

Analysis of Effectiveness of New Region Expansion in Lampung Province

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— *Review of* —
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ABSTRACT

Since the implementation of Law No. 22, 1999 which had been revised to Act No. 32 year 2004 on Regional Government, new autonomous regions had raised a lot. However, apparently the regions of expansion were still a problem that had not been resolved. A problem that emerged among others lead to a border conflict, conflict areas divided by region of origin, debts problem, lack of public services, the handover of the assets of the area, conflicts that lead to violence, and the problem of the financial performance. This research was carried out against the local government of the regions in Lampung Province after the issuance of Law No.22 of 1999 on regional autonomy. Measurement of the effectiveness of regional autonomy includes (1) the financial performance consisting of self-sufficiency ratio, the ratio of effectiveness, efficiency ratio, and growth rate; (2) the welfare of society can be measured by the Human Development Index (HDI). The results showed that the implementation of a new regional division in Lampung Province had not been effective (yet successful), where the performance of financial independence was still included in the criteria of "*very low with instructive correlation pattern*", and financial growth performance was not good (tends to decrease). The welfare of the people in the new autonomous region in the province of Lampung measured through the Human Development Index (HDI) was still not prosperous, where the value of HDI in each autonomous region was still below 75%.

Keywords: Effectiveness, Regional Expansion, Financial Performance, Public Welfare

1. INTRODUCTION

Since implementation of Law No. 22 year 1999 and has been revised to Act No. 32 year 2004 on Regional Government, new autonomous regions have raised a lot. But apparently the regions of expansion still have problems that have not been resolved. A problem that emerges among others lead to a border conflict, conflict of areas divided by region of origin, the problem of debts, lack of public services, the handover of assets of the area, even conflicts led to violence, and the problem of regional financial performance. The facts above also occur in Lampung Province. Until now it is still experienced in addition of new areas. The problem occurred during this time in those new areas is equal to other areas of division in other parts of Indonesia in the form of a border conflict, conflict areas divided by region of origin, the problem debts, lack of public services, the handover of the assets of the area, and even conflicts led to violence. Khairudin (2013) based on his research result informs that the performance of local

financial independence and regional financial efficiency performance of six new areas in the province of Lampung obtain a criterion of "very low" and "less efficient". An important benefit of this research is to (1) provide information that is accurate and up to date regarding the financial performance, and welfare of the local government division result in Lampung Province, (2) assess the success of the expansion of new areas in Lampung Province, and (3) formulate recommendations for the related parties who want to perform a new regional division in Lampung Province.

2. LITERATURE REVIEW

2.1 Agency theory

Jensen and Meckling (1976) describe the agency relationship in the theory of agency that a company is a collection of contract (nexus of contract) between the owner of economic resources (principal) and the manager (agent) who takes care of the use and control of these resources. Meisser et al. (2006) said that the agency relationship has resulted in two problems: (a) the occurrence of asymmetric information, where the management generally has more information about the real financial position and entity operation position from the owner; and (b) a conflict of interest due to the inequality of the goal, where the management does not always act in accordance with the interests of the owner. In an effort to overcome or minimize agency problems the cost of the agency will be borne by both the principal and the agent. Jensen and Meckling (1976) divide the costs of this agency into monitoring costs, bonding costs, and residual loss. Monitoring costs are costs incurred and borne by the principal to monitor the agent's behavior, which is to measure, to observe, and to control the behavior of the agent. Bonding costs are costs borne by the agent to establish and adhere to a mechanism that ensures that the agent will act in the interests of the principal. Furthermore, residual loss is a sacrifice in the form of principal welfare losses as a result of different decision of agent and principal.

2.2 Theory of Organizational Change

Organizational change is a process by which the organization is moving from its current state to the desired future to improve the effectiveness of the organization. Another theory which is important enough into basic assumption in this research is the theory of organizational change. The research of De Korte and Van Der Pijl (2009) and Boonstra (2003) has discussed in depth the theory of organizational changes within the government bureaucracy. This theory became the theoretical basis (grounded theory) in the study during the transition period on duty in the Audit Department of Dutch (Netherlands). Because this study also used the same setting to the research conducted by De Korte and Van Der Pijl (2009), then the theory of organizational change is used in the study. This theory is used to explain that the government organization undergoes major changes after the regional autonomy for all the policies set by the central government, to be decentralized, where the area has the authority and responsibility to manage the interests of their respective regions.

