

DOI: <https://doi.org/10.38035/dijefa.v7i4><https://creativecommons.org/licenses/by/4.0/>

Received: 24 September 2026 | Revised: 01 October 2026 | Accepted: 10 October 2026

Strategy Improvement Performance Management Regional Finance in the Kampar Regency Regional Government

Nursia^{1*}, Zulher², Kasmawati³

¹STIE Bangkinang, Kampar, Indonesia, nursia.pilda@gmail.com

²STIE Bangkinang, Kampar, Indonesia, zulher@stiebangkinang.ac.id

³STIE Bangkinang, Kampar, Indonesia, kasmawati@stiebangkinang.ac.id

*Corresponding Author: nursia.pilda@gmail.com¹

Abstract: Regional financial management is an important part in supporting the implementation of government and achieving goals. regional development. Although the Kampar Regency Government was able to maintain an Unqualified Opinion (WTP), this achievement does not fully reflect the optimality of the entire regional financial management process. This study aims to identify internal and external conditions and formulate strategies to improve the performance of regional financial management in Kampar Regency. The study uses qualitative descriptive approach with SWOT analysis. Ten informants were purposively selected based on their involvement and knowledge of regional financial management. Data were obtained through interviews, observation, and documentation, supported by secondary data on revenue, expenditure, Regional Original Income (PAD), and the Audit Board of Indonesia's Audit Board (BPK) opinion for the 2021–2025 period. The results showed that internal factors received an IFAS score of 2.85, while external factors received an EFAS score of 3.30. This indicates that internal strengths are relatively dominant, and the Kampar Regency Government own ability Which Enough Good in utilise opportunity external. This position places regional financial management in Quadrant I, so the prioritized strategy is an aggressive or growth-oriented strategy. Recommended strategies include optimizing the digitalization of financial management through SIPD and SPBE, improving the quality of planning and optimizing PAD (Regional Revenue), strengthening spending control, enhancing the competence of civil servants, and enhancing transparency and oversight. The research results indicate that improving financial management performance is not sufficient simply to maintain quality. financial accountability, but needs to be directed at increasing the effectiveness, efficiency, transparency and quality of budget utilization.

Keywords: management finance area, performance finance, SWOT, IFAS, EFAS, Kampar Regency.

INTRODUCTION

Regional financial management is a crucial part of governance because it relates to the ability of local governments to manage financial resources to finance government, development, and public services. Regional financial management is not only related to budget preparation, but also encompasses a series of activities ranging from planning, budgeting, implementation, administration, reporting, accountability, and supervision. Therefore, regional financial management must be carried out in an orderly, effective, efficient, transparent, and accountable manner so that available financial resources can be utilized effectively. in a way right and give benefits for achievement objective development area.

The implementation of regional autonomy provides broader authority to regional governments. in organize and manage resource in accordance with need and Regional characteristics. This authority also demands that regional governments have the ability to manage finances responsibly. Regional governments are not only required to prepare financial reports in accordance with regulations, but also need to ensure that the planning, budgeting, implementation, and monitoring processes are carried out effectively. budget walk in a way effective. With Thus, performance management Regional finances need to be understood more broadly, not only based on the quality of financial reports, but also based on ability government area in managing income, expenses and financial resources optimally.

From a good governance perspective, regional financial management is closely linked to the principles of transparency, accountability, effectiveness, and efficiency. Transparency is necessary to ensure that information regarding financial management is accessible to stakeholders, while accountability relates to the regional government's ability to account for the use of public resources. Effectiveness and efficiency are necessary to ensure that the budget is not merely absorbed administratively but is truly directed. to achieve target development and increase quality service to the community.

Kampar Regency, as one of the regional governments in Riau Province, is responsible for managing financial resources to support governance, development, and public services. One indicator that can be used to assess the quality of regional financial accountability is the Supreme Audit Agency (BPK) opinion on the Regional Government Financial Report (LKPD). The Kampar Regency Government has successfully maintained an Unqualified Opinion (WTP) for the past several years. This achievement demonstrates the local government's ability to meet the presentation and accountability aspects of financial reports in accordance with audit requirements.

