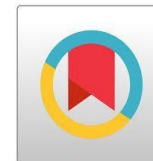


The Impact of Regional Expansion on Local Government (Study on Musi Rawas and North Musi Rawas Regency)



Dampak Pemekaran Wilayah pada Pemerintah Daerah (Studi Pada Kabupaten Musi Rawas dan Musi Rawas Utara)

Adi Hayu Prasetyo^{1*}, M. Nur Budiyanto², Sena Putra Prabujaya³

¹²³ Sriwijaya University, Palembang, South Sumatera, Indonesia

¹²³ Jl. Padang Selasa, Palembang, Indonesia

adi.hayu.p@gmail.com^{1*}; nurbudiyanto@fisip.unsri.ac.id²; senaprabujaya@fisip.unsri.ac.id³;

Corresponding author: adi.hayu.p@gmail.com^{1*};

ARTICLE INFORMATION

Keywords

Impact;
Expansion;
Economy;
Finance;
Welfare;

ABSTRACT

The purpose of this research is to understand and analyse the impact of regional expansion in the context of local government with a study of Musi Rawas Regency and North Musi Rawas Regency. The research method used is qualitative research. This research focuses on three parameters that become criteria and objectives in regional expansion, namely economic growth, regional financial performance, and community welfare which are tested using the impact evaluation method, namely comparative before - after from Finsterbusch & Motz (1980) in the dimension of 'difference between actual and expected impact' from Langbein (1980). Data collection techniques used interviews, observation, and documentation. The technique of determining informants is purposive sampling and snowball sampling analysis. The data analysis technique uses data analysis developed by Robert K. Yin (2016), namely compile database, disassemble data, reassemble data, interpret data, & conclude. The results showed that regional expansion in the parent region and DOB had an actual impact that was positive as expected through the parameters of economic growth, regional financial performance, and community welfare, but there were also unexpected and negative impacts. The positive impacts received by the community and local governments have not been proportional to the burden on the state budget for the expansion process and the transfer of funds each year to local governments. The results of this study indicate the need for strategies from the Mura and Muratara governments to improve and oversee community empowerment and regional superior commodities, infrastructure, and PAD, as well as equal distribution of teachers and health workers.

Kata Kunci

Dampak;
Pemekaran;
Ekonomi;
Keuangan;
Kesejahteraan;

ABSTRAK

Tujuan penelitian ini adalah untuk memahami dan menganalisis dampak pemekaran wilayah dalam konteks pemerintah daerah dengan studi pada Kabupaten Musi Rawas dan Kabupaten Musi Rawas Utara. Metode penelitian yang digunakan adalah penelitian kualitatif. Penelitian ini berfokus pada tiga parameter yang menjadi kriteria dan tujuan dalam pemekaran daerah, yaitu pertumbuhan ekonomi, kinerja keuangan daerah, dan kesejahteraan masyarakat yang diuji menggunakan metode evaluasi dampak yaitu comparative before – after dari Finsterbusch & Motz (1980) dalam dimensi “selisih antara dampak aktual dengan yang diharapkan” dari Langbein (1980). Teknik pengumpulan data menggunakan wawancara, observasi, dan dokumentasi. Teknik penentuan informan adalah analisis purposive sampling dan snowball sampling. Teknik analisis data menggunakan analisis data yang dikembangkan oleh Robert K. Yin (2016) yaitu compile database, disassemble data, reassemble data, interpret data, & conclude. Hasil penelitian menunjukkan bahwa pemekaran wilayah pada daerah induk dan DOB tersebut memiliki dampak aktual yang bersifat positif sesuai dengan yang diharapkan melalui parameter pertumbuhan ekonomi, kinerja keuangan daerah, dan kesejahteraan masyarakat, namun terdapat pula dampak yang tidak diharapkan dan bersifat negatif. Dampak positif yang diterima masyarakat dan pemerintah daerah belum sebanding dengan beban pada APBN untuk proses pemekaran dan dana transfer tiap tahun kepada pemerintah daerah. Hasil penelitian ini menunjukkan perlunya strategi dari pemerintah Mura dan Muratara untuk meningkatkan dan mengawasi pemberdayaan masyarakat dan komoditas unggulan daerah, infrastruktur, dan PAD, serta pemerataan guru dan nakes.

Article History

Send 2nd January 2025
Review 4th Februari 2025
Accepted 1st March 2025

Copyright ©2026 Jurnal Aristo (Social, Politic, Humaniora)

This is an open access article under the [CC-BY-NC-SA](https://creativecommons.org/licenses/by-nc-sa/4.0/) license.

Akses artikel terbuka dengan model [CC-BY-NC-SA](https://creativecommons.org/licenses/by-nc-sa/4.0/) sebagai lisensinya.



Introduction

Regional expansion is one of the strategies taken by the Indonesian government to improve efficiency and effectiveness in government management and public services. In South Sumatra Province, there have been 10 regional expansions, consisting of seven regencies and three cities, from 2001 to 2013. This expansion process aims to bring services closer to the community, increase community participation in government, and encourage more equitable economic development throughout the region. The latest expansion was the formation of North Musi Rawas Regency (Muratara) from Musi Rawas Regency (Mura) through Law No. 16/2013, which was passed on 10 July 2013. This expansion is expected to have a positive impact on the community, especially in terms of access to basic services such as education, health, and infrastructure.

Expansion is one example of the implementation of decentralisation and regional autonomy. Cheema & Rondinelli (1983) suggest that decentralisation is the transfer of planning, decision-making, or administrative authority from the central government to its field organisations, local administrative units, semi-autonomous organisations or corporations, local governments, or non-governmental organisations. Smoke (2003) argues that the general objectives of decentralisation are to (i) improve efficiency in public services, (ii) improve the management of interactions between local communities and local governments in order to achieve accurate decision-making, (iii) improve equity in resource allocation among regions, and (iv) promote development and reduce poverty.

The placement of authority in the implementation of regional autonomy aims to improve people's welfare, spread justice, democratisation, respect local cultural diversity, and pay attention to the potential and diversity of the region (Bratakusumah & Solihin, 2001). According to Article 33 of Law No. 23/2014, regional expansion is the division of a province or regency/municipality into two or more new regions, or the merger of parts of regions within a province into one new region.

From the community's point of view, their hope for expansion is to get better and closer services. The people of North Musi Rawas Regency felt marginalised by the Musi Rawas Regency government, and they wanted better access to basic facilities such as electricity and health services. However, the long and complicated process of expansion often prevents people from realising the benefits of expansion. This research focuses on the impact of regional expansion in Musi Rawas Regency and North Musi Rawas Regency, which were designated as underdeveloped regions after expansion. Through Presidential Regulation No. 131/2015 dated 4 November 2015 as two underdeveloped regions in South

Sumatra Province for 2015-2019. In the next determination of disadvantaged regions for 2020-2024, through Presidential Regulation Number 63 of 2020, North Musi Rawas Regency is still included in the group of disadvantaged regions, while Musi Rawas Regency has been eliminated. This indicates that the expansion, in the first few years, has not yet had an impact on these two regencies. In the context of regional expansion, it is important to analyse the impacts, both positive and negative.

One of the indicators that influence regional expansion is economic growth. According to Mulkan & Aprita (2023), without a high economy, it is clearly impossible to increase regional income. While with adequate income, the ability of the region to organise autonomy will increase. Economic growth can be seen as an increase in the amount of goods and services produced by all business fields of economic activity in a region during a year, and is measured by GRDP at constant prices (BPS, 2024). In the context of regional development, the agriculture, forestry and fisheries sectors are one of the important pillars that are expected to make a positive contribution to economic growth (Edistian, 2020). The percentage distribution of GRDP in the agriculture, forestry and fisheries sector in the last five years has been one of the dominant ones in Mura with an average of 29.71% and the most dominant in Muratara with an average of 45.70%. Although these sectors have great potential, challenges in terms of resource management and local community empowerment still need to be addressed. Therefore, local governments are expected to focus more on local economic empowerment and allocate local potential efficiently according to public needs.