2.3 Regional Autonomy and Regional Expansion

The implementation of regional autonomy in Indonesia began on January 1, 2001. This has brought extensive and serious impacts in many ways. Act 22 year 1999 on Regional Government and revised into Law No. 32 year 2004 has given rise to a new paradigm in the implementation of regional autonomy, which put autonomy fully, comprehensively,

and accountably to local counties and cities. This change is intended to improve the effectiveness of public services, foster the spirit of democratization and implementation of sustainable regional development, and moreover it is expected to ensure the achievement of the balance of powers and responsibilities between the center and regions. Based on Law No. 32 Year 2004 on Regional Government which is later called as local Government Act, the establishment of a region is basically aimed to improve public services in order to accelerate the realization of the people's welfare.

2.4 Local Government Financial Performance

The financial performance of local government is the ability of an area to explore and manage financial resources native to the area to meet its needs in order to support the passage of the government system, the service to the community, and the local development by not depending entirely on the central government. Furthermore it has flexibility in the use of funds for the benefit of local community within the limits prescribed by the legislation (Syamsi, 1986). Therefore it is needed to have a performance measurement system that aims to help public managers to assess the achievement of a strategy by means of financial and non financial measure. One of the tools to analyze the performance of local governments in managing local financial is to perform financial ratio analysis of the budget that has been defined and implemented (Halim, 2004). Some financial ratios that can be used to measure the accountability of local governments (Halim, 2004) are ratio of independence, ratio of effectiveness on local revenue, ratio of efficiency of area expenditure, ratio of financial growth, and ratio of harmony.

2.4.1 Regional Financial Independence Ratio

Financial independence of the area in question in this research is the ability of a local government to finance its own activities, the development and service to the community area. The formulation of regional independence ratio (Halim, 2002) is:

$$Independence\ ratio = \frac{Locally-Generated\ Revenue}{Total\ Regional\ Income} \times 100\%$$

The pattern of the relationship between the central government and local governments in the implementation of regional autonomy can tabulated as follows:

Table 2.1
Patterns of Regional Relations and Independence Levels

Regional Capability	Independency (%)	Relationship Patterns
Very Low	0 – 25	Instructive
Low	25 – 50	Consultative
Medium	50 – 75	Participatory
High	75 - 100	Delegative

Source: Ministry of Home Affairs Decree No. 690.900.327 year 1996

2.4.2 Regions Financial Effectiveness Ratio

Effectiveness ratio describes the ability of local governments in realizing the planned revenue compared to revenue target set. The formulation of effectiveness ratio (Halim, 2002) namely:

$$\text{Effectiveness Ratio} = \frac{\text{Realization of Locally-Generated Revenue}}{\text{Target Acceptance of Locally-Generated Revenue}} \times 100\%$$

The criteria of local financial effectiveness value can be tabulated as follows:

Table 2.2

The Criteria of Regional Financial Effectiveness

% Financial Performance	Criteria
Above 100	Very Effective
90 – 100	Effective
80 – 90	Effective Enough
60 - 80	Less Effective
Under 60	Not Effective

Source: Ministry of Home Affairs Decree No. 690.900.327 year 1996

2.4.3 Regions Financial Efficiency Ratio

The efficiency ratio is a ratio that illustrates the comparison between actual expenses (regional expenditure) with regional revenue. The efficiency ratio (Hamzah, 2006) is measured by:

$$\text{Efficiency Ratio} = \frac{\text{Realization of Regional Expenditure}}{\text{Realization of Revenue}} \times 100\%$$

The criteria of regional financial efficiency value can be tabulated as follows:

Table 2.3

The Criteria of Regional Financial Efficiency

% Financial Performance	Criteria
Above 100	Inefficient
90 – 100	Less Efficient
80 – 90	Simply Efficient
60 – 80	Efficient
Under 60	Highly Efficient