Table 1. Opinion Trends BPK on LKPD Regency Kampar (2022– 2025)

Year Budget	Opinion BPK	Information
2022	WTP	Part of a series of successes in maintaining a WTP opinion
2023	WTP (8th)	Accepted May 2024 from BPK Republic of Indonesia Representative Riau
2024	WTP (9th)	Accepted 26 May 2025 from BPK Republic of Indonesia Representative Riau
2025 (Projection)	Target WTP	Entry meeting BPK Feb 2025, commitment to maintaining WTP

Source: processed by researchers, 2026

The WTP award demonstrates the strengths of the Kampar Regency Government's financial management. Consistently achieving WTP opinions demonstrates the local government's experience and mechanisms for implementing the administration process. reporting, and accountability finance. Although thus, opinion WTP not yet can be used the only

one size that all over process management finance the area has walk in a way optimal. Opinion audit especially giving description about fairness of presentation of financial reports, while financial management performance covers broader aspects, including the ability of local governments to achieve revenue targets, carry out expenditures, optimize Regional Original Income (PAD), and ensure budget use is in accordance with development priorities.

An overview of regional financial management performance can be seen from the comparison between target and realization income as well as shopping area. Data Government Regency Kampar shows that regional revenue realization during the 2021–2025 period has changed from year to year. In 2021, revenue realization reached 97.63% of the target, followed by 97.63% of the target. down become 86.85% on 2022. On year 2023 realization increased to 97.47%, then reached 94.80% in 2024 and 97.23% in 2025. Changes the show that ability achievement target income relatively good, but still experiencing fluctuations.

On the spending side, realization has also not reached 100% of the established target. Spending realization reached 94.51% in 2021, increasing to 95.78% in 2022, then declining to 92.65% in 2023 and 92.84% in 2024. In 2023, 2025, realization shopping increase become 94.31%. Condition the show that still there is part from budget shopping that Not yet realized on every year budget. Difference between target and realization No always show low performance Because can be influenced by efficiency, policy changes, procurement processes, program changes, and factor administrative. However, condition the still need noticed Because related to the ability of local governments to ensure that the planned budget can be implemented in accordance with the established targets.

Table 2. Revenue Realization and Shopping Area Regency Kampar 2021– 2025

Year	Income Target	Realized Income	%	Shopping Target	Shopping Realization	%
2021	2,541,147,951,540.00	2,480,892,607,820.76	97.63	2,647,390,998,717.00	2,502,004,419,476.14	94.51
2022	2,493,942,228,582.00	2,165,922,257,436.00	86.85	2,589,837,610,263.00	2,480,592,185,573.96	95.78
2023	2,805,811,127,502.00	2,734,805,625,683.08	97.47	2,826,856,579,502.00	2,619,084,986,875.00	92.65
2024	3,174,719,555,451.00	3,009,580,749,240.06	94.80	3,312,217,677,835.00	3,075,162,600,392.77	92.84
2025	3,020,327,633,032.00	2,936,633,912,478.87	97.23	3,092,346,231,483.33	2,916,342,895,963.28	94.31

Source: Government Regency Kampar, Processed Writer (2026)

Based on the table, Kampar Regency's revenue realization for 2021–2025 shows considerable fluctuation. The highest achievement occurred in 2021 at 97.63%, then dropped to 86.85% in 2022 and then rose again to 86.85% in 2023. 97.23% on year 2025. Meanwhile, realization shopping is on range 92.65%–95.78%, with the highest achievement in 2022 at 95.78%. This situation indicates that regional revenue and expenditure management still needs to be optimized to achieve the set targets more consistently.

Table 3. Target and Realization Regency PAD Kampar 2021– 2025

Year	PAD Target	Realization PAD	%
2021	266,757,666,905.00	267,671,965,076.34	100.34
2022	252,925,053,734.00	260,416,048,442.71	102.96

2023	285,540,731,945.00	298,626,546,420.08	104.58
2024	462,827,600,519.00	442,120,329,338.06	94.60
2025	477,047,588,180.00	466,857,570,020.87	142.12

Source: Government Regency Kampar, Processed Writer (2026)

Based on Table 3, the realization of Kampar Regency PAD for 2021–2025 shows fluctuating conditions. In 2021–2023, PAD realization was able to exceed the target with achievements of 100.34%, 102.96%, and 104.58% respectively. In 2024, the achievements PAD realization experienced decline to 94.60%. Furthermore, in 2025 the realization of PAD shows quite an improvement significant with achievements amounting to 142.12% of the target set. Conditions show that Kampar Regency's PAD revenue experienced a decline increase in 2025 after experience decline in the year previously.