One of the problems faced after expansion is the limited Local Original Revenue (PAD) received by the new local government. The realisation of PAD in Mura before the division in 2010 was Rp42.71 M, which increased before the division in 2013 to Rp75.37 M. After the division in 2014, it increased to Rp120.15 M and in 2023, the realisation of PAD became Rp75.37 M. After the expansion in 2014, it increased to Rp120.15 M and in 2023, the realisation of PAD was Rp132.29 M. In Muratara, the realisation of PAD is still very far compared to its parent region. In 2014 after the expansion, the realisation of PAD was Rp21.35 M and in 2023 it will be Rp62.97 M. Although there has been an increase, if compared in efficiency, PAD and operating expenditure, to get PAD each year, Mura and Muratara must spend a larger operating expenditure budget than the results obtained in the form of PAD. Operating expenditure is budget expenditure for the day-to-day needs of local governments that provide short-term benefits which include personnel expenditure, goods and services expenditure, grant expenditure, and social assistance expenditure.

Low PAD results in local governments not having the flexibility to allocate budgets for community needs, such as education and health. Previous research shows that education and health budgets have a significant influence on HDI in Indonesia. Therefore, it is important to evaluate how regional expansion can affect budget allocation and its impact on community welfare.

According to Syamsi (1986), the financial performance of local governments includes the ability of regions to collect and manage their own financial resources to meet their own needs, so that they are not fully dependent on the central government. Based on data processing of the Budget Realisation Report (LRA) of the Local Government Financial Report (LKPD) in the BPK RI Audit Report (LHP), the ratio of regional financial independence in Musi Rawas and North Musi Rawas Regencies is obtained which shows significant fluctuations during the 2014-2023 period. The average financial independence ratio of Musi Rawas Regency is 8.87%, with the highest ratio reaching 11.95% in 2014 and the lowest 6.64% in 2018. Meanwhile, North Musi Rawas Regency has an average financial independence ratio of 5.06%. This fluctuation shows that both regencies still face challenges in managing regional finances independently.

One important aspect that needs to be considered and become a goal in regional expansion is community welfare. The concept of community welfare refers to the concept of social welfare development, which is a series of planned and institutionalised activities aimed at improving the standard and quality of human life (Suharto, 2006). According to Whitaker & Federico (1997), social welfare is a state system of goods and services that help people to fulfil the social, economic, educational, and health needs necessary for community survival. The United Nations Development Programme (UNDP) in 1990 has created an indicator in the form of the Human Development Index (HDI) to measure efforts to achieve human development in a region/country and publishes it through the annual Human Development Report (HDR).

HDI is an indicator that reflects the welfare of the community and the independent calculation carried out in Indonesia also consists of three dimensions as compiled by UNDP, namely (i) the dimension of longevity and healthy living; (ii) the dimension of knowledge; (iii) the dimension of decent living standards. From these three dimensions, there are four constituent indicators. For the dimension of longevity and healthy living, the indicator used is Life Expectancy (UHH). The two indicators for the knowledge dimension are Expected Years of Schooling (HLS) and Average Years of Schooling (RLS). The third dimension, a decent standard of living, cannot use the same indicator as the UNDP standard, namely Gross

National Income (GNI) per capita (US\$ PPP) because it is not available at the provincial or regency/city level. A substitute for this indicator is real per capita adjusted expenditure.

In Indonesia, the calculation of HDI is carried out by the Central Bureau of Statistics (BPS) with values ranging from 0 to 100. HDI values close to 100 indicate that human development in the region is getting better. After the expansion, the HDI in Musi Rawas Regency and North Musi Rawas Regency has increased, but is still below the average of Regency/City Governments in South Sumatra and the average of Regency/City Governments nationally.

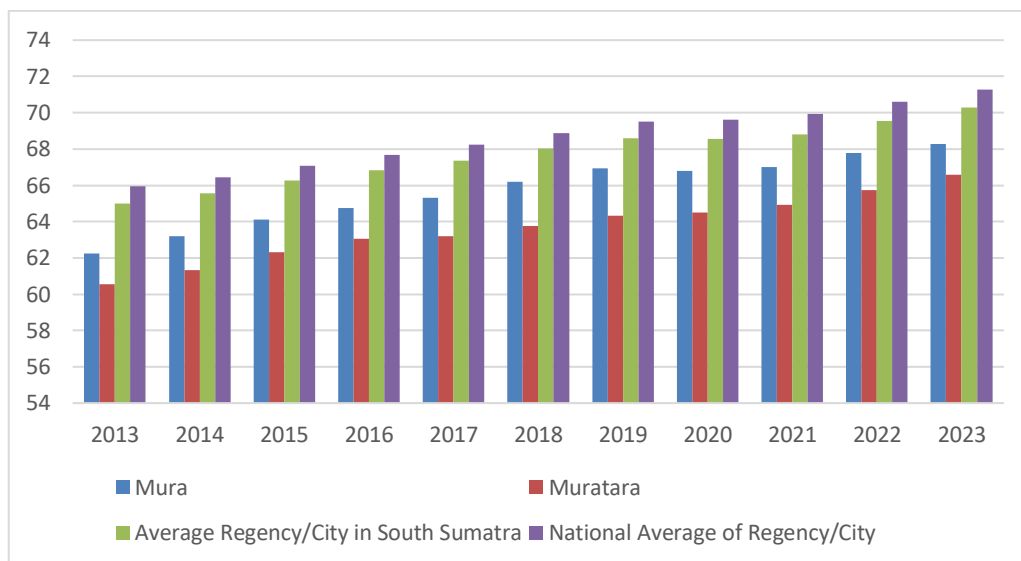


Chart 1. HDI by Regency/City in 2013-2023
Source: BPS, 2024

The HDI value of Musi Rawas Regency in 2013 was 62.23, which increased by 6.03 to have a value of 68.26 in 2023. The HDI of North Musi Rawas Regency increased by 6.04 from 2013 value of 60.56 to 66.60 in 2023. The HDI values of the two local governments are still in the ‘Medium’ HDI status, which is in the range of 60 to 70. HDI status is in the ‘High’ category if it has a value in the range of 70 to 80.

Overall, regional expansion in South Sumatra, especially in the regencies of Musi Rawas and North Musi Rawas, is a strategic step taken to improve community welfare. However, there are impacts faced after the expansion, such as fluctuations in the financial independence ratio, and infrastructure problems, which need to be a serious concern for local governments. This research aims to understand and analyse the impact of regional expansion in the context of local government through the parameters of economic growth, regional financial performance, and community welfare with a study of Musi Rawas Regency and North Musi Rawas Regency. So the problem formulation in this study is ‘How is the impact of regional expansion on the parent region and DOB through the parameters of economic

growth, regional financial performance, and community welfare? And how are the positive and negative impacts after regional expansion?

Method

The research method used is qualitative research. According to Creswell (2018), this research is a method for exploring and understanding the meaning ascribed to social or humanitarian problems. The qualitative research process involves important efforts, such as asking questions and procedures, collecting specific data from participants, analysing data inductively from specific themes to general themes, and interpreting the meaning of the data. The final report for this research has a flexible structure or framework. The unit of analysis in this research is Musi Rawas Regency as the parent region and North Musi Rawas Regency as the New Autonomous Region (DOB). The establishment of the DOB of North Musi Rawas Regency has passed more than 10 years since it was stipulated through Law Number 16 of 2023 dated 10 July 2023. This research focuses on three parameters that become criteria and objectives in regional expansion, namely economic growth, regional financial performance, and community welfare which are tested using the impact evaluation method, namely comparative before - after from Finsterbusch & Motz (1980) in the dimension of 'difference between actual and expected impact' from Langbein (1980).