Source: Ministry of Home Affairs Decree No. 690.900.327 year 1996

2.4.4 Regional Finance Growth Ratio

Growth ratio is used to measure the ability of local governments to maintain and improve the success that has been achieved from a period to the next, which can be calculated by the following formula (Halim, 2002).

$$r = \frac{P_n - P_o}{P_o} \times 100\%$$

Information:

r = Growth (in percent)

P_n = Actual revenue and expenditure in the year to - n

P_o = Actual revenue and expenditure in the early years previously

2.5 Welfare

Law of the Republic of Indonesia No.11 year 2009 explains that welfare is a social order of life and livelihood materially and spiritually suffused by a sense of safety, decency, and inner and outer peace, which makes it possible for every citizen to hold business-fulfillment needs of their physical needs, spiritual, and social as well as possible for themselves, their families, and communities to uphold the rights and obligations of men based on Pancasila. In Indonesia, public welfare is guaranteed by the 1945 Constitution, Article 33 and Article 34. In that constitution it is clearly stated that the prosperity of the people takes precedence over the individual prosperity, and the poor and abandoned children are reared by the state. In measuring the welfare of the community, the *United Nations Development Program* (UNDP,1990) through the issue of the series since the early 1990s stated that the well-being of society is more comprehensively measured by using (1) the level of per capita income, (2) the level of education and (3) life expectancy constructed into a *Human Development Index* or HDI = Human Development Index. This instrument has been used both at national and international level in viewing the results of development of each province or state. Furthermore, this measure usefulness was expanded in the lower level, namely at the level of district/city.

2.6 Hypothesis

Ratnawati (2009) in A decade of regional expansion in Reformation era: the failure of local autonomy said that the expansion of an area has a double 'face', a positive and negative side where there is the standpoint of the interests of the region and there is a central viewpoint. The expansion is relatively able to overcome the isolation area with the construction of new roads. However, the division also often leads to conflict, even violent conflict, such as cases in West Sulawesi, Central Sulawesi, and North Sumatra. Harmantyo (2007) entitled *Regional Expansion and Regional Autonomy Spatial Policy Conflicts and the Implementation in Indonesia*. The results showed that 79% of autonomous regions do not yet have clear boundaries. This means that the potential spatial conflict due to border areas between the autonomous regions in Indonesia is relatively high. Tryatmoko (2010) with reference to Isabelle opinion stated that there is a problem of governability in the region in the reform era. Tryatmoko (2010) stated that local governability problem is not only marked by the weakness of the elite or an area as the result of the division, but also the weakness of society's ability to support the local political and economic development. Jing and Heng (2001) in *how does fiscal decentralization affect aggregate, national, and sub national government size?* seek to examine the effects of fiscal decentralization on government size (sub national, national, and aggregate). By using the econometric analysis of 32 industrial countries and developing countries, we find that the decentralization of expenditure raises the larger aggregate and sub national government and the smaller national government. Decentralization of Revenue poses a greater sub national government, but it reduces more on the size of government rather than increases the size of sub-national government, giving rise to smaller aggregate government. Vertical Imbalance is the only fiscal variable that can increase the size of the public sector at all levels (sub national, national, and aggregate). Raymond and Gatti (2000) in *Decentralization and Corruption: Evidence across Countries* stated that the relationship between decentralization of government activities and the level of market control (*rent extraction*) by private sectors is an important element in the recent debate. The theory in

the literature makes ambiguous predictions about this relationship, and very few researchers tested it empirically. This study is systematically examining the issue empirically, by looking at the cross-country relationship between fiscal decentralization and corruption, as measured by a number of different indices. We estimate that the fiscal decentralization in government spending is very strong and significantly associated with lower corruption.

Based on the theory and the previous research, the research hypothesis can be formulated as follows:

Ha: The Expansion of New Region in Indonesia is not yet effective.

