

Strengthening Regional Fiscal Resilience through Local Own-Source Revenue Optimization for Mitigating Payment Delays and Budget Efficiency Pressures

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ABSTRACT

This study examines how local own-source revenue optimization strengthens regional fiscal resilience by mitigating payment delays and budget efficiency pressures in Dumai City. Using a descriptive case study with a mixed-methods approach, the research analyzes official budget realization reports, regional financial statements, delayed payment records, and policy alternatives through the USG and Dunn evaluation methods. The findings show that low realization of local own-source revenue, which reached only 60.03% of the 2024 target, weakened cash availability, triggered IDR 346.88 billion in delayed payments, and reduced fiscal space in the following budget year. The main causes include weak data-based revenue management, unrealistic fiscal planning, limited supervision, and poor interagency coordination. The study recommends integrating and digitalizing local revenue management through real-time monitoring, early warning systems, and data-based forecasting. This policy can improve budget credibility, reduce fiscal risks, and strengthen sustainable regional fiscal governance within Indonesian decentralized local public financial management contexts.

Keywords: Regional Fiscal Resilience, Local Own-Source Revenue, Payment Delays, Budget Efficiency, Digital Revenue Management.

I. Introduction

Public budgeting plays a critical role in managing government finances and ensuring the effective allocation of resources to achieve development objectives and public service delivery. As a fiscal instrument, the budget reflects policy priorities, economic strategies, and governance values embedded in planning, allocation, and control mechanisms (Solikin et al., 2024). In the context of decentralization, local governments bear increasing responsibility for designing and implementing budgets that are responsive, efficient, and sustainable. Budget formulation is not merely a technical exercise but a political and administrative process that integrates public aspirations through legislative and executive functions, translating them into programmatic activities aligned with performance targets and fiscal capacity (Sunarko, 2012). Consequently, the quality of public budgeting is highly dependent on the accuracy of revenue projections and the effectiveness of expenditure planning, as both determine the stability of fiscal management. At the regional level, fiscal resilience has become a central concern in maintaining development continuity and service quality. The ability of local governments to generate and realize revenue, particularly local own-source

revenue, is a key determinant of fiscal sustainability. When revenue realization falls short of targets, it creates immediate constraints on cash availability, disrupts planned expenditures, and weakens the overall fiscal position. This issue is particularly evident in the case of Dumai City, a strategically significant administrative region in Indonesia, which is expected to finance its development through locally generated revenues. However, in the 2024 fiscal year, the realization of local own-source revenue reached only 60.03% of the targeted amount, indicating a substantial gap between fiscal planning and implementation. This shortfall has had direct implications for the execution of government programs and financial stability at the local level.

The fiscal imbalance resulting from low revenue realization has triggered a significant phenomenon of delayed payments for government activities, where obligations incurred in the 2024 fiscal year were deferred and paid in the 2025 fiscal year. The accumulation of delayed payments, amounting to IDR 346.88 billion, has exerted considerable pressure on the 2025 budget, reducing fiscal space and necessitating expenditure efficiency measures. Such conditions force local governments to adjust spending priorities, postpone strategic programs, and potentially compromise the quality of public services. More importantly, the occurrence of delayed payments reflects deeper structural issues in fiscal governance, including the misalignment between revenue planning, cash management, and expenditure execution. This indicates that fiscal challenges are not solely caused by external constraints but are also rooted in systemic weaknesses in financial management practices. From a theoretical perspective, fiscal resilience is closely associated with the capacity of governments to anticipate, absorb, and respond to fiscal shocks through effective revenue mobilization and prudent expenditure management. The optimization of local own-source revenue is often emphasized as a strategic approach to strengthening fiscal independence and reducing reliance on intergovernmental transfers. However, the effectiveness of such optimization depends on several factors, including the accuracy of revenue forecasting, the integration of data systems, the use of technology in revenue collection, and the presence of robust monitoring and control mechanisms. In many developing regions, challenges such as unrealistic revenue targets, limited analytical capacity, and weak institutional coordination hinder the achievement of optimal revenue performance, thereby increasing fiscal vulnerability.