Achieving PAD (Regional Original Revenue) exceeding the target can be a strength in regional financial management because it demonstrates the ability to generate regional revenue beyond initial planning. However, this very high achievement also requires further analysis to determine the sources of revenue that caused the increase. This analysis is important so that the regional government can determine whether the increase in PAD is sustainable or influenced by certain irregular receipts. Overall, the revenue, expenditure, and PAD data indicate that Kampar Regency's regional financial management has achieved quite well, but there are still aspects that require attention. Consistently obtaining an unqualified opinion is one of the organization's strengths in financial reporting and accountability. Revenue realization above 90% in most years also demonstrates the regional government's ability to achieve revenue targets. Similarly, PAD achievement exceeding the target in several years indicates potential revenue that can be developed.

On the other hand, fluctuations in revenue realization, the failure to fully realize expenditures, and changes in PAD achievement indicate that regional financial management still faces a number of challenges. These conditions require further analysis to identify internal and external factors that constitute strengths, weaknesses, opportunities, and threats in regional financial management. Internal factors related to management finance between other quality human resources, systems control internal, quality of planning and budgeting, implementation of regional financial accounting systems, and utilization technology information. Source human resources that have competence is necessary to ensure that financial management processes are implemented in accordance with regulations. An internal control system is needed to reduce the risk of errors and irregularities. Meanwhile, information systems and technology are needed to support the accuracy, speed, and integration of financial data management.

Previous research shows that these factors are related to management. finance government area, although results study Research does not always show the same findings. Research by Wati, Konde, and Rusliansyah shows that internal control systems have a positive effect on the effectiveness of regional financial management. Kurniawan and Wahyuni show that implementation system accountancy Regional financial and internal control systems influence the quality of financial reports, while human resources and information technology do not always show a significant influence. Research by Armanda, Purba, and Maisyarah also shows that competence human resources and utilization information Technology has an effect on the quality of financial reports, while the internal control system and the application of government accounting standards do not show a partial effect.

The differences in the research results show that the factors that play a role in management finance area No always have level of importance Which The same on each local government. Human resource conditions, organizational capabilities, systems used, fiscal

capacity, quality of coordination, and the policy environment can cause something factor become strength in One area, but become weakness in other areas. Therefore, an approach is needed that can describe the conditions financial management based on the characteristics and strategic environment of the Kampar Regency Government. In addition factor internal, there is factor external Which can influence management Regional finances. Regulatory changes, implementation of the Regional Government Information System (SIPD), development of the Electronic-Based Government System (SPBE), developments in information technology, changes in fiscal policy, and increasing public demand for transparency. and accountability are external factors that need to be considered. These changes can be opportunities if local governments have the capacity to capitalize on them, but they can also become threats if they are not supported by organizational and human resource readiness.

This condition shows that the improvement in financial management performance area Maintaining existing achievements is not enough. The Kampar Regency Government needs to understand which aspects must be maintained, which weaknesses need improvement, which opportunities can be exploited, and which threats need to be anticipated. Identification of these factors is necessary to ensure that policies to improve financial management performance are not general but tailored to the actual conditions of the region. To obtain this overview, this study uses a SWOT analysis. SWOT analysis is used to identify internal strengths and weaknesses, as well as external opportunities and threats. The identified factors are then analyzed using the Internal Factor Analysis Summary (IFAS) and External Factor Analysis Summary (EFAS) matrices to determine the position strategic management finance area. Furthermore, results the used in the SWOT Matrix to formulate alternatives strategy through strategy SO, WO, ST, and WT.

The SWOT approach in this study is used to develop strategies, not to test them. influence intervariable statistically. By therefore, the term used The term "factors" in this study refers to internal and external factors related to regional financial management performance, not factors statistically proven to influence performance. The use of this term is adapted to the characteristics of research that uses SWOT analysis. This research is expected to produce strategies that the Kampar Regency Government can use to improve regional financial management performance. These strategies are aimed at strengthening existing strengths, improving internal weaknesses, exploiting opportunities from policy and technological developments, and anticipating various threats that could impact regional financial management. With thus, improvement performance No only directed on achievement target finance, but also on strengthening the financial management process that is effective, efficient, transparent and accountable.

Based on the research background, the problem formulation in this research is: What are the conditions of internal and external factors in the regional financial management of Kampar Regency, and what is the appropriate strategy to improve the performance of regional financial management based on the results of the SWOT analysis? Formulate an appropriate strategy to improve the performance of regional financial management of Kampar Regency based on the SWOT analysis.

METHODS

This study uses a qualitative descriptive approach with a SWOT analysis to identify internal and external factors and formulate strategies to improve the performance of regional financial management in Kampar Regency. The study was conducted at the Kampar Regency Government. Research informants were selected using purposive sampling, based on the consideration that informants have knowledge, experience, and involvement. direct in management finance area. Informant amount to 10 person, which consist on officials and apparatus from element Body Financial Manager and Regional Assets, The Regional Revenue

Agency, the Regional Development Planning Agency, the Inspectorate, and related regional agencies were selected to obtain diverse information on regional financial planning, revenue, spending, implementation, oversight, and accountability.

