not Efficient

If the performance of the autonomous region administrator is less than 10% or smaller, it can be stated that the better/efficient it is.(Mahsun, 2019)

4. RESULT AND DISCUSSION
Autonomous Scale

This Autonomy Scale is to measure how big the contribution of total PAD realization is compared to transfer income earned by Samosir Regency every year; if the ratio is getting smaller, it means that the contribution of complete PAD realization is meagre to regional income. This means that the Samosir Regency government always expects the centre to cover costs. Operational administration of government in Samosir Regency. From the results of observations during 2013-2020, the ratio was below 25%, meaning that the financial capacity of Samosir Regency was deficient with an instructive relationship pattern. The lowest ratio was in 2016 at 5.25%, and the highest was in 2017 at 9.09%, with an average of 6.93% for the eight years included in the deficient group with an instructive relationship pattern.

Table 1. Autonomy Scale

Year	Total PAD Realization	Transfer Income	Scale	Financial Ability	Relationship Pattern
2013	26.661.345.261,12	454.810.106.241,00	5.86%	Very Low	Instructive
2014	36.849.574.656,55	509.413.448.140,00	7.23%	Very Low	Instructive
2015	34.297.498.964,00	648.556.530.717,00	5.29%	Very Low	Instructive
2016	39.268.200.307,28	748.267.843.984,00	5.25%	Very Low	Instructive
2017	72.228.748.254,50	794.258.181.606,00	9.09%	Very Low	Instructive
2018	47.446.623.389,36	721.230.669.000,00	6.58%	Very Low	Instructive
2019	60.497.449.963,09	819.867.422.433,00	7.38%	Very Low	Instructive
2020	60.373.806.629,91	753.451.460.249,00	8.01%	Very Low	Instructive
Average	47.202.905.928,23	681.231.957.796,25	6.93%	Very Low	Instructive

Source: *Financial Information of Samosir Regency Government Examination Results of North Sumatra BPK, 2022*

Regional Financial Independency Scale

The regional financial independence scale is used to analyze how much regional financial independence is by comparing transfer income with regional income. The observations researchers analyzed during 2013-2022 tended to increase. The lowest ratio was in 2014 at 84.67%, and the highest at 95.60% was in 2016, while the 8-year average was 91.65% in the high group.

Table 2. Regional Financial Independency Scale

Year	Transfer Income	Regional Income	Scale	Independen
2013	454,810,106,241	531,131,832,154.00	85.63%	Tall
2014	509,413,448,140	601,671,637,094.00	84.67%	Tall
2015	648,556,530,717	678,372,228,922.00	95.60%	Tall
2016	748,267,843,984	786,483,953,733.00	95.14%	Tall
2017	794,258,181,606	868,227,131,188.00	91.48%	Tall
2018	721,230,669,000	775,520,026,980.00	93.00%	Tall
2019	819,867,422,344	884,810,076,170.83	92.66%	Tall
2020	753,451,460,249	820,098,780,819.00	91.87%	Tall
Average	681,231,957,785	743,289,458,382.60	91.65%	Tall

Source: *Financial Information of Samosir Regency Government Examination Results of North Sumatra BPK, 2022*

Fiscal Decentralization Size Scale

This scale measures the size of the fiscal decentralization in generating regional original income by measuring regional initial income with regional income; the higher the ratio, the more optimal the regional administration obtains the region's actual income (Mahmudi, 2016). From the results of observations during 2013-2020, the highest ratio occurred in 2020 at 8.13% and the lowest at 4.21% in 2015, while the 8-year average of 6.30% was deficient.

Table 3. Fiscal Decentralization Size Scale

Year	Regional Original	Regional Income	Scale	Indicator
2013	23,039,865,176.00	531,131,832,154.0	4.34%	Very Low
2014	27,576,499,717.00	601,671,637,094.0	4.58%	Very Low

2015	28,565,698,205.00	678,372,228,922.0	4.21%	Very Low
2016	36,547,595,249.00	786,483,953,733.0	4.65%	Very Low
2017	73,255,677,082.00	868,227,131,188.0	8.44%	Very Low
2018	54,289,357,980.00	775,520,026,980.0	7.00%	Very Low
2019	64,942,653,826.83	884,810,076,170.8	7.34%	Very Low
2020	66,647,320,570.00	820,098,780,819.0	8.13%	Very Low
Average	46,858,083,475.73	743,289,458,382.6	6.30%	Very Low

