

## ANALYSIS OF FISCAL INDEPENDENCE AND REGIONAL EXPENDITURE EFFICIENCY IN SERDANG BEDAGAI REGENCY

Annisa Pratiwi<sup>1</sup>, Meutia Rahmadhani Rambe<sup>2</sup>, Habib Rizieq<sup>3</sup>  
[pratiwiannisa483@gmail.com](mailto:pratiwiannisa483@gmail.com)<sup>1</sup>, [utiarmb@gmail.com](mailto:utiarmb@gmail.com)<sup>2</sup>, [habibrizik2006@gmail.com](mailto:habibrizik2006@gmail.com)<sup>3</sup>

Universitas Sumatera Utara

### ABSTRACT

*This study aims to analyze fiscal independence and regional expenditure efficiency in Serdang Bedagai Regency. The primary focus of the research is to evaluate the extent to which local own-source revenue contributes to financing developmental needs independently and to assess the appropriateness of regional expenditure allocation in enhancing public welfare. The research method employed is descriptive quantitative, conducting financial ratio analysis on statement of budget realization data. Data analysis techniques involve calculating fiscal independence and expenditure efficiency ratios to provide an objective overview of the local government's financial performance. The results indicate that the fiscal independence of Serdang Bedagai Regency remains in the low category due to a high dependency on transfer funds from the central government. Although local own-source revenue provides a positive contribution, its volume is not yet significant enough to independently finance all regional domestic affairs. Regarding expenditures, inefficiencies were identified as the budget portion remains dominated by routine operational expenditures rather than capital expenditures that directly impact infrastructure development. The conclusion of this study emphasizes that a high pattern of fiscal dependency can hinder regional creativity and flexibility in managing economic potential. Local governments are advised to optimize revenue through tax digitalization and to reallocate budgets toward productive sectors. This research is expected to serve as a reference for policymakers in formulating sustainable fiscal strengthening strategies to achieve genuine regional independence.*

**Keywords:** Fiscal Independence, Regional Expenditure Efficiency, Local Own-Source Revenue, Regional Autonomy, Statement Of Budget Realization.

### INTRODUCTION

The implementation of regional autonomy in Indonesia represents a strategic measure to accelerate development and improve public welfare through the devolution of authority from the central government to local governments. The core of this autonomy is fiscal decentralization, which entails the delegation of authority in managing regional financial resources, enabling local governments to plan and manage budgets according to specific regional needs (Santika et al., 2025). Theoretically, fiscal decentralization grants regions the right to levy local taxes and retributions aimed at funding public services, as local governments are deemed to have a better understanding of the objective conditions of infrastructure and the needs of the local community compared to the central government. However, the success of this autonomy highly depends on the region's ability to generate local own-source revenue (PAD) and its capacity to manage expenditure budgets efficiently (Ramadhan et al., 2022).

Fiscal independence serves as a primary indicator to measure the extent to which a region can finance its governmental and developmental activities without being entirely dependent on central government assistance. Strengthening PAD through local taxes and retributions has been proven to have a positive and significant impact on increasing the financial independence ratio (Afandi et al., 2024). Nevertheless, in practice, many local governments still face constraints in optimizing their revenue potential, creating a phenomenon of high dependency on transfer funds from the center, such as the General Allocation Fund (DAU) and the Special Allocation Fund (DAK). Ironically, excessive

reliance on these intergovernmental transfer funds often exerts a negative influence on the level of fiscal independence, as regions become less creative in developing independent revenue sectors (Ardiansyah, 2023).

Fiscal issues at the regional level are not limited to the revenue side but also extend to the aspect of expenditure efficiency. Ideal regional expenditure management should be able to promote sound financial performance and provide a direct impact on public welfare. However, imbalances often occur where expenditure realization fails to meet established targets, or overlaps in authority between the center and the regions result in suboptimal budget management effectiveness (Santika et al., 2025). Inefficiencies in regional expenditure, both in operational expenditure and capital expenditure, can hinder the pace of regional development. Therefore, the expenditure efficiency ratio becomes crucial for evaluating whether the local government has utilized its financial resources economically while still achieving optimal output (Aznurita et al., 2024).