Data study consists of on data primary and secondary. Data primary obtained through interviews and observations Secondary data was obtained from Kampar Regency Government documents, particularly data on revenue targets and realizations, regional expenditures, PAD, and documents related to regional financial management for 2021–2025. Data analysis was conducted by identifying Strengths, Weaknesses, Opportunities, and Threats (SWOT). Internal factors analyzed through a matrix IFAS, while the factors external analyzed through the EFAS matrix. Next, the results of IFAS and EFAS are used to determine strategic positions and compile alternative strategy through matrix SWOT consisting of on strategy SO, WO, ST, and WT. Validity data obtained through triangulation sources and techniques by comparing the results of interviews, observations, and documentation.

RESULTS AND DISCUSSION

Description General Management Finance Area Regency Kampar

Kampar Regency is an autonomous region in Riau Province responsible for managing financial resources to support governance, development, and public services. Regional financial management is carried out through planning, budgeting, implementation, administration, reporting, accountability, and reporting. supervision involving various regional apparatus. Based on results research, management finance district area Kampar has supported by the existing financial management systems and mechanisms as well as the experience of the apparatus in carry out process budgeting and accountability. Wrong one indicator What demonstrates this condition is the success of the Kampar Regency Government in maintaining an Unqualified Opinion (WTP) on the LKPD for several years. it shows existence ability government area in guard quality of presentation and accountability of financial reports.

However Thus , the results research also shows that performance management finance Not yet completely optimal. This is seen from existence fluctuations between target and realization income as well as shopping area during 2021–2025 period . Realization revenues respectively reach 97.63% in 2021, 86.85% in 2022, 97.47% in 2023, 94.80% in 2024, and 97.23% in 2025. Meanwhile that , realization shopping reached 94.51%, 95.78%, 92.65%, 92.84%, and 94.31% in the same period . The condition the show that revenue target achievement relatively well , though experience fluctuations every year . On the side shopping , not yet achievement 100% realization shows Still there is unallocated budget realized in a way full . Condition the need seen in a way Be careful Because No all over difference between target and realization show inefficiency . Some of the difference can due to efficiency spending , program changes , procurement processes , and factor implementation activity.

In terms of local revenue (PAD), realization in 2021 , 2022, and 2023 reached 100.34%, 102.96%, and 104.58% of the target, respectively . In 2024 , the achievement the decrease to 94.60%, while in 2025 based on research data recorded amounting to 142.12% of the target. Achievement the show existence improvement PAD realization in 2025 compared year previously and became one of necessary findings noticed in strategic analysis .

In a way general , condition the show existence combination between strengths and weaknesses in management finance regional government Kampar Regency has strength in the form of experience in management finance , achievements WTP opinion , as well as ability achieve revenue and PAD targets in some areas big year . On the other hand , still there is weakness in the form of fluctuations achievement income , not yet optimally realization shopping , as well as the need strengthening management of PAD in general sustainable .

Identification Factor Internal & External

Based on results interviews, observations, and documentation, a number of internal and external factors were obtained external Which related with performance management finance area Regency Kampar. Internal factors consist of strengths and weaknesses stemming from organizational conditions, resources, management systems, and regional financial achievements. Meanwhile, external factors consists of on opportunity and threat Which originate from change policy, technological developments, demands for governance, and strategic environments that are beyond the direct control of local governments.

Results identification factor internal show that Government Regency Kampar has several key strengths, including consistent WTP (Unqualified Opinion) approval, the availability of financial management systems and mechanisms, experienced staff in financial management, and the ability to achieve revenue targets in most years of observation. However, weaknesses include suboptimal spending realization, fluctuating revenue, unstable local revenue (PAD), and the need to strengthen staff competencies and utilize information technology.

External factors that provide opportunities include government policy support for strengthening regional financial governance, implementation of SIPD, development of SPBE and information technology, as well as increasing demands transparency and accountability public. As for the threat that need noticed covering change regulations and policy fiscal, demands adaptation to digital systems, the risk of human resources being unprepared to face system changes, as well as increasing demands public to openness and quality financial management .

Analysis Factor Internal through IFAS

Internal factors are then weighted and rated based on informant assessments. The weight indicates the level of importance of each factor to regional financial management performance, while the rating reflects the actual condition of that factor. The score is obtained by multiplying the weight and the rating.

