

33 Effectiveness analysis and contribution of regional owned enterprise to increase regional revenues in Cilacap regency

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Effectiveness Analysis and Contribution of Regional Owned Enterprises to Increase Regional Revenues in Cilacap Regency

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Abstract. The purpose of this research is to analyze how much the dependency of the Cilacap Regency Government is to the Central Government, and the level of effectiveness and contribution of Regional Owned Enterprises to raise local revenue of Cilacap district. That the main nature of Regional Owned Enterprises is profit-oriented and provides services and organizes public benefits or carries out dual functions that must be guaranteed balance, namely social functions, and economic functions. Fulfillment of Regional Owned Enterprises's social functions can go hand in hand with the fulfillment of economic functions as legal entities aimed at earning profits. Furthermore, the share of net income after tax in the Regional Government-Owned Entity which is the Regional Government Right in the form of dividend is set at 55% of the net profit after the Regional Owned Enterprises whose capital is owned by the Cilacap Regency Government whose provisions are regulated by the Regional Regulation on each Regional Owned Enterprises and the composition paid-up capital for Regional Owned Enterprises which is partly owned by the Cilacap Regency Government. The Regional Owned Enterprises owned by the Government of Cilacap Regency amount to 9 (nine) Regional Owned Enterprises: Central Java Bank, Wijayakusuma Semarang Industrial Zone Company (Persero), Semarang PRPP Company, BKK Cilacap Regional Company, BKK Regional Public Company, Tirta Wijaya Regional Drinking Water Company, Graha Indah Printing Company, Cahaya Husada Company, and the Cilacap Industrial Estate Company. Data used is secondary data. Analysis technique using the ratio of effectiveness and the ratio of contribution. The author takes the Regional owned enterprises and local revenue of Cilacap district data of 7 (seven) years from 2012-2018, which is processed simply using the Microsoft Excel program. The result shows that the ratio of effectiveness and the ratio of contributing to local revenue show a fairly good measurement, this can be seen from the percentage value.

Keywords: 1 Regional Owned Enterprises · 2 Local Revenue · 3 Contribution · 4 Effectiveness · 5 Ratio of Contributed

1. INTRODUCTION

Cilacap Regency Government in managing its regional finances based on the Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management which is the implementation rule of Government Regulation (PP) Number 58 of 2005 concerning Regional Financial Management. Based on Government Regulation (PP) No. 58 of 2005 concerning Regional Financial Management Article 4, **general principles of regional financial management**, namely in an orderly, law-abiding, efficient, economical, effective, transparent and responsible manner with due regard to the principle of justice, propriety, and benefits for the community.

In the Minister of Home Affairs Regulation Number 13 of 2006 concerning Regional Financial Management Guidelines, the definition of general principles of regional financial management is elaborated as follows: Orderly principle is that regional finance is managed in a timely and effective manner supported by evidence administration that can be accounted for. The principle of compliance with the laws and regulations is that the management of regional finance must be guided by legislation. Effective principle is the achievement of program results with predetermined targets, namely by comparing outputs with results. The efficient principle is the achievement of maximum output with certain inputs or the use of the lowest input to achieve a certain output. The economic principle is the acquisition of inputs with certain quality and quantity at the lowest price level. The transparent principle is the principle of openness that allows the public to know and get access to the widest possible information about regional finance. The principle of responsibility is the realization of one's obligation to account for the management and control of resources and the implementation of policies entrusted to him in order to achieve the stated objectives. The principle of justice is the balance of the distribution of authority and funding and / or the balance of the distribution of rights and obligations based on objective considerations; The principle of propriety is an action or an attitude that is carried out fairly and proportionally; The principle of benefit for the community is that regional finance is prioritized for meeting community needs.

