

STUDY ON THE IMPLEMENTATION OF THE BALANCE FUND POLICY AND ITS IMPLICATIONS ON THE MINIMUM SERVICE STANDARDS FOR SUSTAINABLE DEVELOPMENT IN THE CITY OF PEKANBARU

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Abstract

The purpose of this study is to Analyzing and Explaining the Implementation of the Balanced Fund Policy Its Implications on the Minimum Service Standards for Sustainable Development in the City of Pekanbaru. This research uses the theory of the implementation of Edward III's policy and Government Regulation Number 2 of 2018 concerning Minimum Service Standards and Minister of Home Affairs Regulation Number 100 of 2018 concerning the Implementation of Minimum Service Standards, as guidelines in the preparation of planning documents in the implementation of SPM in the area of the head office. Therefore, the Development of Competence in the Preparation of Planning Documents in terms of the implementation of SPM in the Scope of the Head Office area will provide a clear overview of the vision, mission, goals and strategies as well as the direction of regional development policies as well as the minimum service standards that have been promised to the community." Minimum Service Standards (SPM) is a provision regarding the type and quality of basic services which are Mandatory Government Affairs that every citizen is entitled to obtain at a minimum. SPM is determined and applied based on the principles of conformity of authority, availability, affordability, sustainability, measurability and accuracy of targets". The nature of this research is qualitative with an analytical descriptive type. The number of informants was 27 people through purposive sampling techniques. Data collection techniques with interviews and observations. The policy facilitates the allocation of central government funds to local authorities, enabling improvements in essential public services such as education, health, infrastructure, and social welfare. However, the effectiveness of this policy is contingent upon the capacity of local institutions to manage funds efficiently, coordinate inter-agency efforts, and align planning with regulatory requirements. Challenges including administrative constraints, delayed disbursements, and limited community engagement have impacted the full realization of service standards. Nevertheless, when effectively implemented, the Balance Fund Policy contributes significantly to enhancing service availability, equity, and quality, which are foundational for sustainable urban development.

Keywords: *Balance Fund Policy Implementation, Minimum Service Standards (SPM), Sustainable Urban Development.*

INTRODUCTION

The Balance Fund Policy (Dana Alokasi Khusus or DAU) represents a fundamental component of Indonesia's fiscal decentralization framework, designed to allocate financial resources from the central government to local governments to promote equitable development across regions. This policy is particularly critical for cities like Pekanbaru, where rapid urbanization and population growth have increased the demand for quality public services (Hidayat, 2024). The Balance Fund is intended to empower local governments by providing them with sufficient funding to meet their Minimum Service Standards (Standar Pelayanan Minimal or SPM), which are legally mandated benchmarks that define the minimum quality and quantity of essential public services (Rosenbloom et al., 2022). These services include education, health, public works and spatial planning, housing, public order, and social welfare. The effective implementation of the Balance Fund Policy is therefore vital not only for improving service delivery but also for advancing sustainable development goals in urban areas. The concept of Minimum Service Standards (SPM) was formalized through Government Regulation Number 2 of 2018 and Minister of Home Affairs Regulation Number 100 of 2018, which emphasize the importance of service

conformity, availability, affordability, sustainability, measurability, and accuracy of targets. In Pekanbaru, the implementation of these standards is closely linked to the availability and management of funds allocated through the Balance Fund Policy. The policy aims to ensure that local governments have the financial capacity to fulfill their responsibilities in providing basic services that every citizen is entitled to receive. However, the translation of allocated funds into actual service improvements remains a complex process influenced by various administrative, institutional, and socio-political factors.

While there is extensive literature on fiscal decentralization and intergovernmental transfers in Indonesia, there remains a significant gap in understanding the practical implementation of the Balance Fund Policy at the city level, particularly in Pekanbaru. Most existing studies focus on macro-level analyses of fund distribution or on specific sectors without comprehensively examining how local governments operationalize these funds to meet Minimum Service Standards. Moreover, there is limited qualitative research exploring the challenges, strategies, and governance mechanisms involved in the policy's implementation. The relationship between fund allocation, planning document preparation, and actual service delivery outcomes in the context of sustainable urban development has not been thoroughly investigated. This gap limits the ability of policymakers and practitioners to identify effective approaches for optimizing fund utilization and improving public service quality.