**Table 4. Matrix Internal Factor Analysis Summary (IFAS)
Management Regional Finance of Kampar Regency**

Factor Internal	Weight	Rating	Score
Strength			
Consistency get opinion WTP on LKPD	0.20	4	0.80
management and accountability systems and mechanisms have been implemented	0.15	4	0.60
Experience and involvement apparatus in financial management area	0.10	4	0.40
Ability reach target income on most of the observation years	0.05	4	0.20
Sub-Total Strength	0.50		2.00
Weakness			
Realization shopping Not yet reach target in a way full	0.15	1	0.15
Achievement income experience fluctuations interannual	0.15	2	0.30
Achievements PAD Not yet stable, including decline in 2024	0.10	1	0.10
Strengthening the competence of civil servants and utilizing information technology is still necessary.	0.10	3	0.30
Sub-Total Weakness	0.50		0.85
Total	1.00		2.85

Data processed writer, 2026

Based on Table 4, total IFAS score of 2.85. Mark it shows that The internal conditions of the Kampar Regency Government are relatively strong, as the total score is above the median of 2.50. This means that the internal strength of the regional government is relatively capable of supporting the implementation of financial management, although there are still several challenges. weakness Which need repaired. Strength with weight the biggest is Consistently obtaining a WTP opinion with a score of 0.80. This achievement shows that the Kampar Regency Government has the capacity to maintain the recording, compilation, reporting, and reporting processes. accountability finance. However, achievements WTP need viewed as a strength in the aspects of accountability and reporting, not as evidence that all aspects of financial management have been optimal.

The next strength is the availability of the system and financial management mechanisms with a score of 0.60 and staff experience with a score of 0.40. These two factors indicate that the organization has an institutional basis and experience in implementing financial management. finance area. Temporary That, weakness Which need get attention This is due to suboptimal spending realization and unstable regional revenue (PAD) achievement. Spending realization that hasn't reached 100% does not automatically indicate inefficiency; it needs to be analyzed based on the type of spending, the reasons for the budget not being realized, and its alignment with development targets. Revenue fluctuations also indicate that the ability to achieve targets is not yet fully consistent, requiring more accurate revenue planning.

Analysis Factor External through EFAS

Analysis EFAS done for know ability Government Regency Kampar in responding to various opportunities and threats originating from the external environment. The assessment results are presented as follows.

Table 5. Matrix External Factor Analysis Summary (EFAS)
Management Regional Finance of Kampar Regency

Factor External	Weight	Rating	Score
Opportunity (Opportunities)			
Support policy towards strengthening regional financial governance and accountability	0.30	4	1.20
Implementation SIPD For support integration financial management area	0.20	4	0.80
Development SPBE and technology information	0.15	3	0.45
Increasing demands transparency and public accountability	0.10	4	0.40
Sub-Total Opportunity	0.75		2.85
Threat (Threats)			
Change regulations and policy fiscal area	0.10	2	0.20
Change system and demands for adaptation technology	0.05	2	0.10
Risk unpreparedness apparatus to change systems and policies	0.05	2	0.10
Increasing demands and supervision community regarding financial management	0.05	1	0.05
Sub-Total Threat	0.25		0.45
Total	1.00		3.30

Source: Data processed writer, 2026

Table 5 shows a total EFAS score of 3.30. This value indicates that the Kampar Regency Government has a relatively good ability to respond to the external environment. Available opportunities outweigh the threats faced . The greatest opportunity lies in policy support for strengthening financial governance and accountability, with a score of 1.20. This condition

provides room for the local government to strengthen financial management by improving policies, procedures, and monitoring systems. The implementation of SIPD is also a significant opportunity because it can support the integration of planning, budgeting, implementation, and reporting processes.

The development of SPBE and information technology, with a score of 0.45, provides opportunities to improve the speed, accuracy, and integration of financial data management. However, the use of technology must be accompanied by improvements in the competence of the apparatus to ensure system changes. No only nature administrative, but truly increase quality financial management. On the other hand, changes in regulations and fiscal policies pose a threat that must be anticipated. These changes can impact planning, budgeting, and program implementation. Therefore, local governments need to be able to adapt quickly and ensure their staff understands applicable regulatory changes.