Despite the growing body of literature on fiscal decentralization and local revenue management, there remains a significant research gap concerning the linkage between low revenue realization, delayed expenditure obligations, and fiscal pressure in subsequent budget cycles. Existing studies tend to examine these issues in isolation, focusing either on revenue performance or expenditure efficiency, without adequately addressing their dynamic interaction within the broader framework of fiscal resilience. Furthermore, empirical evidence at the local government level, particularly in the Indonesian context, is still limited, especially in capturing how revenue shortfalls translate into operational fiscal risks such as delayed payments and forced budget adjustments. This gap underscores the need for a more integrated analysis that connects revenue optimization strategies with fiscal risk mitigation and budget sustainability. The urgency of this study is reinforced by the recurring nature of fiscal imbalances and their long-term implications for governance and development. Persistent revenue underperformance and delayed payments can lead to a cycle of fiscal stress characterized by reduced fiscal space, declining public trust, and increased risk of budgetary deficits in subsequent years. In the case of Dumai City, the identification of key problems—namely low revenue realization, high levels of delayed payments, and weak synchronization in financial planning—highlights the need for comprehensive policy interventions. The use of the USG (Urgency, Seriousness, Growth) method further confirms that low local revenue realization is the primary issue, as it has the most significant and widespread impact on fiscal conditions. Addressing this root cause is therefore essential for breaking the cycle of fiscal inefficiency and enhancing the effectiveness of public financial management.

This study contributes to the literature by offering an integrated perspective on regional fiscal resilience through the lens of revenue optimization and fiscal risk mitigation. It provides empirical insights into how deficiencies in revenue realization can propagate through the budgeting system, resulting in delayed payments and efficiency pressures. In addition, the study proposes a conceptual and analytical framework that links revenue performance, cash management, and expenditure control as interconnected components of fiscal resilience. By focusing on a real-world case, this research also offers practical implications for policymakers in designing more realistic revenue targets, strengthening monitoring systems, and improving coordination across government units. Accordingly, the objective of this study is to analyze the role of local own-source revenue optimization in strengthening regional fiscal resilience, particularly in mitigating

the risks of delayed payments and budget efficiency pressures in the context of local government financial management.

II. Literature Review

2.1. Regional Fiscal Resilience

Regional fiscal resilience refers to a local government's capacity to maintain fiscal stability, sustain public service delivery, and respond to fiscal pressures without disrupting development priorities. In public finance, fiscal resilience is closely related to the ability to anticipate revenue shortfalls, manage fiscal risks, and preserve budget credibility. The International Monetary Fund explains that fiscal risks arise when fiscal outcomes differ from expectations; therefore, comprehensive fiscal risk analysis, disclosure, and management are essential to maintaining sound public finances and fiscal sustainability (International Monetary Fund)

2.2. Local Own-Source Revenue Optimization

Local own-source revenue is a strategic component of regional fiscal capacity because it reflects the ability of local governments to mobilize revenue from their own economic base. In Indonesia, Law No. 1 of 2022 strengthens regional authority to collect local taxes and retributions, while also regulating intergovernmental fiscal relations, regional expenditure, regional financing, and national fiscal policy synchronization (Republic of Indonesia, 2022). Therefore, optimizing local own-source revenue should not be limited to increasing revenue targets, but should also involve improving revenue administration, strengthening tax and retribution databases, enhancing compliance monitoring, and using more realistic revenue forecasting.

2.3. Budget Credibility and Revenue Realization

Budget credibility is a key element of sound public financial management. A credible budget requires consistency between planned revenue, actual revenue realization, and expenditure commitments. The PEFA framework places budget reliability as one of the main pillars of public financial management assessment, including the extent to which actual revenue and expenditure outcomes are consistent with approved budgets (PEFA Secretariat, 2016). When local own-source revenue realization falls significantly below the target, budget credibility weakens because planned activities may no longer be supported by sufficient fiscal resources.

