

## Performance of The Agency's Regional Revenue Management Fieldregional Finance of South Kalimantan Province

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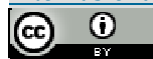
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### ABSTRACT

The management of original regional income in South Kalimantan Province is the responsibility of regional government officials, especially the Regional Finance Agency of South Kalimantan Province. All local original revenue management processes are of course influenced greatly by the performance of the South Kalimantan Provincial Regional Financial Agency so that a decrease or increase in a region's original regional income is more or less influenced by the performance of the South Kalimantan Provincial Regional Financial Agency. The purpose of this study is to evaluate the effectiveness of the South Kalimantan Province's Regional Financial Agency's Regional Revenue Management Sector. The descriptive technique was employed in this study. There are two types of data used in this study: primary and secondary. The methods of gathering data that are employed include interviews and documentation. Qualitative analysis is the method of analysis employed. Thus, in general, it can be said that the South Kalimantan Province's Regional Financial Agency's Regional Revenue Management Sector performs well overall.

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## **INTRODUCTION**

One of the government organisations in the South Kalimantan Province that oversees and manages some government activities in the area of regional revenue is the Regional Financial Agency. In order to do some official business, particularly with regard to Regional Income. Regional Financial Agencies have the responsibility of performing supporting functions for government affairs, which are the authority of the Region in the field of regional financial and asset management, in accordance with the provisions of article 2 of the Governor of South Kalimantan Province Regulation Number 064 of 2020 concerning Duties, Functions, and Job Descriptions. To carry out its duties, the Regional Financial Agency carries out the functions of: formulating technical policies in the field of regional financial and asset management; coordination of regional revenue and expenditure budget management; coordinating regional cash management; coordination of budget bookkeeping (accounting) for regional cash expenditures; coordinating the implementation of regional tax and levy collection; coordinating the development of levy and other tax revenues; guidance, supervision and control of UPTD; and Secretarial Management.

According to Haryono's study findings, which were published in the journal *NeO-Bis* (2009), regional levies and taxes are the province's most important source of revenue when compared to other sources. Regional government representatives, particularly those from the South Kalimantan Province's Regional Finance Agency, are in charge of managing PADs. Naturally, the Regional Financial Agency of South Kalimantan Province's performance has a significant impact on all PAD management procedures; as a result, the performance of the agency mostly determines whether a region's PAD increases or decreases. Based on the background above, the author is interested in studying and researching, the Performance of the Regional Revenue Management Sector of the Regional Financial Agency of South Kalimantan Province.

## **LITERATURE REVIEW**

According to the *Big Indonesian Dictionary* (2002), performance is anything that is accomplished; it is the capacity for effort (p. 313). According to LAN Number 589/IX/6/Y/1999's *Guidelines for Preparing Performance Accountability Reports for Government Agencies* (1999:3), performance is defined as the degree to which an activity or policy programme achieves the organization's goals, objectives, mission, and vision. Because it may be used to gauge an organization's progress over a certain time period, performance evaluation is crucial.

Performance can be interpreted as a description of the level of achievement implementation of an activity or program or policy in realizing targets, the goals, mission and vision of an organization as stated in a strategic plan organization. A clear vision and mission statement must be culturally appropriate and company needs and market needs, so as to foster employee

commitment to work and foster employee morale, foster a sense of harmony in employee work and foster excellent work standards.

According to Simamora (2004:327), "performance is an achievement certain job requirements which ultimately can be directly reflected in the quantity and quality of the output produced." Performance may be influenced by a wide range of elements, such as organisational structure, work processes, intense systems, leadership, cooperative discipline, and vision and purpose. Many research have confirmed this.

The most dominant influence on the success of public service performance is leadership factors, intensive systems and cooperation. There are many more such situations found in profit-oriented organizations and public service organizations direct. Organisational performance, in the words of Keban (2003:25), is the degree to which a result is achieved. This has significance since it shows how well an organisation is performing depending on how well it can accomplish pre-established goals. Dwiyanto (2021:32) states that "the goals and missions of public organisations are often not only vague but also vague in nature, which contributes to difficulties in measuring the performance of public service organisations."

