

Analysis Differences in the Performance of Regional Government non-WTP Opinion Period And WTP Opinion Period

(Study in Regencies / Cities in Sumatra Island 2015-2016)

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Abstract -This study aims to examine the comparison of the performance of the district / city regional government with the Unqualified Opinion (WTP) and non-WTP opinions on the island of Sumatra in 2015-2016. This study uses purposive sampling on districts / cities that experienced an increase in opinion from non-WTP in 2015 to WTP in 2016. The sample of this research is 33 local government with observation for 2 years. Hypothesis testing in this research using independent test t-test. This topic was chosen because the problem of the Regional Government in obtaining WTP opinions should be in line with efforts to achieve good performance in financial management. Ideally, efforts to achieve WTP opinion are also accompanied by efforts to achieve the best performance, there is no corruption, and the people are increasingly prosperous in accordance with the 1945 Constitution article 23 paragraph 1. The results of this study proves that there are differences in local government performance in Indicators of Human Development Index between local governments of cities / districts that obtain non-WTP and WTP opinion. And there is no difference in financial performance in the Regional Government Operator Performance Evaluation Indicators and Gross Regional Domestic Product between the city / district regional governments that obtain Non-WTP and WTP opinions.

Keywords - Local Government Operator Performance Evaluation; Human Development Index ; Gross Regional Domestic Product.

I. INTRODUCTION

Decentralization has become an alternative system of government in various worlds today. The main objective of decentralization and regional autonomy is to bring the government closer to constituents so that government services can be delivered more effectively and efficiently. This is based on the assumption that district and city governments have a better understanding of the needs and aspirations of the community than the central government and there is also considerable potential for government districts and cities to be more responsive to community aspirations.

Based on the Regional Budget Revenue and Expenditure (APBD) in 2016 the composition of regional income for provinces and districts / cities in Indonesia is still dominated by balancing funds in the amount of Rp. 776.3 trillion in the

APBN-P 2016. With this amount, for the first time in history the amount of transfer allocation to regions was greater than the expenditure of ministries/institutions(<http://keuda.kemendagri.go.id>).

This indicates that there are still many regions in Indonesia that have not been able to carry out decentralization optimally, especially in utilizing the region's potential in increasing local revenue.

According to Mahmudi (2010: 19) PAD is a regional financial source, so it is important for local governments to give greater attention to the management of PAD by optimizing revenues according to their potential. The performance of a local government is not only assessed from the management of PAD alone (Heriningsih and Marita, 2013), but also can be seen from the quality of the results of

the examination and assessment of the supervision carried out by the inspection apparatus. Examination results that have good quality are expected to be able to provide guarantees for transparency and responsible governance. The phenomenon that can be observed in the development of the public sector today is the increasingly strong public demand for the implementation of public accountability by public sector organizations (Mardiasmo, 2009).

The BPK RI Financial Supervisory Agency is tasked with supervising / examining the management and responsibility of State finances carried out both in the local government and central government, or other State institutions that manage State finances. All RI BPK examinations are carried out in order to encourage the realization of state financial transparency and accountability. To achieve accountability, it is not enough with financial accountability alone, while performance accountability is abandoned, or vice versa. Both must be realized, thus in the management of state finances, for the entity is not enough if it has obtained WTP opinion in its financial statements, because WTP opinion is not everything, meaning the effort to obtain WTP opinion should be in line with efforts to achieve good performance in financial management. Ideally, efforts to achieve WTP opinion are also accompanied by efforts to achieve the best performance, no corruption, and more prosperous people (the Supreme Audit Agency, 2015).

Performance measurement is an important component because it will provide feedback on plans implemented by Chow (1998). Government performance is defined as the result of government activities and programs that have been or have been achieved in connection with the use of the budget with measurable quantity and quality (PP No. 8 of 2006). According to Nordiawan (2010) the government's performance cannot be seen only in terms of input and output but also in terms of outcomes, benefits and impacts on public welfare. To assess the performance of the Regional Government, a performance evaluation of the implementation of regional government is hereinafter referred to as EKPPD. EKPPD is a performance appraisal based on LPPD (accountability report of regional government administration), LAKIP (performance report of government agencies), regional financial information and other reports made by the government as accountability for government administration (Permendagri Number 73 of 2009).