The Regional Financial Management of Cilacap Regency is implemented in an integrated system that is realized in the Regional Budget, which is stipulated annually in Regional Regulations. APBD is an instrument that functions to create discipline in the decision-making process related to regional income and expenditure policies. The budget structure of Cilacap Regency consists of: (1). Regional Revenues in which there are regional revenues and Regional Financing receipts; (2). Regional Expenditures, which include Regional Expenditures and Regional Financing Expenditures.

The structure becomes a benchmark in calculating the financial performance of the Government of Cilacap Regency. Regional financial performance includes the development of regional income and expenditure, the proportion of income sources, the achievement of income performance, and the realization of regional expenditures. Regional Government in carrying out government and development tasks. Regional Income of Cilacap Regency. Realization of Regional Revenue of Cilacap Regency in 2012-2016 is as Table 1 as follows:

Table 1. Realization of Regional Revenues in Cilacap Regency in 2012-2016 (in millions of rupiah)

NO	YEARS	REGIONAL INCOME	INCREASED (%)
1	2012	1,792,439	9.35
2	2013	2,121,355	18.35
3	2014	2,367,490	11.60
4	2015	2,737,225	15.62
5	2016	2,796,010	2.15

Source: Regional Asset and Financial Management Agency of Cilacap Regency

In Table 1. As mentioned above, the income of Cilacap Regency has always increased from year to year, and it appears that the biggest increase from 2012 to 2013 and the lowest increase from 2015 to 2016. The average increase per year is 11.20%. Furthermore, the components that make up Regional Revenues come from Local Revenue, Balancing Funds, and Other Legitimate Revenues. The Regional Revenues of Cilacap Regency from 2012 to 2016 are illustrated in Table 2. As follows:

Table 2. The Regional Revenues of Cilacap Regency from 2012 to 2016 (in millions of rupiah)

NO	Description	2012	2013	2014	2015	2016
1	Regional Revenue	1,792,418	2,121,355	2,367,534	2,737,225	2,794,010
2	Regional Original Revenues	196,673	278,508	374,024	409,846	426,598
3	Transfer Revenue	1,250,042	1,384,770	1,467,806	1,562,968	1,941,146
4	Other Legitimate Revenues	345,702	458,078	525,704	764,411	426,266
	Proportion of Balancing Funds to Regional Revenues	69.74%	65.28%	62.00%	57.10%	69.48%

Source: Regional Asset and Financial Management Agency of Cilacap Regency

In Table 2. It appears that the most dominant element in Regional Revenues comes from the Balancing Fund. Where the dominance of Balancing Funds for Regional Revenues between 2012 and 2016 always increases, when compared to Regional Revenues, the largest proportion occurs in 2012 and the lowest in 2015. Moreover, during that period the average dominance of the Balancing Funds to Regional Revenues is amounting to 64.72%. Balancing Funds originate from 3 (three) sources, namely: Tax and Non-Tax Profit Sharing, General Allocation Funds and Special Allocation Funds, which are funds originating from the Central Government in order to assign to the Regional Government. The high proportion of the Balancing Fund's dominance shows that the Cilacap Regency Government still has a high dependency on the Central Government in implementing development in its area.

Balancing Funds are funds originating from the receipt of the State Revenue and Expenditure Budget allocated to the regions to finance regional needs. Balancing funds are also called transfers or grants. Transfers are a consequence of uneven financial and regional economy.

Besides, the purpose of the transfer is to reduce horizontal finance between regions, reduce the central-regional vertical gap, overcome the problem of the effects of public services between regions, and to create stability in economic activity in the regions (Abdullah and Halim 2003)

5 According to Halim (2001), the main characteristics of an area capable of carrying out autonomy are (1) regional financial capacity, which means that the region has the ability and authority to explore financial resources, manage and use its own finances to finance government administration; (2) Dependence on central assistance must be as minimal as possible, therefore, PAD must be the largest financial source supported by central and regional financial balance policies. The results of Separate Regional Wealth Management originate from the portion of net income to Regionally-Owned Enterprises that are the Rights of the Regional Government. By Government Regulation Number 54 of 2017 concerning Regional Owned Enterprises, that Region can establish Regional Owned Enterprises with the purpose of a). Provide benefits for regional economic development; b) carry out public benefits in the form of provision of quality goods and / or services for the fulfillment of people's livelihoods in accordance with the conditions, characteristics and potential of the region concerned based on good corporate governance; and c) get profit and/or profit.