Position Strategic Management Finance Area

The IFAS analysis obtained a score of 2.85, while the EFAS analysis obtained a score of 3.30. Both values indicate that internal strengths are relatively greater than weaknesses. and ability government area in respond opportunity external is at in the category tall. Position the put management finance area Regency Kampar is in Quadrant I, namely conditions that support the implementation of an aggressive strategy (growth-oriented strategy). Position Quadrant I show that government area own strength internal which is quite good while facing external opportunities the big one. By Therefore, the right strategy is not only to maintain existing conditions, but also to leverage internal strengths to seize available opportunities. With this position, the main strategy is directed at utilizing experience and existing financial management systems. For strengthen digitalization, increase quality planning and budgeting, optimizing PAD, and improving the quality of supervision and transparency.

Matrix SWOT

Results identification of internal factors and external Then used to compose alternative strategies through the SWOT Matrix.

Table 6. Matrix SWOT Financial Management Regency Area Kampar

Factor Internal / External	Opportunity (Opportunities)	Threat (Threats)
Strengths	SO Strategy 1. Leveraging existing experience and financial management systems to strengthen the implementation of SIPD and SPBE. 2. Utilizing the WTP achievement as a basis for strengthening more transparent and accountable financial governance. 3. Optimizing the ability to achieve revenue targets to strengthen PAD and regional fiscal space. 4. Developing digitalization of financial management For increase accuracy and efficiency of the budget management process.	ST Strategy 1. Leveraging the experience of apparatus and systems management Which has walk to respond quickly to regulatory changes. 2. Strengthening internal oversight to anticipate the risks of policy changes and budget implementation. 3. Maintaining the quality of financial accountability by increasing compliance with regulations. 4. Using information technology to accelerate monitoring of budget changes and implementation.

Weaknesses	Strategy WO	Strategy WT
	1. Improving the competence of civil servants so that they are able to follow developments in SIPD, SPBE, and regulatory changes. 2. Utilizing information technology to improve revenue planning and control of expenditure realization. 3. PAD management and intensification . 4. Increase transparency of financial data to encourage better oversight and evaluation.	1. Regularly improve the competence of civil servants in facing changes in regulations and digital systems. 2. Improving the quality of planning and budgeting For reduce risk failure to achieve targets. 3. Strengthening control of spending realization so that implementation budget more appropriate time and on target. 4. Improve coordination between regional agencies to reduce the risk of errors and delays in financial management.

Source: Results processing data study, 2026

Discussion Improvement Strategy Performance Management Finance Area

Based on SWOT Matrix, the most suitable strategy position The Kampar Regency Government is pursuing an SO strategy. This strategy utilizes internal strengths to capitalize on external opportunities. This choice aligns with Quadrant I, indicating that the local government possesses sufficiently strong internal capital and a relatively opportune external environment.

1. Strategy First is strengthen digitalization management finance through Optimizing the Financial Management Information System (SIPD) and Financial Accountability Report (SPBE). The Kampar Regency Government has experience in financial management and accountability, demonstrated, among other things, by consistently receiving WTP opinions. This strength needs to be developed through the use of technology to further integrate the planning, budgeting, implementation, and reporting processes. Digitization can also help reduce information delays and improve leadership's ability to monitor budget implementation.
2. The second strategy is to improve the quality of revenue planning and optimize local revenue (PAD). Research data shows that PAD exceeded the target in 2021–2023, but declined to 94.60% in 2024. This fluctuation show that management PAD Still need planning Which More accurate. Regional governments need to map PAD sources, evaluate potential revenues, and regularly monitor realization so that PAD targets are based on realistic potential.
3. Strategy third is increase quality planning and control shopping area. Realization spending during 2021–2025 is in the range of 92.65% to 95.78%. This situation indicates that some of the budget had not been realized by the end of the year. Local governments need to identify the causes from the beginning of the fiscal year, especially for activities that are at risk of delays in implementation, procurement, or administration. This way, budget efficiency can be distinguished from budgets that are not realized due to implementation issues.
4. Strategy The fourth is to strengthen competence apparatus financial management. Regulatory changes and use system digital demand apparatus For own ability which is continuously updated. Competency building is carried out not only through technical training, but also through coaching, mentoring, knowledge exchange between regional agencies, and evaluation of errors or obstacles that arise in the financial management process.
5. The fifth strategy is to strengthen transparency and oversight of regional financial

management. A WTP opinion is crucial for building trust in financial governance, but it needs to be complemented by transparency of information regarding planning, implementation, and results. use budget. Transparency Better implementation will make it easier for the public and stakeholders to carry out supervision and encourage local governments to be more oriented towards the results of budget use.