In addition to EKPPD, government performance can also be seen from the human development index, hereinafter referred to as IPM. The HDI consists of several assessment components namely income per capita, level of health,

education and unemployment rate (Badan Pusat Statistik). Government performance appraisal using HDI is in accordance with the research of Afonso (2005) and Meurs and Kochut (2013). Community welfare can also be measured by using the level of national income per capita from its economic aspect to see the economic performance of the government in the area. In a regional or regional area, community welfare is measured through per capita gross regional domestic product (GRDP). Economic growth measured through GRDP is determined by several factors, including: Land and Other Natural Wealth, Number and Quality of Population and Labor, Capital, Technology Level, Social System and Public Attitude (Wiguna, 2013).

Some previous studies regarding the link between audit opinion and government performance include Virgasari (2009), Budianto (2012) and Anifa Yasmin (2016), which showed that last year's audit opinion had a positive effect on the performance of local governments. In contrast to the results of Rifka (2012), Yuni (2016) and Roeki (2017) who found that last year's audit opinion negatively affected the performance of local governments.

This research was carried out on regional government on the island of Sumatra in 2015 - 2016 for several reasons. First, the spatial economic structure of Indonesia in quarter II-2016 was dominated by provincial groups in Java and Sumatra. Based on official data from the Central Statistics Agency (BPS) BPS data for Indonesia's economic growth in the second half of 2016 amounted to 5.18 percent of which 80 percent in Java Island contributed the largest to Gross Domestic Product, which amounted to 58.81 percent, followed by Sumatra island 22.02 percent, and Kalimantan island 7.61 percent.

Based on the background described above, the researchers are interested in conducting research on **ANALYSIS OF DIFFERENCES IN REGIONAL GOVERNMENT PERFORMANCE OF NON WTP OPINION PERIODS AND WTP OPINION PERIODS** (Studies in Districts / Cities in Sumatra Island 2015-2016).

1.1 Formulation of the problem

Based on the research background has been described above, then the problem in research this can be explained as follows "Do there is a difference between the regional government performance between period of non-WTP opinion and period of WTP opinion within aspects of Local Government Operator Performance Evaluation, Human Development Index and Gross Regional Domestic Product on the districts / kota on the island of Sumatra in 2015- 2016 ".

1.2 Research purposes

The purpose of this research is to test and analyze performance differences Government period area non-WTP opinion and period WTP opinion in the aspect Local Government Operator Performance Evaluation, Human Development Index and Gross Regional Domestic Product there are districts/cities on the island of Sumatra 2015-2016.

II. LITERARY REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Definition of Regional Autonomy

According to Law Number 23 Year 2014 concerning Regional Government Article 1 paragraph 6, regional autonomy is the right, authority, and obligation of the autonomous region to regulate and manage their own affairs and the interests of the local community in the system of the Republic of Indonesia. Regional autonomy has the meaning as giving a broad, real and responsible authority to the region proportionally according to the principle of autonomy and regional financial assistance tasks .

2.2 Definition of Regional Finance

According to the Government Regulation of the Republic of Indonesia Number 58 of 2005, concerning Regional financial management in the provisions generally states that regional finance is all regional rights and obligations in the framework of the administration of local government that can be assessed with money including all forms of regional wealth.

According to Halim (2007) states that "Regional Finance can be interpreted as all rights and obligations that can be assessed with money, as well as everything in the form of money or goods that can be used as regional wealth as long as it is not owned by a higher state or region and parties other parties according to the prevailing laws and regulations "

2.3 Regional Financial Management

Abdul Halim (2012) stated that, regional financial management consists of general management and special management. General management is related to APBD, while special arrangements relate to regional inventory items. Implementation of the function of local government will be implemented optimally if the administration of government affairs is followed by the provision of adequate revenue sources to the region, with reference to the law on the financial balance between the central and regional governments that are adjusted and aligned with the division of authority between the central government and area .

