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Rebuilding Disaster Cities: Development of Palu City Through Local Government Budget Performance

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Abstract

Post-disaster recovery requires local governments to maintain adequate fiscal capacity to uphold public services and advance sustainable urban development. This study evaluates the financial performance of the Palu City Regional Government from 2019 to 2023 within the framework of post-disaster recovery. Using a descriptive quantitative method, the research examines effectiveness, efficiency, regional economic growth, and regional financial independence ratios to determine fiscal performance traits over the observed timeframe. The results highlight a disparity between revenue collection performance and true fiscal self-reliance. Local own-source revenue collection was highly effective, exceeding target projections in most cases and supported by a positive economic recovery following the 2020 economic downturn. However, operational efficiency remained low, as reflected by persistently high efficiency ratios throughout the period. Furthermore, regional financial independence remained minimal, indicating strong dependence on central government transfers. These findings confirm that achieving revenue targets and economic rebound does not ensure administrative efficiency or fiscal autonomy. Therefore, local financial governance reforms should prioritize revenue collection efficiency, internal control mechanisms, information technology integration, and revenue base diversification. These actions are essential to widen fiscal space and support sustainable urban development, particularly to sustain long-term post-disaster recovery efforts.

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Introduction

Public sector accounting plays a critical role in ensuring transparency, accountability, and efficient management of regional resources (Lapsley, 2001; Sari & Muslim, 2023; Sicilia et al., 2025). At the local government level, financial information serves not merely to meet regulatory compliance but also as a benchmark for evaluating how effectively fiscal capacity translates into public service delivery and regional development (Agyemang & Yensu, 2018; Salato et al., 2022). The urgency of measuring financial performance intensifies when local governments face the dual challenge of funding long-term development targets while also financing post-disaster recovery (Arapis & Chatterjee, 2023; Huang et al., 2024). This issue becomes particularly complex in disaster-affected areas. Natural disasters generate immediate budgetary demands for infrastructure rehabilitation, physical reconstruction, and economic recovery, all within the constraints of limited local fiscal space. The earthquake, tsunami, and liquefaction that struck Palu City on September 28, 2018, clearly illustrate this dynamic (Ismeti et al., 2023; Paulik et al., 2019)—post-disaster policy interventions position fiscal governance resilience as a decisive determinant of successful urban recovery.

Fiscal management during crises can be evaluated through the Value for Money framework, which incorporates economy, efficiency, and effectiveness (Peterson & Skolits, 2020). In assessing local government finance, this principle is reflected through the effectiveness of local own-source revenue, the efficiency of local own-source revenue collection, economic growth, and regional financial independence. Combining these indicators provides a comprehensive overview of a region's fiscal capability during the recovery phase (Jatmiko et al., 2023; Nilamsari et al., 2020). Intergovernmental fiscal relations also shape these dynamics. Agency theory offers a framework to examine the delegation of authority and transfer of funds from central and provincial governments to local administrations (Meckling & Jensen, 1976). In post-disaster scenarios, information asymmetry and diverging priorities can create agency conflict. Consequently, transparency and oversight serve as essential mechanisms to ensure that recovery funds are allocated in line with public priorities (Ehrmann & Prinz, 2023; Majid et al., 2022).

The degree of fiscal independence determines a local government's flexibility when responding to crises. High reliance on transfer funds constrains local administrative maneuverability. While such dependency is expected during immediate reconstruction, persistent reliance indicates long-term fiscal vulnerability (Johnson & Olshansky, 2016). Thus, financial independence measures not only administrative capacity but also reflects regional resilience against future disaster risks (Anggriani et al., 2024). Existing literature contains extensive studies on local government financial performance based on financial ratios (Arifah et al., 2023; Damau & Panjaian, 2023; Dewi et al., 2025; Eferyn et al., 2023; Finance & Issues, 2022; Karina & Wibowo, 2022; Karnoto et al., 2023; Latief et al., 2023; Martina & Tarigan, 2023; Zamzami, 2024). However, these studies are largely isolated from disaster recovery literature, which focuses heavily on physical reconstruction and the build back better principle (Takeuchi & Tanaka, 2016). This separation leaves a clear gap in integrating local fiscal performance analysis into the broader discourse on sustainable urban recovery.

This study fills this academic gap by evaluating the financial performance of the Palu City Regional Government from 2019 to 2023. This timeline aligns with the study's focus on fiscal capacity during the recovery phase, rather than a comparative before-and-after disaster analysis. The year 2019 was designated as the starting point because it marks the first full budgetary cycle for post-disaster rehabilitation and reconstruction following the late 2018 events. Utilizing an integrated financial ratio approach, this study examines the dynamics of effectiveness, efficiency, and financial independence within the framework of fiscal decentralization and resilient urban development (SDG 11). The empirical findings are expected to contribute insights into how fiscal indicators interact to support long-term regional recovery following a major crisis.

