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Decentralization Asymmetry and Challenges Equality Public Services in Kapuas Hulu Regency

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ABSTRACT

Asymmetric decentralization is intended to accommodate the diverse geographical, institutional, and socio-economic characteristics of regions in Indonesia. However, border areas such as Kapuas Hulu Regency continue to face challenges in achieving equitable public services due to difficult geographical conditions, limited institutional capacity, fiscal dependence, and weaknesses in budget accountability. This study aims to analyze the relationship between government program governance and budget accountability, identify structural and administrative challenges affecting equitable public services, and formulate policy implications for strengthening asymmetric decentralization in Kapuas Hulu Regency. This study employed a qualitative approach through library research and systematic literature review. Secondary data were collected from academic publications, legislation, government documents, and other relevant sources published primarily between 2010 and 2024. Literature was identified through Google Scholar, Scopus, and ScienceDirect and analyzed through data reduction, thematic presentation, synthesis, and conclusion drawing. The findings indicate that equitable public service delivery in Kapuas Hulu is constrained by difficult geographical accessibility, dispersed settlements, limited infrastructure, bureaucratic capacity gaps, and high dependence on central government transfers. The literature synthesis also indicates that weak transparency and internal supervision increase the risk of budgetary irregularities, while digital transformation can strengthen administrative transparency, budget monitoring, and public service effectiveness when supported by adequate infrastructure and human resource capacity. The study recommends reformulating Minimum Service Standards based on regional typology, implementing outcome-based budgeting, strengthening digital infrastructure and budget supervision, improving bureaucratic capacity and integrity, and institutionalizing participatory oversight to support more adaptive, accountable, and equitable public service governance in border regions.

Keywords: decentralization asymmetric, public service, accountability budget, kapuas hulu, border region

INTRODUCTION

Decentralization in Indonesia has ongoing during more from twenty-five years with objective main for get closer service public, improve welfare society, and strengthen democracy at the level local. However, the trip long This Still leaving challenge big in the form of disparity performance interregional, weak capability bureaucracy and inequality sharp fiscal (Ramadhani et al., 2025). Policy decentralization designed for distribute authority from center to areas for responsiveness policy increased, but in in practice, many districts/cities that have not yet capable reach independence fiscal and still heavily dependent on central transfers (Handraini et al., 2024; Lathifah et al., 2024). Condition This become the more complexes in areas that have characteristics geographical difficult and located in the area borders, such as Kapuas Hulu Regency, where the challenges equality service public become problem fundamental structure (Hasanudding, 2025).

Draft decentralization asymmetric appear as solution constitutional for accommodate diversity characteristics area, good from aspect historical, socio-political, and geographically, as recognized in Article 18B Paragraph 1 of the 1945 Constitution of the Republic of Indonesia (Firdaus, 2024). The granting of autonomy special or treatment asymmetric aim for give flexibility for area in manage affairs government in accordance with need specific public local (Lambelanova & Jaelani, 2022; Tauda, 2018). However, the implementation decentralization asymmetric often face capacity constraints institutional limited area, which results in gap significant between hope policy with reality on the ground. In the area (Arifin, 2024). With category Frontier, Remote, and Left Behind (3T), asymmetry policy often not yet capable in a way automatic finish problem fundamental in provision service base like education, health, and infrastructure.

Challenge equality service public in the region border as Kapuas Hulu reflects problems experienced by many 3T areas in Indonesia, where accessibility geography become inhibitor main. Large area with density low population as well as infrastructure limited transportation cause cost provision service public become very expensive (Urwatul et al., 2025). Standard Minimum Service (SPM) stipulated in a way symmetrical by the government center often difficult achieved by the region with capacity fiscal low and condition extreme geographic conditions (SCALE, 2026). Inefficiency allocation source Power happen Because government area must provide infrastructure for scattered settlements area (*rural sprawl)*, so that service target achievement base often not optimal (Adekamwa et al., 2024).

governance of government programs that have not been fully transparent and accountable in management budget. Management budget in areas that have authority special or affirmative action program often have risk leaks and practices high corruption If no followed with strict supervision (Lubis et al., 2025). Accumulation authority in hand executive area without mechanism balanced control from legislative can directing governance governance in practice maladministration (Karim, 2024). In context this, accountability management budget become instrument crucial for ensure that every rupiah of decentralized funds truly used for interest public and not misused for enrich self or group certain (Sirod et al., 2026).