2.4 Financial statements

The definition of financial statements according to the revised 2009 Financial Accounting Standard No. 1 statement is: "The financial statements are a structured presentation of the financial position and financial performance of an entity that aims to provide information about the financial position, financial performance and cash flows of the entity that are beneficial to some big report users in making economic decisions. "

2.5 Regional Performance

John Witmore in Rusydi (2010) states that performance is the implementation of the functions required of a person or an act, an achievement, a general exhibition of skills. Performance is a condition that must be known and confirmed to certain parties to determine the level of achievement of an agency's results associated with the vision carried out by an organization or company and to know the positive and negative impacts of an operational policy.

a). Evaluation of the Performance of the Implementation of Regional Government

Evaluation of the Performance of Local Government Implementation The performance measurement system is a system used to measure, assess and systematically and continuously compare the performance of local government. In Article 5 of Regulation of the Minister of Home Affairs No. 73/2009, the Report on the Implementation of Regional Government is used as the main information source of EKPPD which is focused on information on performance achievements at the level of policy makers and implementing policies (Noviando, 2015).

b). Regional Development Index (HDI)

Human development indicators are one of the measuring tools that can be used to assess the quality of human development, both in terms of its impact on human physical conditions (health and welfare) and 29 which are non-physical (intellectual). Development that affects the physical condition of the community is reflected in life expectancy and purchasing power, while the non-physical impact is seen from the quality of public education. The human development index is a strategic indicator that is widely used to see the overall efforts and performance of development programs in a region.

c). Gross Regional Domestic Product

GRDP is the net value of the final goods and services produced by various economic activities in an area in the period (Hadi Sasana, 2006). GRDP can illustrate the ability of an area to manage my natural resources. Therefore, the

amount of GRDP produced by each region is very dependent on the potential of natural resources and factors of production of the region. The limitations in the provision of these factors cause the GRDP to vary between regions.

2.6 Audit Opinion

Based on Law Number 15 of 2004 concerning Examination of Management and Responsibility of State Finance, it is stated that there are four (4) types of audit opinions provided by the Supreme Audit Agency (BPK) on the results of the examination of the Government Financial Report (LKP) .

2.7 Design of Hypothesis Testing

Dealing with testing hypotheses this research is using t-test two side to see whether there is an average difference sample. Hypothesis design for this test are as follows:

Research Hypothesis

H1 : There is a difference between the financial performance of the local government in the period of non-WTP opinion and the period of WTP opinion in terms of performance evaluation of the implementation of regional governance.

H2 : There is a difference between the government's financial performance in the non WTP opinion period and the WTP opinion period in the aspect of the human development index.

H3 : There is a difference between the performance of the Regional Government's Gross Regional Domestic Product of the non WTP opinion period and the WTP opinion period

III. RESEARCH METHODS

3.1 Data Types and Data Sources

Sources of data to be used in this study is secondary data from financial reports that have been published in DJPK and BPK RI.

3.2 Population and Sample

The population in this study are all districts / cities in Sumatra Island which consists of 164 districts / cities. The sample determination technique that will be used in this research is purposive sampling technique, namely districts / cities that experience an increase in opinion from non-WTP in 2015 to WTP in 2016 totaling 33 districts / cities.

3.3 Research Variables and Variable Operational Definitions

3.3.1 Local Government Organizers Performance Evaluation

EKPPD is a systematic process of collecting and analyzing data on the performance of regional governance by using a performance measurement system. The annual EKPPD results are used by the Government as a basis for conducting guidance, supervision and policy in the administration of regional governance.