However, there are several indicators that are usually used to measure Dwiyanto (2021:35) public bureaucratic performance is as follows:

1. Efficiency Productivity is a notion that assesses both efficiency and the efficacy of services. The ratio of input to output is the common definition of productivity.
2. Quality of Service: One criterion for evaluating the effectiveness of public organisations is community satisfaction.
3. The capacity of the organisation to identify needs in the community, establish priorities and agendas for service, and create public service programmes in line with the requirements and goals of the community is known as responsiveness.
4. Responsibility clarifies how a public organization's operations are carried out in compliance with acceptable administrative principles and formal and implicit organisational norms.
5. Political leaders chosen by the people are assumed to represent the interests of the people on their own, and public accountability demonstrates the extent to which public organisations' policies and operations are subject to their authority.

Regional governments are granted the liberty to administer and employ their regional revenue sources in a manner that aligns with the goals of their respective regional communities, provided that regional autonomy and fiscal decentralisation are put into practice. This issue, which has been successfully implemented since January 1, 2001, is based on Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments with a Decentralised Government System. Not only does Law Number 33 of 2004 transfer development power from the national government to local

governments, but it also places more emphasis on the efficacy and efficiency of financial resources.

The Republic of Indonesia Government Regulation Number 58 of 2005, which deals with regional financial management, states in its general provisions that all rights and obligations of the region that fall under the purview of regional government administration and that are monetary in nature are considered regional finances. This includes all types of regional wealth. All rights and obligations that have a monetary value can be considered part of regional finance, as can any assets in the form of cash or products that can be used to generate wealth within the region, provided that they are not owned or controlled by a higher state or region or by other parties in violation of any applicable laws or regulations.

According to Halim (2012), from the definition above there are two things that need to be explained, namely as follows:

1. What is meant by all rights is the right to collect resources regional revenues such as regional taxes, regional levies, profits from owned companies regional, etc., and/or the right to receive other sources of revenue such as general allocation funds and special allocation funds in accordance with established regulations. These rights will increase regional wealth.
2. What is meant by all obligations is the obligation to spend money to pay bills to regions in the context of carrying out government functions, infrastructure, public services and economic development. This obligation will reduce regional wealth.

The goal of regional financial policy is always to achieve development goals, build an autonomous regional economy via cooperative efforts based on the Pancasila and 1945 Constitution's economic democracy and kinship principles, and ultimately raise the wealth of the populace. Regional finances must be managed in an orderly manner, in accordance with statutory regulations, economically efficient, effective, transparent, and accountable by giving consideration to the principles of justice, compliance, and benefits for the community, as stated in Law No. 33 of 2004 Article 66 Paragraph 1.

The scope of regional finance according to Abdul Halim (2012) includes several aspects including:

1. Regional duties to manage government activities and settle third-party claims
2. Regional rights to collect regional taxes and levies and to execute loans
3. Regional revenues
4. Regional expenditures
5. Regional assets, including money, securities, receivables, goods, and other rights that have a monetary value, including assets distinct from the company regional
6. Wealth of other parties under the control of the regional government in the course of executing tasks related to the region and/or the public interest.

The topic of regional financial management and budgeting is one area of regional governance that needs close regulation. The preparation of the regional

income and expenditure budget (APBD) is the first step in the regional financial management process. The regional budget is a plan for the region's government that is expressed in rupiah and is valid for a single year. Regional budgets have a pivotal role in enhancing the competencies, efficacy, and efficiency of regional administrations. The primary tool used by regional governments to implement policy is the regional budget, often known as the Regional Revenue and Expenditure Budget (APBD). The APBD is essentially a tool for policy that is used to enhance community welfare and public services in the area.

Regional Financial Management is defined as "all activities that include planning, implementation, administration, reporting and accountability, and regional supervision" under the general terms of PP Number 58 of 2005. It is necessary to adhere to the fundamentals of public sector budgeting while managing regional budgets and finances.

The following fundamentals of public sector budgeting must be taken into consideration when preparing the APBD: (a) community participation; (b) budget transparency and accountability; (c) discipline budget; (d) budget justice; and (e) budget efficiency and effectiveness and compliance principle. These regulations are outlined in Minister of Home Affairs Regulation Number 26 of 2006 concerning Guidelines for Preparing the 2007 Fiscal Year APBD. There is no doubt that Laws Number 32 and 33 of 2004 had an effect on local budget management. Regional financial management means managing and managing the regional finances themselves. The principles of regional financial management according to are as follows:

1. Accountability, the government must account for its financial duties to interested institutions or people. This element of responsibility includes legality based on legal and statutory provisions applies. Meanwhile, supervision is an effective procedure for maintaining wealth in money and goods, preventing waste and misappropriation, and ensure that all sources of income and their use are appropriate and legitimate.
2. Able to fulfill financial obligations. Regional finances must be managed in such a way that they are able to pay off all financial ties, both short and long term.
3. Honesty. Financial affairs must be handed over to honest and honest employees opportunities to cheat are narrowed.
4. Efficiency and Effectiveness. Procedures for managing regional finances must be using good supervisory management, so that it is possible areas as cost-efficiently as possible and in the required time period implementation as effectively as possible.
5. Control. Regional financial officers, DPRD, and supervisory officers must carry out control so that the planned goals can be achieved.