Method

Research Design

This study employs a descriptive quantitative research design to evaluate the fiscal capacity and financial performance of the Palu City Regional Government during the post-disaster recovery phase. This design was selected to measure regional financial conditions through financial ratio calculations and to interpret indicator trends across the 2019 to 2023 observation period (Martina & Tarigan, 2023; Purba et al., 2024; Yuliana & Usman, 2022). Rather than testing causal relationships between variables, the study aims to present a comprehensive profile of the dynamics and structural changes in Palu City's fiscal performance following the earthquake, tsunami, and liquefaction events of September 28, 2018.

Data Source

The analysis relies on secondary data retrieved from the Audited Financial Reports of the Palu City Regional Government for the years 2019 through 2023 (Palu, 2022, 2023, 2024). Throughout this observation timeframe, all financial statements received an Unqualified Opinion from the Audit Board of the Republic of Indonesia (BPK RI). An unqualified opinion confirms the reliability, integrity, and validity of the underlying financial data before tabulation and empirical analysis.

Indicator Measurements

Fiscal performance evaluation in this study centers on four primary indicators:

Effectiveness Ratio

Measures the local government's capability to realize local own-source revenue relative to predetermined revenue targets (Sulistyo, 2018).

$$Effectiveness\ Ratio = \frac{Realized\ of\ Original\ Local\ Government\ Revenue}{Targeted\ of\ Original\ Local\ Government\ Revenue} x\ 100\%$$

Efficiency Ratio

Evaluates the proportion of expenditures incurred during local own-source revenue collection against the total realized revenue (Sulistyo, 2018). A lower percentage reflects greater operational efficiency. In this study, efficiency is evaluated at an aggregate level based on total collection expenditures for local own-source revenue, without applying a disaggregated cost analysis. This aggregate focus assesses overall local revenue management performance rather than attributing contributions to specific cost items, such as personnel expenses, administrative costs, or official travel outlays.

$$Efficiency\ Ratio = \frac{Realized\ Cost\ of\ Original\ Local\ Government\ Revenue}{Realized\ of\ Original\ Local\ Government\ Revenue} x\ 100\%$$

Local Economic Growth Ratio

Tracks the expansion rate of regional economic activity based on year-over-year changes in Gross Regional Domestic Product (GRDP) at constant market prices (Sessu & Imaduddin, 2022).

$$Local\ Economic\ Growth\ Ratio = \frac{Gross\ Local\ Domestic\ Products\ (n) - Gross\ Local\ Domestic\ Products\ (n-1)}{Gross\ Local\ Domestic\ Products\ (n-1)} x\ 100\%$$

Local Financial Independence Ratio

Measures the proportion of regional spending funded through internally generated revenues relative to overall local government revenue (Sulistyo, 2018).

$$Local\ Financial\ Independence\ Ratio = \frac{Original\ Local\ Government\ Revenue}{Total\ Local\ Revenue} x\ 100\%$$

Data Analysis Technique

Data were analyzed descriptively by examining annual ratio trajectories from 2019 to 2023. The analytical workflow involved identifying shift patterns, categorizing performance tiers using standard local financial ratio criteria, and synthesizing cross-indicator interactions. The interpretation of findings does not attempt to prove cause-and-effect relationships. Instead, it offers an integrated synthesis of Palu City's fiscal position within the context of fiscal decentralization, post-disaster recovery capacity, and sustainable urban development pathways (SDG 11) (Novitasari & Sugianto, 2024).

Result and Discussion

Effectiveness Ratio: Target Attainment Amid Post-Recovery Pressures

Based on data from the Palu City Regional Financial and Asset Management Agency, the effectiveness ratio of local own-source revenue from 2019 to 2023 displays varied performance. The effectiveness ratio reached 121.64% in 2019, 120.81% in 2020, 123.69% in 2021, and 110.20% in 2022. However, in 2023, the ratio declined to 87.63%. Accumulatively, the average effectiveness of local own-source revenue reached 108.28%, placing it in the highly effective category.

Table 1. Calculation of Effectiveness Ratio

Period	Realized of Original Local Government Revenue (In Million IDR)	Targeted of Original Local Government Revenue (In Million IDR)	Effectiveness Ratio	Category
2019	235.922,54	193.946,85	121.64%	Highly effective
2020	260.179,00	215.362,33	120.81%	Highly effective
2021	341.922,99	276.431,34	123.69%	Highly effective
2022	297.245,70	269.724,38	110.20%	Highly effective
2023	352.767,94	402.579,31	87.63%	Less Effective

Source: Processed by Research (2025)

Performance over the first four years reflects initial optimism in target setting and post-disaster revenue collection efforts. However, the drop in 2023, when actual realization fell short of the targeted threshold, indicates that revenue collection capacity began to hit a point of saturation after several consecutive years.

