

Performance Analysis of Regional Revenue and Capital Expenditures in Batam City Government: A Study of the 2018-2022 Period

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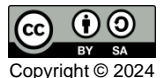
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Abstract

This study aims to analyze the financial performance of the Batam City Government during the 2018–2022 period. The research utilizes secondary data obtained from the Supreme Audit Agency (Badan Pemeriksa Keuangan, BPK), the institution authorized to audit state finances in Indonesia. The analysis methods employed include trend analysis, variance analysis, fiscal decentralization ratio, growth ratio, effectiveness ratio, expenditure management ratio, and capital expenditure ratio. The results indicate that the financial performance of the Batam City Government is generally satisfactory. The trend analysis reveals fluctuations, while variance analysis indicates favorable outcomes in capital expenditure but unfavorable outcomes in locally generated revenue (PAD), as its realization has not met the target. The effectiveness ratio shows that the government is less effective in achieving targeted PAD. Although the growth ratio indicates suboptimal performance, it shows positive growth trends. The capital expenditure ratio demonstrates an ideal proportional allocation. In conclusion, while the financial performance of the Batam City Government over the five years (2018–2022) is relatively strong, annual fluctuations remain a challenge.

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1. Introduction

Unemployment is a persistent macroeconomic challenge with significant implications for societal well-being and living standards. The Central Bureau of Statistics (Badan Pusat Statistik, BPS) defines unemployment as individuals who are not currently working but are actively seeking jobs, starting a new business, or have secured jobs but have not yet commenced work. Marseno and Mulyani (2020) emphasize that unemployment exerts direct pressure on societal stability and standards of living. Similarly, Padang and Padang (2023) define unemployment as a state where individuals in the labor force lack work and are not actively seeking employment. Despite various policy interventions, unemployment remains a critical issue, necessitating innovative approaches for resolution. Regional autonomy and fiscal measures such as the regional budget (Anggaran Pendapatan dan Belanja Daerah, APBD) are expected to play pivotal roles in addressing these concerns.

Unemployment Trends in the Riau Islands Province

Table 1 presents the Open Unemployment Rate (Tingkat Pengangguran Terbuka, TPT) across regions in the Riau Islands Province from 2018 to 2022, highlighting the fluctuation of unemployment levels. Specifically, Batam City consistently demonstrates higher unemployment rates compared to other cities or regencies in the province. The unemployment rate in Batam peaked at 11.79% in 2020 during the COVID-19 pandemic, before gradually decreasing to 9.56% by 2022.

Table 1. Open Unemployment Rate in Riau Islands Province (2018–2022)

Region	2018	2019	2020	2021	2022
Kepulauan Riau	8,04	7,50	10,34	9,91	8,23
Karimun	2,45	5,46	8,36	7,20	6,87
Bintan	5,89	8,01	8,86	8,62	6,91
Natuna	3,52	3,33	4,10	5,15	4,15
Lingga	3,65	4,01	4,41	4,23	3,09
Kepulauan Anambas	2,46	2,91	3,44	1,27	2,15
Batam	8,93	7,72	11,79	11,64	9,56
Tanjung Pinang	5,49	5,64	9,30	6,31	5,27

Source: Central Bureau of Statistics (2023)

The fluctuations in Batam's unemployment rate reflect the city's economic volatility, with external shocks such as the pandemic exacerbating the situation. The findings align with Rustariyani's assertion

that regional revenues and capital expenditures significantly influence unemployment levels. According to Law No. 23/2014, regional revenue (Pendapatan Asli Daerah, PAD) comprises revenues derived from local taxation, service fees, and the management of local resources (Nauw & Riharjo, 2021). Consequently, optimizing PAD is integral to reducing unemployment and fostering economic development (Anggraeni & Priyono, 2022).

Revenue and Expenditure Performance in Batam

PAD serves as the primary funding source for regional development, including infrastructure projects and economic programs. Table 2 shows the budget and realization of PAD in Batam from 2018 to 2022. Despite fluctuations, PAD realization has steadily improved since 2020, with the realization rate increasing from 65.04% in 2020 to 80.20% in 2022. This indicates efforts by the Batam government to optimize revenue collection despite economic challenges.