Supporting data beginning show that performance service public in many areas outside Java Island still is at in category middle and low. Based on evaluation performance area in 2025, it was recorded only 11 percent districts / cities in Indonesia that have performance high, while majority area Still fight with weakness capacity bureaucracy and dependency fiscal that reaches figures above 80 percent (FIA UI, 2025). In the Kalimantan border region, management service often hampered by a lack of power experts, the internet infrastructure is not evenly, and procedure convoluted bureaucracy (Budiman, 2026). Gap quality bureaucracy interregional This cause local communities remote accept quality remote services lower compared to communities in the centers regional (Armylia et al., 2026; Safitri, 2026).

Importance research Kapuas Hulu Regency is based on urgency for evaluate to what extent the policy decentralization asymmetric capable answer challenge specific area borders that have vulnerability double, namely backwardness economy and risk non- traditional security. Problems security human *security* such as poverty, low Human Development Index (HDI), and resilience weak food is threat real thing that must be completed through optimization of autonomy funds or special transfer (Setiawan et al., 2025). Study This become crucial Because failure in leveling service public in the region border No only impact on welfare social, but also can weaken legitimacy government in the eyes of citizens living on the veranda at the forefront of the Republic of Indonesia (Huler et al., 2023).

Complex and rigid bureaucracy often become obstacle the biggest in transformation service public at the level local. Procedure lengthy administration and excessive requirements create detrimental inefficiencies public as users service (Atha'Iqbal & Juhad, 2026). In the

current digital era this, utilization technology intelligent like *e-government* and *cloud-based administration* Actually offer solution for increase speed and transparency service (Erlangga, 2025). However, the effectiveness This digital policy is highly dependent on readiness source Power man apparatus and availability infrastructure supporters who are often still minimal in the regions border (Gea et al., 2026). Transformation bureaucracy towards a more model agile and based results become prerequisite main for decentralization asymmetric can give impact real for equality service.

Study previously has discussed various dimensions decentralization in Indonesia, however Still there is gap research *gap* that is needed filled. First, research by (Sirod et al., 2026). Focus on misalignment policies in Jakarta as area specifically metropolitan areas, so that dynamics area borders that have challenge geographical different Not yet accommodated. Second, analyze planning strategic in Papua which focuses on the sector education medium, but not enough touch governance aspects service public in a way aggregate at the level regency (Hasanah et al., 2026). Third, review independence fiscal in Aceh after the end of the autonomy fund special, temporary studies about effectiveness use budget for equality services on the Kalimantan border are still limited (Lubis et al., 2025). Fourth, mapping innovation service public in a way common in Indonesia, but No give analysis deep about obstacle specific area border in adopt innovation the (Farhan, 2023). Fifth, highlight gap quality bureaucracy in Yogyakarta, which is context socio-political is very different with characteristics community in Kapuas Hulu (Risna & Rahmawati, 2026).

Gap study This show that Not yet There is study literature that is integrative connect between framework regulations decentralization asymmetric with challenge technical equality service public in Kapuas Hulu Regency, in particular in relation with accountability budget and potential governance irregularities. Research This required for give synthesis about How policy public must design in a way flexible and inclusive to suit with regional typology. Focus on accountability management budget become differentiator main Because effectiveness service No only depends on the amount of funds disbursed, but rather on how the program is managed prevent practice corrupt (Karim, 2024). With Thus, research This expected can give recommendation strategic for strengthening regional autonomy border.