In connection with sustainable urban development (SDG 11), high local own-source revenue effectiveness cannot be automatically interpreted as direct proof of achieving disaster risk reduction targets (Target 11.5) or building resilient infrastructure (Novitasari & Sugianto, 2024). Without examining program-based budget allocations, revenue effectiveness is better positioned as an indicator of potential fiscal space. This potential fiscal availability translates into urban resilience only when it is reflected in local government priority budgeting. This finding highlights that successful revenue collection does not automatically guarantee efficiency in financial management. This study reinforces the findings of Anggriani et al. (2024) yet contradicts the findings of (Damau & Panjaian, 2023).

Efficiency Ratio: Cost Structure Anomalies and Analytical Limitations

In contrast to effectiveness performance, the efficiency calculation for local own-source revenue reveals a significant fiscal anomaly. In 2019, the expenditure incurred to collect local own-source revenue reached IDR 1,025 trillion against realized revenue of IDR 235,922 billion, resulting in an efficiency ratio of 434.65%. The efficiency ratio peaked in 2020 at 586.93% before gradually decreasing to 393.95% in 2021, 409.93% in 2022, and 358.24% in 2023. Across the period, all ratios remained far above the 100% threshold, indicating high inefficiency.

Collection costs reaching four to nearly six times the revenue collected indicate an exceptionally heavy operational burden in local revenue collection. This study limits its scope to evaluating costs at an aggregate level based on official financial statements. Consequently, the study did not perform a disaggregated cost analysis. As a result, these findings explicitly point to a disproportionate aggregate expenditure burden without attributing it to specific spending categories, such as personnel expenses, administrative costs, or official travel outlays.

High revenue collection expenditure directly erodes fiscal space. A major portion of local government resources is absorbed to maintain the operational framework of revenue generation, ultimately reducing direct funding allocations for strategic sectors, including basic service delivery and disaster-resilient public infrastructure (SDG 11). Policy implications call for administrative reforms in city government revenue collection, focusing on institutional consolidation and digitizing local revenue transactions to build accountability and transparency while eliminating unnecessary operational costs. This finding aligns with Ven (2024), who posited that under severe natural disaster conditions, tax revenue decentralization generally reduces public sector efficiency. Conversely, while higher expenditure decentralization and regional authority indices typically enhance efficiency, extreme disaster contexts reverse this dynamic, diminishing the positive effects of expenditure decentralization and amplifying the adverse impacts of tax revenue decentralization.

Table 2. Calculation of Efficiency Ratio (In Millions IDR)

Period	Realized Cost of Original Local Government Revenue (In Million IDR)	Realized of Original Local Government Revenue (In Million IDR)	Efficiency Ratio	Category
2019	1.025.434,53	235.922,54	434,65%	Inefficient
2020	1.527.064,07	260.179,00	586,93%	Inefficient
2021	1.347.006,91	341.922,99	393,95%	Inefficient
2022	1.218.513,12	297.245,70	409,93%	Inefficient
2023	1.263.770,86	352.767,94	358,24%	Inefficient

Source: Processed by Research (2025)

Local Economic Growth: Post-Disaster Rebound

Palu City's economic growth performance, measured through Gross Regional Domestic Product growth, shows a structured recovery trend. After growing 10.21% in 2019, the local economy contracted by 3.48% in 2020 due to post-disaster operational restrictions and the pandemic. The economy rebounded from 2021 through 2023, recording growth rates of 8.11% in 2021, 8.84% in 2022, and 8.23% in 2023.

Table 3. Calculation of Local Growth Economic Ratio (In Millions IDR)

Period	Gross Local Domestic Products (In Million IDR)	Local Economics Growth Ratio
2018	22.726,17	
2019	25.046,37	10,21%
2020	24.175,89	-3,48%
2021	26.135,95	8,11%
2022	28.445,14	8,84%
2023	30.785,21	8,23%

Source: Processed by Research (2025)

This recovery trajectory reflects a resurgence in local economic activity across construction, trade, and post-reconstruction services. However, this study cannot conclude that Gross Regional Domestic Product expansion is a direct result of local own-source revenue performance or local fiscal policy alone. Economic growth rates stem from multiple drivers, including private sector activity, central government spending, donor assistance, and household consumption levels. From an SDG 11 perspective, economic recovery serves as a macroeconomic foundation supporting long-term urban area recovery. This finding aligns with Yu and Zhang (2023); Shi and Sun (2021), who explained that disasters cause disruptions that impair local revenue generation. This corresponds with empirical observations from 2020, when the local economic growth ratio contracted significantly to -3.48% as a consequence of the global COVID-19 pandemic.