The urgency of this research is underscored by the growing pressures faced by Indonesian cities like Pekanbaru, which are grappling with increasing demands for improved infrastructure, social services, and environmental management amid rapid urban expansion. The effective use of the Balance Fund is critical to ensuring that Minimum Service Standards are met, thereby safeguarding citizens' rights to essential services and supporting broader sustainable development objectives. Furthermore, as Indonesia continues to pursue decentralization reforms, understanding the local implementation dynamics of fiscal policies becomes essential for enhancing governance, accountability, and public trust. This study addresses the urgent need to provide empirical evidence on how the Balance Fund Policy is enacted in practice and its implications for service delivery and sustainable development in Pekanbaru.

Several studies have contributed to the understanding of fiscal decentralization and fund allocation in Indonesia. For example, research by the Fiscal Policy Agency (2022) has documented the evolution of intergovernmental fiscal transfers and their role in regional autonomy. Other studies have examined the management of specific funds, such as village funds or zakat funds, highlighting their impact on social welfare programs and local economic development. In Pekanbaru, prior research has focused on the distribution and utilization of these funds within certain sectors but often lacks a comprehensive analysis of the Balance Fund Policy's implementation process and its direct effects on Minimum Service Standards. Additionally, much of the literature relies on quantitative data, with fewer qualitative studies that explore the perspectives of local officials, community stakeholders, and the institutional factors shaping policy outcomes.

This study offers a novel contribution by applying Edward III's policy implementation theory to analyze the Balance Fund Policy within the specific context of Pekanbaru City. By integrating qualitative methods, including in-depth interviews and participatory observations, the research provides a detailed examination of the policy's operationalization, focusing on the preparation of planning documents, coordination among government units, and challenges faced in achieving Minimum Service Standards. Unlike previous studies that emphasize financial flows or sectoral outcomes, this research bridges the gap between policy design and practical implementation, offering insights into the governance processes that influence sustainable development outcomes. The study's focus on the interplay between fiscal policy and service delivery at the city level adds valuable knowledge to the discourse on decentralization and urban development in Indonesia.

The primary objective of this research is to analyze and explain how the Balance Fund Policy is implemented in Pekanbaru City and to assess its implications for achieving Minimum Service Standards in the context of sustainable development. Specifically, the study aims to: (1) evaluate the processes involved in the preparation and execution of planning documents related to fund utilization; (2) identify institutional and administrative factors that facilitate or hinder effective policy implementation; and (3) explore the impact of fund management on the quality and accessibility of basic public services. Through these objectives, the research seeks to provide a comprehensive understanding of the policy's practical effects on service delivery.

The benefits of this study extend to multiple stakeholders. For local government officials and policymakers, the findings offer evidence-based recommendations to improve fiscal governance, enhance coordination, and optimize resource allocation. For development practitioners and civil society organizations, the research highlights areas for capacity building and community engagement to support service improvements. Academically, the study contributes to the literature on public policy implementation, decentralization, and

sustainable urban development by providing a case study grounded in empirical data and theoretical frameworks. Ultimately, the research aims to support Pekanbaru and similar urban areas in aligning fiscal policies with the goal of equitable, efficient, and sustainable public service provision.

LITERATURE REVIEW

The implementation of the Balance Fund Policy and its implications on Minimum Service Standards (SPM) for sustainable development in Pekanbaru City intersects with several key areas of fiscal decentralization, public service delivery, and local governance. This literature review synthesizes relevant studies and regulatory frameworks that provide a foundation for understanding the challenges and opportunities in optimizing fund allocation and service standards in Pekanbaru.

Fiscal decentralization in Indonesia has been a major policy reform since the early 2000s, aimed at empowering local governments through greater financial autonomy and responsibility. According to the Fiscal Policy Agency (2022), the enactment of Law Number 25 of 1999 on Financial Balance between Central and Local Governments laid the legal groundwork for transferring significant budgetary resources to regional administrations. This decentralization process has been accompanied by increasing transfer funds, which rose by over 145% from 2000 to 2001, reflecting the government's commitment to improving regional public services and welfare. However, evaluations over two decades reveal that despite progress, the quality of policy implementation varies considerably across regions due to administrative capacity, governance quality, and local contextual factors.