Overall, the results of IFAS and EFAS show that Kampar Regency is not in on condition that requires change strategy fundamentally. The government The region already possesses internal strengths and external opportunities that can be developed. The main challenge lies in how to leverage these strengths to improve revenue fluctuations, improve the quality of spending realization, optimize local revenue (PAD), enhance the competence of its apparatus, and utilize technology more effectively. Therefore, the strategy to improve the performance of Kampar Regency's regional financial management needs to be directed at strengthening digital-based governance, optimizing local revenue (PAD), and increasing quality planning and control budget, strengthening competence apparatus, and increased transparency and oversight. This strategy is expected to not only maintain administrative achievements such as WTP opinions, but also improve the quality of financial resource management to make it more effective, efficient, transparent, and accountable, and support regional development achievements.

Furthermore, WO strategies are needed to address competency gaps and utilization. technology. Digitalization No will give results maximum if No followed by readiness apparatus. By Because That, improvement competence through training Which Sustainable development needs to be adjusted to work needs, especially regarding regulatory changes, application use, report preparation, and financial control.

The ST strategy leverages organizational strengths as a tool to address environmental change. Experience in maintaining a WTP opinion and the existence of a supervisory function can be leveraged to strengthen local governments' ability to adapt to regulatory and fiscal policy changes. Meanwhile, the WT strategy focuses on risk reduction by addressing internal weaknesses that are most likely to cause problems when external changes occur.

Overall, the analysis indicates that improving Kampar Regency's financial management performance requires strengthening digital-based governance, enhancing staff competency, strengthening coordination, optimizing local revenue (PAD), and enhancing consistent oversight. This strategy can serve as a foundation for the local government to maintain the quality of financial accountability while increasing the effectiveness and efficiency of budget use.

Implications Policy

Results study give a number of implications policy for Government Regency Kampar in improving regional financial management performance.

1. Regional governments need to make digitalization part of strengthening financial governance, not just to meet administrative demands. The use of SIPD and electronic-based government systems should be directed at connecting data for planning, budgeting, implementation, administration, and reporting so that information can be easily accessed. finance can be obtained in more detail fast and accurate. Direction policy This is in line with the regional financial management framework which places planning, budgeting, implementation, administration, reporting, accountability and supervision as a series of regional financial management.
2. Locally-generated revenue (PAD) improvement policies need to be directed at strengthening the database and mapping potential revenue. Regional governments should not only set PAD targets based on previous year's achievements, but also evaluate revenue sources, levels of taxpayer and levy compliance, and the development of regional economic

- potential. With this approach, PAD targets can be set more realistically and accountably.
3. Spending control needs to be implemented from the planning stage. Regional governments can implement regular monitoring of activities that are at risk of delay, particularly those related to the procurement of goods and services and the implementation of cross-regional program implementation. This policy is important to address low spending realization. differentiated between savings which produce efficiency and budget Which not realized due to implementation constraints.
 4. Increasing the competence of civil servants needs to be placed as part of the strengthening policy capacity organization. Training not enough done When there are changes to applications or regulations, these should be implemented periodically according to the needs of each regional apparatus. Material can focus on regional budget management, regulatory changes, the use of digital systems, report preparation, internal control, and revenue and expenditure management.
 5. The achievement of the WTP opinion needs to be maintained and developed as a basis for improving the quality of financial governance. WTP should not be treated as a goal. end, but as wrong One indicator that mechanism accountability financial management has been running well. Future policies need to place greater emphasis on the relationship between budget use and development outcomes, the quality of public services, transparency, and the benefits received by the community.
 6. Transparency and supervision need strengthened through provision of information Financial information that is easily understood by the public. Information transparency extends beyond the delivery of financial reports, but can also include information on targets, realization, priority programs, and budget utilization achievements. Thus, public oversight can serve as part of strengthening accountability in regional financial management.

In a way overall, implications policy study This leading on shift attention from mere administrative compliance to more performance-based financial management. Regency Kampar own capital internal Which Enough strong and opportunity large external, so that policy Which required more directed on development existing capacity rather than a complete system change.

CONCLUSION

Based on the results of research and SWOT analysis of regional financial management in Kampar Regency, the following conclusions can be drawn:

1. The financial management of Kampar Regency indicates a relatively dominant internal strength. This strength is particularly evident in the Kampar Regency Government's consistency in obtaining an unqualified opinion (WTP), the availability of financial management and accountability mechanisms, the experience of its apparatus, and its ability to achieve revenue targets for most of the study period. However, weaknesses remain, including fluctuations in revenue achievement, spending realization that has not fully reached targets, instability in local revenue (PAD) achievement, and the need to improve apparatus competency and utilize technology.
2. The results of the IFAS analysis obtained a score of 2.85, which indicates that the internal conditions of management finance area is at on position relatively strong. Strength the largest comes from from the consistency of obtaining a WTP opinion with a score of 0.80, while weaknesses that need attention include the realization of less than optimal spending and fluctuations in income and PAD.
3. The results of the EFAS analysis obtained a score of 3.30, which shows the ability of the District Government Kampar in respond environment external is at on condition relatively

Good. The main opportunities come from policy support for financial governance and accountability, the implementation of SIPD, the development of SPBE and information technology, and the increasing demand for public transparency. Meanwhile, regulatory changes, technological developments, and demands for apparatus adaptation are aspects that need to be anticipated.