10 Based on the description above, the Regional Owned Enterprises is one component that must be able to contribute to the Regional Government through regional income. That the main character of Regional Owned Enterprises is profit oriented or profit-oriented and provides services and organizes public benefits or carries out a dual function that must be guaranteed a balance, namely social functions, and economic functions, fulfillment of the social functions of the Regional Owned Enterprises can go hand in hand with the fulfillment of economic functions as legal entities aimed at gaining profit. Furthermore, the share of net income after tax in the Regional Government-Owned Entity which is the Regional Government Right in the form of dividend is set at 55% of the net profit after the Regional Owned Enterprises whose capital is owned by the Cilacap Regency Government whose provisions are regulated by the Regional Regulation on each Regional Owned Enterprises and the composition paid-up capital for Regional Owned Enterprises which is partly owned by the Cilacap Regency Government. The Regional Owned Enterprises owned by the Government of Cilacap Regency amount to 9 (nine) Regional Owned Enterprises : Central Java Bank, Wijayakusuma Semarang Industrial Zone Company (Persero), Semarang PRPP Company, BKK Cilacap Regional Company, BKK Regional Public Company, Tirta Wijaya Regional Drinking Water Company, Grafika Indah Printing Company, Cahaya Husada Company, and the Cilacap Industrial Estate Company.

2. METHODOLOGY

Types and Data Sources

This type of research is descriptive comparative time series data. The data used in this study are secondary data, as follows:

1. Report on the Realization of the Regional Original Revenue Budget of the Cilacap Regency Government in 2011 – 2017
2. Report on the Target of the Regional Original Revenue Budget of the Cilacap Regency Government in 2011 – 2017
3. Report on the Target and Realization of Acceptance of Part of Regional Owned Enterprises Profit by the Cilacap Regency Government in 2011 - 2017

Data analysis technique

The data obtained will be processed using a ratio analysis then compared from year to year so that the Financial Performance of the Cilacap Regency Government can be evaluated. Financial Ratio as a Measurer of Local Government Financial Performance Mahmudi (2010: 142), financial ratio analysis consists of:

- a. Degree of Decentralization Ratio

$$\text{Degree of Decentralization Ratio} = \frac{\text{Regional Original Revenues}}{\text{Total Regional Revenue}} \times 100\%$$

- b. Ratio of Regional Dependency to Finance

$$\text{Ratio of Regional Dependency to Finance} = \frac{\text{Transfer Revenue}}{\text{Total Regional Revenue}} \times 100\%$$

- c. Regional Independence Ratio

$$\text{Regional Independence Ratio} = \frac{\text{Regional Original Revenues}}{\text{Transfer Revenue}} \times 100\%$$

- d. Regional Original Revenues Effectiveness Ratio

$$\text{Regional Original Revenues Effectiveness Ratio} = \frac{\text{Regional Original Revenues Realization}}{\text{Regional Original Revenues Target}} \times 100\%$$

- e. Contribution of Regional Owned Enterprises

$$\text{Acceptance of Part of Regional Owned Enterprises} = \frac{\text{Profit}}{\text{Regional Original Revenues Realization}} \times 100\%$$

$$\text{Contribution of Regional Owned Enterprises} = \frac{\text{Regional Original Revenues Realization}}{\text{Regional Original Revenues Target}} \times 100\%$$

3. RESULT AND DISCUSSION

The data used in this study are the Realization and Regional Revenue and Expenditure Budget of Cilacap Regency for 2011, 2012, 2013, 2014, 2015, 2016, and 2017. In the Realization and Regional Revenue and Expenditure Budget, Cilacap Regency consists of Regional Revenues, Expenditures Regional, and Regional Finance, but the components in the LRA used are only Regional Revenues. To measure financial performance, a financial ratio calculation is used.

