

ANALYSIS OF THE FINANCIAL AND NON-FINANCIAL PERFORMANCE OF THE BOGOR DISTRICT OFFICE (A CASE STUDY OF THE PUBLIC WORKS AND SPATIAL PLANNING OFFICE)

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Abstarct

This research is a case study at the Bogor Regency Public Works and Spatial Planning Office. The purpose of this research is to analyze financial performance based on ratio analysis of the Budget Realization Report and analyze non-financial performance based on public satisfaction with the services provided by the Bogor Regency Public Works and Spatial Planning Office. Measurement of financial performance using descriptive quantitative research methods on the Budget Realization Report using the ratio of expenditure compatibility, effectiveness ratio, efficiency ratio, and growth ratio. Non-financial performance measurement uses descriptive qualitative methods using Miles and Huberman analysis techniques. Non-financial performance measurement is carried out to measure the performance of the Service from the point of view of public satisfaction. The results of the calculation of financial ratio analysis show a positive trend. While in the analysis of non-financial performance the results obtained are that the public is satisfied with the performance carried out by the PUPR Office of Bogor Regency seen from 9 elements of public satisfaction according to the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 14 of 2017, namely the elements of requirements, systems, mechanisms, and procedures, completion time, costs/tariffs, product specifications of service types, executor competence, executor behavior, facilities and infrastructure, and handling complaints, suggestions, and input.

Keywords: Financial Performance; Financial Ratio Analysis; Public Satisfaction; Public Services

1. Introduction

The performance, plans, or actions are the definition of the level of achievement in reaching the goals, objectives, and vision set out in the organization's plan (Mahsun, 2019). Therefore, the performance of public sector organizations affects public services. Public sector organizations place greater emphasis on the public interest in providing goods and services to the community, so their performance impacts the well-being of society. As a result, public sector organizations must create performance reports to evaluate whether they have carried out their tasks effectively or efficiently.

According to Mardiasmo in Putri's research (2021), the purpose of measuring the performance of regional financial management is to achieve predetermined goals. These goals are operational steps designed to enhance government performance and help the government remain focused on the targets and objectives of its work programs. Ultimately, this will improve efficiency in public service delivery, resource management, and decision-making processes, deepen the understanding of citizen responsibility, and improve the quality of communication.

Based on the description above, the researcher will study and analyze the financial and non-financial performance of the Public Works and Spatial Planning Office of Bogor Regency. The financial performance analysis will be conducted by examining the expenditure harmony ratio, the effectiveness ratio of locally generated revenue, the efficiency ratio of locally generated revenue, and the growth ratio. The researcher will also analyze the non-financial performance based on interview results related to public satisfaction. The purpose of this analysis is to evaluate the financial and non-financial performance of the Public Works and Spatial Planning Office of Bogor Regency.

2. Literature Review

2.1 Public Sektor Accounting

Public sector accounting can be explained as a service activity related to business, particularly in the financial field, aimed at assisting decision-making to meet the needs and rights of the public through the services provided by the entity (Biduri, 2018).

2.2 Government Accounting Standards

Based on the Government Regulation of the Republic of Indonesia Number 71 of 2010 concerning Government Accounting Standards, these accounting principles are used to prepare and present government financial statements. With the implementation of Accrual-Based Government Accounting Standards (SAP), better financial reports are prepared to facilitate users and auditors in evaluating government financial statements. This principle follows the accounting rule that expenses incurred should be proportionate to the benefits or gains obtained.

2.3 Performance of Public Sector Organizations

"Performance" comes from the root word "work," which means "achievement" in other languages. The result or output of processes carried out by all parts of an organization using available resources is referred to as performance. Performance also reflects the outcomes of various efforts made by an organization to achieve specific goals. In an organizational context, performance reflects the collaboration between members or components of the organization in striving to achieve common objectives. (Melantika et al., 2023).

2.4 Financial Performance of Public Sector Organization

According to Mahsun (2019) Performance is a measure of the effectiveness of an activity, program, or policy in achieving the targets, goals, mission, and vision of an organization as outlined in its strategic plan.