Serdang Bedagai Regency, as one of the autonomous regions in North Sumatra, faces similar challenges in balancing the enhancement of fiscal independence with the achievement of expenditure efficiency. Sound regional financial conditions require synergy between the ability to collect original revenue and the precision of targeting in regional expenditure allocation. Without a comprehensive analysis of this independence and efficiency, it is difficult for the local government to establish sustainable fiscal policies. Based on these issues, this study is conducted to analyze the level of fiscal independence in Serdang Bedagai Regency and the level of regional expenditure efficiency that has been implemented. This research aims to measure the fiscal independence ratio based on the contribution of PAD, evaluate the level of budget utilization efficiency in the statement of budget realization (LRA), and provide an objective overview of regional fiscal capacity in supporting sustainable autonomy in Serdang Bedagai Regency.

## **LITERATURE REVIEW**

### **Fiscal Decentralization**

Fiscal decentralization is the transfer of authority from the central government to regional governments in managing their respective regions' finances. This requires regional governments to make a significant contribution to managing regional finances. This granting of authority grants regional governments several rights, including the right to collect regional taxes, the right to collect regional levies, and the right to manage their own budgets. Fiscal decentralization allows regional governments to better understand their region's needs, such as repairing village roads, building community health centers, and other infrastructure, using funds derived from PAD and supported by funds from the central government.

Fiscal decentralization is a key instrument for achieving regional independence, necessitating an integrated division of authority between the central and regional governments without overlap. However, the division of authority between the central and regional governments often overlaps, resulting in suboptimal effectiveness of regional budget management in promoting equitable public welfare (Ningsih et al., 2023). Fiscal decentralization is a crucial instrument for regional autonomy, but its success depends on PAD and budget management capacity. While improving public services, key challenges include high dependence on central funds and the risk of inefficiency, necessitating regional transparency and accountability. Fiscal decentralization has a conditionally positive impact on regional development, increasing the Human Development Index (HDI) in areas with

strong institutional capacity. This policy aims to increase independence in financial management and public services, but its effectiveness is often hampered in underdeveloped regions due to dependence on central transfer funds (Santika et al., 2025).

Therefore, strengthening regional fiscal capacity through PAD optimization is essential to prevent decentralization from becoming a mere administrative burden. Enhancing budget accountability and maintaining rigorous oversight of capital expenditure are crucial to ensuring that every managed unit of currency generates a tangible multiplier effect on the local economy. Without transparency and good governance, regional disparities risk widening, as regions with robust economic bases naturally develop faster than those with limited resources.

### **Regional Financial Independence**

Independence is the ability of a local government to finance its own government activities, development, and public services without relying on financial assistance from the central government or higher levels of government (Ramadhan et al., 2022). Local taxes and levies have a positive effect on financial independence, as measured by the ability of PAD to finance expenditures without dependence on the central government. This independence has been shown to significantly impact economic growth, with financial independence acting as an effective intermediary in driving the local economy (Afandi et al., 2024).

Local own-source revenue has a positive and significant impact on regional financial independence. This means that the greater a region's ability to tap its own tax potential, the more independent it is. Meanwhile, the intergovernmental transfer funds has a negative impact on independence. This indicates that high dependence on transfer intergovernmental transfer funds from the central government actually weakens the level of fiscal independence of local governments (Ardiansyah, 2023). If a region's PAD is large and able to cover the majority of its expenditures, then the region is considered to have strong fiscal decentralization and is no longer fully regulated by central government policies. Regional financial independence represents the ability of a local government to finance its own area without relying on the central government. Independence is often hampered by capital expenditures.

### **Regional Expenditure Efficiency**

In the context of regional expenditure, efficiency is a way of doing things with minimal capital but achieving maximum results. Local own-source revenue obtained by local governments, whether from taxes, levies, or other sources of revenue used for regional expenditure, must be efficient so that with minimal capital, it can be used to finance all regional expenditures and achieve maximum results. Efficiency is a measure of the comparison between actual expenditure and the regional budget. An activity or program is considered efficient if its actual expenditure does not exceed the predetermined budget ceiling, but still achieves the planned performance targets (Habibi et al., 2024).