Source: Financial Information of Samosir Regency Government Examination Results of North Sumatra BPK, 2022

PAD Effectiveness Scale

The PAD Effectiveness Scale reflects the ability of regional administrators to realize regional original income programmed with targets set based on the real potential of the region. The PAD Effectiveness Scale states the ability of regional administrators to mobilize PAD income according to the target (Mahmudi, 2016). The research results show that the value of the PAD Effectiveness scale of Samosir Regency in 2013-2020 is quite volatile. The highest PAD Effectiveness Scale value occurred in 2014, 133.68%, and the lowest scale value in 2018 was 87.40%. The average value of the PAD Effectiveness scale in Samosir Regency of 100.74% is in the very effective category.

Table 4. PAD Effectiveness Scale

Year	Effectiveness	Budget PAD	Scale	Financial
2013	26,661,345,261	23,039,865,176.00	115.72%	Very Effective
2014	36,849,574,656	27,576,499,717.00	133.63%	Very Effective
2015	34,297,498,964	28,565,698,205.00	120.07%	Very Effective
2016	39,268,200,307	36,547,595,249.00	107.44%	Very Effective
2017	72,228,748,254	73,255,677,082.00	98.60%	Effective Enough
2018	47,446,623,389	54,289,357,980.00	87.40%	Less Effective
2019	60,497,449,963	64,942,653,826.83	93.16%	Effective Enough
2020	60,373,806,629	66,647,320,570.00	90.59%	Effective Enough
Avera	47,202,905,928	46,858,083,475.73	100.74%	Very Effective

Source: Financial Information of Samosir Regency Government Examination Results of North Sumatra BPK, 2022

PAD Efficiency Scale

This PAD Efficiency Scale is used to measure how efficient government administrators are in collecting PAD acquisition costs compared to the PAD realization obtained in that period; the smaller the ratio, the more efficient the government is in financing PAD acquisition. From the observations, it is stated that the efficiency of PAD during 2013-2020 is quite volatile, with an increase and decrease every year; the highest efficiency scale occurs in 2020, which is 1.42%, while the lowest is in 2013 and 2014 at 0.00%. But all of them are still in the very efficient category, while the average in the eight years period of 0.78% is in the very efficient group.

Table 5. Calculation of PAD Efficiency Scale

Year	Cost PAD	Realization of PAD	Scale	Financial
2013	0.00	26,661,345,261.12	0.00%	Very Efficient
2014	0.00	36,849,574,656.55	0.00%	Very Efficient
2015	375,571,784.00	34,297,498,964.00	1.10%	Very Efficient
2016	326,911,796.00	39,268,200,307.28	0.83%	Very Efficient
2017	285,000,000.00	72,228,748,254.50	0.39%	Very Efficient
2018	626,275,390.00	47,446,623,389.36	1.32%	Very Efficient
2019	731,037,744.00	60,497,449,963.09	1.21%	Very Efficient
2020	857,000,000.00	60,373,806,629.91	1.42%	Very Efficient

Averag	400,224,589.25	47,202,905,928.23	0.78%	Very Efficient
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Source: *Financial Information of Samosir Regency Government Examination Results of North Sumatra BPK, 2022*

Regional Fiscal Effectiveness Scale

Analysis of the effectiveness of regional tax authorities, namely analyzing the ability of provincial governments to obtain regional income by comparing the realization of regional fiscal authorities with the restricted budgetary budget. (Halim, 2012). The research results show that the effectiveness of the tax authorities in the Samosir Regency in 2013-2020 is quite volatile, with several increases and decreases yearly. The highest regional Fiscal Effectiveness value occurred in 2014, 148.23% or an increase of 13.06% compared to the previous year. At the same time, the lowest value occurred in 2020 at 99.24%. At the same time, the average for the eight years is 115.41% in the very efficient category.