2.4. Payment Delays as Expenditure Arrears

Payment delays in local government activities can be theoretically understood as a form of expenditure arrears. Flynn and Pessoa (2014) explain that the accumulation of government expenditure arrears is one of the most common problems in public financial management and is often linked to weak expenditure control, poor cash planning, and liquidity shortages. In the regional budget context, delayed payments indicate a mismatch between expenditure obligations and available cash. This condition can reduce fiscal flexibility in the following fiscal year because current budget space must be used to settle previous-year obligations.

2.5. Budget Efficiency Pressures

Budget efficiency pressure emerges when local governments are forced to adjust or reduce spending due to fiscal constraints. Ideally, budget efficiency should be part of strategic expenditure management, performance-based budgeting, and program prioritization. However, when efficiency measures are driven by revenue shortfalls or accumulated payment delays, they may become corrective rather than strategic. OECD

argues that governments must balance the need to minimize fiscal stress with increasing demands on public finances, which makes resilient and credible fiscal frameworks essential (Rawdanowicz et al., 2021).

2.6. Regional Financial Management Framework

In Indonesia, regional fiscal resilience is also shaped by the regulatory framework for regional financial management. Government Regulation No. 12 of 2019 provides the legal basis for regional financial management and confirms that regional finance includes local revenue, expenditure, obligations, and assets managed by local governments (Republic of Indonesia, 2019). Furthermore, Minister of Home Affairs Regulation No. 77 of 2020 provides technical guidelines for regional financial management, covering planning, budgeting, implementation, administration, reporting, accountability, and supervision (Ministry of Home Affairs, 2020). These regulations support the need for stronger synchronization between revenue planning, expenditure execution, and cash management.

Based on the literature, the relationship among local own-source revenue optimization, payment delay mitigation, budget efficiency pressure, and regional fiscal resilience is systematic and causal. Low realization of local own-source revenue weakens cash availability, which may delay the payment of government activities. These delayed payments then become fiscal burdens in the following fiscal year and reduce budget space for priority programs. Consequently, the government may be forced to implement budget efficiency measures. Therefore, optimizing local own-source revenue can strengthen regional fiscal resilience by improving fiscal capacity, reducing payment delay risks, and minimizing forced expenditure adjustments.

III. Research Method

This study used a descriptive case study design with a mixed-methods approach. Quantitative analysis was applied to examine local own-source revenue realization, regional revenue performance, delayed payment values, and budget efficiency pressures in Dumai City. Qualitative analysis was used to interpret the causes and fiscal implications of low revenue realization. The data were obtained from official regional financial documents, including budget realization reports, regional financial statements, and delayed payment records. The USG method, consisting of urgency, seriousness, and growth assessment, was used to determine the main fiscal problem. The analysis focused on explaining how low local own-source revenue realization affected regional fiscal resilience by triggering payment delays and reducing fiscal space in the following budget year.

IV. Results and Discussion

4.1. Research Result

The analysis shows that the main challenge in strengthening regional fiscal resilience lies in the weak linkage among revenue planning, expenditure control, and regional cash management. Within the regional budget cycle, local revenue, regional expenditure, and regional financing are interdependent components. When revenue targets, particularly local own-source revenue, are not achieved, the local government faces limited fiscal capacity to finance planned activities. This condition creates cash pressure and increases the risk of payment delays at the end of the fiscal year. This finding indicates that payment delays are not merely administrative issues but fiscal symptoms reflecting weak synchronization between actual revenue capacity and regional expenditure commitments.

From the perspective of regional financial management, the findings indicate that fiscal resilience is strongly influenced by the quality of planning, implementation, administration, reporting, accountability, and financial supervision. The framework for regional financial management, as regulated under Government Regulation No. 12 of 2019 and Minister of Home Affairs Regulation No. 77 of 2020, emphasizes that financial management must be orderly, efficient, economical, effective, transparent, and accountable. However, in the

context of this study, the low realization of local own-source revenue indicates a gap between fiscal targets and actual revenue capacity. This gap weakens the credibility of the regional budget and contributes to regional cash pressure.