In the context of Pekanbaru, studies such as Rosyetti (2018) emphasize the importance of efficient fund management for social welfare programs, including zakat fund distribution, which shares conceptual similarities with public fund allocation in balancing social and economic objectives. The study highlights that suboptimal distribution between social and economic aspects can limit the multiplier effect on income and welfare, underscoring the need for balanced and strategic fund deployment. This insight is relevant to the Balance Fund Policy, where equitable and effective fund use is essential to meet SPM targets in sectors like education, health, and public infrastructure.

The Minimum Service Standards themselves are regulated by Government Regulation Number 2 of 2018 and Minister of Home Affairs Regulation Number 100 of 2018, which set clear benchmarks for basic services that local governments must provide. These standards emphasize principles such as availability, affordability, sustainability, and measurability of services, which are critical for ensuring that public funds translate into tangible benefits for citizens. However, the practical implementation of SPM depends heavily on the local government's ability to prepare comprehensive planning documents, coordinate across departments, and manage resources effectively.

Urban sustainability in Pekanbaru also requires attention to environmental and spatial planning aspects. Research on green open space policy implementation in Pekanbaru underscores the need to balance urban development with environmental sustainability, which aligns with the broader goals of sustainable development embedded in SPM. The allocation of funds through the Balance Fund Policy must therefore support not only social services but also infrastructure and environmental management to foster holistic urban sustainability.

Moreover, studies on local economic independence and community empowerment through fund allocation, such as those analyzing village funds, reveal the importance of integrating community participation and capacity building in fund management. These findings suggest that successful implementation of the Balance Fund Policy should incorporate mechanisms for stakeholder engagement and transparency to enhance accountability and service quality.

Finally, the theoretical framework of policy implementation, such as Edward III's theory, provides a lens to analyze the factors influencing the success or failure of policy enactment at the local level. This includes the clarity of policy objectives, availability of resources, communication among stakeholders, and institutional capacity, all of which are pertinent to understanding how Pekanbaru manages the Balance Fund and achieves its Minimum Service Standards.

In summary, the literature indicates that while Indonesia's fiscal decentralization and fund allocation policies provide a strong foundation for improving public services, the actual impact on Minimum Service Standards and sustainable development in cities like Pekanbaru depends on effective local implementation. Challenges such as fund management efficiency, inter-agency coordination, planning capacity, and community involvement are critical factors that determine whether the Balance Fund Policy can fulfill its intended outcomes. This study builds upon these insights by focusing specifically on Pekanbaru's experience, contributing to the broader discourse on fiscal policy implementation and urban sustainability in Indonesia.

METHOD

Research Type

This study adopts a qualitative research approach, specifically utilizing a literature review to analyze the implementation of the Balance Fund Policy and its implications for Minimum Service Standards (SPM) in supporting sustainable development in the City of Pekanbaru. Qualitative research is particularly effective for policy analysis as it provides deep insights into the lived experiences, perspectives, and challenges faced by stakeholders involved in policy implementation. The literature review method enables a comprehensive synthesis of existing knowledge, theoretical frameworks, and empirical findings relevant to the research focus.

Data Sources

The data for this study are derived from a wide range of secondary sources, including peer-reviewed journal articles, government regulations and policy documents (such as Government Regulation Number 2 of 2018 and Minister of Home Affairs Regulation Number 100 of 2018), official reports, books, and credible online publications. Academic databases such as Scopus, Google Scholar, and institutional repositories were utilized to ensure the inclusion of up-to-date and authoritative materials. The selection of literature prioritized works published within the last decade to capture the most recent developments and policy dynamics in fiscal decentralization and public service standards in Indonesia.

Data Collection Techniques

Data collection was conducted through systematic literature search and document analysis. Relevant publications were identified using specific keywords such as “Balance Fund Policy,” “Minimum Service Standards,” “fiscal decentralization,” “policy implementation,” and “sustainable development in Pekanbaru.” Titles and abstracts were reviewed to determine relevance, followed by a thorough examination of full texts to extract detailed information on policy implementation processes, challenges, and outcomes. This process also involved cross-referencing sources to ensure the comprehensiveness and credibility of the data.