2.5 Financial Ratio Analysis

a. Expenditure Coherence Ratio Analysis

According to Mahmudi (2019), the criteria for analyzing the compatibility of expenditure are as follows:

Table 2. 1 Compatibility of Expenditure Criteria

Value of Operating Expenditure	Value of Capital Expenditure	Description
60%-90%	5%-20%	Harmonious
< 60% atau > 90%	< 5% atau > 20%	Less harmonious

Source: Mahmudi (2019)

b. Effectiveness Ratio Analysis of Local Revenue

According to Mahmudi (2019) the criteria for the Regional Original Revenue Effectiveness Ratio are as follows:

Table 3. 1 Kriteria Rasio Efektivitas PAD

Percentage	Description
>100%	Highly Effective
100%	Effective
90%-99%	Moderately Effective
75%-89%	Less Effective
<75%	Not Effective

Source: Mahmudi (2019)

c. Efficiency Ratio

According to Mahmudi (2019), the efficiency ratio criteria are as follows:

Table 3. 2 Kriteria Efisiensi PAD

Percentage	Description
< 10%	Highly Efficient
10%-20%	Efficient
21%-30%	Moderately Efficient
31%-40%	Less Efficient
>40%	Not Efficient

Source: Mahmudi (2019)

d. Growth Ratio

According to Mahmudi (2019), growth ratio analysis consists of Revenue Growth Analysis and Expenditure Growth Analysis. A high growth ratio indicates an increase in total PAD and capital expenditure, and low operational expenditure. This indicates positive growth, which means that the region is able to maintain and increase its growth from one period to the next.

2.6 Non-financial Performance of Public Sector Organizations

The Decree of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 14 of 2017 explains that one of the efforts that need to be made to improve public services is to measure the satisfaction of service users. According to the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 14 of 2017, there are nine elements of the Community Satisfaction Index, namely: 1. Requirements; 2. System, mechanism and procedure; 3. Completion time; 4. Cost/tariff; 5. Product specification type of service; 6. Implementer competence; 7. Implementer behaviour; 8. Facilities and Infrastructure; 9. Handling of complaints, suggestions and feedback.

3. Material and Method

5.1 Design Study

This research design is a case study at the Bogor Regency Public Works and Spatial Planning Office. The method used is quantitative descriptive method for measuring financial performance and descriptive qualitative for measuring non-financial performance. This research design is a sequence of activities that researchers will carry out after determining the formulation of research problems and research objectives (Perwohedi, 2022).

5.2 Data Analysis

The data analysis technique used in this research is descriptive. Financial performance analysis by calculating financial ratios. Financial performance is analyzed by the ratio of expenditure compatibility, efficiency ratio, and growth ratio. Non-financial performance analysis is analyzed based on the results of interviews related to Community Satisfaction who obtain services from the Bogor Regency Public Works and Spatial Planning Office.

4. Result

4.1 Financial performance analysis

a. Expenditure Coherence Ratio Analysis

Table 4. 1 Results of Performance Measurement Using Operating Expenditure Ratio of Bogor Regency PUPR Agency 2020-2022

Year	Operating Expenditure	Total Expenditure	Operating Expenditure Ratio	Description
2020	289.638.059.279	838.769.304.309	35%	Less harmonious
2021	349.857.762.052	896.446.033.003	39%	Less harmonious
2022	328.204.670.098	880.024.765.029	37%	Less harmonious

Source: Processed by the author, LRA DPUPR Bogor Regency 2020-2022 (2024)

Table 4. 2 Results of Performance Measurement Using Capital Expenditure Ratio of Bogor Regency PUPR Agency 2020-2022

Year	Capital Expenditure	Total Regional Expenditure	Capital Expenditure Ratio	Description
2020	549.130.245.030	838.769.304.309	65%	Less harmonious
2021	546.588.270.951	896.446.033.003	61%	Less harmonious
2022	551.820.094.931	880.024.765.029	63%	Less harmonious

Source: Processed by the author, LRA DPUPR Bogor Regency 2020-2022 (2024)

b. Effectiveness Ratio Analysis of Local Revenue

Table 4. 4 Results of Performance Measurement Using Effectiveness Ratio of Bogor Regency PUPR Office 2020-2022

Year	Revenue Realization	Revenue Target	Effectiveness Ratio	Description
2020	4.337.746.400	4.130.000.000	105%	Highly Effective
2021	5.326.458.500	5.006.221.440	106%	Highly Effective
2022	6.372.951.600	5.506.843.584	116%	Highly Effective