The type of data used is based on its nature, namely quantitative and qualitative data. Quantitative data is data in the form of numbers and can be measured, while qualitative data is data that is descriptive and not in the form of numbers. The data sources used in this research are primary data obtained through interviews and documentation, and secondary data obtained through news, journals, archives, books and reports. To test the validity of the data in this study, researchers used the triangulation method of data sources and methods. Researchers sought data from various methods, including documents, archival records, observations, and qualitative interviews, all of which were directly related to the research subject. Document data and archival records were obtained from various sources, including from technical OPDs in Mura Muratara, and the South Sumatra Provincial Government as well as other agencies such as BPK RI and BPS. Qualitative interviews were also obtained from various sources, based on the types of informants determined in the research. There are three types of informants: expert/main informants, key informants, and supporting informants. Expert/principal informants are individuals who have special expertise or knowledge in a particular field, but may not be directly involved in the context under study. In this study, officials from the Bureau of Government and Regional Autonomy of the

Regional Secretariat of South Sumatra Province (South Sumatra), the Head of Budget of BPKAD South Sumatra Province, the Head / Section of Electricity of the ESDM Office of South Sumatra Province were determined. Key informants are individuals who have in-depth knowledge and direct experience related to the research topic, in this study the relevant officials in Mura and Muratara, including the Government Section of the Regional Secretariat, BPKAD, PUPR Office, Agriculture / Plantation Office, BPPRD / Bapenda. Health Office, and Education Office. Supporting informants are individuals who provide additional information that can complement analyses and discussions in the research by providing additional context or perspectives, in this study the people of Mura and Muratara. The data collected from qualitative interviews, documentation, archival records, and observations were then checked and compared based on their sources and then compared with other data collection methods used.

In this study, the techniques used to determine informants were purposive sampling and snowball sampling. The purposive sampling technique was used to determine informants who were considered to have the most knowledge and understanding of the impact of expansion that occurred in Mura and Muratara. It is also complemented by snowball sampling technique for the development of the existing sample, the new sampling/informant has a specific purpose, not done for reasons of convenience (Yin, 2016). Three types of informants were obtained, namely expert/main informants consisting of authorised officials within the South Sumatra Province but not directly involved in the context under study, key informants consisting of individuals or officials who have in-depth knowledge and are directly involved in the research topic, in this case officials within the Musi Rawas and North Musi Rawas Regency Governments. Finally, supporting informants came from the people who experienced the direct impact of the expansion that occurred in the two regions. The data analysis technique used in this research is the interactive model according to Yin (2016) which has five stages, namely, compile database, disassemble data, reassemble data, interpret data, and conclude. Compile database, the stage of compiling and sorting field notes collected from the field and other data collection. Disassemble data, entails breaking down the compiled data into smaller fragments or parts. Reassemble data, can be facilitated by depicting the data graphically or by organising it in lists and other tabular forms. Interpret data, using the reassembled material to create a new narrative, accompanied by tables and graphs where relevant, which will become the main analytical part of the draft research paper. Conclude, entails drawing conclusions from the overall research that the researcher has conducted.

Result and Discussion

Regional expansion is expected to improve the efficiency of local governance, accelerate infrastructure development, and provide better access to public services and ultimately improve people's welfare. This is one of the reasons why Muratara has been trying to formally separate from Mura since 2004 until it was finally able to separate in 2013. More than ten years since the division, there are still problems that occur in Mura as the parent region and Muratara as the New Autonomous Region (DOB) as a result of the division.

The Impact of Regional Expansion on Economic Growth

a. Creating new job opportunities

Before the expansion, especially in Muratara, job opportunities were minimal. The distance from the regency capital meant that districts in the Muratara region were required to develop their respective areas in order to create jobs for the local community. However, along with the expansion, new job opportunities have emerged that include employee positions to fill positions in the new regional government in Muratara, both those with ASN and honorary status. In addition, there are also job opportunities in the construction sector for the construction of government office buildings, canteens or eating places, and photocopy services that will operate around government office buildings. In addition, there is potential income from renting shophouses and houses used by Regional Apparatus Organisations (OPD) that do not yet have their own buildings.

In the early stages of regional separation, Human Resources (HR) are needed to fill vacant positions within the regional government, especially in the new autonomous regions (DOB). Thus, there will be a policy involving the transfer or mutation of employees from the parent region to the New Autonomous Region (DOB), both for officials at the structural level and for executive and functional employees. A similar situation occurred in Mura and Muratara, where there was an offer to all employees in Mura to move or transfer to Muratara. At the beginning of the division, almost 70% of employees in Muratara came from Mura. As a result of the transfer or mutation, there was a shortage of labour in Mura and Muratara. Thus, Mura and Muratara held employee recruitment for CPNS and honorary positions.

In addition to government employees, regional expansion in Mura and Muratara also encouraged a number of companies to start investing, especially in agriculture. The presence of companies that set up offices and factories in Mura and Muratara provides financially beneficial employment opportunities for local communities. This statement

is in line with the opinion expressed by Rondinelli (1999), which states that to increase the effectiveness of central government representatives, simple tasks should be done by local staff. This can contribute to more efficient synergies in planning and implementation at the local level. This is because employees working in Mura and Muratara, especially those from the local community, tend to be more dedicated in developing and advancing their respective regions.

b. Businesses in the agricultural sector, especially in the plantation sector, have increased

Table 1. GRDP of Agriculture, Forestry and Fisheries Sector 2010-2023 in Mura and Muratara

PDRB	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
At Current Prices (ADHB)														
Mura	31,62	32,26	33,8	34,43	32,36	32,37	31,97	31,38	30,21	29,3	30,25	29,85	29,42	29,74
Muratara	49,33	49,01	50,37	52,72	48,21	47,01	47,25	47,24	45,52	44,32	45,83	46,18	45,62	46,56
At Constant Prices (ADHK)														
Mura	2,87	3,08	3,29	3,53	3,75	4,10	4,14	4,27	4,40	4,58	4,62	4,79	5,01	5,18
Muratara	1,88	2,01	2,14	2,28	2,37	2,46	2,52	2,65	2,74	2,86	2,88	2,95	3,11	3,23

Source: BPS, 2024

Based on the GRDP data above, it can be seen that the agricultural sector contributes more, especially in the Muratara region. With the natural resources owned by the two regions and managed by local communities and large companies, plantation production in Mura and Muratara can continue to provide optimal results. The two types of plantation crops favoured by individual farmers and companies still require guidance from the local government. To improve the ability of farmers, especially individual farmers and not companies, and increase production, the Agriculture and/or Plantation Offices in Mura and Muratara provide support through extension programmes that are conducted regularly at Village Unit Cooperatives (KUD). In addition to counselling, the respective offices also provide support to farmers in the region to obtain financial assistance from the Palm Oil Plantation Fund Management Agency (BPDPKS).

Now, apart from palm oil and rubber, Mura and Muratara also have greater opportunities to increase their output of other plantation commodities, such as coconut and cocoa. The reason behind this is that President Joko Widodo, towards the end of his second term, transformed BPDPKS into the Plantation Fund Management Agency (BPDP) by expanding the scope of management, including coconut and cocoa commodities. It is hoped that the management of coconut and cocoa will be better, so that both commodities

are not replaced by palm oil. This is expected to be an additional option for individual farmers outside of the palm oil business.

Local governments need to conduct stricter supervision of the increasingly frequent land transfers, especially the transition from rubber land to palm oil land. Changes in rubber and palm oil prices often occur, coupled with the resilience of rubber plants that are easily attacked by disease. This situation is one of the factors that encourage farmers to switch to oil palm cultivation.