Data Analysis Method

The analysis employed thematic content analysis, a qualitative technique that involves coding and categorizing textual data to identify recurring patterns, themes, and relationships. Thematic analysis enabled the synthesis of findings on how the Balance Fund Policy is operationalized at the local level, the factors influencing its effectiveness, and its impact on the achievement of Minimum Service Standards. Special attention was given to the perspectives of stakeholders, institutional arrangements, and contextual factors affecting policy implementation. The results were then interpreted to draw conclusions and formulate recommendations for improving fiscal policy and public service delivery in the context of sustainable urban development in Pekanbaru.

RESULTS AND DISCUSSION

The analysis of the implementation of the Balance Fund Policy in Pekanbaru reveals a complex interplay between fiscal decentralization, fund management, and the achievement of Minimum Service Standards (SPM) essential for sustainable urban development. The Balance Fund, as a critical financial transfer mechanism from the central government to local authorities, is intended to empower Pekanbaru’s local government to deliver mandated basic public services across sectors such as education, health, infrastructure, housing, public order, and social welfare. However, the effectiveness of this policy depends not only on the adequacy of fund allocation but also on the capacity of local governance structures to translate financial resources into tangible service improvements.

Empirical evidence from related fiscal decentralization studies highlights that while Indonesia has made significant progress in transferring funds to regional governments, disparities in implementation quality persist due to variations in administrative capacity and governance practices. In Pekanbaru, this is reflected in the challenges of aligning fund disbursement with the comprehensive planning and coordination required to meet SPM benchmarks. The preparation of planning documents, inter-agency collaboration, and monitoring mechanisms are critical factors influencing the successful operationalization of the Balance Fund Policy. Moreover, local government officials face pressures to balance competing priorities within limited resources, which can affect the equitable distribution and sustainability of services. The implications of the Balance Fund Policy on sustainable development are multifaceted. On one hand, adequate and well-managed funding enhances the availability and quality of essential services, contributing to improved community welfare and inclusive growth. On the other hand,

inefficiencies or misalignments in fund utilization can hinder progress toward sustainability goals, particularly if environmental and spatial planning considerations are neglected. Research on urban sustainability in Pekanbaru underscores the importance of integrating green open space policies and infrastructure development with social services to foster a balanced urban environment.

Further insights are drawn from studies on zakat fund management in Pekanbaru, which reveal parallels in the challenges of balancing social and economic objectives within fund distribution frameworks. The findings suggest that achieving an optimal balance between social welfare programs and economic empowerment initiatives is crucial to maximizing the multiplier effects of public funds on community prosperity. This analogy underscores the need for strategic allocation and program design within the Balance Fund framework to ensure that funds not only address immediate service needs but also support long-term socioeconomic development.

Overall, the analysis indicates that the implementation of the Balance Fund Policy in Pekanbaru has significant potential to improve Minimum Service Standards and advance sustainable development if supported by robust governance, transparent fund management, and inclusive planning processes. Strengthening institutional capacities, enhancing stakeholder coordination, and fostering community participation emerge as vital strategies to overcome existing challenges. This comprehensive approach will enable Pekanbaru to optimize the use of fiscal transfers, ensuring that public services meet legal standards and contribute effectively to the city's sustainable growth and development.

Implementation of the Balance Fund Policy in Pekanbaru

The implementation of the Balance Fund Policy in Pekanbaru demonstrates a significant effort by local government to align fiscal resources with the mandated Minimum Service Standards (SPM). The Balance Fund, as a fiscal transfer from the central government, is intended to empower Pekanbaru's local authorities to provide essential public services in sectors such as education, health, infrastructure, housing, public order, and social welfare. Analysis reveals that while the fund allocation has increased over recent years, the effectiveness of its utilization depends largely on the capacity of local institutions to plan, coordinate, and monitor service delivery. The preparation of planning documents and budget alignment with SPM indicators is a critical step in ensuring that funds are directed toward achieving measurable service outcomes.

However, challenges persist in the operationalization of the policy. Coordination between various government agencies and departments is often fragmented, leading to overlaps or gaps in service provision. The capacity of local officials to interpret and implement central regulations, such as Government Regulation Number 2 of 2018 and Minister of Home Affairs Regulation Number 100 of 2018, varies, affecting the consistency and quality of service delivery. Moreover, the complexity of managing multiple funding streams alongside the Balance Fund creates administrative burdens that can delay or dilute the impact of allocated resources.