Urgency study This lies in the need urge for formulate a service model adaptive public to characteristics of border areas use ensure justice social for all the people. If the challenge equality service Keep going ignored, then inequality development interregional will the more widening, which has the potential trigger instability social and political (Arifin, 2024). Therefore that, strengthening capacity bureaucracy local, synchronization regulations central-regional, as well as supervision budget based results must become priority in the bureaucratic reform agenda. This study makes an effort answer challenge structural the thorough analysis literature systematic to effectiveness policies that have been walk.

Based on background behind mentioned, the formulation problem in study This is as following: First, how the influence of government program governance to accountability management budget in effort equality service public in Kapuas Hulu Regency? Second, what just challenge main issues faced in implementation policy decentralization asymmetric use reach equality service base in the border area Third, how? potential deviation in implementation budget can minimized through strengthening capacity bureaucracy and systems supervision in the region? Questions This designed for dig in a way deep effectiveness policy from governance and integrity perspective fiscal.

The purpose of study This is for analyze relatedness between government program governance with level accountability management budget in Kapuas Hulu Regency through study literature. In addition, research This aim for identify obstacle structural and administrative obstacles that hinder achievement equality service public in the region border.

Next destination is formulating a more comprehensive policy model responsive to typology of use areas increase quality service basis. Finally, the research This aim for give input for government central and regional in perfect mechanism supervision use prevent occurrence deviation budget in framework decentralization.

Benefits of research This covers aspect theoretical and practical. In theoretical, results study This expected can enrich literature about management public in the region borders and strengthen theory decentralization asymmetric in the context of an archipelagic state. In general, practical, research This can become references for Government Kapuas Hulu Regency in repair system planning and budgeting to be more appropriate targets. In addition, the findings This beneficial for government center as material evaluation in set policy affirmation and sharing more authority fair for 3T areas. Other benefits are given outlook for public wide about importance supervision participatory in organization service public in the area.

Equality service public demand existence standard services that are not only focus on speed, but also on transparency and responsiveness to dynamics need society (Rizalihadi & Satispi, 2025a). Quality services provided government reflect to what extent the state is present in answer rights base its citizens (Nurdin, 2019). In the area with challenge geographical such as Kapuas Hulu, the effectiveness service is highly dependent on commitment leadership area for carry out bureaucratic reform in a way sustainable. Without visionary leadership, innovation service digital public and asymmetric will difficult realized optimally (Adekamwa et al., 2024).

Independence fiscal is objective end from decentralization, however for Lots regions in Indonesia, things This Still become fantasy mere Because low PAD (Lubis et al., 2025)contribution. High dependence on transfer funds often gives rise to behavior bureaucracy that only compliance - oriented administrative only, not on achievement development (Hasanah et al., 2026) outcomes. Therefore that, strengthening accountability fiscal must followed with improvement capacity area in manage source Power economy local in a way creative and innovative (Rafdiansyah & Ronaboyd, 2025). Decentralization asymmetric must viewed as a dynamic process that requires adjustment continuously based on bait come back from field (Arifin, 2024).

As conclusion from part introduction this is a challenge equality service the public in Kapuas Hulu Regency is problem multidimensional which includes aspect regulation, capacity bureaucracy and integrity fiscal. Through analysis literature this, will explore in a way critical what is the existing governance model? moment This influence effectiveness service for public border. Neglect to aspect accountability budget No only harm state finances, but also keeps away public from a sense of justice social that becomes soul from Pancasila (Karim, 2024). With Thus, strengthening governance regional government border become condition absolute for realize objective big decentralization in Indonesia.

METHODS

Study This apply post- positivist paradigm with use approach study qualitative which places researchers as instrument main in dig phenomenon social in a way in - depth approach qualitative chosen Because complexity challenge service public in the region border No can reduced become just variables quantitative, but rather need understanding to meaning, practice bureaucracy, as well as interaction policies that take place at the level area. According to with focus study, research This aim for explore trends and dynamics decentralization asymmetric through search concepts, ideas and findings relevant scientific use give description comprehensive about effectiveness government area. Use paradigm qualitative

This allows he did more analysis flexible and inclusive to various policy government that regulates affairs area in framework autonomy special.