Local governments in Musi Rawas and North Musi Rawas have the authority and responsibility to explore and develop the potential of their areas. This effort is important as it can contribute to the improvement of the community's economy and will ultimately have a positive impact on regional income. Thus, this is in line with Wong's (2004) statement that regional autonomy provides greater power to manage resources efficiently in accordance with the local potential needed by the community. Paramita et al. (2018) explain that strengthening the local economy often involves using human resources and natural resources, such as agricultural products, to produce value-added products that have opportunities in the market.

c. Economic turnover in Mura and Muratara is not running smoothly

Lubuklinggau served as the capital of Musi Rawas (Mura) Regency until regional expansion in 2001, which then resulted in the capital of Mura moving to Muara Beliti. This made Lubuklinggau an area full of business activities, ranging from trade, entertainment, dining, to five-star accommodation. Unlike Muara Beliti in Musi Rawas and Rupit in Muratara, which have been designated as replacement regency capitals, both areas are still under development to become capital cities that function as centres of government and business activities.

Employees in government agencies and workers in companies operating in Mura and Muratara receive salaries regularly. This income is used as capital to facilitate economic activity in both regions, in addition to the expenses required for daily activities such as food and beverages, other major events, and budgets for office infrastructure supplies and equipment. However, the salaries of employees working in Mura and Muratara are not always used for shopping in the Mura or Muratara region. They tend to spend their money elsewhere, especially in Lubuklinggau City. Thus, the employee's expenditure is made in Lubuklinggau City, which causes the economy that should develop in Mura and Muratara to not function optimally. Factors that influence this include the distance

between Muara Beliti and Rupit to Lubuklinggau is not too far (Muara Beliti - Lubuklinggau, \pm 21 km, and Rupit - Lubuklinggau, \pm 75 km); shopping centres are more complete and more crowded than in Mura and Muratara; some employees or employees who live in Mura and Muratara are located in Lubuklinggau; and the official residence (pendopoan) of the Regent of Mura is also still located in Lubuklinggau.

According to Quesnay (1968), in the three-sector economic model, the circular flow of the economy assumes that all income earned by households will be used for consumer spending, where they buy goods and services produced by businesses or producers. Subsequently, funds flow from households and firms to the government in the form of taxes. The government makes repayments through expenditures incurred, such as subsidies, assistance programmes, public services, and others. In the context of Mura and Muratara, residents of these two regions as consumers spend their money on producers or businesses located in Lubuklinggau. Thus, the tax earned from the transaction will be submitted by the producer or business to the Lubuklinggau treasury, which will then be allocated to improve services and infrastructure in Lubuklinggau. Thus, economic development in Mura and Muratara is not running optimally because there is a potential for Regional Original Revenue (PAD) that should be obtained by Mura and Muratara, instead becoming PAD for Lubuklinggau. With the non-optimal economic turnover in Mura and Muratara, in addition to PAD, GRDP, GRDP per capita, and economic growth rate are also expected to be more optimal than what has been achieved at this time.

Institutional factors play a crucial role in supporting the circular economy at the regional level, where the government, private sector, and community have significant contributions in local economic development (Pasaribu (2016); Novita et al. (2022)). One of the government's tasks is to attract investors to invest in Mura and Muratara by providing ease of investment and other support. On the other hand, the private sector plays a role as an investor or business actor who offers options for interaction and transactions in their area. In addition, the importance of commitment from the community to engage in transactions and develop the potential that exists around them also cannot be ignored.

d. Development and improvement of supporting facilities and infrastructure

Public facilities were one of the issues that prompted people in the Muratara region to request separation from Mura. The community feels neglected due to unbalanced development, especially experienced by the northern region which is remote from the

capital of Mura. Some of the complaints raised by the community include roads that are in a state of disrepair and have not yet been repaired, roads that require upgrading, villages that have not received electricity supply, and problems with electricity that often turns off or has low voltage.

Facilities and infrastructure that support community life are also one of the consequences of regional expansion. Roads in good condition connect villages and districts and facilitate community access to various services, including government administration, education and health. In addition, good roads also facilitate the distribution of goods from places of production to consumers, either directly to the community or through markets. In Mura, in 2021, new roads with a length of 110.80 Km were constructed and 318.82 Km of roads were upgraded. Meanwhile, in Muratara, there is no new road construction, but there is an improvement in the road with high quality using hotmix / macadam in 2015 along 210.46 Km. Until 2023, there is no concrete pavement for roads that reach 264.36 km, but there is concrete pavement along 57.03 km. This statement is in line with research conducted by Adi (2006), which shows that indirect spending on infrastructure development that supports the economy is considered more effective in improving regional financial performance compared to direct spending on public services.

The imbalance experienced by the people in Muratara shows the lack of regional responsiveness owned by the Mura government. Based on the views of Smith (1985) , local governments are considered to better understand the various problems faced by their citizens. Another problem faced besides road infrastructure is the provision of electricity. However, when Muratara has been independent to solve its internal problems, the electricity management rights that were previously in the hands of the regency/city government were transferred to the provincial level. This resulted in no authority at all, in accordance with the legislation on regional government that was enacted a year (2014) after the division of Muratara from Musi Rawas (2013). Local governments can no longer build distribution networks in areas or villages that need them. Since that time, Mura and Muratara have needed to send letters to PLN with a copy to the Governor regarding the construction or maintenance of distribution networks in villages that require them. With the collaboration between the regency government, PLN, and the provincial government, all villages in Mura and Muratara have received full electricity supply. However, the electrification ratio, which is calculated based on the number of households that have access to electricity in the area, still fluctuates around 90 per cent. This is due to an

increase in the number of family cards (KK) as well as customer switching from private providers to PLN.

However, similar to road infrastructure, the construction and maintenance of the electricity network was also carried out in stages due to the significant costs involved. Thus, the construction of a new distribution network to replace the old one has been carried out in stages until now, in order to overcome the problem of frequent power cuts and low voltage conditions. Muratara residents, especially those living around the construction site of the 150 kV Substation in Rupit in 2025, require more intensive guidance and supervision to prevent the recurrence of transformer burning incidents committed by a handful of individuals. Support from the community is needed to maintain the substation construction project until it is completed and can function.

The Impact of Regional Expansion on Regional Financial Performance

a. Increased Regional Original Revenue (PAD)

PAD is revenue derived from sources within a particular region, which is collected in accordance with the provisions of existing laws and regulations. The main objective of local own-source revenue (PAD) is to provide authority to local governments to finance government and development activities in accordance with the potential of each region, as part of the decentralisation process. PAD plays a crucial role in the implementation of regional autonomy. As local own-source revenue (PAD) increases, regions can reduce their dependence on central government funding and strengthen their ability to implement development programmes.

Based on PAD realisation data from the LKPD LRA presented in the BPK LHP, over the last 14 years for Mura and the last 10 years for Muratara, there has been growth in Regional Original Revenue (PAD). There has been a significant increase in Regional Original Revenue (PAD) in Mura and Muratara in recent years. This is due to the school operational assistance (BOS) funds that are channelled through the regency/city Regional Budget (APBD). In addition, the increase in Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) in Mura in 2014 was one of the consequences of the division of the region with Muratara, which led to the sale and purchase of land and buildings in Mura. The increase in Muratara showed a more consistent trend, except in 2017, when the grant increased. In addition, Muratara also obtained revenue from dividen included in the Revenue from Management of Separated Regional Assets, which previously did not exist in that revenue category. PAD and revenue growth ratios fluctuate but tend to increase,

meaning that Mura and Muratara are more often able to maintain and increase PAD and revenue received each year.