The analysis also shows that local own-source revenue plays a strategic role in building regional fiscal independence. Low realization of local own-source revenue reflects the suboptimal intensification and extensification of regional revenue. The identified causal factors include inadequate fiscal databases, ineffective collection systems, limited integration of information technology, and weak supervision of revenue realization. These conditions create structural fiscal imbalance, namely a situation in which expenditure commitments exceed the region's actual revenue capacity. As a result, local governments face the risk of delayed payments for activities and budget efficiency pressures in the following fiscal year. From the perspective of fiscal planning, the findings show that unrealistic local own-source revenue targets may lead to expenditure over-commitment. Budget planning that is too optimistic and not supported by revenue projections based on historical data, regional economic indicators, and adequate fiscal review mechanisms may increase the risk of deviation between revenue targets and actual realization. In this context, weak fiscal planning not only reduces budget quality but also increases the risk of payment delays because expenditure is designed beyond actual fiscal capacity.

This study identifies three main policy alternatives for strengthening regional fiscal resilience through local own-source revenue optimization. The first alternative is the integration and digitalization of the regional local own-source revenue management system. This policy focuses on developing an integrated digital revenue information system that combines tax and retribution object databases, electronic payment systems, and real-time dashboards for monitoring local own-source revenue realization. The second alternative is fiscal planning reform and the establishment of forecast-based local own-source revenue targets. This policy emphasizes the importance of revenue projections based on historical data, regional economic indicators, accountable target review mechanisms, and the integration of revenue planning with regional cash management. The third alternative is strengthening governance, supervision, and coordination of regional revenue through the establishment of a cross-agency local revenue coordination team, the implementation of an early warning system for revenue realization deviations, and the strengthening of local own-source revenue monitoring and evaluation.

The assessment of policy alternatives was conducted using Dunn's (1999) policy evaluation criteria, which include effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. The results show that the integration and digitalization of the local own-source revenue management system received the highest score, with a total score of 51. Fiscal planning reform and forecast-based local own-source revenue target setting received a score of 50, while strengthening governance, supervision, and coordination of regional revenue received a score of 48. These score differences indicate that all alternatives are highly relevant, but local own-source revenue digitalization has a greater advantage because it can simultaneously improve data accuracy, accelerate revenue collection, strengthen supervision, and improve fiscal planning.

Table 1. Assessment Results of Policy Alternatives

Policy Alternative	Effectiveness	Efficiency	Adequacy	Equity	Responsiveness	Appropriateness	Total
Local Own-Source Revenue Digitalization	9	8	9	8	9	8	51
Fiscal Planning Reform	8	9	8	8	8	9	50
Strengthening Supervision	7	8	7	8	9	9	48

Based on the assessment results, the integration and digitalization of the local own-source revenue management system is the priority policy alternative. The main advantage of this policy lies in its ability to improve the quality of revenue potential data, accelerate the collection process, increase taxpayer compliance, and provide real-time fiscal information. Local own-source revenue digitalization also has a systemic effect because it can serve as a foundation for fiscal planning reform and stronger regional revenue

supervision. Therefore, the findings indicate that strengthening regional fiscal resilience should begin with improving the regional revenue system in an integrated, data-based, and technology-supported manner.

4.2. Discussion

The findings of this study confirm that regional fiscal resilience is largely determined by the local government's ability to maintain balance among revenue targets, revenue realization, expenditure commitments, and cash availability. Within the framework of regional financial management, Government Regulation No. 12 of 2019 and Minister of Home Affairs Regulation No. 77 of 2020 place regional financial management as a process that must be conducted in an orderly, effective, efficient, transparent, and accountable manner. When local own-source revenue realization does not align with the established target, the regional budget loses credibility as a fiscal planning instrument. This condition shows that payment delays cannot be understood separately from the quality of revenue planning and regional cash management. Theoretically, the findings are consistent with Allen and Tommasi's (2001) view that cash management is an essential part of fiscal control. An imbalance between cash inflows and cash outflows may delay the settlement of government obligations. In the local government context, payment delays indicate that expenditures have been committed, but cash capacity is insufficient to settle obligations within the current fiscal year. Thus, payment delays are an indicator of fiscal liquidity pressure caused by weak synchronization among revenue planning, expenditure implementation, and cash control.