Performance is the term used to describe how well an activity fulfils the objectives, vision, and mission of an organisation. The degree of accomplishment of work outcomes in the area of regional finance, which comprises regional income and expenditures utilising financial indicators established by a policy or legislative requirements throughout a single budgetary period, is known as regional government financial performance. A financial ratio created from components of accountability reports to regional heads in the form of APBD computations serves as the performance measuring tool.

In the words of Mohamad Mahsun (2006), "Performance is a description of the level of achievement of the implementation of an activity/program/policy in realising the goals, objectives, mission and vision of the organisation as stated in the strategic planning of an organisation." In contrast, performance is "defined as the result of a worker's work, a management process, or an organisation as a whole, where the results of the work must be achieved measured against predetermined standards," according to Sedarmayanti (2009).

In the words of Mardiasmo (2018), "Public sector performance measurement system is a system that aims to help public managers assess the achievement of a strategy through financial and non-financial measuring tools."

The level of accomplishment of a work result in a field of regional finance, which includes regional revenues and expenditures with the use of financial indicators determined through a policy or statutory provisions during one budget period, is what the author of this research means when she refers to regional government financial performance. Performance is expressed as financial ratios, which are created from report components. The Regional Head bears the responsibility for the APBD computations.

Performance measurements generally used by companies that are oriented towards achieving profits include determining financial ratios. The ratio referred to in the financial statements is a number that shows the relationship between an element and other elements. A ratio is compared with other similar companies, so With this comparison, the company can evaluate the situation company and its performance.

## **METHODOLOGY**

The descriptive technique, which attempts to give an overview of the implementation of a programme or activity, was employed in this study. This indicates that the objective of the study is to present a factual summary of the effectiveness of the South Kalimantan Province's Regional Financial Agency's Regional Revenue Management Sector.

There are two types of data used in this study: primary and secondary.

The perspectives of informants, who are staff representatives of the Regional Revenue Service Unit (UPPD) dispersed over 13 districts/cities in the South Kalimantan Province, are the primary data used in this study. With the

exception of UPPD Banjarmasin, which had four informants because the city had two UPPD, each UPPD had three informants. Thus, 40 persons in all served as informants for this study.

Secondary data is supporting data required in preparing research results reports consisting of: Profile of the Regional Revenue Management Sector of the Regional Financial Agency of South Kalimantan Province, statutory regulations governing Regional Finance.

The data collection techniques used in this research are as follows: Documentation, namely data collected from documents related to the research problem. Interview, namely data collected by conducting interviews with key research informants to answer questions regarding the performance of the Regional Revenue Management Sector of the Regional Financial Agency of South Kalimantan Province. Questionnaire, namely data collected by distributing a list of questions to selected informants to obtain data regarding the performance of the Regional Revenue Management Sector of the Regional Financial Agency of South Kalimantan Province.

Researchers use qualitative analysis, namely studying, examining and analyzing the data, information and facts that the author obtains, then the data is read, analyzed and interpreted to finally draw a conclusion.

## **RESEARCH RESULT**

Initially, the Regional Financial Agency of South Kalimantan Province was divided into 3 component parts of regional apparatus organizations, namely the Revenue Service South Kalimantan Region, Kalimantan Province Regional Secretary Finance Bureau South, and also the Assets Section at the Provincial Regional Secretary's Equipment Bureau South Kalimantan specifically for the Regional Revenue Service of Kalimantan Province South, before the formation of the South Kalimantan Provincial Revenue Agency, The management of Regional Revenue affairs of South Kalimantan Province is handled by the Tax and Original Regional Revenue Section of the Finance Bureau of the South Kalimantan Provincial Government. Then in 1975, based on South Kalimantan Level I Provincial Regulation Number 2 of 1975, March 29 1975 established the establishment of Level I Regional Provincial Revenue Services South Kalimantan.