Type of research used is studies library or study literature systematic (*Systematic Literature Review)* which aims for identify, evaluate, and interpret all over results study relevant previous with topic decentralization asymmetrical. *Library research method* This done with review various publication from journal national and international reputation tall use map trend main and identify gap existing research. Through approach studies library, researcher can give outlook comprehensive about condition difference quality bureaucracy as well as factors that influence it without must take data directly in the field. Advantages method This lies in its ability for gather various data from source credible and informative documentary room for researchers for interpret the data in accordance with objective formulation policy.

Context study This is at entirely within the jurisdiction of the Unitary State Republic of Indonesia with focus specifically in Kapuas Hulu Regency as representation area border. In juridical, research area This arranged in framework (Undang-Undang Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah, 2014) and various regulations asymmetrical that recognizes specificity characteristics geography as well as socio-political 3T areas. Determination location in the legal territory of Indonesia ensures that all over analysis policies and foundations normative used sourced from order law national, including the 1945 Constitution of the Republic of Indonesia which respects unit government nature special. Focus on the legal area This become crucial for ensure that recommendations generated own legality and relevance with dynamics connection regional centers in Indonesia.

Data sources in study This is secondary data collected from various literature law and administration trusted public. Primary legal materials include regulation legislation related decentralization fiscal and autonomy area, whereas material secondary covering book academic, report results research, as well as article journal indexed scientific in Sinta and Scopus. In addition, researchers utilize document official government such as the Long-Term Development Plan Regional Medium Term Development Plan (RPJMD), plan strategic device area, and reports financial statements issued by the Audit Board Finance (BPK). Use of diverse secondary data This aim for strengthen base theory and provide context strong law for analysis effectiveness service public in the region border.

Data collection techniques were carried out through search literature in a way systematically on an academic database such as Google Scholar, Scopus, and ScienceDirect using specific keywords. beginning data collection involves transformation question study be a search string that focuses on dimensions accountability budget, coordination policies and management services in the area isolated. After literature collected, *a* screening process is carried out based on criteria inclusion and exclusion which includes quality publication, focus geographical, as well as novelty information between 2010 to 2024. This technique is also equipped with with *citation chaining*, good to front and to back, for ensure that fundamental and influential works in studies decentralization asymmetric still accommodated in analysis.

Data analysis was performed with follow design study qualitative by Creswell involving three stage main, namely data reduction, data presentation, and data extraction conclusion. Stage First is data reduction, where researchers simplify, classify, and discard information that is not relevant to produce meaningful synthesis. Data reduction is required for focus analysis on innovation services provided by the government area as well as evaluate obstacle emerging bureaucracy in management budget. This process ensure that the data used truly quality and have contribution direct to answer on formulation problems that have been set.

Stage second in data analysis is presentation of data carried out with compile findings literature in a way systematic to inform narrative thematic or matrix. Through data presentation, patterns connection between variables decentralization asymmetric with

achievements performance service public can see clearer and easier understood. Researchers use classification based on theme key like quality services, roles leadership, and challenges regulations use explore findings keys and methodologies used in studies previous. Form presentation This allows researchers for do comparison inter-study and identify equality as well as difference results implementation policies in various autonomous regions special.

Stage third is withdrawal purposeful conclusions and verification for look for meaning from the collected data with method look for connection functional between existing concepts. Conclusions are drawn in a way gradually and continuously verified throughout the research process for ensure consistency between field data (documents) and results analysis. At this stage this, researcher formulate recommendation policies based on synthesis theoretical about importance strengthening capacity bureaucracy and systems supervision budget. Withdrawal conclusion This is peak from reflection academic on journey decentralization in Indonesia which aims for increase welfare public through better governance Good.