3. RESEARCH METHODOLOGY

3.1 Object Research, Types of Research and Data Sources

This research was conducted at the local government division result in Lampung Province after the enactment of Law No. 32 year 2004, amounting to 141 Districts/Cities of new local governments. This study is a quantitative research, in which the source of this research is secondary data, where the data used in this research is data in the form of budget realization report, the index of local government public welfare division result in Lampung Province after the enactment of Law No. 32 year 2004 to 2015. The data are taken from the Central Bureau of Statistics of Indonesia and Audit Board of Indonesia.

3.2 Operational Variable Definition

Research variable in this study is regional expansion effectiveness that can be seen from financial performance and the people welfare in the region of expansion result in Indonesia after the implementation of Law No. 32 Year 2004 concerning on Regional Administration. The performance of Regional finance can be seen from regional independence ratio, regional effectiveness ratio, regional efficiency ratio, and regional growth ratio. The people's welfare can be seen from Human Development Index (HDI).

3.3 Analysis Tools

The analytical tool used in this research is the analysis of trends. This analysis is used to observe the tendency of data throughout a fairly long period of time. This analysis is used to determine the trend of financial performance and social welfare of local government division area in Indonesia after the enactment of Law No. 32 year 2004.

4. RESULTS AND DISCUSSION

4.1 Financial Performance of New Autonomous Region in Lampung

The development of the financial performance of the new autonomous regional government in Lampung province can be seen in Table 5.1; Table 5.2; Table 5.3; Table 5.4 and Table 5.5 below.

Table 5.1
The Performance of Financial Independence of New Autonomous Regions

Year	West Tulang Bawang	Pesawaran	Pringsewu	Mesuji	West Pesisir
2009	-	1.34	-	-	-
2010	1.00	2.58	1.53	0.61	-
2011	1.03	2.85	3.18	1.06	-

2012	1.12	4.09	3.78	1.85	-
2013	1.82	3.29	4.45	2.61	-
2014	2.76	3.99	7.18	3.74	2.85
2015	2.04	3.89	5.95	3.03	2.03
Mean	1.63	3.15	4.34	2.15	2.44
Criteria	<i>Very Low</i>	<i>Very Low</i>	<i>Very Low</i>	<i>Very Low</i>	<i>Very Low</i>

Source: Audit Board of the Republic of Indonesia, 2016 (Data Processed)

Based on the table above it seems that the performance of financial independence for new autonomous regions in Lampung Province in the period of 2009-2015 including Regency of West Tulang Bawang, Pesawaran, Pringsewu, Mesuji, and West Pesisir fluctuates every year. However, on average they are included in the criteria of "very low with a pattern of instructive relationship " (Halim, 2002), which means that the intervention of the central government is still more dominant than local governments in financing activities of governance, development, and services to the people because new autonomous regional government in the province of Lampung is considered incapable of implementing regional autonomy. In other words, the new autonomous region in the province of Lampung until now has not been independent in funding its governance, development, and service to the community and is still very dependent on central government transfers. This is because most local governments still use the same old mindset. An example is the mindset of self-reliance, where the local authorities intentionally do not want to increase the role of locally-generated revenues and try to them as if they are not able to finance all the activities of local government for the reason that local governments still receive equalized funds, the General Allocation Fund of central government which is quite significant for local financing, (Susilo and Hariadi, 2007).

Table 5.2
The Performance of Financial Effectiveness of New Autonomous Regions

Year	West Tulang Bawang	Pesawaran	Pringsewu	Mesuji	West Pesisir
2009	-	111.31	-	-	-
2010	115.65	237.22	120.37	55.59	-
2011	114.66	211.12	107.69	110.02	-
2012	99.83	188.18	113.38	106.10	-
2013	122.80	124.19	108.27	103.37	-
2014	87.13	115.56	122.02	111.79	96.28
2015	74.08	95.33	108.48	73.20	194.90
Mean	102.36	154.70	113.37	93.35	145.59
Criteria	Highly Effective	Highly Effective	Highly Effective	Effective	Highly Effective

Source: Audit Board of the Republic of Indonesia, 2016 (Data Processed)

Based on the results above it is clearly seen that the performance of the regions in the period of 2009-2015 including Regency of West Tulang Bawang, Pesawaran, Pringsewu, Mesuji, and West Pesisir is fluctuated every year, but on average Pringsewu, West Tulang Bawang, Pesawaran, and West Pesisir are included in the criteria of "Highly Effective" (it means that the governments of those regencies are very effective

in realizing the planned revenue compared to revenue targets set). Furthermore Mesuji Regency is included in the criteria of "Effective" in the realization of the planned revenue compared to revenue targets set (Halim, 2002).