This is in line with the first of the three main elements in evaluating the effectiveness of fiscal decentralisation expressed by Bahl (2002) , namely the existence of substantial freedom for local governments to increase revenue. According to Mura, before the division that occurred between 2010 to 2013 with the value of Local Original Revenue (PAD) ranging from 42 to 75 billion, it was able to experience an increase to 96 to 97 billion in 2015 to 2016, while Muratara showed a slower increase.

b. Dependence on transfer funds is still high

The level of regional financial independence in Mura before expansion was below 6% over a five-year period. Currently, Mura still has a very high level of dependence on transfer funds.

The increase in local revenue (PAD) in Mura and Muratara has not had an impact on the independence ratio in the two regions. The level of regional financial independence in Mura and Muratara is still relatively low. Mura's self-reliance ratio has been below 12% for more than a decade after expansion, while Muratara's self-reliance ratio has remained below 8% for the past 10 years. The ratio between the two regions shows an instructive relationship (a ratio of independence below 25%), indicating that the role of the central government dominates compared to the independence of local governments. This can also mean that the region is not able to implement regional autonomy independently in terms of finance.

Mura and Muratara have abundant natural resources (SDA), so they are the focus of the PBB- P3 (Mining, Plantation and Forestry) programme. The results of PBB-P3 revenue will later become Fund Transfer Revenue in the form of Revenue Sharing Fund (DBH) for Natural Resources (SDA), most of which will be received by the producing regions. In addition to DBH SDA, regencies/municipalities also receive DBH Tax (both from the central and provincial governments) and other balancing funds consisting of the General Allocation Fund (DAU) and Special Allocation Fund (DAK). Therefore, the revenue of DBH SDA and other transfer funds proved to be higher than the PAD obtained by Mura and Muratara. This causes the regions to still rely heavily on transfer funds. At the beginning of their formation, DOBs are still highly dependent on their home regions and provinces. The home region and the province concerned provide financial support for new autonomous regions (DOBs) in accordance with applicable government regulations.

This lack of fiscal independence is one of the main issues in the process of regional expansion. As a result, the central government imposed a moratorium on regional expansion (except for the Papua region) effective from 2015 and there is no clarity on when this moratorium will be lifted.

The funds transferred from the central government to local governments are in line with Bird (2000), where the design of the intergovernmental transfer system should be aligned with the objective of decentralisation reform, which is to create equitable welfare. Fiscal decentralisation needs to provide meaningful powers in tax management. Although Mura and Muratara have received local own-source revenues (PAD), when compared to the minimum transfer funds obtained from natural resource revenue sharing, it shows that the management of local taxes and levies in these two regions is still not optimal. This causes Mura and Muratara to still rely heavily on transfer funds from the Central Government and the Provincial Government. The ineffective management of local taxes can be seen from several types of taxes that are inadequate in revenue, such as hotel tax and entertainment tax in Musi Rawas, while in Muratara there is even no hotel tax at all. One of the factors causing this is the lack of smooth economic turnover in Mura and Muratara, as previously explained.

The findings in this study regarding independence and transfer funds are in line with the results of research Maulana (2019) , which says that the formation of New Autonomous Regions (DOB) puts a burden on state finances (APBN) due to the amount of allocation funds that need to be transferred to these new regions. According to analyses conducted by the government and other research presented in the study Tenrini (2013) , it is concluded that failure in the process of regional expansion is one of the factors considered by the government in implementing a moratorium on regional expansion.

In addition to regional independence, regional financial performance in Mura and Muratara in the last 10 years has not been so good. It has not been effective in realising the PAD budget that has been set previously. Not yet efficient because of the realisation of greater costs to obtain PAD. To improve regional financial performance, comprehensive planning and budgeting are essential to achieve regional goals, emphasising the need for efficient resource allocation, transparency, and accountability in the management of development programs (Rifah et al., 2023).

c. Regional asset issues

After the expansion of both Mura and Muratara, both still leave some problems related to regional assets. In Mura, it has been more than two decades, there are several regional assets that can only move from Lubuklinggau to Muara Beliti, namely the Regent's Office which moved to Muara Beliti in 2018 and RSUD dr. Sobirin moved at the end of 2023. Meanwhile, the Regent's official residence (Pendopoan) is still in Lubuklinggau because the official residence is still under construction. However, other regional apparatus have moved entirely to Muara Beliti in the Muara Beliti Office Complex. This will slow down the process of service to employees and to the community because they are in different areas. For Muratara, most of the regional asset problems include regional apparatus office buildings that do not have their own offices so they are still renting in shop houses and residents' houses. This will reduce the effectiveness of the objectives of decentralisation conveyed by Cheema & Rondinelli (1983), namely increasing the capacity of local governments in providing public goods and services and increasing the use value and benefits of economic development in the region. Regional assets that can be used as one of the regional revenues and to optimise services to the community become less optimal if they are still not in the location of the regency concerned.



Figure 1. OPDs in Muratara leasing shophouses for offices and the new Muratara Regent's official residence, still under construction in Muara Beliti.

According to Runiawati (2017), to generate revenue without changing the ownership status of regional assets that are not used for official functions can be done by utilising regional assets. There are five methods of asset utilisation: leasing, borrowing and use, cooperation, bangun-guna-serah, and bangun-serah-guna. Mura can utilise leases on assets that are not used. Then Mura and Muratara can utilise bangun-guna-serah, and bangun-serah-guna to build buildings that can be used by the private sector

on land owned but not used by the LG for a certain period of time. After the period ends, the local government can fully use the building for the benefit of the local government. However, this still needs an in-depth study by considering the *costs and benefits* for the Regional Government and also the people of Mura and Muratara.

The Impact of Regional Expansion on Community Welfare

a. Regional innovation to improve education quality

Educational facilities in the form of schools in each district in Mura and Muratara are already available and cover all levels, from kindergarten-early childhood to high school/vocational school. After the expansion, efforts to improve these facilities continued. To improve the quality of education, Mura and Muratara implemented various innovations that included efforts to adjust education services to suit local needs and improve the quality of the learning process. In addition to cooperation and the implementation of programmes from the central government, local governments, including Mura and Muratara, also have flagship programmes aimed at improving the quality of education and completing nine years of basic education. Thus, it is hoped that no students will drop out of school. One of the benefits of decentralisation is that local governments have the ability to distribute their budgets to improve the needs of the people in their respective areas.

Various support programmes include the provision of stationery, uniforms for primary and junior high schools, furniture (tables and chairs), operational assistance for early childhood education teachers, free education, and the provision of school buses. Mura and Muratara's policies are in line with the definition of welfare expressed by Whitaker & Federico (1997), which is a government system of goods and services that supports the community in fulfilling social, economic, educational, and health needs that are essential to maintain community life. In line with the opinion of Thomas (2005), the welfare of a society can be measured through reduced poverty, improved health, better educational attainment, and productivity growth.

In their study, Amadi et al. (2023) asserted that the government has implemented various supports and tools that have a positive impact on Indonesian society. It is known that the government has taken important steps in fulfilling the educational needs of the community. However, until now, both Mura and Muratara still face obstacles related to the number of civil servant teachers and their uneven distribution in remote areas. The action taken by the Education Office is to recruit PPPK and honorary teachers. The

shortage of civil servant teachers is due to the fact that many have retired or entered retirement. Therefore, immediate action is needed from the local government to overcome the shortage of teachers so that the teaching and learning process can continue.

b. Improved healthcare services

Health services were one of the issues faced by the people of Muratara before the division. The lack of hospitals in Rupit and the surrounding area meant that people had to go to the hospital in Muara Beliti if they needed a referral for advanced health services. RSUD Rupit Muratara was established before the expansion as a form of attention and service from the Regency Government to the people of Muratara at that time. However, the regional public hospital still does not have other supporting buildings.