Efficiency indicates the ability of a program or activity to be implemented with minimal resources without compromising the quality of the output. Regional expenditure efficiency can be measured using the ratio of regional expenditure efficiency to the budget. The financial independence ratio and the effectiveness of PAD significantly influence expenditure efficiency. More independent regions tend to be more efficient in expenditure their funds because they perceive the funds as coming from their own efforts, such as local taxes, rather than simply transfers from the central government (Aznurita et al., 2024).

## **METHOD**

## **Types of Research**

The research method used in this study is descriptive with a quantitative approach. This method was chosen to systematically and accurately describe fiscal independence and expenditure efficiency in the Serdang Bedagai Regency government, based on numerical data obtained from the LRA. The data is analyzed through financial ratios to evaluate regional fiscal independence and expenditure efficiency. The results are then compared against established performance criteria to determine the regional government's financial standing.

## **Data Sources**

The data sources used in this study are secondary data. Secondary data is data obtained indirectly or through intermediaries (collected by other parties). The data in this study are the LRA of Serdang Bedagai Regency for the 2020–2024 period. The data were obtained from the official website of the Directorate General of Fiscal Balance (DJPK), Ministry of Finance of the Republic of Indonesia (MoF) and through the Regional Financial and Asset Management Agency (BPKAD) of Serdang Bedagai Regency. Data for 2025 is not included in this study because the financial report has not been audited.

## **Data Analysis Techniques**

The data is analyzed using regional financial performance ratio techniques to evaluate the effectiveness and efficiency of Serdang Bedagai Regency's budget management, comprising:

### **Regional Financial Independence Ratio**

This ratio measures the regional government's ability to self-finance its activities, thereby reducing dependency on external or central government transfers. A higher ratio reflects greater fiscal autonomy, granting local government more flexibility in prioritize regional needs.

Formula:

$$\text{Regional Financial Independence Ratio} = \frac{\text{Local Own-Source Revenue}}{\text{Transfer Funds (Central + Provincial)} + \text{Regional Borrowing}} \times 100\%$$

### **Degree of Fiscal Decentralization Ratio**

This ratio is used to demonstrate a local government's ability to increase PAD to finance development. The higher the contribution of PAD to total regional revenue, the higher the degree of fiscal decentralization, which ultimately reflects a greater capacity for regional self-governance and reduced reliance on central government funding.

Formula:

$$\text{Degree of Fiscal Decentralization Ratio} = \frac{\text{Local Own-Source Revenue}}{\text{Total Regional Revenue}} \times 100\%$$

### **Local Own-Source Revenue Effectiveness Ratio**

This ratio describes the ability of the regional government to realize the planned PAD compared to the set target. A higher realization percentage indicates that the local government has effectively managed its revenue sources and implemented efficient collection strategies.

Formula:

$$\text{Local Own-Source Revenue Effectiveness Ratio} =$$

$$\frac{\text{Actual Local Own-Source Revenue}}{\text{Local Own-Source Revenue Target}} \times 100\%$$

### Regional Expenditure Efficiency Ratio

This ratio is used to measure the level of budget savings implemented by local governments. A ratio below 100% indicates higher efficiency, showing that the region achieved its objectives using fewer resources than originally allocated. Consequently, it reflects effective cost-control measures and a prudent approach to managing public funds.

Formula:

$$\text{Regional Expenditure Efficiency Ratio} = \frac{\text{Actual Regional Expenditure}}{\text{Regional Expenditure Budget}} \times 100\%$$

### Expenditure Harmony Ratio

This ratio evaluates the balance of regional resource allocation between operating expenditure and capital expenditure to ensure budget allocation effectively supports both public services and regional development.