Table 5.3
The Performance of Financial Efficiency of New Autonomous Regions

Year	West Tulang Bawang	Pesawaran	Pringsewu	Mesuji	West Pesisir
2009	-	84.10	-	-	-
2010	97.87	89.75	102.08	91.68	-
2011	93.37	90.75	94.35	93.84	-
2012	97.54	99.42	98.43	98.11	-
2013	99.41	105.11	98.45	100.29	-
2014	92.32	101.88	95.27	92.88	76.84
2015	58.47	91.23	91.71	102.81	84.09
Mean	89.83	94.61	96.72	96.60	80.47
Criteria	Efficient Enough	Efficient Enough	Efficient Enough	Efficient Enough	Efficient Enough

Source: Audit Board of the Republic of Indonesia, 2016 (Data Processed)

Based on the table above it is clearly seen that the performance of the financial efficiency for new autonomous regions in Lampung Province in the period of 2009-2015 including Regency of West Tulang Bawang, Pesawaran, Pringsewu, Mesuji, and West Pesisir also experienced fluctuations in each year and, on average, those new autonomous regions obtain assessment criteria of "Efficient Enough" in regional expenditure. This shows that the new autonomous regions in Lampung Province are quite efficient in spending the funds received, both from the revenue and from other sources. The efficiency of expenditure such as this is because the mindset of regional expenditure, where the local government assumes that the number of expenditure indicated on the budget is the maximum amount that can be spent for each expenditure area post, so there is a tendency to spend all funds of regional expenditure in the budget concerned (Mardiasmo, 2002).

Table 5.4
The Performance of Financial Growth of New Autonomous Regions

Year	West Tulang Bawang	Pesawaran	Pringsewu	Mesuji	West Pesisir
2009	-	-	-	-	-
2010	-	56.52	-	-	-
2011	111.72	23.03	54.60	123.32	-
2012	10.68	12.50	23.27	-10.36	-
2013	10.27	18.99	6.25	8.05	-
2014	5.99	14.92	10.62	12.77	-
2015	6.14	-1.62	15.61	16.51	62.91
Mean	28.96	20.72	18.39	30.06	-

Source: Audit Board of the Republic of Indonesia, 2016 (Data Processed)

Based on the table above it appears clearly that the performance of financial growth for new autonomous regions in Lampung Province covering the period of 2009-2015 including Regency of West Tulang Bawang, Pesawaran, Pringsewu, Mesuji, and West Pesisir shows poor growth, where the performance of financial growth for the Government of West Tulang Bawang tends to decrease in 2011-2014 and in 2015 it increases only by 0.15%. In Pesawaran the financial growth performance also tends to decline even in 2015 it experienced negative growth. Like Mesuji and Pringsewu the financial growth performance is slightly better although in year 2 and 3 it decreases but in year 4 and 5 it increases significantly. The performance of financial growth that experiences an increase from year to year shows that local governments have been able to maintain and improve the success that has been achieved from the previous period.

Table 5.5
Human Development Index (HDI) of New Autonomous Regions

Year	West Tulang Bawang	Pesawaran	Pringsewu	Mesuji	West Pesisir
2009	68,53	69,43	71,74	67,06	-
2010	68,98	69,77	71,97	67,49	-
2011	69,32	70,30	72,37	67,98	-
2012	69,62	70,90	72,80	68,30	-
2013	70,38	71,25	73,22	68,79	68,43
2014	70,38	71,25	73,22	68,79	68,43
2015	70,38	71,25	73,22	68,79	68,43

Source: Indonesian Central Bureau on Statistics of Lampung Province, 2016

According to the table above it is clearly visible that the welfare of the people in the those areas in the period of 2009-2015 including Regency of West Tulang Bawang, Pesawaran, Pringsewu, Mesuji, and West Pesisir is still not yet prosperous although the welfare of the society is increased every year (except for the years of 2013 to 2015 where public welfare was stagnating/unchanged). This shows that the implementation of regional autonomy in Lampung province has not been able to achieve prosperity for its people.