In line with the development of education in Indonesia, especially in Mura and Muratara, the expansion of the region has a positive influence on improving the quality of health in the area. The local government has funds earmarked specifically to improve the quality of health in the region. Mura and Muratara have collaborated in accordance with the instructions and directions from the central government, among others, to improve health facilities in the form of Puskesmas that are able to provide services to the community for 24 hours with the Inpatient Puskesmas model. Each district in Mura and Muratara already has at least one Puskesmas with inpatient services. Meanwhile, for districts that have larger areas, an additional Puskesmas is provided, although it does not operate for 24 hours and does not provide inpatient services. Mura has 12 Puskesmas with inpatient facilities out of a total of 19 available Puskesmas, while Muratara has 7 inpatient Puskesmas out of 8 available Puskesmas. Posyandu has been available in every village, although it is only opened at least once a month, to reach more community members. RSUD Rupit has also undergone a gradual development of facilities, starting with the construction of the ICU building in 2015, followed by the obstetrics installation building in 2016, the PDL building in 2019, and finally the emergency room building which was completed in 2021.

From the point of view of health workers, the lack of manpower in some health service units, especially related to dentists, can be overcome with the help of dental nurses on duty in the service unit. In addition to recruiting for Civil Servant Candidates (CPNS) and Government Employees with Work Agreements (PPPK), local governments also recruit from Voluntary Workers (TKS). Thus, the vacancies that occur are caused by the expiration of the contract or the transfer to follow the husband. Health facilities and

health workers in Musi Rawas and North Musi Rawas, along with all central and local government programmes, have contributed to improving the quality of health in both locations.

In addition to health facilities and health workers, the National Health Insurance (JKN) programme, which has been implemented since 1 January 2024, also plays an important role in improving the quality of health in Indonesia. JKN is one of the programmes to achieve Universal Health Coverage (UHC) in Indonesia. Muratara can more quickly achieve the target set in the RPJMN, which is at least 98% of the total population becoming JKN members, in 2022, while Mura can only reach a minimum of 98% in 2024. The community is expected to get fair and quality health services and protection from financial risks when using health services. Therefore, both rich and poor, old and young, are included in JKN and if needed for health services will facilitate and accelerate the process of community services. Health policies in Mura and Muratara are in line with the definition of welfare expressed by Whitaker & Federico (1997). They explain that welfare includes a state system that provides goods and services to assist people in fulfilling social, economic, educational, and health needs that are essential for survival. In line with the opinion of Thomas (2005), community welfare can be measured through several indicators, such as a reduction in poverty, improved health, better educational attainment, and increased productivity. In his study, Rotty (2016) suggests that there are differences in individual, management, and organisational aspects between health services in inpatient and non- inpatient puskesmas. This finding is an important concern for the Health Office in order to improve coaching efforts more effectively.

The Impact of Regional Expansion on Public Services

Increase proximity and emphasis on service to the community

The impact of regional expansion in terms of economic growth, regional financial performance, and community welfare shows success in the form of positive and negative impacts. However, not only these three parameters to measure the success of decentralisation in the parent region and DOB, but also must be balanced with an increase in service quality so that these three parameters can run optimally. Service can be a driver for the other three parameters. Improved service quality can improve economic growth, regional financial performance, and ultimately the welfare of the community. One of the goals of regional expansion is to make services more accessible to the community. Prior to the expansion, residents in the Muratara area had to travel to Muara Beliti, which took about two to three

hours. In addition, high transportation costs made it difficult for the community to take care of administrative needs and other matters at the regency government centre. After the expansion, the capital city that was originally located in Muara Beliti moved to Rupit, making it easier to reach. In addition to establishing proximity, the Muratara government with seven districts can also focus more efforts in providing services and developing available facilities. Meanwhile, the Mura government experienced a reduction in the number of districts to 14. Improving the condition of district buildings to be more optimal in providing services, with an emphasis on repairing damaged roads, as well as various other aspects. This is in line with one of the main objectives of decentralisation expressed by Smoke (2003), which is to improve efficiency in the provision of public services. In addition, according to Mardiasmo (2002), these objectives also include improving the quality of services and developing the regional economy.

Conclusion

The impact of regional expansion on Mura and Muratara can be seen through economic growth parameters, including the creation of new jobs, increased business in the agricultural sector, especially plantations, and the development and improvement of supporting infrastructure. The creation of new jobs is especially evident in the early stages of regional expansion, which requires ASN and honorary employees in Muratara as a new autonomous region. In addition, it was also necessary to fill the vacancies of employees in Mura as the parent region who moved to Muratara, as well as to meet the needs of labour in plantation and coal mining companies that invested in Mura and Muratara. The agricultural sector, especially the plantation sector, is experiencing rapid development. This can be seen from the increase in production of the main commodities in Mura and Muratara, such as oil palm and rubber. In addition, the GRDP of the agricultural sector also continues to increase every year with a positive economic growth rate. The development and improvement of infrastructure, such as roads and electricity supply, was one of the factors that encouraged Muratara to separate from Mura. The three effects are desirable outcomes or positive impacts of the formation of a new region. There is also an undesirable effect, or can be referred to as a negative impact, the economic turnover in Mura and Muratara is not going well. The lack of trade centre resources, entertainment facilities, and hotel accommodation in Mura and Muratara resulted in many employees and communities conducting transactions and settling in Lubuklinggau.

The regional financial performance parameters show that the expectation of expansion is a slowly observable increase in regional own-source revenue (PAD). The increase in PAD can be said to be the result of strategic measures taken by Mura and Muratara to fund relevant technical activities and simultaneously return PAD to the region. An unintended consequence or adverse impact is the high dependence on financial assistance. Based on the budgets of DOBs in the early stages of expansion, the hope lies in the sharing of natural resources (SDA) that have potential, as well as financial support from the central and provincial governments in the form of tax revenue sharing and various other forms of transfer funds. Assets are also an obstacle in Mura and Muratara, some have not been moved from Lubuklinggau and others do not have their own offices so they are still renting in shop houses and residents' houses.

In terms of community welfare, there are desirable or positive impacts, namely local innovations that aim to improve the quality of education through various regional programmes and improved health services supported by improved health facilities. However, there are still obstacles such as the lack of civil servant teachers and the uneven distribution of civil servant teachers, and there is still a shortage of health workers in community health centres. In addition to the three parameters that have been studied, regional expansion is also expected to provide other benefits, namely that local governments become closer and more focused in providing services to their citizens. To the Regency Governments of Musi Rawas and North Musi Rawas, to increase economic growth, to (i) provide support to coconut and cocoa farmers, while paying attention to palm oil farmers, to increase their production by submitting a request for assistance to BPDP; (ii) design a plan to attract investors to build educational institutions, accommodation, and other businesses, so that the Mura and Muratara regions can grow and become more vibrant; (iii) supervise the project and foster the community so that the process of building a 150 kV substation in Rupit runs smoothly until completion. In terms of regional financial performance, especially to increase regional own-source revenue (PAD), to (i) provide a comprehensive and continuous explanation to the community regarding the significance of regional taxes and levies by involving influential figures at the village or district level; (ii) present and place mobile tax cars around the market, in district offices, and in other strategic locations in Mura and Muratara Regencies. In addition, provide tools that are more flexible than tapping box machines, such as MPOS (Mobile Point of Sales); (iii) arrange all the equipment and facilities needed to carry out tax audits in the regions. It is expected that through the implementation of local tax and levy audits, taxpayers will be more compliant, so as to

increase local revenue from taxes and levies, which in turn will contribute to increasing local self-reliance. To improve the welfare of the community, (i) conduct regular evaluations of the number of teachers and health workers available, and carry out rotations to overcome the uneven distribution of civil servant teachers and health workers in Mura and Muratara; (ii) propose the acceptance of Civil Servants (PNS), Government Employees with Work Agreements (PPPK), and Health Workers (nakes) every year.