The data used is the national Regency / City EKPPD score for 2015-2016 obtained from the Home Ministry website page. Performance assessment criteria for the implementation of regional governance in accordance with the Decree of the Minister of Home Affairs of the Republic of Indonesia concerning the Determination of Ranking and Performance Status of the Implementation of National Government in 2015-2016.

3.3.2 Human Development Index

HDI is a measure to see the impact of regional development performance which has a very broad dimension, because it shows the quality of the population of an area in terms of life expectancy, intelligence and decent living standards. In the implementation of development planning, the HDI also functions in providing guidance in determining the priorities of policy formulation and determining development programs. The general formula used is as follows:

$$HDI = \sqrt{(I \text{ Health} \times I. \text{ Education} \times I. \text{ Expenditures} \times 100\%)}$$

Where :

X1 = Health Dimension

X2 = Education Dimension

X3 = Expenditure

3.3.3 Gross Regional Domestic Product

GDP is the net value of goods and services produced by various economic activities in an area in the period (Hadi Sasana, 2006). GRDP can illustrate the ability of an area to manage my natural resources. Therefore, the amount of GRDP produced by each region is very dependent on the potential of natural resources and factors of production of the region.

The magnitude of GDP per capita of each different region even has a large difference, so it can cause extreme values. To avoid abnormal data, GRDP per capita data needs to be updated. PDRB per capita variable is measured by the natural

logarithm of PDRB per capita in each region. Data in this variable was obtained from BPS in 2015 and 2016

3.4 Data Analysis Technique

The testing stages include data normality testing using the Kolmogorov-Smirnov approach and continued with testing hypotheses for each research variable with Paired Samples T Test or Mann Whitney Test. The level of significance or alpha value (α) in this study is determined for all tests is 0.05 or (5%). The magnitude of the alpha value (α) depends on the courage of the decision maker in this case how much error (which causes risk) will be tolerated (Hendradyadi, 2011).

IV. ANALYSIS AND DISCUSSION

4.1 Hypothesis Testing Results

4.1.1 Differences in the Evaluation of the Performance of Regional Government Operations between the non-WTP opinion period and the WTP opinion period

This test aims to see the difference in the Evaluation of the Performance of Regional Government Organizations. Based on data analysis of Local Government Implementation Performance Evaluation, the period of non-WTP opinion and WTP opinion period obtained results as in table 4.7.

Table 4.7 Organizational Performance Evaluation Local government

	Paired Differences					t	df	Sig. (2-tailed)
		Std.		95% Confidence Interval of the Difference				
	Mean	Deviation	Std. Error Mean	Lower	Upper			
Opini_Non_WTP - Opini_WTP	339.848	3,708.402	645.550	-975.094	1,654.791	.526	32	.602

Based on table 4.7 in the paired samples test table shows that the probability value (sig.) Is 0.602. For the two-sided test, the probability value (sig.) Is $0.001 / 2 = 0.0005 < 0.025$ then H_a is rejected. This shows that in the aspect of Regional Government Implementation Performance Evaluation, the period of non-WTP opinion is not different from the Regional Government Implementation Performance Evaluation for the period of WTP opinion in the districts / cities on Sumatra Island. This difference means that the Regional Government Implementation Performance Evaluation of the WTP opinion period is higher by 339,848% compared to the Regional Government Implementation Performance Evaluation of the non-WTP opinion period.

The cause of the absence of significant differences is the level of achievement of Non-WTP period financial performance compared to the WTP opinion period in districts / cities in Sumatra Island has not contributed more than the period of non-WTP opinion, local governments have not been able to significantly increase the EKPPD score compared to 2015 because almost all regional governments in Sumatra are still at level 1 to level 3. Achievement of the per-element level in the regional government still has not reached a high level, namely level 4 or level 5. From these results indicate that the low level

achieved Local governments cannot have a positive influence on the performance of local government in the WTP opinion period.