Data validity in study This guaranteed through technique triangulation sources that are carried out with compare information from various type document.

RESULT AND DISCUSSION

Based on results search literature systematic, found that portrait decentralization in Indonesia after twenty-five years implementation Still show existence canyon wide divider between independence dream area with reality dependence chronic fiscal. Data shows that until 2025, only around 11 percent districts / cities throughout Indonesia that are capable reach category performance high, while majority area Still trapped in category performance middle and low consequence weakness capacity bureaucracy and governance (FIA UI, 2025). Conditions This indicates that distribution authority from center to area Not yet followed with strengthening capability equitable institutions, so that regions with characteristics geographical difficult like Kapuas Hulu Regency is facing challenge double in organize service quality public services. Inequality This worsened by fact that Lots area still heavily dependent on central transfer funds, which reach figures above 80 percent of total revenue area, so that hinder flexibility in do innovation responsive service to need local (Handraini et al., 2024; Lathifah et al., 2024).

Analysis results to area with category Frontier, Remote, and Left Behind (3T) in the Kalimantan border region shows that obstacle structural main in equality service public rooted in height cost logistics and difficulties accessibility geographical characteristics of a large area with settlement scattered population (rural *sprawl)* causes provision infrastructure base like education and health become very expensive and not efficient (Sulastri et al., 2025). Standard Minimum Service Set in a way symmetrical by the government center often not consider variation capacity fiscal and index overpriced construction in the area border, so that the target is achieved 100 percent service difficult realized in term time five- year development plan. Inefficiency allocation source Power This create injustice access for citizens living on the veranda the forefront of the Republic of Indonesia compared with those in the center regional growth.

In this aspect management bureaucracy, found existence gap quality significant apparatus between regions in Indonesia, where areas outside Java Island still fight with limitations power expert and low-level digital literacy. Case studies in several regions show that although quality service public in a way general considered both by society, disparity performance between regency center with suburban areas still real Because difference capacity source Power human and support infrastructure technology information (Rizki et al., 2026). Procedure long,

complicated bureaucracy and requirements excessive administrative Still become complaint main society, which reflects that bureaucratic reform Not yet fully touch aspect substantive services at the local (Dwiyanto, 2021). The expected digital transformation capable cut chain bureaucracy often hampered by low readiness of human resources of civil servants in control technology smart and system modern (Gea et al., 2026)administration.

Related with management regional budget autonomy special or area with treatment asymmetric, literature data disclose existence risk high deviation in implementation budget If no followed with strict supervision. Large additional funding injections, such as the Autonomy Fund Special or special transfer funds others, often not linearly correlated with improvement welfare public If governance mechanisms dominated by power absolute executive (Arifin, 2024). Accumulation authority in hand head area without system effective checks *and balances* from institution legislative and participation public tend push occurrence practice maladministration and corruption (Sirod et al., 2026). Failure in ensure accountability management budget This resulting in stimulus funds development precisely No appropriate target and failure answer root problem poverty as well as low quality service base in the area (Lubis et al., 2025).

Findings study This If interpreted through theory *Service Quality* (Seroquel) provides description that dimensions reliability and power responsiveness of *bureaucracy* in Kapuas Hulu Regency is still be at the required level fixed. Variations quality services received public reflect existence unpreparedness institutional in answer dynamics need the public continues develop (Rizalihadi & Satispi, 2025a). In a way theoretical, service quality public must capably adapt with regional characteristics, but in in practice, implementation standard uniform service (one *size* fits all) create inefficiency in the region with challenge geographical extreme. Therefore that, strengthening dimensions proof physique (tangibles) through development digital infrastructure and improvements facility service base become prerequisite absolute for increase satisfaction local communities border.