Table 1. Total Regional Revenue, Regional Original Revenues Realization, Regional Original Revenues target, Transfer Revenue, Acceptance of Part of Regional Owned Enterprises Profit Target, and Acceptance of Part of Regional Owned Enterprises Profit Realization in 2011-2017

(in millions of rupiah)

	2011	2012	2013	2014	2015	2016	2017
Total Regional Revenue	1,639,234	1,792,439	2,121,355	2,367,534	2,737,225	2,796,010	3,064,999
Regional Original Revenues Realization	172,327	196,673	278,508	374,024	409,846	428,598	645,815
Regional Original Revenues Target	175,759	174,354	242,418	307,344	380,258	387,045	612,078
Transfer Revenue	1,067,911	1,250,042	1,384,770	1,467,806	1,562,968	1,941,146	1,874,953
Acceptance of Part of Regional Owned Enterprises Profit Target	6,244	7,243	8,685	10,859	12,556	13,880	36,110
Acceptance of Part of Regional Owned Enterprises Profit Realization	6,080	7,243	8,692	12,044	12,556	13,880	36,067

Source: Regional Asset and Financial Management Agency of Cilacap Regency, 2018

Table 1 shows the realization of Regional Revenues from 2011 to 2017 shows a trend that is increasing from year to year. If in 2011 the total regional income was IDR 1,639,234,442,511, then in 2017 it would be IDR 3,064,998,508,257, - or increased by 187%. This increase also occurred in the Realization of Regional Original Revenue and Realization of Parts of the Regional Owned Enterprises Profit. If in 2011, the total realization of new Regional Original Revenues amounted to Rp.172,327,030,145, and the Realization of the Section of Regional Owned Enterprises Profit of Rp. 6,079,991,610 then in 2017 there was a significant increase, namely Realization of Regional Original Revenues increased by 374.8% to Rp. 645,815,098,213, while the realization of the portion of Regional Owned Enterprises Profit increased by 593.2% to Rp. 36,067,024,459.

a. Degree of Decentralization Ratio

4

This ratio is calculated by comparing the number of Regional Original Revenues with Total Regional Revenues

$$\text{Degree of Decentralization Ratio} = \frac{\text{Regional Original Revenues}}{\text{Total Regional Revenue}} \times 100\%$$

Table 2. The results of the calculation use the Degree of Decentralization Ratio

Ratio	2011	2012	2013	2014	2015	2016	2017
	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Degree of Decentralization Ratio	10.51%	10.97%	13.13%	15.80%	14.97%	15.33%	21.07%

Source: Processed Data, 2018

Financial performance seen from the degree of decentralization ratio of the Cilacap Regency Government shows an increase. In 2011, the realization of Regional Original Revenues was only 10.51% of the Total Regional Revenues, so that in the following years there was a significant trend of increase, wherein 2017 the ratio of the degree of decentralization was 21.07%. Regarding the achievements in 2015 and 2016, which are relatively declining, this is not due to a decrease in the realization of local revenues but more due to the percentage increase in total regional income greater than the percentage increase in local revenue. The increasing contribution of Local Revenue to Total Regional Revenues shows the increasing capacity of the Cilacap Regency Government in the implementation of Decentralization.

b. The ratio of Regional Dependency to Finance

This ratio is calculated by comparing the amount of transfer revenue by the receipt of funds with total regional revenue

$$\text{Ratio of Regional Dependency to Finance} = \frac{\text{Transfer Revenue}}{\text{Total Regional Revenue}} \times 100\%$$

Table 3. The results of the calculation use the Regional Dependency to Finance Ratio

Ratio	2011	2012	2013	2014	2015	2016	2017
	(%)	(%)	(%)	(%)	(%)	(%)	(%)