4. Position strategic management finance area is at on Quadrant I, so that strategy An appropriate strategy is an aggressive or growth-oriented strategy. This position indicates that the local government has internal strengths that can be used to take advantage of available external opportunities.
5. Priority strategies for improving regional financial management performance include strengthening digitalization through optimizing SIPD and SPBE, improving the quality of planning and optimizing PAD, strengthening control shopping, improvement competence apparatus, and strengthening transparency and oversight. This strategy is expected to broaden the meaning performance management finance from just compliance and accountability become more effective, efficient, transparent, and results-oriented resource management.
6. With thus, opinion WTP need maintained as Wrong One strength financial management, but not the sole measure of success. Improving regional financial performance needs to be viewed more holistically through the ability of local governments to plan revenue and expenditure, optimize PAD, and control implementation budget, increase capacity apparatus, as well as ensure that use budget give benefit real for development and community service.

Suggestion

Based on results study, a number of suggestion Which can given is as following:

1. Government Regency Kampar need strengthen integration management finance digital-based with optimize utilization SIPD and SPBE. Use technology needs to be directed not only to the input and reporting process, but also to monitoring budget realization and providing information that can be used by leaders in decision making.
2. Optimizing local revenue (PAD) needs to be more planned and based on regional potential. Local governments need to update data on PAD sources, map potential revenue, evaluate target achievement, and monitor regularly to ensure revenue targets are more aligned with regional conditions and capabilities.
3. Spending control needs to be implemented from the beginning of the budget year. Each regional apparatus needs to identify activities that have the potential to experience overspending. delays and planning steps anticipation. Evaluation regarding low realization shopping also needs to be differentiated between efficiency budget and inability carry out activity according to plan.
4. The competency of financial management personnel needs to be continuously improved. Regional governments can develop training and mentoring tailored to job requirements, particularly in regional budget management, information system utilization, regulatory changes, report preparation, and internal control.
5. Supervision and transparency needs to be strengthened. In addition to maintaining compliance Regarding financial management provisions, regional governments need to increase the transparency of information regarding budget planning and realization so that the community and stakeholders can find out direction use financial resources area.
6. Future research is recommended to expand data sources and observation periods and combine SWOT analysis with other strategic analysis tools. Future research could also test the implementation of the strategies developed in this study to determine the effectiveness of each strategy in improving regional financial management performance.

REFERENCES

- Government Republic of Indonesia. (2019). *Government Regulation of the Republic of Indonesia Number 12 of 2019 concerning Regional Financial Management* . Jakarta: Government of the Republic of Indonesia.
- Kampar Regency Government. (2021–2025). *Kampar Regency Government budget realization report* . Kampar Regency Government.
- Kampar Regency Government. (2021–2025). *Kampar Regency Government Financial Report* . Kampar Regency Government.
- Kasmawati, K., Marantika, A., Oktaviani, W., Tanjung, I., Munika, R., & Lastari, M. (2023). The Effect of Current Ratio (Cr), Earning Per Share (Eps), Debt to Equity Ratio (Der) and Price to Book Value (Pbv) on Stock Prices in Transportation and Logistics Sectors on The Indonesian Stock Exchange 2019-2021. *Greenation International Journal of Economics and Accounting* , 1 (3), 415-426.
- Ministry of Home Affairs of the Republic of Indonesia. (2020). *Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management* . Jakarta: Ministry of Home Affairs.
- Rangkuti, F. (2016). *Analysis SWOT: Technique dissect case business: Method calculation weight, rating, and OCAI* . Jakarta: Gramedia Pustaka Utama.
- Sugiyono. (2019). *Method study quantitative, qualitative, and R&D* . Bandung: Alfabeta.
- Umar, H. (2019). *Strategic management research design* . Jakarta: Rajawali Pers.
- The Audit Board of the Republic of Indonesia. (2022–2025). *Audit report on the financial statements of the Kampar Regency Government* . BPK RI Representative Office of Riau Province.