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ANALYSIS OF THE MULTIDIMENSIONAL PERFORMANCE OF REGIONAL GOVERNMENTS IN ACHIEVING THE SUSTAINABLE DEVELOPMENT GOALS (SDGS) IN PACITAN REGENCY 2024

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ABSTRAK

Abstrak: Penelitian ini bertujuan menyediakan evaluasi komprehensif mengenai komitmen dan kinerja multidimensi pemerintah daerah Kabupaten Pacitan dalam mencapai standar pembangunan global. Kajian ini berfungsi sebagai studi kasus penting bagi ilmu kebijakan dan tata kelola regional. Penelitian ini menggunakan pendekatan kuantitatif deskriptif dengan memanfaatkan data sekunder. Capaian total 92 indikator diklasifikasikan ke dalam empat Pilar Pembangunan: Sosial, Ekonomi, Lingkungan, dan Hukum/Tata Kelola. Status capaian setiap indikator dinilai menggunakan sistem scorecard berbasis tiga kategori: Tercapai (A), Akan Tercapai/Membaik (B), dan Perlu Perhatian Khusus (C). Evaluasi menunjukkan kinerja yang kuat dan progresif di Kabupaten Pacitan pada tahun 2024, dengan 73 dari 92 indikator (79,35%) berhasil mencapai target (status Hijau). Pilar Pembangunan Ekonomi menunjukkan kinerja paling unggul tanpa indikator yang berstatus Perlu Perhatian Khusus (Merah). Secara kumulatif, Prestasi Capaian SDGs Kabupaten Pacitan mencapai 91,11%. Meskipun demikian, terdapat 7 indikator (7,61%) yang masih memerlukan intervensi khusus (status Merah). Kendala struktural utama yang diidentifikasi adalah keterbatasan fiskal daerah dalam pembiayaan pembangunan.

Kata Kunci: Pembangunan Berkelanjutan; SDGs; Kinerja Daerah; Kabupaten Pacitan; Evaluasi Kebijakan.

Abstract: *This study aims to provide a comprehensive evaluation of the multidimensional commitment and performance of the Pacitan Regency government in achieving global development standards. This study serves as an important case study for regional policy and governance science. This study uses a descriptive quantitative approach utilizing secondary data. The achievement of a total of 92 indicators is classified into four development pillars: Social, Economic, Environmental, and Legal/Governance. The achievement status of each indicator is assessed using a three-category scorecard system: Achieved (A), Will Be Achieved/Improved (B), and Needs Special Attention (C). The evaluation revealed strong and progressive performance in Pacitan Regency in 2024, with 73 of 92 indicators (79.35%) achieving their targets (Green status). The Economic Development Pillar demonstrated the highest performance, with no indicators requiring Special Attention (Red) status. Cumulatively, Pacitan Regency's SDGs Achievement reached 91.11%. However, 7 indicators (7.61%) still require special intervention (Red status). The main structural constraint identified was regional fiscal limitations in development financing.*

Keywords: *Sustainable Development; SDGs; Regional Performance; Pacitan Regency; Policy Evaluation.*

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A. INTRODUCTION

Sustainable Development Goals (SDGs) are sustainable development policies. This policy is carried out almost all over the world and has been implemented from 2016 to 2030 (Aljaradin et al., 2024; Nikolova, 2024). This policy has been implemented in Indonesia, which is one of the pioneers/proposers of the formation of SDGs policies in the world.

In September 2015, the Sustainable Development Goals (SDGs) were endorsed by the United Nations in New York. There are 17 SDGs goals which consist of: zero poverty; free from hunger; healthy and sentosa; quality education; gender equality; clean water and sanitation; clean and affordable energy; decent jobs and economic growth; industry, innovation and infrastructure; reduced inequality; sustainable cities and communities; responsible consumption and production; climate change is addressed; marine resources are preserved; terrestrial ecosystems are preserved; peace, justice and effective institutions; as well as global cooperation(Khan et al., 2024; Tennant et al., 2024). After the ratification of the SDGs, the Government of Indonesia immediately prepared its supporting policies, including the preparation of the legal basis for implementation, action and institutional plans and sources of financing(Huang et al., 2024; X. Li et al., 2024). Therefore, the role of local governments, the private sector and civil society groups is urgently needed (P. Li et al., 2024).

In contrast to the Millennium Development Goals (MDGs, 2000-2015), the methods and methods of implementing the SDGs require citizen participation and public participation (N'ze & Tenkoul, 2024). One way to ensure the achievement of all the SDGs Goals and Targets is to involve civil society groups. In addition, it must also involve the institution of the Joint Committee or Joint Secretariat for Sustainable Development in Indonesia.