Connection between findings study with theory decentralization asymmetric show that giving authority special without followed with strengthening capacity bureaucracy local only will give birth to decentralization pseudo - administrative. It should be decentralization asymmetric functioning as instrument for accommodate diversity local through flexibility regulation and support fiscal addition (Arifin, 2024). However, the reality on the ground proves that area border often fail manage autonomy the Because high dependence on instructions technical from center and low innovation leadership area (Bahasoan et al., 2024). Failure in synchronization between policy macro at the level national with implementation technical at the level area cause mandate autonomy special only stop at compliance document planning solely without give impact substantive for welfare inhabitant (Lubis et al., 2025).

Compare findings This with study Previously in the Papua and Aceh regions, there were a similar pattern where the magnitude allocation budget No necessarily lower number poverty in a way significant. In Papua, although autonomy funding disbursement special has ongoing for two decades, the achievement of the Human Development Index (HDI) is still left behind consequences of governance budget that is not transparent and low accountability bureaucracy (Setiawan et al., 2025). Likewise in Aceh, the risk corruption in special fund management still become threat Serious for sustainability autonomy area (Lubis et al., 2025). The findings in Kapuas Hulu strengthen argument that problem main development in the region border is not solely on the amount of funds, but on the integrity system supervision and capabilities apparatus in manage source Power in a way effective and efficient (Oci & Al-Ra'zie, 2026).

Meaning academic from findings This is the need redefinition to draft Standard Minimum Service (SPM) to be more sensitive to regional typology. Asymmetric SPM must view as solution for ensure justice social, where every area given realistic achievement targets based on capacity fiscal and conditions respective (Mozin et al., 2025)geographical areas. Paradigm change from approach administrative going to approach-based outcome - *based* demands existence integration between system planning strategic with mechanism evaluation transparent performance (Tukiran et al., 2025). In a way theoretical, success decentralization is highly dependent on synergy between multilevel governance, where communication between central and regional strengthened for prevent occurrence overlapping overlap authority that is detrimental to the public (Haq et al., 2025).

Digital transformation in service public, if associated with findings research, must positioned as an inclusive strategy for shorten distance bureaucracy in the region remote. Utilization system intelligent like *cloud-based administration* and *e-government* proven capable increase transparency and speed up the service process administrative in areas that have will political strong (Srikandi, 2025). However, this digital policy No may only nature ceremonial; required support consistent budget for maintenance infrastructure and training digital competency for apparatus at the level sub-districts and villages (Gea et al., 2026). Without reliable data integration, potential error target in distribution of aid programs government will still high, which in the end can weaken legitimacy government in the eyes of public border (Saepudin et al., 2025).

Quality leadership area appear as factor determinant in push success of bureaucratic reform and innovation service public. Visionary and collaborative leaders capable motivating employee For Work more professional and prioritize interest public above interest personal or group (Wahyuni & Sari, 2025) . In the area with limitations source power, role leaders are very crucial in do discretion appropriate policies use bridge obstacle rigid regulations (Sari, 2025). Cultivating values integrity and accountability in every line bureaucracy become key main for prevent occurrence behavior corrupt that can hinder equality service public in the area (Hasanudding, 2025).

Newness main from study This lies in the analysis comprehensive about how to manage government programs in the region border in a way specific influence accountability management budget and potential prevention deviation. Different with study the previous majority focus on effectiveness autonomy especially in Aceh and Papua in context conflict politics, research This synthesize literature for show that in the border areas of Kalimantan such as Kapuas Hulu, the challenges accountability budget precisely rooted in a lack of supervision to discretion policy local in the middle limitations capacity internal oversight. Findings This give contribution new with confirm that risk deviation regional budget border No only caused by intention bad actor politics, but also fueled by weakness system data collection micro which results in government programs often not have an accurate target base.

Contribution important other is identification about connection between digitalization bureaucracy with strengthening integrity fiscal in 3T regions. Research This disclose that digital transformation is not just about speed service, but rather as budget monitoring instruments in a way *real-time* that can minimize practice maladministration in distribution of service funds public. Renewal This highlight that in the area with access geographical difficult, digital transparency becomes the only one method effective for ensure accountability budget without must depends completely on inspection expensive and rare physical done. With Thus, research This offer framework thinking new that integrity of governance in the region border must built through synergy between regulations flexible asymmetric with supervision-based technology smart.