Table 2. Budget and Realization of PAD in Batam City (2018–2022)

No.	Year	Budget (IDR)	Realization (IDR)	Precentage (%)
1.	2018	Rp. 1.258.160.000.000,00	Rp. 1.084.640.559.853,00	86,21%
2.	2019	Rp. 1.350.510.000.000,00	Rp. 1.147.6685.950.193,00	84,98%
3.	2020	Rp. 1.499.540.000.000,00	Rp. 975.283.123.576,00	65,04%
4.	2021	Rp. 1.432.640.000.000,00	Rp. 1.094.271.008.953,00	76,36%
5.	2022	Rp. 1.558.810.685.346,00	Rp. 1.282.332.652.141,00	80,20%

Source: LRA Batam City (2018–2022)

Capital expenditure trends, as shown in Table 3, also reveal significant fluctuations. The realization of capital expenditures was highest in 2021 (95.28%), likely driven by post-pandemic recovery efforts. However, the efficiency of capital expenditure absorption remains a challenge, as the five-year trend demonstrates incomplete utilization of allocated budgets.

Table 3. Budget and Realization of Capital Expenditures in Batam City (2018–2022)

No.	Year	Budget (IDR)	Realization (IDR)	Precentage (%)
1.	2018	Rp. 749.480.000.000,00	Rp. 613.440.000.000,00	81,85%
2.	2019	Rp. 806.130.000.000,00	Rp. 655.140.000.000,00	81,27%
3.	2020	Rp. 840.910.000.000,00	Rp 309.460.000.000,00	36,80%
4.	2021	Rp. 643.660.000.000,00	Rp. 613.290.000.000,00	95,28%
5.	2022	Rp. 732.763.253.979,00	Rp. 646.111.854.046,29	78,37%

Source: LRA Batam City (2018–2022)

Significance of PAD and Capital Expenditures

Capital expenditure, particularly in infrastructure development, has a direct impact on economic growth through improved productivity and job creation (Nordiawan, 2006; Multiningsih et al., 2021). However, inefficient budget management undermines these benefits. Mimun (2021) highlights the critical role of well-planned capital expenditures in addressing unemployment and poverty by fostering quality economic growth.

Given the above, this study investigates the financial performance of Batam City's government from 2018 to 2022 by analyzing PAD and capital expenditure ratios. The findings aim to provide insights into the efficiency of regional financial management and its implications for unemployment and economic development.

2. Literature Review

Concept of Unemployment

Unemployment is defined as the state of individuals being without work while actively seeking employment or awaiting the commencement of a new job (Apriliani, 2022). The Indonesian Central Statistics Agency (BPS) categorizes unemployment as individuals not working, actively searching for work, starting a business, or awaiting the start of work they have already secured. According to Marseno and Mulyani (2020), unemployment represents a critical macroeconomic challenge due to its direct impact on societal well-being and living standards. Padang and Padang (2023) further clarify that unemployment includes those within the labor force who are jobless and not actively seeking work. This phenomenon remains a persistent issue, influencing economic performance at both national and regional levels.

Table 1 illustrates the open unemployment rate (Tingkat Pengangguran Terbuka, TPT) in the Riau Islands Province, revealing fluctuations across cities and regencies over five years.

Batam City's unemployment rate remains significantly higher compared to other regions in the Riau Islands Province, with notable fluctuations from 2018 to 2022. In 2020, unemployment peaked at 11.79% due to the COVID-19 pandemic, subsequently declining to 9.56% in 2022.

These trends indicate the need for targeted interventions, particularly leveraging regional fiscal autonomy.

Local Own-Source Revenue (Pendapatan Asli Daerah, PAD)

Local own-source revenue (PAD) is a critical measure of a region's financial autonomy, as outlined in Law No. 23 of 2014. PAD encompasses funds derived from local taxes, retributions, business operations, and natural resource management (Nauw & Riharjo, 2021). It serves as a vital funding source for local development initiatives, including infrastructure improvements and public service delivery (Maulina et al., 2021; Pulungan, 2020).

Table 2 highlights Batam City's PAD budget and realization figures over five years, showcasing a fluctuating trend.