The implementation and achievement of the SDGs (2016-2030) in Indonesia does require commitment and hard work from all parties. This includes central and local governments, especially in reducing inequality; reducing the high mortality rate of mothers and toddlers; providing access to sanitation and drinking water both in urban and rural areas; and environmental conservation efforts (Egger et al., 2024).

There are 4 (four) pillars in the concept of SDGs development, namely, the first that is inherent in human development is the social pillar, including education and health. The second pillar is inherent in economic factors, such as the availability of environmental facilities and infrastructure, as well as economic growth (Putra et al., 2024). Meanwhile, the Third Pillar is inherent in the environment, in the form of the availability of natural resources and good environmental quality (Liu et al., 2024). Furthermore, the Fourth Pillar in order to ensure justice and law enforcement around the world is the pillars of law and governance. Law enforcement governance in Indonesia has excellent achievements until 2024. This is reflected in the achievement of the SDGs of peace, justice and institutions that have been effective from 12

achievement indicators. Service and law enforcement achieved a successful resolution of 91.67% of the problems.

In addition, the SDGs policy has also increased access to household sanitation which is increasingly feasible. The significant growth of public household sanitation facilities in Indonesia from 2020 to 2024 is almost 98%. In addition, the achievement of the SDGs program in Indonesia has reduced poverty (Basak & Chowdhury, 2024). Therefore, poverty is not only an economic problem, but also closely related to social and cultural factors. Physically, the reduction in poverty rates can be seen from increasing access to clean water and proper sanitation facilities, thus affecting the welfare of the community and reducing the poverty rate by 1.31% of the total 260 million people in Indonesia (Bappenas, 2021; Opazo-Basáez et al., 2024). Conditions are the best achievements in the implementation of SDGs policies in Indonesia.

However, gaps occur in the achievement of targets for poverty alleviation in each region in Indonesia. This condition indicates that there is a large difference between regions in the achievement of the SDGs dictator based on the target time at the level of the administrative region, both national, provincial to district or city (Badan Pusat Statistik Kabupaten Pacitan, 2023; Yousef et al., 2024). It can be seen that the Java region for the achievement of its indicators for poverty alleviation in comparison to time and population is very much slower than areas outside the island of Java.

The island of Java with the largest concentration of poor people in Indonesia is 6.95% of the total approximately 158,083.1 million people. Meanwhile, the number of people outside Java only reached 41,916.9 million people with a poverty rate of only 9.05% (Badan Pusat Statistik Kabupaten Pacitan, 2023; Gennitsaris & Sofianopoulou, 2024). Conditions require a larger allocation of funds and a long enough time to achieve the SDGs target. In addition, the gap in human resources is different every time it affects the realization of SDGs policy achievements. This gap affects how the implementation of the SDGs goals can be on target in every region in Indonesia.

The gap in the quality of human resources (HR) between Java Island and Outside Java reached an average of 24.28%, which will hinder all sectors of economic growth. In addition, this difference is reflected in the Average School Length which shows the population of Java Island with non-Java by 13% (Badan Pusat Statistik Kabupaten Pacitan, 2023; Nahar, 2024). This massive human resource gap will ensure that the achievement of SDGs programs in each region is uneven.

Based on the background of the phenomenon that occurred, the researcher is interested in conducting research on the achievement of the SDGs in Pacitan Regency. This research is seen as necessary to carry out the uniqueness geographically and economically of this district (Bui et al., 2024; Canadell et al., 2021). Pacitan Regency is located on the southern coast of

Java Island and directly facing the Indian Ocean (Gupta & Sigdel, 2024; Sachs et al., 2022). This makes it a region that is vulnerable to marine issues, in addition to having a high poverty rate on the coast.

Based on this phenomenon, the research entitled "Analysis of the Multidimensional Performance of Regional Governments in Achieving the Sustainable Development Goals (SDGs) in Pacitan Regency 2024" is very interesting. In addition, there is not much literature that discusses in detail the scientific development of the achievement of the SDGs of Pacitan Regency and opens up new scientific treasures.

B. RESEARCH METHODOLOGY

This study uses a descriptive quantitative approach with a focus on a comprehensive evaluation of the implementation of the Sustainable Development Goals (SDGs) in Pacitan Regency. The secondary data source is quantitative data obtained from the 2024 Pacitan Regency SDGs Achievement Report document. In addition, supporting data from various literature, documents, and data sources from the Regional Apparatus in Pacitan Regency related to SDGs indicators. The evaluation analysis period of the indicator's achievements is based on data for the Year 2024.