To the Central Government, to (i) make a Government Regulation that includes strict requirements and reduces the possibility of multiple interpretations, (ii) carry out both limited and comprehensive assessments of the parent region and the New Autonomous Region (DOB) as a basis for the continuation of the moratorium on the formation of new regions. For prospective Parent Regions and DOBs that will be formed, to provide valid and comprehensive data and information regarding the positive and negative impacts of regional expansion, as well as sources of regional income to support the development of the region to be expanded. Future research should add questionnaires in order to strengthen the supporting evidence, especially those related to the community. In this study, to obtain adjusted per capita expenditure data from informants/research respondents which were then compared with data from BPS.

Acknowledgments

The authors would like to thank all those who have helped and contributed to the research and publication of this article. Officials within the Province of South Sumatra, officials and staff within the Government of Musi Rawas Regency and North Musi Rawas Regency, as well as the entire community who became supporting informants in this research. The author is very grateful and hopes that this journal can later be used as a source of reference in making policies related to expansion and public services that focus on the interests and welfare of the community, both in the parent region, DOB, or prospective expansion areas.

References

- Adi, Priyo Hari. (2006). The Relationship between Regional Economic Growth, Development Expenditure and Local Revenue. National Accounting Symposium.
- Amadi, A. S. M., Hasan, S., Rifanto, N. A., Wildan, M., Afifah, N. Q., & Nisak, N. M. (2023). Government Efforts to Guarantee the Right to Education for All People in Indonesia: A Significant Fact. *Educatio*, 18(1), 161-171. <https://doi.org/10.29408/edc.v18i1.14798>

- Anggreni, L., Setyowati, S. E., & Nurkolis. (2024). The Impact Of Teacher Pppk Policy Implementation In Warungpring District, Pemalang District. Learning: Journal of Education and Learning Research Innovation, 4(4), 1060- 1066.
- Ayupijaya, M. (2021). The Impact of Covid-19 Pandemic on Employment in Bali Province. Journal of Bali Building Bali, 2(3), 151-168. <https://doi.org/10.51172/jbmb.v2i3.212>
- Aziza, T. N., & Srimarchea, D. W. (2023). Handling Disadvantaged Areas in Indonesia. Journal of Intellectual Khazanah, 7(1), 1584-1600. <https://doi.org/10.37250/khazanah.v7i1.185>
- Bahl, R. W. (2002). ScholarWorks @ Georgia State University Pillars of Fiscal Decentralisation. 19(2), 253-277.
- Biantoro, D., & Jasmina, T. (2021). The Relationship Between Teacher Professional Allowances and Additional Income and Student Learning Outcomes in Public Junior High Schools. Journal of Education and Culture, 6, 198-214.
- Bird, R. M., & Vaillancourt, F. (1999). Fiscal Decentralisation in Developing Countries (1st ed.). Cambridge University Press. <https://www.cambridge.org/core/product/identifier/9780511559815/type/book>
- Bratakusumah, D. S., & Solihin, D. (2001). The autonomy of local government administration: Deddy Supriady Bratakusumah, Dadang Solihin. Gramedia Pustaka Utama.
- Canaldhy, R. S., Wijaya, B. A., & Hairi, M. I. A. (2019). Expansion of North Musi Rawas Regency in South Sumatra Province in 2013-2016. Journal of Government and Politics, 2(1). <https://doi.org/10.36982/jpg.v2i1.651>
- Central Bureau of Statistics. (2015). Human Development Index of Musi Rawas Regency 2023. Musi Rawas: BPS Musi Rawas Regency.
- _____. (2012). Musi Rawas in Figures 2012. Musi Rawas: BPS Musi Rawas Regency.
- _____. (2024). Musi Rawas Regency in Figures 2024. Musi Rawas: BPS Musi Rawas Regency.
- _____. (2015). GRDP of Musi Rawas Regency by Business Field 2010-2014. Musi Rawas: BPS Musi Rawas Regency.
- _____. (2018). GRDP of Musi Rawas Regency by Business Field 2013-2017. Musi Rawas: BPS Musi Rawas Regency.
- _____. (2023). GRDP of Musi Rawas Regency by Business Field 2018-2022. Musi Rawas: BPS Musi Rawas Regency.

- _____. (2024). GRDP of Musi Rawas Regency by Business Field 2019-2023. Musi Rawas: BPS Musi Rawas Regency.
- _____. (2023). Human Development Index of North Musi Rawas Regency 2022. North Musi Rawas: BPS North Musi Rawas Regency.
- _____. (2024). Human Development Index of North Musi Rawas Regency 2023. North Musi Rawas: BPS North Musi Rawas Regency.
- _____. (2015). North Musi Rawas in Figures 2015. North Musi Rawas: BPS North Musi Rawas Regency.
- _____. (2024). North Musi Rawas Regency in Figures 2024. North Musi Rawas: BPS North Musi Rawas Regency.
- _____. (2016). GRDP of North Musi Rawas Regency by Business Field 2011-2015. North Musi Rawas: BPS of North Musi Rawas Regency.
- _____. (2021). GRDP of North Musi Rawas Regency by Business Field 2016-2020. North Musi Rawas: BPS of North Musi Rawas Regency.
- _____. (2024). GRDP of North Musi Rawas Regency by Business Field 2019-2023. North Musi Rawas: BPS of North Musi Rawas Regency.
- Cheema, G. S., & Rondinelli, D. A. (1983). Decentralisation and development: Policy implementation in developing countries. <https://api.semanticscholar.org/CorpusID:127070138>
- Creswell, J. W., & Creswell, J. D. (2018). Mixed Methods Procedures. In *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*.
- Denzin, N. K., & Lincoln, Y. S. (2000). *Handbook of qualitative research* (2nd ed). Sage Publications.
- Edistian, A. A. (2020). The Effect of Leading Economic Sectors (Agriculture Forestry, and Fisheries, Processing Industry and Other Services) on Economic Growth in Muaro Jambi Regency 2006 - 2018. 1-150.
- Finsterbusch, K., & Motz, A. B. (1980). *Social research for policy decisions*. Wadsworth Publ.
- Harahap, E. H. (2019). QSPM Approach As A Basis For Formulating Strategies To Increase Local Revenue In Padang Sidempuan City. 1 (September), 1-23. <https://doi.org/10.31933/JIMT>
- Hartariningsih, N. (2016). Tax Audit. *Cakrawala Hukum: Scientific Magazine of the Faculty of Law, Wijayakusuma University*, 18(45). <https://doi.org/10.51921/kh0zhh09>