5. CONCLUSIONS, IMPLICATIONS, LIMITATIONS, AND SUGGESTIONS

5.1 Conclusion

Based on the results of the research and discussion, the conclusions of this study are as follows:

1. The financial performance of the new expansion area in Lampung Province in the period of 2009-2015 covering the performance of financial independence, financial effectiveness performance, the performance of financial efficiency and financial growth performance shows the development that has not been good, where the performance of financial independence is still included in the criteria of "*very low with instructive relationship pattern*", financial effectiveness is included in the criteria of "*Very Effective and Effective*", the performance of financial efficiency is included in the criteria of "*Efficient Enough*" and financial growth performance is not good (tends to decrease).

2. The welfare of society in the new expansion area in Lampung Province in the period of 2009-2015 as measured through the Human Development Index (HDI) is still not yet prosperous although the welfare of the community has increased every year (except for the years of 2013 to 2015 where the public welfare was stagnating/unchanged).

Based on the results of the processing of data about the performance of the financial growth of new autonomous regions (Table 5.4) it clearly can be seen that the performance of financial growth for new autonomous regions in Lampung Province in 2009-2015 period including West Tulang Bawang District Pesawaran, District Pringsewu, Mesuji Regency and West Pesisir showed poor growth, where financial growth performance for West Tulang Bawang regency government tends to think of 2011-2014 and in 2015 increased only by 0.15%. In the District Government of Pesawaran the financial growth performance also tends to decline even in 2015 they experienced negative growth. As for the local government of Mesuji and Pringsewu the financial growth performance was slightly better, although in year 2 and 3 decreased but in year 4 and 5 experienced a significant increase. Financial growth performance that has increased from year to year shows that local governments have been able to maintain and improve the success that has been achieved from the previous period.

5.2 Implications

Theoretically, these findings provide empirical evidence that the implementation of new autonomy in Lampung Province has not been effective (yet successful), both from the standpoint of financial performance and from the standpoint of public welfare. In practice, these findings can be taken into consideration for stakeholders and people who want to conduct more in-depth study in the desire for a new regional division from various aspects, so that the new expansion area will be totally consistent with the objectives stated in the statute of regional autonomy and not just part of it alone.

5.3 Limitations and Suggestions

The limitations of this study are as follows:

1. The object of the research is limited in Lampung Province alone, so that the result is very limited. Future studies are expected to expand the research object, so the research results will be even better.
2. The measurement indicators of financial performance used in this study are limited to the ratio of self-sufficiency, the ratio of effectiveness, the ratio of efficiency and the ratio of growth. Future studies are expected to expand the measurement indicators by adding other financial performance measurement indicators, so the results will be even better.
3. Indicator measuring the welfare of the community just uses the Human Development Index (HDI) and ignores the other indicators. Further research is expected to use a more comprehensive measurement, so the research results will be even better.

APPENDICES

Appendix 1: Data of Locally-Generated Revenue, Total Income, Locally-Generated Revenue Target, Expenditure, Total Income and Expenditure in 2009

No	New Autonomous Region	2009 (Rp. 000.000)				
		Locally-Generated Revenue	Total Income	Locally-Generated Revenue Target	Expenditure	Total Income and Expenditure
1	West Tulang Bawang	-	-	-	-	-
2	Pesawaran	-	-	-	-	-
3	Pringsewu	4.542	338.201	4.080	284.425	622.626
4	Mesuji	-	-	-	-	-
5	West Pesisir	-	-	-	-	-

Appendix 2: Data of locally-generated revenue, total income, locally-generated revenue Target, Expenditure, Total Income and Expenditure in 2010