The local government must continue to strive to improve the completeness of the information disclosed in its LPPD so that it is in line with the regulations even though currently the assessment weight for completeness of information in the EKPPD assessment is still very small. The regional government should not only focus on the problem of providing information on IKK and ignoring other information because LPPD is a form of accountability and accountability of the regional government as a whole on the implementation of tasks and affairs of regional government. The problems faced in the administration of local governments are also caused by the ineffectiveness of the use of funds, related to unbalanced funding needs with relatively similar area and population, availability of service personnel to the community due to limited economic development and facilities, and limited utilization public services provided.

The results of this study are not in accordance with the research of Budianto (2012) which explains that in the Regional Governments who have a low average audit opinion (TMP and TW) the tendency has a low performance

score compared to the Regional Government which has a high average audit opinion (WTP and WDP).

4.1.2 Differences in the Human Development Index for the non-WTP opinion period and the WTP opinion period

This test aims to see differences in the Human Development Index. Based on the analysis of financial performance data for the Human Development Index variable the period of non-WTP opinion and WTP opinion period obtained results as in table 4.8.

Table 4.8 Human Development Index Paired Samples Test

	Paired Differences							
			Std. Error	95% Confidence Interval of the Difference				Sig.
	Mean	Std.Deviation	Mean	Lower	Upper	t	df	(2-tailed)
Opini_No n_WTP - Opini_W TP	-.54182	.24324	.0423 4	- .62807	-.45557	-12.796	32	.000

Based on table 4.8 in the paired samples test table shows that the probability value (sig.) Is 0,000. For a two-sided test, the probability value (sig.) Is $0.001 / 2 = 0.0005 < 0.025$ then H_a is accepted. This shows that in the Human Development Index the non-WTP opinion period is different from the financial performance of the Human Development Index for the period of WTP opinion in districts / cities on Sumatra Island. The difference means that the Human Development Index Ratio for the WTP opinion period is higher by -4.4182% compared to the Human Development Index for the non-PAP opinion period.

According to Stewart in Kluver (1984) Accountability is like economics which contains questions about what, how and why resources are allocated for specific purposes. Akbar (2015) states that accountability and transparency are like pillars that support good financial governance so as to create prosperity for the people. Stewart in his theory Stewart's Ladder of Accountability also argues that to be accountable it is necessary to go through the steps where the first step is probity and legality. Probity is expected to be fulfilled from financial statement audits, while legality is compliance with laws and regulations that apply in managing finances. This is in accordance with the 1945 Constitution article 23 paragraph (1) which reads: "The state budget for revenues and expenditures as a form of state

financial management is determined every year by law and carried out openly and is responsible for the magnitude of prosperity people".

The results of this study are consistent with previous research by Ramachandran (2002) which states that good governance requires the existence of community the level of development is good too. This may be due to the fact that opinions given to local governments need to see whether people in the area have high or low levels of community development. This is not in accordance with the SPKN that the examination of LKPD is a type of financial examination conducted by the BPK only with the aim of providing an opinion statement about the level of fairness of the information presented in the LKPD.

4.1.3 Differences in Regional Income Gross period of non-WTP opinion and WTP opinion period

This test aims to see differences in financial performance in terms of Gross Regional Regional Income. Based on the analysis of financial performance data for the Gross Regional Regional Revenue variable for the non-WTP opinion period and the WTP opinion period.

Table 4.9 GRDP at Valid prices Paired Samples Test

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std.Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
Opini_Non_WTP - Opini_WTP	-1.85215	7.06434	1.22974	-4.35706	.65275	-1.506	32	.142

Table 4.10 GRDP at constant prices Paired Samples Test

	Paired Differences					t	d f	Sig. (2- tailed)
	Mean	Std.Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
Opini_Non_WTP - Opini_WTP	-4.15770	14.64444	2.54927	-9.35039	1.03500	-1.631	32	.113

Based on table 4.9 in the paired samples test table shows that the probability value (sig.) Is 0.113. For the two-sided test, the probability value (sig.) Is $0.001 / 2 = 0.0005 < 0.025$ then H_a is rejected. This shows that in the aspect of Gross Regional Regional Revenue with the current price of the non-WTP opinion period is not different from the financial performance of the Non-PAP opinion period in the district / city on Sumatra Island. This difference means that the Gross Regional Regional Income of the Non-WTP opinion period is higher by 4.15770% compared to Gross Regional Regional Income with the current price of the non-PAP opinion period.