### Operating Expenditure Ratio

Formula:

$$\text{Operating Expense Ratio} = \frac{\text{Total Operating Expenditure}}{\text{Total Regional Expenditure}} \times 100\%$$

### Capital Expenditure Ratio

Formula:

$$\text{Capital Expenditure Ratio} = \frac{\text{Total Capital Expenditure}}{\text{Total Regional Expenditure}} \times 100\%$$

## RESULT AND DISCUSSION

### Results of Calculation of Regional Financial Independence Ratio

The regional financial independence ratio is calculated by comparing PAD with intergovernmental transfer funds from the central government. A higher ratio signifies a greater level of fiscal autonomy, indicating that the region has a stronger capacity to fund its own development without heavy reliance on external assistance. Furthermore, it reflects the degree of regional independence in managing its own household affairs, serving as a vital indicator for evaluating the success of fiscal decentralization.

Table 1. Results of the Analysis of the Regional Financial Independence Ratio of Serdang Bedagai Regency for 2020–2024

Year	Local Own-Source Revenue (Rp)	Intergovernmental Transfer Funds (Rp)	Regional Borrowing (Rp)	Ratio (%)
2020	120.028.357.474,00	1.107.036.234.870,00	0,00	10,84
2021	133.466.455.515,34	1.353.320.476.624,00	103.223.905.190,00	9,16
2022	117.658.930.319,11	1.410.152.407.666,00	44.238.816.510,00	8,08
2023	151.087.092.664,60	1.544.759.721.700,00	0,00	9,78
2024	163.823.052.973,57	1.562.787.574.085,00	0,00	10,48
<b>Average</b>				<b>9.67</b>

Based on Table 1, the average regional financial independence ratio in Serdang Bedagai Regency is 9.67%, categorized as ‘Very Low’ because it falls within the 0%–25% range, with an instructive relationship pattern. This means that the region merely carries out all instructions or orders from the central government, as almost the entire development budget comes from transfer funds. In other words, the region is considered unable to finance its own household affairs. Based on calculations, the highest figure was reached in 2020 at 10.84%. This indicates that the central government still plays a dominant role in funding regional development. Therefore, it is imperative for the regional government to optimize its local tax and retribution potential to gradually shift from an instructive to a more consultative or autonomous relationship.

### **Results of Calculation of the Fiscal Decentralization Degree Ratio**

This ratio is calculated to see the contribution of PAD to total regional revenue. A higher percentage demonstrates a successful expansion of the local tax base, reflecting the region's increasing capability to fund public services independently. Furthermore, it serves as a vital benchmark for assessing the effectiveness of regional policies in optimizing local revenue-generating sectors and identifying the extent to which the region can sustain its own development programs without over reliance on external funding.

Table 2. Results of the Analysis of the Degree of Fiscal Decentralization Ratio of Serdang Bedagai Regency 2020–2024

<b>Year</b>	<b>Local Own-Source Revenue (Rp)</b>	<b>Total Regional Revenue (Rp)</b>	<b>Ratio (%)</b>
2020	120.028.357.474,00	1.496.585.100.536,00	8,02
2021	133.466.455.515,34	1.562.895.800.646,34	8,53
2022	117.658.930.319,11	1.545.398.438.719,11	7,61
2023	151.087.092.664,60	1.717.561.339.556,60	8,79
2024	163.823.052.973,57	1.765.081.584.838,57	9,28
<b>Average</b>			<b>8.45</b>

Based on Table 2, it can be seen that the average ratio of the degree of fiscal decentralization of Serdang Bedagai Regency is 8.45%, which falls under the 'Very Poor' category based on the standards set by the Ministry of Home Affairs Decree (Kepmendagri) No. 690.900-327 of 1994. This indicates that the contribution of PAD, such as local taxes and regional levies, is still very small compared to the total regional revenue. In other words, the region remains highly dependent on intergovernmental transfer funds (fiscal transfers) from the central government to maintain its operations.

### **Results of Calculation of the Effectiveness Ratio of Local Own-Source Revenue**

This ratio is calculated to measure the region's ability to realize the PAD target that has been set in the Regional Revenue and Expenditure Budget (APBD). A high realization percentage indicates that the regional government has not only accurately projected its revenue potential but has also implemented effective collection strategies to ensure that every planned program is supported by actual financial resources.