Ratio of Regional Dependency to Finance	65.15%	69.74%	65.28%	62.00%	57.10%	69.43%	61.17%
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Source: Processed Data, 2018

The Regional Dependency to Finance ratio of the Cilacap Regency government is still quite high concerning the income obtained from the Central Government and the Central Java Provincial Government. This can be seen from the amount of transfer income originating from tax / non-tax revenue sharing funds, General Allocation Funds, and Special Allocation Funds. Although dependence is still quite high on the Central Government and Central Java Provincial Government in nominal terms, however, the percentage tends to decrease.

c. Regional Independence Ratio

This ratio is calculated by comparing the amount of Regional Original Revenue divided by the amount of transfer income from the central and provincial governments and regional loans.

$$\text{Regional Independence Ratio} = \frac{\text{Regional Original Revenues}}{\text{Transfer Revenue}} \times 100\%$$

Table 4. The results of the calculation use the Regional Independence Ratio

Ratio	2011 (%)	2012 (%)	2013 (%)	2014 (%)	2015 (%)	2016 (%)	2017 (%)
Regional Independence Ratio	16.14%	15.73%	20.11%	25.48%	26.22%	22.08%	34.44%

Source: Processed Data, 2018

Financial Independence of the Government of Cilacap Regency is between 15.73% to 34.44%, this percentage of independence shows an increase, this can be seen from the increasing number of local revenue generated by the regions. The lowest ratio in this study occurred in 2012, where the total regional income was Rp. 196,673,442,195 compared to the transfer funds received from the Central Government and the Provincial Government in the amount of Rp. 1,250,042,117,132 or 15.73%. While the highest ratio in this study occurred in 2019 with the number of original opinions in the region of Rp. 645,815,098,213 compared to the amount of the transfer fund of Rp. 1,874,953,083,082 or 34.44%. The higher regional financial independence ratio shows that, the higher the level of financial independence of the Cilacap Regency Government towards funds originating from transfers from both the Central Government and the Central Java Provincial Government.

d. Regional Original Revenues Effectiveness Ratio

4

This ratio is calculated by comparing the amount of Regional Original Revenue Realization divided by the amount of transfer income from the Regional Original Revenue Target.

$$\text{Regional Original Revenues Effectiveness Ratio} = \frac{\text{Regional Original Revenues Realization}}{\text{Regional Original Revenues Target}} \times 100\%$$

Table 5. The results of the calculation use the Regional Original Revenues Effectiveness Ratio

Ratio	2011	2012	2013	2014	2015	2016	2017
	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Regional Original Revenues Effectiveness	98.05%	112.80%	114.89%	121.70%	107.78%	110.74%	105.51%

Source: Processed Data, 2018

The Effectiveness of Regional Original Revenues Cilacap District Government from 2011 to 2017 showed achievement above the target set in the regional income and expenditure budget except in 2011. The lowest Effectiveness Ratio in 2011 occurred when the Regional Original Revenues Realization was Rp. 172,327,030,145 lower than the target set at Rp. 175,758,884,000 or only 98.05%. While the highest Effectiveness Ratio occurred in 2014, where the total realization of local revenue was Rp. 374,023,664,013 is higher than the target set at Rp. 307,344,467,000 or reached 121.70%. Thus, overall, it can be said that the Regional Original Revenues has been effective.

e. Contribution of Regional Owned Enterprises

This ratio is calculated by comparing the amount of Acceptance of Part of Regional Owned Enterprises Profit divided by the amount of Regional Original Revenues Realization.

$$\text{Acceptance of Part of Regional Owned Enterprises Profit} \dots \times 100 \%$$

$$\text{Contribution of Regional Owned Enterprises} = \frac{\text{Regional Original Revenues Realization}}{\text{Regional Original Revenues Target}} \times 100\%$$

Table 6. The results of the calculation use the Contribution of Regional Owned Enterprises Ratio