Table 6. Regional Fiscal Effectiveness Scale

Year	Regional Fiscal	Regional Fiscal Budget	Scale
2013	5,893,394,376.00	4,360,000,000.00	135.17%
2014	7,722,942,483.02	5,210,000,000.00	148.23%
2015	6,103,116,880.00	5,433,000,000.00	112.33%
2016	7,022,641,106.00	6,334,000,000.00	110.87%
2017	14,130,500,723.00	13,310,000,000.00	106.16%
2018	14,788,292,147.60	13,617,042,000.00	108.60%
2019	17,342,605,511.21	16,894,040,525.00	102.66%
2020	15,215,825,227.00	15,333,000,000.00	99.24%
Average	11,027,414,806.73	10,061,385,315.63	115.41%

Source: *Financial Information of Samosir Regency Government Examination Results of North Sumatra BPK, 2022*

Regional Fiscal Efficiency Scale

The performance of regional administrators in collecting regional tax authorities is measured as efficient if the scale achieved is less than 10% or the smaller the scale value, the better or more efficient. The research results show that the value of the fiscal efficiency scale of the Samosir Regency in 2013-2020 is quite volatile, with several increases and decreases every year. The highest regional fiscal efficiency scale value occurred in 2015, which was 6.15%, reflecting the lowest efficiency level compared to previous years. The value of the lowest regional fiscal efficiency scale in 2013 and 2014 was 0.00%, or the highest efficiency level. Although the regional tax office efficiency scale value always increases, the efficiency level of the regional tax office in Samosir Regency is very efficient. At the same time, the average for eight years is 3.36% in the very efficient category.

Table 7. Regional Fiscal Efficiency Scale

Year	Collection Tax	Fiscal Realization Region	Scale	Ability
2013	0.00	5,893,394,376.00	0.00%	Very
2014	0.00	7,722,942,483.02	0.00%	Very
2015	375,571,784.00	6,103,116,880.00	6.15%	Very
2016	326,911,796.00	7,022,641,106.00	4.66%	Very
2017	285,000,000.00	14,130,500,723.00	2.02%	Very
2018	626,275,390.00	14,788,292,147.60	4.23%	Very
2019	731,037,744.00	17,342,605,511.21	4.22%	Very
2020	857,000,000.00	15,215,825,227.00	5.63%	Very

Average	400,224,589.25	11,027,414,806.73	3.36%	Very
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Source: *Financial Information of Samosir Regency Government Examination Results of North Sumatra BPK, 2022*

BUMD Contribution Size Scale

This scale helps evaluate how much BUMD profits can contribute to the income of the Samosir Regency area by comparing BUMD profits with Realized PAD (Mahmudi, 2016). The research results show that the value of the contribution size of the Samosir Regency BUMD in 2013-2020 tends to fluctuate. The highest size scale occurred in 2018 at 9.21% and the lowest in 2017 at 4.46%. At the same time, the average for the last eight years of 6.40% is in the low category.

Table 8. BUMD Contribution Size Scale

Year	BUMD profits	Realization of PAD	Scale
2013	1,614,100,906.00	23,039,865,176.00	7.01%
2014	1,650,000,000.00	27,576,499,717.00	5.98%
2015	1,650,000,000.00	28,565,698,205.00	5.78%
2016	1,650,000,000.00	36,547,595,249.00	4.51%
2017	3,269,597,082.00	73,255,677,082.00	4.46%
2018	5,000,000,000.00	54,289,357,980.00	9.21%
2019	4,533,993,532.00	64,942,653,826.83	6.98%
2020	4,847,817,439.00	66,647,320,570.00	7.27%
Average	3,026,938,619.88	46,858,083,475.73	6.40%

Source: *Financial Information of Samosir Regency Government Examination Results of North Sumatra BPK, 2022*

Discussion

With an average level of 6.93%, the level of autonomy of Samosir Regency from 2013 to 2020 has minimal financial capabilities and instructional relationship patterns. This means that the regional capacity is deficient in financing provincial government operational activities; this is an evaluation for the regional government to explore the natural potential that exists in the district; this is in line with research conducted by (Purbandari, 2019), (Zukhri, 2020) and (Simanjuntak et al., 2022) which states that the level of autonomy of the regions studied is very low.

Level of Financial Dependency Samosir Regency in 2013–2020 had a high level of dependency, with an average level of 91.65%. This means that the Samosir Regency government has almost all operational costs funded from the centre because only 8.35% of its funding comes from Samosir Regency's original regional income; so in this case the central government can evaluate the Samosir Regency government, where Samosir Regency is the tourism center in North Sumatra. Research is similar to that carried out by (Simanjuntak et al., 2022), (Sakinah & Satriawan, 2021) and (Zukhri, 2020) who stated that the area he studied had a very high level of regional financial dependence on the central government.