The data underscores how PAD realization rates declined sharply in 2020, likely due to economic disruptions caused by the COVID-19 pandemic. The subsequent recovery suggests renewed government efforts to optimize local revenue generation. According to Rustariyani (2023), PAD has a positive impact on unemployment rates when managed effectively.

Capital Expenditure (Belanja Modal)

Capital expenditure represents government spending on long-term assets such as infrastructure, buildings, and equipment. These investments play a crucial role in enhancing economic productivity and employment opportunities (Nordawan, 2006; Multiningsih et al., 2021). However, the realization of capital expenditure often falls short of allocated budgets, as seen in Table 3.

The drastic decline in 2020, when only 36.80% of the capital expenditure budget was realized, highlights inefficiencies in project execution. According to Nurlatifa and Putri (2022), effective capital expenditure management ensures sustainable development, enhancing public service quality and long-term economic growth.

Correlation Between Economic Growth and Fiscal Performance

Government spending on productive assets, such as infrastructure, positively influences economic growth by increasing productivity and creating employment opportunities (Mimun, 2021; Pratama et al., 2019).

However, suboptimal fiscal management can undermine these benefits. A strong correlation exists between efficient fiscal management and economic growth, as regions with robust PAD and capital expenditure performance tend to exhibit lower unemployment rates (Hardana et al., 2023; Pratama et al., 2023; Septriani, 2023).

The literature underscores the importance of measuring financial performance (Raysharie et al., 2023; Riswati & Bukhori, 2023) through ratio analysis to ensure fiscal transparency and accountability. This approach enables policymakers to evaluate the success of local government initiatives in fostering regional development and reducing unemployment.

This study builds on prior research by examining the fiscal performance of Batam City's government, focusing on PAD and capital expenditure from 2018 to 2022. Through this analysis, the study aims to contribute valuable insights into the effectiveness of local government financial management in addressing unemployment and promoting economic growth.

3. Methodology

This study adopts a quantitative descriptive design to evaluate the financial performance of the Batam City Government from 2018 to 2022. The methodology includes data collection, analytical frameworks, and precise evaluative formulas, ensuring comprehensive results.

Data Collection

The research uses secondary data obtained from:

- Laporan Realisasi Anggaran Pemerintah Daerah Kota Batam (2018–2022).
- Relevant publications from Badan Pemeriksa Keuangan (BPK).
- Journals and legal frameworks such as UU No. 23 Tahun 2014.

Data include budget realization reports for revenue and expenditure with a focus on:

- Pendapatan Asli Daerah (PAD).
- Capital Expenditure Ratios.

Sampling

A purposive sampling method was used. The criteria for selecting the sample include:

- Relevant financial data from the 2018–2022 fiscal years.

- Reports from official government sources, ensuring reliability and accuracy.

The population for this study comprises the budget and financial realization reports of the Batam City Government over the study period.

Analytical Techniques

Table 4 summarizes the key metrics, formulas, and their respective purposes used in the analysis of Batam City’s financial performance from 2018 to 2022. The Trend Analysis formula tracks changes over time by comparing current values to a base year, while Variance Analysis measures deviations between planned and realized budgets to identify inefficiencies. The Fiscal Decentralization Ratio assesses financial independence by evaluating the proportion of PAD to total revenue, and the Effectiveness Ratio determines the efficiency of PAD realization against set targets. The Growth Rate formula highlights year-over-year changes in revenue or expenditure, while the Budget Management Ratio evaluates the balance between total expenditure and total revenue. Lastly, the Capital Expenditure Ratio measures the allocation of funds to capital projects relative to total expenditures, offering insights into investment priorities. These metrics collectively provide a comprehensive framework for evaluating fiscal performance and policy effectiveness.

Table 4. Formulas and Applications

No.	Metric	Formula	Purpose
1.	Trend Analysis	$\text{Value in Year } n \div \text{Base Year Value} \times 100$	Track changes over time.
2.	Variance Analysis	$(\text{Realization} - \text{Budget}) \div \text{Budget} \times 100$	Identify budget deviations.
3.	Fiscal Decentralization	$\text{PAD} \div \text{Total Revenue} \times 100$	Assess financial independence.
4.	Effectiveness Ratio	$\text{Realization} \div \text{Target} \times 100$	Evaluate PAD effectiveness.
5.	Growth Rate	$(\text{Current Year} - \text{Previous Year}) \div \text{Previous Year}$	Measure year-over-year growth.
6.	Budget Management Ratio	$\text{Total Expenditure} \div \text{Total Revenue} \times 100$	Assess fiscal balance.
7.	Capital Expenditure Ratio	$\text{Capital Expenditure} \div \text{Total Expenditure} \times 100$	Evaluate allocation to capital projects.