Local Financial Independence: Fiscal Vulnerability

An analysis of Palu City's financial independence demonstrates a heavy reliance on central and provincial government transfers. The independence ratio moved from 10.84% in 2019 to 19.95% in 2020, 24.56% in 2021, 21.47% in 2022, and 24.01% in 2023. All annual figures remain below 25%, placing the region in the instructive category.

Table 4. Calculation of Local Financial Independence Ratio (In Millions IDR)

Period	Original Local Government Revenue (In Million IDR)	Total Local Revenue (In Million IDR)	Local Financial Independence Ratio	Category
2019	235.922,54	2.176.218,36	10,84%	Instructive
2020	260.179,00	1.304.323,52	19,95%	Instructive
2021	341.922,99	1.392.223,29	24,56%	Instructive
2022	297.245,70	1.384.205,14	21,47%	Instructive
2023	352.767,94	1.469.308,27	24,01%	Instructive

Source: Processed by Research (2025)

External funding dominance exceeding 75% shows that Palu City's post-disaster development continuity remains vulnerable to shifts in central transfer policy. Within inter-agency relationships across government tiers, local authorities function as implementers of budgetary delegations with limited discretionary power. Chronic fiscal dependency threatens the ongoing maintenance of disaster-resilient infrastructure constructed during the initial reconstruction phase. As central targeted allocations decline, limited local own-source revenue risks creating spending shortfalls for asset maintenance and essential urban services. This finding reinforces the assertion by Iacuzzi and Valle de Souza (2022) and the empirical evidence from Huang et al. (2024), demonstrating that both large- and small-scale disasters significantly influence local government fiscal autonomy and dependency, which in turn affects long-term local economies.

Integrating these financial ratio indicators reveals a fiscal performance paradox in Palu City's post-disaster recovery. Local authorities successfully met revenue targets. However, this success comes at the expense of high collection expenditures that generate operational inefficiency, while failing to shift the revenue structure away from central transfer dependency. This finding contradicts Arapis and Chatterjee (2023), who argued that local government fiscal retrenchment strategies reflect prior experience and serve as a form of disaster readiness.

These findings confirm that post-disaster local fiscal success cannot be measured solely by reaching revenue targets. Instead, evaluations must account for collection cost burdens and structural autonomy risks. Local governments need to shift from pure target-matching revenue strategies toward improving collection cost efficiency and expanding a sustainable local revenue base. These steps are essential to building regional fiscal resilience and supporting long-term, self-reliant urban development.

Conclusions and Recommendations

Research findings indicate that Palu City's fiscal performance during the 2019 to 2023 post-disaster recovery period was marked by a clear divergence between revenue target attainment and the efficiency and independence of fiscal management. Local own-source revenue effectiveness generally fell into the highly effective category, with actual revenue exceeding targets across most observed years. Concurrently, regional economic growth returned to a positive trend following a contraction in 2020. However, the high efficiency ratio reveals that expenditures associated with local revenue collection remained significantly higher than the revenue generated. Meanwhile, relatively low regional financial independence shows that Palu City still relies heavily on intergovernmental transfer funds. These results show that meeting revenue targets and driving economic recovery do not automatically translate into management efficiency or strong fiscal independence.

These findings suggest that strengthening Palu City's fiscal capacity must focus not only on increasing total revenue generation but also on managing the resources required to collect that revenue and enhancing the local government's capability to fund development priorities through its own revenue streams. Consequently, revenue management and financial governance require improvement through optimizing collection system efficiency, strengthening internal controls, and adopting information technology. Diversifying regional revenue bases and building institutional capacity can further expand fiscal space while reducing reliance on central transfers. These actions serve as enabling conditions to broaden fiscal space for sustainable and resilient urban development, though they do not directly prove achievement of SDG 11 targets.

This study has limitations related to its observation timeframe, the scope of financial indicators examined, and the aggregate measurement of revenue collection efficiency. Specifically, the efficiency ratio does not break down the underlying cost components driving the high ratio, preventing the study from identifying specific expenditure categories that contribute to operational inefficiency. Future research could extend the observation period, incorporate broader fiscal and socioeconomic indicators, and conduct a granular analysis of collection cost components to gain deeper insights into the factors influencing fiscal efficiency and financial independence in post-disaster contexts.

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