- Huda, A. Z., & Handoyo, S. E. (2023). The Influence Of Post-Pandemic Covid-19 Work Implications On Employee Performance Moderated By Industrial Technology 4.0 Which Has An Impact On Pt Wijaya Karya (Persero) Tbk Employee Satisfaction. *Cakrawala*, 6, 1408-1419. <https://doi.org/10.35762/ej.2566005>
- Iskatrinah, I., & Supriyo, D. A. S. A. (2021). The Impact of Regency / City Regional Expansion. *Wijayakusuma Law Review*. <https://doi.org/10.51921/wlr.v3i2.175>
- Jenzie, L., & Seddon, J. (1999). Decentralisation Briefing notes World Bank. 2-6.
- Kusmila, Z., Kusmila, Z., Mukhzarudfa, H., Mukhzarudfa, H., Yudi, Y., & Yudi, Y. (2018). Comparative Analysis of Regency Local Government Financial Performance in Jambi Province Before and After Regional Expansion. <https://www.semanticscholar.org/paper/4ec80e5ded5df94dfb969e8a8c26e9651eb2b50f>
- Langbein, L. I. (1980). Discovering whether programmes work: a guide to statistical methods for programme evaluation. In *The Goodyear Public Policy Analysis and Management Series*. Goodyear Publ.
- Lin, J. Y., & Liu, Z. (2000). Fiscal Decentralisation and Economic Growth in China. *Economic Development and Cultural Change*, 49(1), 1-21. <https://doi.org/10.1086/452488>
- Mardiasmo. (2002). *Autonomy and regional financial management*. Andi.
- Maulana, A., & Maulana, A. (2019). Factors In The Formation Of New Autonomous Regions And Their Impact On State Finances. *Economic Focus: Scientific Journal of Economics*. <https://doi.org/10.22219/jep.v17i1.8686>
- Mulkan, H., & Aprita, S. (2023). *The law of regional autonomy*. Mitra Wacana Publishers.
- Nofiyanti, F. (2024). The Impact Of Wildland Expansion On The Level Of Wellbeing In North Musi Rawas District repository.unja.ac.id. <https://repository.unja.ac.id/62976/>
- Novita, Y., Wafiratulaela, W., Wicaksono, P. N., Mustofa, M. T. L., Sari, W. N., & Inawati, Y. (2022). Analysis of the Role of Government and Society in the Economic Sector through Policy Finalisation. *JISIP (Journal of Social Science and Education)*, 6(1), 2371-2381. <https://doi.org/10.58258/jisip.v6i1.2848>
- Nurmalasari, N., Ismatullah, I., & Darsawati, E. (2020). Analysis of Local Tax Revenue in Increasing Pad. *Proaction Journal*, 7(2), 108-116. <https://doi.org/10.32534/jpk.v7i2.1281>
- Paramita, M., Muhlisin, S., & Palawa, I. (2018). Improving Community Economy through Local Resource Utilisation. *Qardhul Hasan: Media of Community Service*, (1), 19. <https://doi.org/10.30997/qh.v4i1.1186>

- Pasaribu, S. (2016). Factors Affecting Circular Economy Promotion in Indonesia: The Revival of Agribusiness Partnership. *Agroeconomic Research Forum*, 24(2), 135. <https://doi.org/10.21082/fae.v24n2.2006.135-144>
- Pebriana, O. (2022). Analysis of Overload and its Effect on Pavement Life (Case Study of Ciawi Highway, Tasikmalaya Regency Km 24+000 - Km 26+000). *Journal of Technology Media*, 7(2), 95-108. <https://doi.org/10.25157/jmt.v7i2.2637>
- Prayoga, D. Y., Herman, H., & Farida, I. (2023). District Road Maintenance Prioritisation Based on Budget Allocation Availability. *Journal of Construction*, 21(2), 281-288. <https://doi.org/10.33364/konstruksi/v.21-2.1550>
- Quesnay, F. (1968). *The Eeonomical Table (Tableau économique)*. Bergman Publishers.
- Ribot, J. (2004). Waiting for democracy: The politics of choice in natural resource decentralisation. <https://api.semanticscholar.org/CorpusID:153285680>
- Ridzki, I., Duanaputri, R., Maulana, E. R., & Wardani, A. L. (2021). Analysis of the effect of Guluk- Guluk substation addition on power flow and voltage profile in Krian Gresik sub system. *Eltek Journal*, 19(2), 55. <https://doi.org/10.33795/eltek.v19i2.316>
- Rifah, A. N., Alif, M., & Harahap, N. (2023). Analysis of Regional Financial Performance through Regional Development Planning and Budgeting. *Scientific Journal of Present Global Economics*, 14(2), 70-74. <https://doi.org/10.36982/jiegm.v14i2.3421>
- Risanji, M. A., & Rafli. (2018). 1268-Article Text-2452-1-10-20190219. Department of Civil Engineering, Trisakti University, 98-102.
- Rorong, I. (2018). Analysis Of The Impact Of District-City Expansion On Community Wellbeing In North Sulawesi Propinion (Study in South Minahasa Regency and Tomohon City).
- Rotty, S. J. L. (2016). Comparison of Health Service Performance at Inpatient and Outpatient Puskesmas in North Minahasa Regency. *EMBA Journal*, 11(2), 311-322. <https://ejournal.unsrat.ac.id/index.php/emba/article/view/13014>
- Runiawati, N. (2017). Utilisation of Regional Property (A theoretical and practical approach in determining asset utilisation methods). *Journal of Public Service Management*, 1(1), 45. <https://doi.org/10.24198/jmpp.v1i1.13553>
- Rustendi, T.-. (2021). Analysis of the Level of Regional Financial Independence after Regional Expansion. *Journal of Accounting*. <https://doi.org/10.37058/jak.v1i1.1889>
- Safitri, W., Safitri, W., Yunitasari, D., Yunitasari, D., Yunitasari, D., Komariyah, S., & Komariyah, S. (2020). The Effect of Regional Expansion... The Effect of Regional Expansion on Regional Economic Growth (Case Study of Seven Provinces of Regional Expansion Results in Indonesia). <https://doi.org/10.19184/ejeba.v7i1.12950>.

- Sari, A. I. C., Zakiah Fithah A'ini, & Martinus Tukiran. (2022). The Effect of Education and Health Budget on Human Development Index in Indonesia. *Journal of Applied Business and Economic (JABE)*, 9(2), 127-136.
- Sidik, M. (2002). The Implementation Of Fiscal Desentralisation (Between Theory and Application in Indonesia). Seminar "A Year of Implementation of Regional Autonomy Policy in Indonesia."
- Smith, B. C. (1985). *Decentralisation: the territorial dimension of the state*. Allen & Unwin.
- Smoke, P. (2003). Decentralisation in Africa: goals, dimensions, myths and challenges. *Public Administration and Development*, 23(1), 7-16. <https://doi.org/10.1002/pad.255>
- Sukamto. (2018). Determinants of Leading Sector in Development. *Proceedings of Semateknos*, 102.
- Supreme Audit Agency of the Republic of Indonesia. (2011). LHP on LKP of Musi Rawas Regency FY 2010. Palembang: BPK RI Representative of South Sumatra Province.
- _____. (2024). LHP on LKP of Musi Rawas Regency FY 2023. Palembang: BPK RI Representative of South Sumatra Province.
- _____. (2015). LHP on LKP of North Musi Rawas Regency FY 2014. Palembang: BPK RI Representative of South Sumatra Province.
- _____. (2024). LHP on LKP of North Musi Rawas Regency FY 2023. Palembang: BPK RI Representative of South Sumatra Province.
- Syamsi, I. (1986). *Principles of national and regional development policy, planning, programming and budgeting (1st Edition)*. Rajawali.
- Tenrini, R. H. (2013). *Regional Expansion: Necessity or Democratic Euphoria? Uncovering The Failure Of Expansion*. Centre for Budget and State Revenue Policy, 1.
- Weiss, R. S. (1995). *Learning from Strangers: The Art and Method of Qualitative Interview Studies*. Free Press.
- Whitaker, W. H., & Federico, R. C. (1997). *Social welfare in today's world (2nd ed)*. McGraw-Hill.
- Wignosubroto, S. (2005). *The ups and downs of regional autonomy: sketches of a 100-year journey (Cet. 1)*. Institute for Local Development: Tifa Foundation.
- Wong, J. D. (2004). The fiscal impact of economic growth and development on local government revenue capacity. *Journal of Public Budgeting, Accounting & Financial Management*, 16(3), 413- 423. <https://doi.org/10.1108/JPBAFM-16-03-2004-B006>
- Yin, R. K. (2016). *Qualitative research from start to finish*. In *Research methods (Second edi)*. The Guilford Press. <http://files/502/Yin - 2016 - Qualitative research from start to finish.pdf>