1. Observation and Indicator Units

Observation Unit in the implementation and performance of the Pacitan Regency Regional Government in achieving global development standards. The number of indicators evaluated is 92 relevant SDGs indicators at the district/city level.

2. Indicator

The research achievement indicators consist of four pillars of development in the SDGs in Indonesia; (1) Social Pillar achievement goals from 1,2,3,4,5; (2) Economic Pillar achievement goals from 7,8,9,10,17; (3) Environmental Pillar achievement goals 6,11,12,13,14,15; and (4) Law and Governance Pillar achievement goal 16. Meanwhile, the evaluation covers 15 of the 17 global SDGs goals, except for Goal 14 (Ocean Ecosystems) and Goal 15 (Terrestrial Ecosystems), which are considered irrelevant or under the authority of the Central Government at the district level.

3. Scorecard Assessment Criteria (Achievement Score)

The assessment of the status of achievement per indicator was carried out using a qualitative judgement analysis process with a Likert scale of 1-3. Furthermore, Indicators are classified into three categories (Status Symbols) (Badan Pusat Statistik Kabupaten Pacitan, 2023; Bappenas, 2021). Detailed scoring criteria are presented based on the nature of the target indicator, presented in the following Table 1, Table 2 and Table 3.

Table 1. Indicators with Quantitative Targets (in the Form of Numbers).

Symbol Status	Information	Assessment Criteria
A (green)	Tercapai (*achieved)*	The SDGs target in the current year can be achieved
B (Yellow)	Will Be Achieved/Improved (*positive change*	The trend of achieving the SDGs target is better than the previous year even though it has not reached the target for the current year
C (Red)	Need special attention (*negative change*)	The trend of achieving the SDGs target is worse than the previous year and the current year's target is not achieved

Table 2. Indicators with qualitative targets (Increasing or Decreasing)

Status Symbol	Information	Assessment Criteria
A(Green)	Tercapai (*achieved*)	The SDGs target in the current year can be achieved
B(Yellow)	Will be achieved/improved (*positive change*)	The achievement of the SDGs in the current year has not met the qualitative target, but the deviation does not reach 25%
C(Red)	Special attention needs (*negative change*)	The achievement of the SDGs in the current year has not met the qualitative target, with a deviation of above 25%

Table 3. Indicators with Multi Sub Indicators

Status Symbol	Information	Assessment Criteria
A(Green)	Reached (*achieved*)	The SDGs target in the current year can be achieved, based on the achievement of the sub-indicator which reaches 100%
B(Yellow)	Will be achieved/improved (*positive change*)	The achievement of the SDGs in the current year, based on achievements on sub-indicators reached less than 100% to 70%
C(Red)	Special attention needs (*negative change*)	The achievement of the SDGs in the current year, based on achievements on sub-indicators reached less than 70%

Based on the detailed assessment criteria from the three tables, then the formulation of the calculation of achievement of the SDGs can be calculated(Obaideen et al., 2022; WANG et al., 2024). The calculation of the cumulative formulation of SDGs achievement achievements is as follows:

$$\text{Presentasi SDGs} = \frac{3x\sum iA + 2x\sum iB + (1x\sum iC}{3x\ total\ indikator} x100\% \quad (1)$$

Information:

∑iA= Score the indicator with status A (Achieved/Green)

∑iB= Score the indicator with status B (will be achieved/improved/yellow)

∑iC= Turn up the indicator with status C (special attention/red needs attention).

C. RESULT AND DISCUSSION

Based on the results of the evaluation of the SDGs policy program in Pacitan district, the results of the capainaya are a reference for economic growth. So that the main implication is a sustainable development policy. Based on this phenomenon, the implementation of SDGs policies has made many changes in improving the welfare of the Indonesian people and especially Pacitan Regency. One of the successful achievements is increasing household access to clean water. The development of clean water access from 2020 to 2024 has increased significantly, this is attached in Table 4.