In further developments, in perfecting and standardizing organizational structure of Regional Revenue Services throughout Indonesia, the Minister of Home Affairs regulates and provides guidance through Decree Number KUPD 7/7/39-26 dated March 11 1978 Jo. Wire Minister of Home Affairs Number KUPD 7/ 8 / 38 dated 11 April 1978. Guiding With the decision of the Minister of Home Affairs mentioned above, the South Kalimantan Level I Provincial Government prepared and issued South Kalimantan Level One Regional Regulation Number 15 of 1980 concerning the Organization and Work Procedures of the Regional Revenue Service of the Level I Province of

South Kalimantan, the contents of which regulates the organizational structure and work procedures of the Regional Revenue Service to Service Branches and Service Technical Implementation Units (UPTD) in Level II Regions. This Regional Regulation did not change until 2000.

Regional Autonomy is marked by the enactment of Law Number 22/1999 concerning Regional Government and Government Regulation Number 22 of 2000 concerning the Authority of Provinces as Autonomous Regions, as well as Regulations Government Number 84 of 2000 concerning Guidelines for Regional Apparatus Organizations, The South Kalimantan Provincial Government is implementing changes to the Organizational Structure and Work Procedures (SOTK) of the Revenue Service, namely by issuing regulations Regional Number 8 of 2000 concerning the Establishment, Organizational Structure and Work Procedures of the Regional Secretariat and the Secretariat of the Regional People's Representative Council of South Kalimantan Province and concerning the Regional Revenue Service Unit (UPPD).

The Organizational Structure and Work Procedures (SOTK) currently implemented are based on regulations South Kalimantan Province Region Number 11 of 2016 concerning the Formation and Composition of Regional Apparatus of South Kalimantan Province (Gazette South Kalimantan Province Region 2016 Number 11, Additional sheet South Kalimantan Province Region 2016 Number 100 ). And South Kalimantan Governor Regulation Number 072 of 2016 concerning Position, Organizational Structure, Duties, Functions and Work Procedures of Regional Apparatus of South Kalimantan Province. So that in accordance with the Regional Regulations regarding the new organizational structure above, since January 2017 a new Regional Apparatus Organization has been formed called the Main Duties and Functions of the Regional Revenue Agency of South Kalimantan Province.

The vision of the Regional Financial Agency of South Kalimantan Province is "Availability Regional financial information that is accountable and integrated within the Government Regions to support the implementation of Regional Autonomy and Good Governance".

Mission To be able to realize the vision that has been set, it is necessary Mission as a guide for future management actions so that it can continue to exist following changes and can coordinate all actions and efforts to achieve the Organization's vision. For this reason, the Financial Agency The South Kalimantan Province has set its mission as follows: Improve Professionalism and Organizational Performance, Increasing utilization of Facilities and Effective and efficient Information Technology Infrastructure, Realizing the availability of Financial Data/Information quickly, reliably and accurately as well as the integration of Financial Information Systems between Central and Regional and between Regions, Improving quality and quantity of Human Resources in the Field of Regional Financial Administration and Preparing and implementing supporting regulations Regional Financial Administration.

To realize the vision and mission of the Regional Financial Agency of Kalimantan Province South, the following goals, targets and policies are set. Objective: Improving the quality of service for the community in the management process regional income, availability of technology and revenue management apparatus regions, increasing synergy in regional wealth management. Target the regional financial agency of south Kalimantan Province is increasing regional funding.

The Regional Financial Agency has the task of carrying out Government Affairs supporting functions for Government Affairs in the field of financial and asset management be a regional authority. To carry out the tasks as stated in article 23 paragraph (1), the Regional Financial Agency carries out the functions: Formulation of technical policies in the field of regional financial and asset management, Coordination of budget management regional income and expenditure, Coordination of regional cash management, Coordination budget bookkeeping (accounting) for regional cash expenditures, Coordination of the implementation of regional tax and levy collection, Coordination of development of levy and othertax revenues and Secretarial management.

The Organizational Structure of the South Kalimantan Province Regional Financial Agency consists of: Head of the Regional Financial Agency, Secretariat, Budget Planning Sector Region, Regional Administration Sector, Accounting and Financial Reporting Sector Region, Regional Revenue Management Sector, Planning Sector, Development, Control & Evaluation of Regional and Sector Revenues Management of Regional Property.

In an organization, the human element is very determining because whether or not an organization moves towards achieving the specified goals depends on the human ability to move the organization in the direction that has been determined, as does the Regional Financial Agency of South Kalimantan Province. Humans involved in this organization are also called employees. Employees are human labor both physically and spiritually (mentally and mentally) which are always needed and therefore become one of the main capital in collaborative efforts to achieve certain goals (organization).