Ratio	2011	2012	2013	2014	2015	2016	2017
	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Contribution of Regional Owned Enterprises Ratio	3.53%	3.68%	3.12%	3.22%	3.06%	3.24%	5.58%

Source: Processed Data, 2018

Region 10 Original Revenues from the portion of the Regional Owned Enterprises profits, namely from the results of separated regional wealth management, has contributed in contributing to the increase in Government revenue in Cilacap Regency, although the percentage is still relatively low, only between 3.06% and 5.58%, however, nominal is promising enough to continue to be driven. If in 2011, the total contribution of the portion of the Regional Owned Enterprises profit contributed Rp. 6,079,991,610 of Regional Original Income of Rp. 172,327,030,145 or only 3.53% so in 2017 2011 the amount of the contribution to the profit of Regional Owned Enterprises contributed Rp. 36,067,024,459 or increased by 593.2% compared to 2011, with the amount of Regional Original Revenue of Rp. 645,815,098,213 or an increase of 374.8% compared to 2011. Thus it appears that the percentage increase in the contribution of Regional Owned Enterprises profits is higher than the percentage increase in regional original income.

Contribution of profits from Regional Owned Enterprises to Regional Original Revenue contributed by the Regional Owned Enterprises of the Cilacap Regency Government as shown in table 7 below :

Tabel 7. The results of the calculation use the Contribution of Regional Owned Enterprises Ratio, 2014 - 2017

No.	Name of Regional Owned Enterprises	2014	2015	2016	2017
1	Central Java Bank	6,221,408,932	5,836,609,439	6,813,437,339	27,800,543,933
2	Cahaya Husada Company	145,063,656	66,315,036	44,023,874	65,596,584
3	Grafika Indah Printing Company	150,821,976	219,904,271	286,505,734	400,821,220
4	BKK Regional Public Company	2,804,781,917	3,055,763,406	3,120,995,348	3,247,991,371
5	BKK Cilacap Regional Company	802,211,908	1,104,438,360	851,457,821	855,160,672
6	Tirta Wijaya Regional	1,720,125,373	1,860,297,949	2,257,460,178	2,454,920,348

Drinking Water Company					
7	Wijayakusuma Semarang Industrial Zone Company	173,746,920	301,648,923	316,414,954	906,210,785
8	Cilacap Industrial Estate Company	25,639,010	110,681,833	189,687,831	335,779,546
TOTAL		12,043,799,692	12,555,659,218	13,879,983,079	36,067,024,459

Source: Regional Asset and Financial Management Agency of Cilacap Regency

From Table 7 above it can be seen that the Regional Owned Enterprises contributed the most to Regional Original Income derived from the profits of the Regional Owned Enterprises during 2014-2017 were Regional Owned Enterprises with the type of banking/credit business, in this case, Central Java Bank, wherein 2014 was able to contribute Rp. 6,221,408,932 or 51.66% of all Regional Owned Enterprise's donations to Regional Original Revenues Cilacap Regency. While the highest percentage of donations from Central Java Bank occurred in 2017, where it was able to contribute Rp. 27,800,543,933 or 77.08% of all contributions from Regional Owned Enterprises to Regional Original Revenues.

4. CONCLUSION

The conclusion of this research are :

1. The Degree of Decentralization Ratio shows that the financial performance of the Cilacap Regency Government during this period of assessment is considered good because it is seen from Regional Original Revenues which increases every year.
2. The Ratio of Regional Dependency to Finance shows that the dependence of the Cilacap Regency Government on the Central Government and Provincial Government is still quite high
3. The Regional Independence Ratio of the Government of Cilacap Regency is still quite low, but every year it continues to increase
4. Effectiveness of Cilacap Regency Original Revenue in 2011 - 2017 percentage continues to increase
5. Regional Original Revenue from the portion of the Regional Owned Enterprises profit is said to be good because each year there is a significant increase

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