Low realization of local own-source revenue also indicates that regional revenue optimization has not been implemented effectively. This finding is consistent with Bird and Vaillancourt's (1998) argument that regional revenue optimization is strongly influenced by the quality of fiscal databases, the effectiveness of collection systems, and taxpayer compliance. In this study, the issue of local own-source revenue is not limited to low revenue realization, but also involves weak administrative and technological foundations that support the exploration of revenue potential. Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments emphasizes the importance of strengthening regional fiscal capacity through the optimization of regional revenue sources. Therefore, increasing local own-source revenue should be understood as an agenda for fiscal governance reform, not merely as an effort to raise revenue targets. The finding regarding the weak credibility of revenue targets is strongly related to Public Financial Management theory. Schick (1998) explains that budget credibility is a key indicator of the quality of fiscal management. An unreliable budget occurs when revenue targets are unrealistic, actual realization deviates substantially from the plan, and expenditures continue to be committed based on revenue assumptions that are not achieved. In this framework, low realization of local own-source revenue reflects weak fiscal discipline at the planning stage. OECD (2015) also emphasizes that sound budgetary governance requires an early warning system for revenue deviations so that the government can implement policy corrections before a liquidity crisis emerges. The findings of this study strengthen this argument because the absence of real-time monitoring and an early warning system contributes to a slow fiscal response when local own-source revenue realization deviates from the target.

From the perspective of fiscal planning, the findings support the approaches of performance-based budgeting and the medium-term fiscal framework. Robinson and Last (2009) emphasize that performance-based budgeting must consider actual revenue capacity and development priorities. If expenditures are prepared based on overly optimistic local own-source revenue targets, government programs risk lacking adequate financing support. IMF (2014) also states that a mismatch between revenue targets and actual realization is one of the main causes of fiscal pressure and delays in the payment of government obligations. Therefore, forecast-based fiscal planning reform is important to prevent expenditure over-commitment and strengthen regional fiscal sustainability. The findings also show that fiscal supervision plays an important role in mitigating the risk of payment delays. Mardiasmo (2018) states that weak internal control may cause budget deviations to go undetected at an early stage. The COSO Internal Control Framework also emphasizes the importance of the control environment, risk assessment, control activities, information and communication, and monitoring in maintaining organizational effectiveness. In the context of local own-source revenue management, supervision should not be conducted merely as an administrative process at the end of the budget period; rather, it should be preventive through periodic monitoring of revenue realization. Without a

strong supervision system, local governments will find it difficult to identify potential failures in achieving revenue targets and adjust expenditures in a timely manner.

Local own-source revenue digitalization emerges as the policy alternative with the highest score because it has the capacity to address several root causes simultaneously. OECD (2019) explains that digital government can improve data integration, service efficiency, and the quality of public decision-making. The World Bank (2020) also emphasizes the importance of digital public finance in improving transparency, accelerating revenue and payment processes, and strengthening fiscal accountability. In the context of this study, local own-source revenue digitalization functions not only as a technical instrument for revenue collection but also as a governance mechanism that enables local governments to obtain real-time data, monitor target deviations, and strengthen the basis for cash planning. Thus, local own-source revenue digitalization has a strategic contribution to building a more adaptive and responsive regional fiscal system. Although local own-source revenue digitalization received the highest score, the findings show that this policy cannot stand alone. Fiscal planning reform and stronger supervision remain necessary as supporting policies. Digitalization will produce more accurate data, but this data must be used in forecasting, local own-source revenue target review, and expenditure adjustment. Similarly, a digital system will be more effective if supported by cross-agency coordination, internal control mechanisms, and adequate human resource capacity. Therefore, the main contribution of this study is to position local own-source revenue digitalization as an entry point for regional fiscal reform that is integrated with planning, supervision, and cash management.