Source: Processed by the author, LRA DPUPR Bogor Regency 2020-2022 (2024)

c. Efficiency Ratio

Table 4. 6 Results of Performance Measurement Using the Expenditure Efficiency Ratio of the PUPR Office of Bogor Regency 2020-2022

Year	Cost Expended	Revenue Realization	Efficiency Ratio	Description
2020	838.769.304.309	4.337.746.400	193,37%	Inefficient
2021	880.024.765.029	5.326.458.500	165,22%	Inefficient
2022	880.024.765.029	6.372.951.600	138,09%	Inefficient

Source: Processed by the author, LRA DPUPR Bogor Regency 2020-2022 (2024)

d. Growth Ratio

Tabel 4. 7 Tabel 4. 8 Hasil Pengukuran Kinerja Menggunakan Rasio Pertumbuhan Dinas PUPR Kabupaten Bogor 2020-2022

Description	2019	2020	2021	2022
Regional				
Original	4.056.840.720	4.337.746.400	5.326.458.500	6.372.951.600
Revenue				
PAD Growth		7%	23%	20%
Operating	302.101.740.41	289.638.059.27	349.857.762.05	328.204.670.09
Expenditure	8	9	2	8
Operating				
Expenditure		-4%	21%	-6%
Growth				
Capital	593.170.818.55	549.130.245.03	546.588.270.95	551.820.094.93
Expenditure	0	0	1	1
Capital				
Expenditure		-7%	-0.46%	0,96%
Growth				

Source: Processed by the author, LRA DPUPR Bogor Regency 2020-2022 (2024)

4.2 Non-financial performance analysis

4.2.1 Requirements

The service requirements of the Bogor Regency Public Works and Spatial Planning Agency are in accordance with standards and are easily accessible. Although the information is clear enough, an evaluation is needed to improve the clarity and accessibility of information to make it easier to understand.

4.2.2 System, mechanism and procedure

The service systems, mechanisms and procedures of the Bogor District Public Works and Spatial Planning Agency are fairly straightforward and adequate, with information easily accessible through the official website. While procedures are generally clear, there is still room for improvement in clarity and ease to ensure all users can better understand and follow procedures.

4.2.3 Completion time

Turnaround times for repairs were generally fast and showed improvement, although some areas experienced delays due to congestion or weather. Performance improvements are still needed for consistency in various conditions.

4.2.4 Cost/tariff

Service fees for the Bogor District Public Works and Spatial Planning Office are free and covered by the government. Although no fees are collected, transparency regarding fees and tariffs needs to be improved to maintain public trust.

4.2.5 Product specification type of service

The quality of roads, bridges and irrigation in Bogor Regency is generally good, but there are still areas that require improvement, such as damaged roads and irrigation that needs to be repaired to reduce flooding. Regular maintenance and supervision is required to ensure quality remains optimal.

4.2.6 Implementer competence

Officers of the Bogor District Public Works and Spatial Planning Office are generally competent, professional, and effective in service, with a friendly and

responsive attitude. However, evaluation and improvement are still needed to maintain and improve service quality according to community needs.

4.2.7 Implementer behaviour

Staff behavior at the Bogor District Public Works and Spatial Planning Office is generally good, with a friendly and polite attitude that is appreciated by the public. Despite being solutive and informative, employee evaluation and training is still needed to improve communication skills and ensure professional behavior remains in line with community expectations.

4.2.8 Facilities and Infrastructure

Facilities and infrastructure are very important in public services. Road and bridge facilities in Bogor Regency are generally good, but some areas need more attention. Sidewalk and road improvements are positive, but remote areas and Cibinong need additional facilities. Complaints of potholes and puddles indicate the need for continuous repair and maintenance to maintain the quality of facilities.

4.2.9 Handling of complaints, suggestions and feedback

Handling service complaints is important to improve quality and user satisfaction. Although the process is considered good, the community is not fully aware of how to submit a complaint. The agency needs to improve education, speed up responses, and continuously evaluate the complaint system so that all complaints are handled in a timely manner.