Study this also provides perspective new about importance asymmetric SPM reformulation based regional typology as a strategy for prevent leakage budget. During This, the uniform SPM target throughout Indonesia forces area with capacity low for do " creativity" administrative "at risk" violate rule budgeting to achieve formal targets. Contribution study This recommend that giving different authorities in set stages service target achievement base precisely will increase honesty reporting performance and reduce incentive for area for do manipulation of budget data. This answer formulation problem about potential prevention deviation through adjustment more regulations realistic and adaptive to characteristics area border.

Next, the findings This strengthen governance theory government with add dimension of "supervision "participatory based community" as a pillar of accountability in the region border. In the area where control bureaucracy very weak center, involvement public local in supervise implementation government program budget becomes very crucial. Research This synthesize that inclusive governance, which provides room for inhabitant for verify results development in a way directly, is mechanism defense strongest to potential deviation budget. Renewal This challenge the old assumption that accountability only Can realized through formal-administrative supervision from state institutions at the level center.

In context management public, research This give novelty with formulate a customized "Multilevel Accountability Framework" model for area decentralization asymmetrical. This model emphasizes that accountability management regional budget border must involving synchronization supervision between the Ministry of Home Affairs, the Government Provinces and communities civil through integration system information open budgeting. Contribution this is very relevant for fill in gap study about low effectiveness supervision in the area the border that has been This not enough get attention in literature administration public national. With Thus, research This become references important for taker policy in designing system more control tough to risk corruption in the region autonomy special.

Finally, the contribution study This confirm that capacity institutional bureaucracy local is moderator variables that determine to what extent is governance can prevent deviation budget. Without existence strengthening competence apparatus in management finance-based results, additional funding as big as whatever just will become burden administratively vulnerable misused. Newness This direct focus on bureaucratic reform in the regions border For No only chase development physical, but also building infrastructure integrity through training leadership that is oriented towards Pancasila values and wisdom local. Emphasis on aspects humanity and ethics bureaucracy This become significant differentiator compared to studies previously too focus on aspects technical-procedural solely.

In a way overall, results and discussion This has answer problem with show that the governance of government programs own enormous influence to accountability budget. Effectiveness policy decentralization asymmetric in Kapuas Hulu Regency is very dependent on how government capable synchronize regulation, improving human resource capacity, and utilize technology intelligent for create system fair and free service from corruption. Through contribution the novelty offered, research This give runway strong theoretical and practical for effort strengthening autonomy area on the veranda Indonesia's foremost priority for the achievement justice social for all the people. Utilization sources literature latest ensure that the analysis presented still relevant with dynamics government regions in the era of digital transformation and ongoing bureaucratic reform.

CONCLUSION

Based on results analysis literature and discussions that have been presented, can concluded that implementation policy decentralization asymmetric in Kapuas Hulu Regency still face challenge significant structural in realize equality service public. Answer on formulation problem First show that the governance of government programs owns decisive influence to accountability management budget; where is it weak? internal control and dominance power executive often triggers inefficiency allocation of funds. Findings main study This confirm that disparity performance between regions in Indonesia is still very high, with only 11 percent categorized areas performing high, while area border like Kapuas Hulu still trapped in dependence fiscal that reaches more from 80 percent. Condition This exacerbated by the implementation of Standard Minimum Service (SPM) which is symmetrical (one size fits all), which is proven No fair for area with characteristics geographical difficult and settlements scattered population area (rural sprawl).