No	New Autonomous Region	2010 (Rp. 000.000)				
		Locally-Generated Revenue	Total Income	Locally-Generated Revenue Target	Expenditure	Total Income and Expenditure
1	West Tulang Bawang	2.214	221.683	1.914	216.958	438.642
2	Pesawaran	13.229	513.569	5.577	460.946	974.515
3	Pringsewu	5.809	380.488	4.826	388.388	768.876
4	Mesuji	1.398.	230.302	2.516	211.151	441.454
5	West Pesisir	-	-	-	-	-

Appendix 3: Data of Locally-Generated Revenue, Total Income, Locally-Generated Revenue Target, Expenditure, Total Income and Expenditure in 2011

No	New Autonomous Region	2011 (Rp. 000.000)				
		locally-generated revenue	total income	locally-generated revenue target	Expenditure	Total Income and Expenditure
1	West Tulang Bawang	4.928	480.266	4.298	448.420	928.686
2	Pesawaran	17.916	628.537	8.486	570.373	1.198.911
3	Pringsewu	19.471	611.621	18.080	577.092	1.188.713
4	Mesuji	5.392	508.607	4.901	477.269	985.876
5	West Pesisir	-	-	-	-	-

Appendix 4: Data of Locally-Generated Revenue, Total Income, Locally-Generated Revenue Target, Expenditure, Total Income and Expenditure in 2012

No	New Autonomous Region	2012 (Rp. 000.000)				
		Locally-Generated Revenue	Total Income	Locally-Generated Revenue Target	Expenditure	Total Income and Expenditure
1	West Tulang Bawang	5.840	520.316	5.850	507.524	1.027.840
2	Pesawaran	27.692	676.345	14.715	672.390	1.348.735
3	Pringsewu	27.946	738.447	24.649	726.883	1.465.331
4	Mesuji	8.269	446.101	7.793	437.648	883.749
5	West Pesisir	-	-	-	-	-

Appendix 5: Data of Locally-Generated Revenue, Total Income, Locally-Generated Revenue Target, Expenditure, Total Income and Expenditure in 2013

No	New Autonomous Region	2013 (Rp. 000.000)				
		Locally-Generated Revenue	Total Income	Locally-Generated Revenue Target	Expenditure	Total Income and Expenditure
1	West Tulang Bawang	10.345	568.385	8.424	565.054	1.133.439
2	Pesawaran	25.725	782.447	20.713	822.431	1.604.879
3	Pringsewu	34.886	784.516	32.222	772.327	1.556.843
4	Mesuji	12.453	476.749	12.046	478.116	954.866
5	West Pesisir	-	-	-	-	-

Appendix 6: Data of Locally-Generated Revenue, Total Income, Locally-Generated Revenue Target, Expenditure, Total Income and Expenditure in 2014

No	New Autonomous Region	2014 (Rp. 000.000)				
		Locally-Generated Revenue	Total Income	Locally-Generated Revenue Target	Expenditure	Total Income and Expenditure
1	West Tulang Bawang	17.262	624.649	19.812	576.692	1.201.342
2	Pesawaran	36.482	913.575	31.569	930.780	1.844.355
3	Pringsewu	63.339	881.912	51.908	840.212	1.722.124

4	Mesuji	20.901	558.296	18.697	518.550	1.076.847
5	West Pesisir	10.398	364.421	10.800	280.022	644.443

Appendix 7: Data of Locally-Generated Revenue, Total Income, Locally-Generated Revenue Target, Expenditure, Total Income and Expenditure in 2015

No	New Autonomous Region	2015 (Rp. 000.000)				
		Locally-Generated Revenue	Total Income	Locally-Generated Revenue Target	Expenditure	Total Income and Expenditure
1	West Tulang Bawang	16.452	804.614	22.208	470.435	1.275.050
2	Pesawaran	36.869	948.857	38.677	865.619	1.814.477
3	Pringsewu	61.765	1.038.513	56.936	952.374	1.990.888
4	Mesuji	18.713	618.615	25.565	636.024	1.254.640
5	West Pesisir	11.597	570.272	5.950	479.564	1.049.837

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