Table 3. Results of the Analysis of the Effectiveness Ratio of Local Own-Source Revenue of Serdang Bedagai Regency for 2020–2024

Year	Local Own-Source Revenue Target (Rp)	Actual Local Own-Source Revenue (Rp)	Ratio (%)
2020	142.115.861.942,00	120.028.357.474,00	84,46
2021	146.113.672.571,00	133.466.455.515,34	91,34
2022	171.622.780.000,00	117.658.930.319,11	68,56
2023	195.840.274.591,00	151.087.092.664,60	77,15
2024	184.315.765.000,00	163.823.052.973,57	88,88
<b>Average</b>			<b>82.08</b>

Based on Table 3, the average effectiveness ratio of Serdang Bedagai Regency's PAD is 82.08%. This indicates that the local government falls into the 'Quite Effective' category, falling within the 80%–90% range. This means that the Serdang Bedagai Regency Government has been quite effective in achieving its predetermined local own-source revenue targets.

### Results of Calculation of Regional Expenditure Efficiency Ratio

This ratio is calculated to measure the efficiency or budget savings made by regional governments in carrying out regional expenditure. A ratio below 100% indicates that the regional government has successfully achieved its planned objectives while utilizing fewer financial resources than originally allocated, thereby demonstrating a prudent and disciplined approach to public fund management.

Table 4. Results of the Analysis of the Regional Expenditure Efficiency Ratio of Serdang Bedagai Regency 2020–2024

Year	Regional Expenditure Budget (Rp)	Actual Regional Expenditure (Rp)	Ratio (%)
2020	1.578.464.196.069,44	1.519.836.305.731,22	96,29
2021	1.758.863.704.133,00	1.614.301.837.089,31	91,78
2022	1.758.687.432.288,00	1.679.403.077.763,00	95,49
2023	1.736.807.912.885,00	1.626.031.411.107,29	93,62
2024	1.842.134.097.892,00	1.773.837.306.509,72	96,29
<b>Average</b>			<b>94.69</b>

Based on Table 4, the average expenditure efficiency ratio for Serdang Bedagai Regency is 94.69%. This indicates that the regional expenditure performance is categorized as 'Less Efficient' because it falls within the 90%–100% range. Budget absorption is nearly approaching the planned ceiling, resulting in relatively low budget savings because the ratio percentage is very high, approaching 100%.

### Compliance Results of the Calculation of the Expenditure Harmony Ratio

#### Operating Expenditure

Table 5. Results of the Analysis of the Operating Expenditure Harmony Ratio of Serdang Bedagai Regency for 2020–2024

Year	Total Regional Expenditure (Rp)	Operating Expenditure (Rp)	Ratio (%)
2020	1.519.836.305.731,22	996.057.683.362,32	65,54
2021	1.614.301.837.089,31	941.965.858.384,72	58,35
2022	1.679.403.077.763,00	1.053.165.227.998,25	62,71
2023	1.626.031.411.107,29	1.018.555.673.755,49	62,64
2024	1.773.837.306.509,72	1.219.505.082.258,72	68,75
<b>Average</b>			<b>63.60</b>

Based on Table 5, the average operating expenditure harmony ratio for Serdang Bedagai Regency is 63.60%. This indicates that a significant portion of the total regional expenditure is prioritized for routine operational needs. According to the LRA, this allocation is primarily driven by personnel expenditures and goods and services expenditures.

Table 6. Analysis of the Capital Expenditure Harmony Ratio of Serdang Bedagai Regency 2020–2024

Year	Total Regional Expenditure (Rp)	Capital Expenditure (Rp)	Ratio (%)
2020	1.519.836.305.731,22	235.397.764.582,90	15,48
2021	1.614.301.837.089,31	399.621.275.793,59	24,75
2022	1.679.403.077.763,00	345.580.797.275,00	20,57
2023	1.626.031.411.107,29	321.037.502.912,80	19,74
2024	1.773.837.306.509,72	246.955.646.859,00	13,92
<b>Average</b>			<b>18.89</b>

Based on Table 6, the average expenditure harmony ratio for capital expenditure in Serdang Bedagai Regency is only 18.89%. This figure indicates that the government prioritizes regional expenditure on operating expenditures, particularly personnel expenditures and goods and services expenditures, over capital expenditures. Based on the ratio calculation, the highest capital expenditure percentage was in 2021 reaching 24.75%, followed by a decrease in 2024 to 13.92%.