Whereas Based on table 4.10 in the paired samples test table, it can be seen that the probability value (sig.) Is 0.142. For the two-sided test, the probability value (sig.) Is $0.001 / 2 = 0.0005 < 0.025$ then H_a is rejected. This shows that in the aspect of Gross Regional Regional Revenue at a constant price the period of non-WTP opinion is not different from the financial performance of the Non-PAP opinion period in the district / city on Sumatra Island. This difference means that the Gross Regional Regional Income of the Non-WTP opinion period is higher by 1.85215% compared to Gross Regional Regional Income with the current price of the non-WTP opinion period. The absence of differences in the parent regional financial performance was

due to the realization of the regional APBD which had not experienced significant changes from year to year despite obtaining the opinion level of being Wtp in 2016. The results of this study were not in accordance with previous research conducted by Giroux and Mc Lelland (2003) prove that the level of community income influences audit quality and the level of local government financial management. This may be due to the fact that the level of income that becomes the scope of the examination is only limited to the income presented in the LKPD and does not take into account the level of income of the community whether high or low. In accordance with the explanation of Article 16 paragraph (1) of Law No. 15 of 2004 concerning Examination of the Management and Responsibility of State Finance, an opinion is a professional statement of the examiner regarding the fairness of financial information presented in financial statements based on criteria. The low level of economic activity is caused by a number of things. Among other things, first, the distribution of economic resources between the regions of the DOB and the parent is not evenly distributed. The parent area usually dominates the distribution of economic resources such as industrial estates and productive natural resources. Second, private investment in DOB is also relatively small, so that for the last five years there have not been many significant changes

to boost regional economies. Third, the economy in the DOB has not been optimally driven by the regional government, either because of the ineffectiveness of the programs carried out or because of the government budget allocations that have not shown the results.

V. CONCLUSSIONS AND SUGGESTIONS

5.1 Conclusion

Based on the results of the research described in CHAPTER IV, the following conclusions can be drawn:

1. In the aspect of Regional Government Operator Performance Evaluation, the performance of the Regional Government in the period of non-WTP opinion is not different from the period of WTP opinion in the district / city on Sumatra Island.
2. In the aspect of the Human Development Index, the performance of the Regional Government in the non-WTP opinion period is different from the period of the WTP opinion in the district / city on Sumatra Island.
3. In the aspect of Gross Regional Domestic Revenue at the prevailing price, the performance of the Regional Government in the non-WTP opinion period is not different from the WTP opinion period in the regency / city on the island of Sumatra while in the Gross Regional Domestic Income Aspect at a constant price, the performance of the Regional Government is statistically Non-WTP opinion periods are also not different from the period of WTP opinion in districts / cities on Sumatra Island.

5.2 Suggestion

Research on differences in financial performance in the period of non-WTP opinion and WTP opinion period in the future is expected to be able to provide more quality research results by considering the following suggestions:

1. Subsequent research is expected to expand measurement indicators by adding measurement indicators such as the Economic Growth Rate, Poverty Rate, Unemployment Rate, and Gini Ratio.
2. Subsequent research can also extend the year of observation so that it can see the difference in financial performance in the long run because a longer period is expected to minimize financial performance.
3. Subsequent researchers can also use other islands as populations in sampling, so that comparisons can be made between islands, such as Java, Kalimantan, Sulawesi and Papua.

4. For the regency / city government to be better at budgeting to improve financial performance and expected not to pursue WTP opinions, because of the results of this study the WTP opinion does not always reflect a good level of financial performance.

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