The national regulatory framework also strengthens the relevance of these findings. Law No. 23 of 2014 concerning Regional Government, Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Government Regulation No. 12 of 2019 concerning Regional Financial Management, Minister of Home Affairs Regulation No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management, and regional regulations on local taxes and retributions provide the legal basis for local governments to manage revenue and expenditure accountably. However, the findings of this study show that the existence of regulations alone is insufficient if it is not followed by an implementation system based on data, strong supervision, and realistic fiscal planning. In other words, the main challenge lies not only in the normative aspect but also in institutional capacity to translate regulations into effective fiscal practices. Scientifically, this study contributes to the development of regional fiscal resilience literature by demonstrating the systemic relationship among local own-source revenue optimization, payment delay mitigation, and regional budget efficiency pressures. This study shows that low realization of local own-source revenue is not merely a revenue problem, but may develop into a fiscal risk affecting regional cash capacity, activity payments, fiscal space in the following year, and the quality of development program implementation. This finding enriches the perspective of Public Financial Management by linking revenue credibility, expenditure discipline, cash management, and fiscal digitalization within a single analytical framework.

In conclusion, the results and discussion of this study confirm that the strategy for strengthening regional fiscal resilience should be directed toward data-driven, digital, and integrated local own-source revenue optimization. The integration and digitalization of the local own-source revenue management system is the most prioritized policy option because it can strengthen the revenue database, accelerate revenue realization, improve supervision, and support more realistic fiscal planning. However, the effectiveness of this policy depends heavily on fiscal planning reform, the application of forecasting, stronger coordination across local government agencies, and the development of an early warning system for revenue deviations. If these components are implemented in an integrated manner, the risk of payment delays can be reduced, regional budget efficiency pressures can be minimized, and regional fiscal resilience can be strengthened sustainably.

V. Conclusion

This study concludes that the low realization of Local Own-Source Revenue is the main factor weakening regional fiscal resilience, as it directly affects the limited capacity to finance regional expenditures, triggers payment delays for government activities, and increases regional budget efficiency pressures in the following fiscal year. These problems do not stand alone; rather, they stem from weak data-based revenue

management systems, fiscal planning that is not fully realistic, and revenue supervision and coordination that remain insufficiently integrated. The evaluation of policy alternatives indicates that the integration and digitalization of a data-driven Local Own-Source Revenue management system is the most relevant policy option because it addresses the root causes systematically, ranging from improving revenue data accuracy and strengthening real-time monitoring to preventing deviations from revenue targets that may lead to payment delays.

Theoretically, this study strengthens the Public Financial Management framework by demonstrating that regional fiscal resilience is determined not only by the size of budgetary capacity but also by the quality of the relationship among revenue planning, Local Own-Source Revenue realization, cash management, fiscal supervision, and expenditure control. The findings affirm that Local Own-Source Revenue optimization should be understood as part of integrated fiscal governance, rather than merely as an effort to increase revenue targets. Managerially, this study provides important implications for local governments to establish a policy for the integration and digitalization of Local Own-Source Revenue management through a regional head regulation that binds all local government agencies responsible for revenue collection. This policy should be directed toward developing an integrated Local Own-Source Revenue information system, integrating local tax and retribution databases, establishing a real-time monitoring dashboard, implementing an early warning system for deviations in revenue realization, and linking the revenue system with regional budget planning and cash management.

This study has limitations because it focuses on a policy analysis within a single local government context; therefore, the generalization of the findings to other regions should be made with caution. In addition, this study relies on document analysis, evaluation of policy alternatives, and synthesis of fiscal problems, and has not empirically tested the effectiveness of Local Own-Source Revenue digitalization after policy implementation. Future research is recommended to employ comparative approaches across local governments, conduct longitudinal analyses of changes in Local Own-Source Revenue realization before and after digitalization, and quantitatively examine the relationship among the quality of revenue systems, fiscal planning accuracy, payment delays, and regional fiscal resilience. In this way, future research can strengthen empirical evidence on the effectiveness of Local Own-Source Revenue digitalization as a strategic instrument for preventing payment delays and maintaining regional fiscal sustainability.

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