The Level of Fiscal Decentralization Samosir Regency has a reasonably low contribution level of 6.30% of the average for 8 years (2013-2020). This means that of the total regional income, only 6.30% is obtained from the original regional income, while the rest comes from balanced income sourced from the central government. This must be an evaluation for the Samosir government, especially for the level II DPRD, to optimize the resources available in Samosir Regency further. , this statement is in line with (Simanjuntak et al., 2022), (Sakinah & Satriawan, 2021) and (Saputra & Fernando, 2017) which reveals that regional governments are still relatively low in terms of fiscal decentralization.

Samosir Regency PAD Effectiveness Level 2013–2020 with an average level of 100.74%, has the ability to be very effective. Where is Samosir Regency's ability to realize the PAD targets planned each year achieved in the very effective category? The only problem is whether these targets are optimal. They remember that

Samosir Regency is a tourist city in North Sumatra and number 3 in Indonesia as the most tourist destination. This research is similar to that carried out by (Simanjuntak et al., 2022), (Moridu, 2021) dan (Harahap & Nasution, 2019), which revealed that PAD was very effective in the areas they studied.

PAD Efficiency Level Samosir Regency has a very efficient level of efficiency, where the average PAD efficiency for 8 years (2013-2020) is 0.78%. This shows that the effectiveness of Samosir Regency's PAD collection efforts is very efficient; this is also in line with what research has done (Simanjuntak et al., 2022), (Moridu, 2021) and (Sakinah & Satriawan, 2021) which revealed that the level of PAD efficiency in the area studied was very efficient.

The effectiveness of the Samosir Regency Fiskus, with an average level of 115.41%, valid from 2013 to 2020, is in the very influential group, this means that the Samosir Regency government can achieve the target in regional tax collection with the planned target, this can be categorized as follows: The Samosir Regency government has succeeded in achieving its regional tax revenue target, this statement is also supported by research conducted by (Simanjuntak et al., 2022) and (Nalle et al., 2021) which revealed that the effectiveness of the tax authorities was included in the very influential group.

Samosir Regency's Fiscal Efficiency Level from 2013 to 2020 is running at a very high level of efficiency, with an average level of 3.36%. This means that the Samosir Regency government can make efficiency in local tax collection <10%; this needs to be maintained in the future to achieve efficiency in tax collection costs, this statement is also in line with what was done by (Simanjuntak et al., 2022) and (Zukhri, 2020) which revealed that the level of fiscal efficiency in the areas studied was very high.

The performance of Samosir Regency, when viewed from the size of BUMD contributions for eight years (2013-2020) averaged 6.40% in the deficient group, this means that only 6.40% of BUMD dividend contributions contributed to local revenue, while the rest came from revenue. Native to other regions, this is the centre of attention of the Samosir Regency government and Level II DPRD to pay attention to the performance of BUMDs in this Regency, whether it is optimal or not, it is necessary to supervise and train the BUMD apparatus so that they can optimize existing resources, research This is also in line with what was done by (Simanjuntak et al., 2022) which revealed that the contribution to the government of Dairi Regency is still in the low category.

5. CONCLUSION

Based on the research results described above, it can be said that the average level of financial measurement in Samosir Regency from 2013 to 2020 starts with a shallow level of regional autonomy with an instructive pattern, the level of regional dependence on the central government is still very high. High, the level of decentralization is in the deficient category, while the level of effectiveness of PAD is included in the influential group, the level of effectiveness of the regional tax authority is in the very effective group, the level of efficiency of the provincial tax authority is included in the very efficient category, the level of PAD efficiency is in the very efficient category, and the last scale is The size of the BUMD contribution is in a low category.

What is being evaluated by the Samosir Regency Government as well as the Level II DPRD is that the regional government apparatus should be more assertive in collecting local taxes from residents who own businesses, as well as actively conducting socialization about the importance of paying taxes. It is also hoped that the Samosir Regency government will be active in tax collection because, so far, government officials have been waiting in one place, making regional tax revenues not optimal. Apart from that, it is hoped that provincial governments will train BUMD officials to optimize their potential and the natural potential that exists in the Regency. Samosir, with the optimization of BUMD equipment supported by the raw potential around Samosir Regency, it is hoped that BUMD can contribute dividends to increase the original income of the area, apart from that, it can improve the welfare of the people in the district by absorbing labour from the local community. Likewise, the Level II DPRD can carry out its function as supervisor of the Samosir Regency government in order to optimize its PAD.

The implication of this research is that it is an evaluation of the Samosir Regency government and the DPRD level II regarding the performance obtained so far so that it can be improved to support the central government in improving the welfare of local communities and can explore the natural potential that exists around them for the welfare of local residents.

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