5. Discussion

5.1 Financial performance analysis

The expenditure compatibility ratio of the Bogor District Public Works and Spatial Planning Agency during the period 2020-2022 shows significant fluctuations. The operating expenditure ratio increased from 2020 to 2021, but decreased slightly in 2022, influenced by changes in goods and services expenditure as well as personnel expenditure and grants. The capital expenditure ratio, on the other hand, decreased in 2021 before increasing again in 2022, which is related to changes in land capital expenditure and capital expenditure for infrastructure such as roads, networks and irrigation.

The effectiveness ratio of own-source revenue (PAD) over the period was classified as highly effective, with revenue realization always exceeding the set target. However, the efficiency of PAD was still not optimal, although there was a decrease in inefficiency from year to year. PAD growth showed a consistent positive trend, reflecting success in revenue management.

Growth in operating expenditure and capital expenditure also showed fluctuations, reflecting the dynamics in the management of the Agency's budget and capital investment. Overall, despite some challenges, there have been improvements in financial management and capital investment that can support infrastructure development in Bogor District.

5.2 Non-financial performance analysis

The services of the Bogor Regency Public Works and Spatial Planning Agency have generally met the established technical and administrative standards. The information provided needs to be clearer and more accessible. Service procedures are fairly easy to understand, but can still be improved. Turnaround time for repairs is generally fast, although sometimes affected by environmental conditions.

Free services and cost transparency need to be maintained to maintain public trust. Infrastructure quality and periodic maintenance need to be improved. Staff competence and professionalism are good, but need to be continuously evaluated. Infrastructure has had a positive impact, but some areas need more attention. Complaint handling is good, but responsiveness and effectiveness still need to be improved. Evaluation of the grievance system is important to ensure complaints are handled properly and in a timely manner.

6. Conclusion, Implication, and Recommendation

6.1 Conclusion

a. Financial performance analysis

The conclusion regarding the expenditure harmony ratio of the Bogor District Public Works and Spatial Planning Agency during the period 2020-2022 shows significant fluctuations. The operating expenditure ratio increased from 2020 to 2021 but decreased slightly in 2022, influenced by changes in expenditure on goods, services, personnel and grants. In contrast, the capital expenditure ratio decreased in 2021 before increasing again in 2022, related to capital expenditure on land and infrastructure. The effectiveness ratio of own-source revenue (PAD) is highly effective with revenue realization always exceeding the target, although its efficiency still needs to be improved. PAD growth shows a consistent positive trend, reflecting successful revenue management. The fluctuating growth of operating and capital expenditure reflects the dynamics of the Dinas's budget management and capital investment. Overall, despite challenges, improved financial management and capital investment can support infrastructure development in Bogor District.

b. Non-financial performance analysis

The Bogor Regency Public Works and Spatial Planning Agency's services generally meet technical and administrative standards, but the information provided needs to be clearer and more accessible. Service procedures are easy to understand but could still be improved, and repair turnaround times are generally fast although sometimes affected by environmental conditions. Free services and transparency of fees need to be maintained to maintain public trust. Infrastructure quality and regular maintenance need to be improved, and while staff competence and professionalism are good, continuous evaluation is needed. Infrastructure has a positive impact, but some areas need more attention. Grievance handling is good, but responsiveness and effectiveness still need to be improved, with evaluation of the grievance system essential to ensure complaints are handled properly and in a timely manner.

6.2 Implication

a. theoretical implications

This study provides information on financial and non-financial performance. From the financial side, the analysis of expenditure harmony ratio, effectiveness, efficiency, and growth is expected to help decision making, identification of budget priorities, and implementation of more effective and efficient strategies. From the non-financial side, the public satisfaction assessment based on the Minister of PANRB Decree No. 14/2017 is expected to identify factors that affect performance and improve public satisfaction with public services in Bogor Regency.

b. practical implications

Information on expenditure harmony, effectiveness, efficiency and growth ratios helps identify areas that require improvement and strategic steps to increase effectiveness and efficiency, so that funds are used optimally to support infrastructure development in Bogor Regency. The results of this study support strategic decision-making at the local government level regarding resource allocation and development planning according to community needs. The findings can also serve as a reference for the central government in evaluating and monitoring the performance of local agencies to ensure that funded programs are running well.

6.3 Recommendation

Future research is expected to seek international supporting journals on the non-financial performance of government agencies, extend the research period to 5 to 8 years for better and more accurate results, and conduct interviews with more than one construction consulting firm and contractors in Bogor Regency.

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