4. Results

The financial performance analysis of Batam City for the period 2018–2022 provides detailed insights into its fiscal dynamics, revealing critical trends and key areas for improvement. Using Trend Analysis, capital expenditure and PAD realization displayed notable fluctuations influenced by policy implementations and external factors such as the COVID-19

pandemic. Capital expenditure realization was consistent in 2018 (110%) and 2019 (107%) but declined sharply in 2020 to 47%, primarily due to budget reallocations during the pandemic. This trend reversed in 2021, with realization surging to 198% as recovery-focused infrastructure spending intensified, stabilizing at 105% by 2022. PAD realization also followed a similar trajectory, decreasing to 85% in 2020, reflecting reduced local revenue collection, but recovering to 117% in 2022 due to improved economic activity and more efficient collection strategies.

The Variance Analysis further highlighted discrepancies between planned and realized budgets. In 2020, capital expenditure variance reached -63%, reflecting under-utilized allocations, while more favorable variances were recorded in 2018 (-15%) and 2021 (-5%), signaling tighter financial management during those periods. These results suggest inconsistent execution of budget plans, particularly during periods of crisis, which undermined fiscal efficiency.

The Fiscal Decentralization Ratio, which measures the proportion of PAD to total revenue, demonstrated fluctuating levels of financial independence. The ratio was highest in 2018 at 46%, indicating relatively strong local revenue generation capabilities, but it fell to a low of 38% in 2020 due to increased reliance on central government transfers during the pandemic. By 2022, the ratio had improved to 45%, showing progress in local revenue mobilization as economic conditions normalized.

The Effectiveness Ratio, calculated as the proportion of PAD realization to its target, provided further insights into revenue management efficiency. The ratio peaked at 94% in 2020, reflecting the government's ability to maintain collection efficiency despite economic challenges. However, this declined to 82% by 2022, signaling a need to strengthen mechanisms for achieving revenue targets as fiscal demands grow.

The analysis of Growth Rates revealed a mixed performance in both PAD and capital expenditure. For PAD, the growth rate was positive in 2018 (11%) and 2022 (17%), demonstrating strong recovery efforts, but it was negative in 2020 (-15%) due to the pandemic's economic impact. Similarly, capital expenditure growth rates fluctuated significantly, with a sharp decline in 2020 (-53%) and a dramatic recovery of 98% in 2021 as infrastructure spending resumed.

Finally, the Capital Expenditure Ratio, which measures the proportion of capital expenditure to total expenditure, was consistently within the ideal range of 20%–26% for most years except 2020, when it dropped to 13%. This reflected the government's focus on operational and emergency expenditures during the crisis. By 2022, the ratio had recovered to 22%, suggesting a renewed emphasis on developmental priorities.

In summary, the results reveal a fiscal performance marked by resilience and recovery post-pandemic but also highlight persistent challenges in expenditure execution and revenue mobilization. Strengthened fiscal policies and adaptive budget management will be crucial for sustaining economic growth and improving financial stability in Batam City.

5. Discussion

The financial performance trends of Batam City from 2018 to 2022 reflect both the resilience of local government policies and the vulnerabilities exposed during external shocks, such as the COVID-19 pandemic. The Trend Analysis for capital expenditures and PAD highlights the dynamic interplay between planning and execution. While capital expenditure recovery in 2021 (198%) underscores the government's ability to prioritize infrastructure during economic recovery, the sharp decline in 2020 (47%) reveals the strain on fiscal management under crisis conditions. Similarly, PAD realization fluctuated significantly, with a low of 85% in 2020 and a subsequent recovery to 117% in 2022, demonstrating the critical role of adaptive revenue collection strategies.