### Discussion

Based on the analysis of Serdang Bedagai Regency's financial report data for the 2020–2024 period presented previously, several crucial points illustrate the independence and efficiency of regional expenditure. In general, Serdang Bedagai Regency's fiscal capacity remains highly dependent on intergovernmental transfer funds from the central government. This is evident from the calculation of the regional financial independence ratio in Table 1, which shows an average of only 9.67%, which, according to the instructive relationship pattern criteria, is still categorized as very low.

Local own-source revenue of Serdang Bedagai Regency is considered quite effective with an average effectiveness ratio of PAD of 82.08% as evidenced in Table 3, and quite high expenditure absorption with an average expenditure efficiency ratio of 94.69% as evidenced in Table 4, this shows that the budget is completely absorbed only used for expenditure. This high expenditure absorption is absorbed more into routine expenditure than infrastructure development. Although Serdang Bedagai Regency has a stable trend of PAD, its dependence on central government funds is still very high, namely above 80%.

High fiscal dependency severely limits regional budget flexibility in allocating funds for infrastructure development. This is evident in Tables 4.5 and 4.6, which examine the expenditure harmony ratio, which shows a significant imbalance between the dominant operating expenditure ratio, averaging 63.60%, and the capital expenditure ratio, which is only 18.89%. This dominance of operating expenditure indicates that the majority of the regional budget is still allocated to routine needs such as personnel expenditures and goods and services. Low capital expenditures can hamper regional economic growth and the quality of public services in the long term.

The sharp decline in capital expenditure in 2024, to 13.92%, is a serious concern, as this figure indicates a shift in budget priorities, likely focusing solely on consumptive operating expenditures rather than long-term capital expenditures. Based on this analysis,

Serdang Bedagai Regency's financial performance needs to be boosted to increase PAD to avoid continued dependence on central government assistance. The local government needs to restructure expenditure by limiting non-urgent operating expenditures and shifting them to capital expenditures that directly impact the community.

## **CONCLUSSION**

Based on the data analysis and discussion, this study concludes that the fiscal independence of Serdang Bedagai Regency still requires serious attention and remains in a category that needs to be optimized. The first hypothesis, stating that PAD has a positive effect on regional financial independence, is proven consistent with the empirical findings, as every increase in local tax and retribution collection directly reduces the dependency ratio on the central government. However, the second hypothesis indicates that expenditure efficiency has not yet reached its maximum potential because budget realization remains dominated by routine operational expenditures rather than capital expenditures. This high dependency on intergovernmental transfer funds confirms that the financial independence envisioned in the spirit of regional autonomy has not been fully achieved and potentially constrains regional creativity in managing fiscal affairs independently.

The descriptive quantitative method using financial ratio analysis, independence and efficiency ratios, employed in this study excels in presenting objective, measurable, and accurate data regarding the regional financial position based on the LRA. The utilization of LRA data provides a solid foundation for policymakers to evaluate financial performance transparently in accordance with Government Accounting Standards (SAP). However, this method has limitations as it focuses solely on administrative figures without addressing qualitative aspects, such as socio-political conditions, the actual quality of public services, unexpected disaster impacts that may affect budget absorption and revenue collection, or bureaucratic hurdles in local tax administration. Furthermore, this analysis is highly dependent on the accuracy and integrity of the available financial data reporting.

The Government of Serdang Bedagai Regency is advised to pursue the extensification and intensification of PAD through the digitalization of tax and retribution collection to minimize budget leakages and enhance taxpayer data accuracy. Additionally, the local government should proactively reallocate the budget from consumptive personnel expenditures toward productive capital expenditures that directly impact infrastructure development.

Future research should employ mixed methods, combining quantitative and qualitative approaches, to explore the sociological factors and political policies influencing low fiscal independence. The potential application of the Data Envelopment Analysis (DEA) model should also be considered in future studies to measure expenditure efficiency more comprehensively than standard financial ratios. Future studies should incorporate public service performance variables and qualitative methods, such as stakeholder interviews, to identify the underlying factors causing suboptimal optimization of leading sectors in Serdang Bedagai's PAD structure.

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