The number of employees at the South Kalimantan Province Regional Financial Agency, especially in the Regional Revenue Management Sector, is 19 people. Based on education level, there are 3 employees who have a second degree (Master's degree), 7 people have a bachelor's degree, 1 person has a diploma, and 8 people have a high school education. Based on rank and class, in the Regional Revenue Management Sector there are 7 people who have class III/d, 1 person has class III/c, 1 person III/b, 1 person III/a, 1 person II/d, 2 people II/ c, and 1 person has group II/a.

In this research, the performance of the Regional Agency Revenue Management Sector Regional Finance of South Kalimantan Province, measured using indicators, namely accountability, ability to fulfill financial obligations, honesty, efficiency and effectiveness, and control related to the objectives of the Regional Revenue Management Sector. This means that the performance of the

Regional Revenue Management Sector can be known from accountability, ability to fulfill financial obligations, honesty, efficiency, effectiveness and control of the Regional Revenue Management Sector.

1. Accountability

Accountability in the Regional Revenue Management Sector is measured by indicators of the ability of organizational units to be accountable for regional revenue management activities and the use of implementation costs.

**Table 1 Accountability**

No.	Accountability	Frequency	Percentage
1.	Accountable	21	52,5
2.	Quite accountable	18	45,0
3.	Unaccountable	1	2,5
Total		40	100

Source : Primary Research Data in 2022.

Table 1 shows the Accountability of Regional Revenue Management. Of the 40 respondents, 21 people said they were accountable, 18 people said they were quite accountable, and 1 person said they were not accountable. This means that there is a tendency that the accountability of the Regional Revenue Management Sector in regional revenue management is accountable.

2. Ability to meet financial obligations

The ability to fulfill financial obligations in the field of Regional Revenue Management is measured by indicators of the ability to pay off all financial bonds, both short and long term.

**Table 2 Ability to Meet Financial Obligations**

No.	Ability	Frequency	Percentage
1.	Able	23	57,5
2.	Quite capable	16	40,0
3.	Incapable	1	2,5
Total		40	100

Source : Primary Research Data in 2022.

Table 2 shows the ability of the Regional Revenue Management Division to pay off all financial bonds, both short and long term. Of the 40 respondents, 23 people said they were capable, 16 people said they were quite capable, and 1 person said they were not capable. This means that there is a tendency that the Regional Revenue Management Sector is capable of paying off all short-term and long-term financial ties.

3. Honesty

Performance in the Regional Revenue Management Sector is measured by the Honesty indicator, namely that financial affairs must be handed over to honest employees and opportunities to cheat are narrowed.

**Table 3 Honesty**

No.	Honesty	Frequency	Percentage
1.	Be honest	25	62,5
2.	Quite honest	14	35,0
3.	Dishonest	1	2,5
Total		40	100

Source : Primary Research Data in 2022.

Table 3 shows the honesty of the Regional Revenue Management Sector. Of the 40 respondents, 25 people said they were honest, 14 people said they were honest enough, and 1 person said they were not honest. This means that there is a tendency that the Regional Revenue Management Sector is honest in carrying out its duties in managing regional revenues by anticipating fraud that occurs.

#### 4. Efficiency and Effectiveness

The efficiency and effectiveness of regional revenue management performance is measured by indicators of the ability of organizational units in that procedures for managing regional finances must use good supervisory management, so as to enable areas to be as cost efficient as possible and require the most effective implementation period possible.

**Tabel 4 Efficiency and Effectiveness**

No.	Efficiency and Effectiveness	Frequency	Percentage
1.	Efficient and Effective	23	57,5
2.	Quite Efficient and Effective	16	40,0
3.	Not Efficient and Effective	1	2,5
Total		40	100

Source : Primary Research Data in 2022.

Table 4 shows the efficiency and effectiveness of the Regional Revenue Management Sector. Of the 40 respondents, 23 people said they were effective and efficient, 16 people said they were quite effective and efficient, and 1 person said they were not effective and efficient. This means that there is a tendency that the Regional Revenue Management Sector in regional revenue management is effective and efficient in carrying out its duties and work.

#### 5. Control

Control is measured by indicators of the ability of regional financial officers and supervisory officers to control regional revenue management.

**Tabel 5 Pengendalian**

No.	Pengendalian	Frequency	Percentage
1.	Under control	21	52,5
2.	Quite under control	18	45,0
3.	Uncontrollable	1	2,5
Total		40	100

Source : Primary Research Data in 2022.