The Variance Analysis exposes the challenges in aligning budget allocations with actual spending. The adverse variance in 2020 (-63%) suggests inefficiencies in executing planned capital projects, likely due to pandemic-induced disruptions. However, favorable variances in years such as 2018 (-15%) and 2021 (-5%) indicate improvements in financial discipline, particularly as economic conditions stabilized.

Fiscal independence, as assessed by the Fiscal Decentralization Ratio, demonstrated significant vulnerabilities during the pandemic. The drop to 38% in 2020 reflects the heightened dependency on central government transfers, which undermines the city's autonomy in financing its

developmental priorities. By 2022, the improvement to 45% highlights the recovery of local revenue sources, although this ratio remains below optimal levels for robust fiscal independence.

The declining Effectiveness Ratio from 94% in 2020 to 82% in 2022 further illustrates the need for enhanced revenue collection systems to achieve higher PAD targets. While the initial efficiency in 2020 was commendable given the economic challenges, the subsequent decline suggests that structural reforms are necessary to sustain and improve collection efficiency as economic conditions normalize.

The Growth Rate analysis highlights the uneven pace of recovery in both revenue and expenditure. Negative growth in PAD (-15%) during 2020 underscores the vulnerability of local revenues to economic disruptions, while positive growth in 2021 and 2022 indicates recovery efforts taking hold. The fluctuations in capital expenditure growth also underscore the need for consistent and strategic budget planning to mitigate the impact of future crises.

Lastly, the Capital Expenditure Ratio reflects the city's prioritization of developmental investments. The decline to 13% in 2020 aligns with the redirection of funds to operational and emergency needs during the pandemic. The recovery to 22% in 2022 signals a renewed focus on long-term developmental goals, though further enhancements in budget prioritization are required to sustain this progress.

In conclusion, while Batam City demonstrated commendable recovery and resilience in financial performance post-pandemic, the analysis reveals critical areas requiring policy attention. Improved budget execution, stronger fiscal independence, and enhanced revenue mobilization strategies are essential to ensuring sustained economic growth and financial stability in the region. These findings provide a foundation for designing more robust fiscal policies and adaptive financial management frameworks for local governments facing similar challenges.

6. Conclusion

The financial performance analysis of Batam City from 2018 to 2022 highlights both achievements and challenges in its fiscal management practices. The city demonstrated resilience during recovery periods, particularly with the rebound in capital expenditure realization to 198% in

2021 and the increase in PAD realization to 117% by 2022. These trends underscore the effectiveness of post-pandemic recovery strategies, including infrastructure prioritization and enhanced local revenue mobilization efforts. Such improvements reflect the city's ability to adapt to evolving economic conditions and ensure a steady focus on developmental goals.

However, the study also identified key vulnerabilities. The sharp decline in capital expenditure realization in 2020 (47%) and the drop in the fiscal decentralization ratio to 38% highlight the significant impact of external shocks, such as the COVID-19 pandemic, on fiscal performance. Furthermore, the declining effectiveness ratio, from 94% in 2020 to 82% in 2022, indicates inefficiencies in revenue collection mechanisms that require urgent attention to achieve long-term fiscal sustainability.

The analysis of budget variance and growth rates revealed inconsistent financial management. Adverse variances in capital expenditure, particularly in 2020 (-63%), underscore the challenges in executing planned budgets under crisis conditions. While growth rates in PAD and capital expenditures improved during recovery periods, the volatility observed during the study period indicates a need for more consistent and strategic planning to mitigate the impact of future disruptions.

Finally, the capital expenditure ratio, which remained within the ideal range of 20–26% for most years, fell to 13% in 2020, reflecting the shift in focus to operational and emergency expenditures during the pandemic. Although the ratio recovered to 22% in 2022, it emphasizes the importance of maintaining a balanced approach between immediate needs and long-term developmental investments.

In conclusion, Batam City's financial performance illustrates a capacity for recovery and adaptation but also exposes critical areas for improvement. Strengthening fiscal independence, enhancing budget execution efficiency, and implementing robust revenue collection strategies are essential to achieving sustainable economic growth. These findings provide valuable insights into public financial management and serve as a foundation for developing resilient fiscal policies to support local governments in navigating future challenges.

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