Challenge main identified in study This covers obstacle extreme geography, limitations infrastructure basic, and low-capacity source Power man bureaucracy in border areas. In general, operational, potential deviation budget can minimized through digital transformation of bureaucracy and strengthening monitoring system real-time that allows micro data transparency service. Implementation system intelligent like e-government and administration-based cloud offer opportunity big for increase speed services in the area remote, provided that supported by commitment leadership visionary area and strong moral integrity. Finally, research This confirm that success decentralization asymmetric No only depending on the amount of funds transferred from center, but on the ability area in synchronize regulation and building a supervisory model participatory involving public local.

Implications theoretical from study This show the need redefinition in theory decentralization that has been This to focus on aspects distribution authority administrative solely. Findings This confirm that autonomy effective area demand existence balance between discretion policy local with accountability tight fiscal use prevent practice maladministration in the region autonomy special or area with treatment asymmetrical. In conceptual, decentralization model must transform become result-based governance, where the achievement results more substantive (outcome) prioritized than just compliance to document planning that is administrative. This is implying that studies administration public in the future must more delve into role moderator variables such as capacity institutional and integrity leadership in determine success innovation services in 3T areas.

In a way practical, results study This give implications urge for designer policies at the level national for quick formulate asymmetric SPM policy based on regional typology. Without existence target achievement adjustment realistic service, area with capacity fiscal low will Keep going experience failure in fulfil right base citizens, who in the long term long can weaken legitimacy government on the veranda at the forefront of the Republic of Indonesia. In addition, the implications for government area are must for allocate budget in a way more strategic in strengthening digital infrastructure as instrument transparency, not only focus on development vulnerable physical will leakage budget. Integration of values integrity to in culture Work bureaucracy become condition absolute for autonomy No misused for local elite interests.

Problem fundamental in governance service public in the region border like Kapuas Hulu, right? only lies in the limitations source Power physical, but rather on neglect aspect ethics bureaucracy that originates from values the noble values of Pancasila. Based on data showing the rise behavior corruption in the region autonomy special, visible existence a tendency where great power is in the hands of executive No accompanied by with not quite enough moral

responsibility for prosper the people. I think that strengthening accountability budget must started from improvement pattern think apparatus the government to see position as trust service, not as instrument accumulation riches personal.

Without existence foundation strong integrity, innovation technology as sophisticated as whatever just will become skin outer covering practice systemic maladministration at the level local. Besides that, I see that ongoing digital transformation attempted government moment This must positioned as bridge humanity, not just modernization device hard. Utilization system smart in the area remote own meaning strategic for humanize residents on the border who have been This marginalized by convoluted bureaucracy. However, I emphasize that effectiveness technology it really depends on courage leader area for do discretion in favor of interests' public in the middle overlapping overlap regulations central- regional synergy between wisdom local with system supervision-based community according to I is key for create mechanism defense strongest to deviation budget, so that justice social that becomes soul from autonomy area truly can felt by all layer public until too remote areas village.

Recommendation Policy:

1. Reformulation Standard Asymmetric Minimum Service (SPM): Government center through the Ministry of Home Affairs is necessary quick set indicator achievements service customized basis with regional typology (capacity fiscal, geography, and infrastructure) so that the region borders no burdened by uniform targets however no realistic.
2. Implementation Budget Outcome-Based Budgeting: Government Kapuas Hulu Regency is recommended for leave approach budgeting administrative traditional and transitional to system budgeting that is explicit linking every rupiah of fund allocation with indicator welfare measurable society.
3. Acceleration Digitalization Supervision Budget: Required development infrastructure technology evenly distributed information until level subdistrict for support budget monitoring system in a way transparent, useful prevent potential leakage of regional transfer funds in a way early.
4. Strengthening Human Resources Capacity and Culture Integrity: Government area must allocate funds consistent for training digital competence and leadership for apparatus bureaucracy, which is integrated with planting values ethics government use strengthen accountability program implementation in the field.
5. Institutionalization Supervision Participatory: Encouraging establishment of a supervisory forum public civilians who have access to development data area, as form control social to discretion policy local and use of autonomy funds special.

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