Table 5 shows the Controls in the Regional Revenue Management Sector. Of the 40 respondents, 21 people said they were under control, 18 people said they were quite under control, and 1 person said they were not under control. This means that there is a tendency that the Regional Revenue Management Sector in regional revenue management is able to control regional financial management.

From the research results as presented above, it can be seen that all the indicators used to measure the performance of the Regional Revenue Management Sector of the Regional Financial Agency of South Kalimantan Province, namely accountability, ability to fulfill financial obligations, honesty, efficiency and effectiveness, and control all lead to good performance.

## **DISCUSSION**

The provided text outlines the historical development and organizational structure of the Regional Financial Agency of South Kalimantan Province, particularly focusing on the evolution of its Revenue Management Sector. The agency's history is traced back to its initial division into three component parts, namely the Revenue Service South Kalimantan Region, Kalimantan Province Regional Secretary Finance Bureau South, and the Assets Section at the Provincial Regional Secretary's Equipment Bureau South Kalimantan. Over the years, there have been legislative changes and reforms, culminating in the establishment of the Level I Regional Provincial Revenue Services South Kalimantan in 1975.

The implementation of regional autonomy in 1999 brought about significant changes, influencing the organizational structure of the agency. Various regulations and gubernatorial decrees were issued to adapt to the evolving legal landscape. The vision and mission of the Regional Financial Agency emphasize accountability, integration of financial information, and support for regional autonomy and good governance.

The organizational structure of the agency, as outlined in the text, includes sectors such as Budget Planning, Regional Administration, Accounting and Financial Reporting, Regional Revenue Management, Planning,

Development, Control & Evaluation of Regional Revenues, and Management of Regional Property.

The focus then shifts to the human element within the organization, highlighting the crucial role of employees in achieving the organization's goals. The text provides information about the number of employees, their educational levels, and ranks within the Regional Revenue Management Sector.

The research section of the text delves into the performance evaluation of the Regional Revenue Management Sector using indicators such as accountability, ability to meet financial obligations, honesty, efficiency and effectiveness, and control. The findings, presented in tables, suggest positive tendencies in each of these indicators, indicating good performance in the management of regional revenues. In the discussion section, it is concluded that all indicators point toward good performance in the Regional Revenue Management Sector. However, a more in-depth analysis and interpretation of the results could provide further insights into specific areas of strength and potential improvement. Additionally, the text could benefit from addressing the implications of the findings for future organizational strategies and improvements in the Regional Financial Agency's operations.

## **CONCLUSIONS AND SUGGESTIONS**

The Regional Revenue Management Sector of the Regional Financial Agency of South Kalimantan Province has good accountability, is able to fulfill financial obligations well, has good honesty, applies the principles of efficiency and effectiveness well, and control activities are carried out well too. So overall it can be concluded that the performance of the Regional Revenue Management Sector of the Regional Financial Agency of South Kalimantan Province all leads to good performance. The detailed analysis of the Regional Revenue Management Sector of the Regional Financial Agency of South Kalimantan Province suggests that the organization performs well across various key indicators. The research findings indicate positive outcomes in terms of accountability, the ability to meet financial obligations, honesty, efficiency and effectiveness, and control. The majority of respondents expressed satisfaction with the accountable and honest conduct of the Regional Revenue Management Sector.

Moreover, the organization's ability to fulfill financial obligations, its efficiency and effectiveness in managing regional finances, and the level of control exercised by financial officers and supervisory officers also received positive feedback. The majority of respondents indicated that the Regional Revenue Management Sector is capable of paying off financial obligations,

operates efficiently and effectively, and maintains control over regional financial management. This comprehensive evaluation highlights the success of the Regional Financial Agency in achieving its goals and objectives, as outlined in its vision and mission statements. The organization's commitment to professionalism, utilization of facilities and information technology infrastructure, and the improvement of human resources in the field of regional financial administration have contributed to its overall positive performance.

The data collected from the research reflect a well-structured organizational setup, strategic planning, and effective implementation of policies and procedures. The positive outcomes across various performance indicators suggest that the Regional Financial Agency of South Kalimantan Province is on track in supporting the implementation of regional autonomy and promoting good governance. It is important for the organization to continue leveraging its strengths and addressing any areas of improvement to sustain and enhance its positive performance in the management of regional finances. Regular assessments and adjustments to strategies and procedures will be crucial in adapting to changing circumstances and maintaining a high level of efficiency and effectiveness in the Regional Revenue Management Sector.

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