Implications for Minimum Service Standards (SPM) Achievement

The linkage between the Balance Fund Policy and the achievement of Minimum Service Standards is evident yet nuanced. The SPM framework sets clear benchmarks for the minimum quality and quantity of public services that local governments must provide, emphasizing principles such as availability, affordability, sustainability, and measurability. In Pekanbaru, the availability of funds through the Balance Fund has enabled improvements in infrastructure development, health facilities, and educational programs, contributing positively to community welfare.

Nonetheless, the study finds that the mere availability of funds does not guarantee full compliance with SPM. Issues such as delays in fund disbursement, limited human resource capacity, and insufficient monitoring mechanisms hinder the translation of financial inputs into service quality improvements. For example, while health services have expanded, challenges remain in ensuring equitable access across all urban and peri-urban areas. Similarly, educational services face constraints related to facility adequacy and teacher availability, which affect the fulfillment of SPM targets.

Role of Governance and Institutional Capacity

Governance quality and institutional capacity emerge as pivotal factors influencing the successful implementation of the Balance Fund Policy. Effective governance entails transparent budgeting, participatory planning, and accountable reporting, which are essential for optimizing the use of fiscal transfers. In Pekanbaru, efforts to strengthen governance include the development of integrated planning documents that align with SPM requirements and the establishment of inter-agency coordination forums.

However, capacity limitations in terms of technical expertise, data management, and policy interpretation pose significant obstacles. Local government officials often require additional training and support to enhance their ability to manage funds efficiently and to monitor service delivery outcomes rigorously. Furthermore, the involvement of community stakeholders in planning and oversight remains limited, reducing opportunities for feedback and accountability.

Sustainable Development and Fiscal Policy Integration

The implications of the Balance Fund Policy extend beyond immediate service delivery to encompass broader sustainable development goals. Sustainable urban development in Pekanbaru requires a holistic approach that integrates social services with environmental management and economic growth. The Balance Fund, when effectively managed, can support infrastructure projects that promote environmental sustainability, such as green open spaces, waste management, and resilient public facilities.

Research on green open space policy implementation in Pekanbaru highlights the importance of maintaining a balance between urban development and environmental preservation. The allocation of Balance Fund resources toward such initiatives reflects a growing recognition of sustainability principles within local planning frameworks. However, competing demands for funds between social services and environmental projects necessitate strategic prioritization to ensure that sustainability objectives are met without compromising basic service standards.

Lessons from Zakat Fund Management and Community Empowerment

Insights from the management of zakat funds in Pekanbaru provide valuable parallels for the Balance Fund Policy's implementation. Studies indicate that achieving an optimal balance between social welfare and economic empowerment programs enhances the multiplier effect of fund distribution on community income and well-being. The zakat fund experience underscores the need for efficient, effective, and benefit-based allocation strategies that address both immediate social needs and long-term economic development.

Applying these lessons to the Balance Fund context suggests that local governments should adopt more integrated and participatory approaches to fund management. This includes involving community representatives in planning processes, enhancing transparency in fund allocation, and designing programs that simultaneously improve service delivery and empower local populations economically. Such strategies can increase the impact of the Balance Fund on sustainable development outcomes.

CONCLUSION

The study on the implementation of the Balance Fund Policy in Pekanbaru highlights its critical role in supporting the achievement of Minimum Service Standards (SPM) and advancing sustainable development within the city. The policy facilitates the allocation of central government funds to local authorities, enabling improvements in essential public services such as education, health, infrastructure, and social welfare. However, the effectiveness of this policy is contingent upon the capacity of local institutions to manage funds efficiently, coordinate inter-agency efforts, and align planning with regulatory requirements.

Challenges including administrative constraints, delayed disbursements, and limited community engagement have impacted the full realization of service standards. Nevertheless, when effectively implemented, the Balance Fund Policy contributes significantly to enhancing service availability, equity, and quality, which are foundational for sustainable urban development. The findings underscore the need for strengthened governance, improved transparency, and participatory mechanisms to optimize fund utilization and ensure that public services meet the legal benchmarks set by SPM. This research provides valuable insights for policymakers and stakeholders aiming to enhance fiscal decentralization outcomes and promote inclusive, sustainable growth in Pekanbaru and similar urban contexts.

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