Table 4. Data on Access to Clean Water for Households in Pacitan Regency

Year	Access to Clean Water (%)	Difference %
2020	60,59	-
2021	60,86	0,27
2022	68,95	8,09
2023	71,37	2,42
2024	76,90	5,53

Source: BPS processed data, 2024

Based on Table 4, the increase in the availability of clean water for households in Pacitan Regency from year to year has improved. This condition can be seen from 2020 to 2024 on average from 0.27% to 5.53%. The achievement of a significant increase in 2022 reached 8.09% compared to other years. This condition shows that efforts to fulfill safe access to clean water are the impact of the SDGs policies that have been implemented, so that the quality of life of the community is more feasible. In addition, the SDGs policy has also increased access to household sanitation which is increasingly feasible. The improvement of sanitation facilities in Pacitan Regency is physically feasible and is an indicator of the SDGs assessment. The significant growth of public household sanitation facilities from 2020 to 2024 is almost 98%, the data on the increase in sanitation rates is attached in Table 5.

Table 5. Improving Sanitation Access in Pacitan Regency

Year	Sanitation Access %	Difference in improvement (%)
2020	93,59	-
2021	95,10	1,51
2022	95,51	0,41
2023	97,31	1,8
2024	97,68	0,37

Source: BPS processed data, 2024

Based on Table 5, it shows that physical sanitation facilities in Pacitan Regency increased from 2020 to 2021 by 1.51%. Furthermore, the best difference increase in dives five is in 2023 reaching 1.8%. Penurunan The physical development of sanitary services for households in 2024 is 0.37%, an increase in general at 97.68% compared to the previous year. So that this condition has also affected the reduction of poverty in Pacitan Regency. Therefore, poverty is not only an economic problem, but also closely related to social and cultural factors. Physically, the reduction in poverty can be seen from increasing access to clean water and proper sanitation facilities, thereby affecting the welfare of the community and reducing the poverty rate, the data is attached in Table 6.

Table 6. Poverty rate in Pacitan Regency

Year	Poverty Rate (%)	Difference (%)
2020	14,54	-
2021	15,11	0,57
2022	13,80	1,31
2023	13,65	0,15
2024	13,08	0,57

Source: BPS processed data, 2024

Based on Table 6, it shows a significant decrease in the poverty rate in Pacitan Regency from year to year. The value of the poverty rate between 2020 and 2021 was 0.57%, and continued to decrease in 2022 by 13.80% or as much as 1.31%. So based on data, the most significant poverty reduction rate from 2021 to 2022 is 1.31%. Conditions are the best achievements in the implementation of SDGs policies in Indonesia.

1. Relevance of Regional Development Policy

The pattern of findings from this study shows that the main policy implications for the Pacitan Regency Government are as follows:

a. The focus of the intervention was with a red status of 7.61% and yellow status of 13.04%. Therefore, this condition is specifically identified to provide a very concrete direction for policy revision in the next Regional Medium-Term Development Plan (RPJMD). Policy interventions must be focused on 5 indicators in the social pillar and 1 indicator each of the environmental and legal pillars that have a restrictive status.

b. Strengthening partnerships to achieve 100% green in goal 17 shows that inclusive strategies through partnerships and governance have been very effective. However, this success is largely supported by budget allocation from the central/provincial government. The policy implications in the future are expected to focus on increasing regional fiscal independence (Regional Original Revenue/PAD) to finance programs that have been successfully identified.

2. Contribution to Regional Development Policy Science

Based on the results of the study, it is stated that the two contributions significantly increase the development of Regional Development Policy Science, including:

a. Based on the validation data of the Multi-Criteria Scorecard Model, the use of this model with three different criteria ranging from quantitative, qualitative, and multi-sub-indicator provides a general overview of the model of the essence of governance. The methodology model has been tested and can be replicated to evaluate the performance of the SDGs at the level of other districts/cities. Based on this, it answers the challenge that limited data and authority at the local level greatly affects the issue of the quality of governance of government services.

b. Identification of fiscal gaps in achievement is optimal. Based on the achievements of this indicator, the 17 goals of these achievements are highly dependent on the non-regional budget (Central/Provincial), even though internal governance is good. Therefore, it supports the theory that Regional Fiscal Constraints (KFD) are a critical structural constraint that limits the sustainability of the global development agenda at the sub-national level. This contribution enriches the literature on regional development policies by showing that the evaluation of the performance of the SDGs policy must be balanced with the analysis of fiscal capacity. Therefore, the direction of this policy objective can support the sustainability and independence of the region in achieving the goals of the SDGs that are more independent.

Based on the achievement of the SDGs in Pacitan Regency, there are 17 goals, each of which has global SDGs targets and indicators. The IAEG-SDGs, officially agreed on the existence of 169 targets and 241 global indicators, of which 238 are global indicators. So it is very relevant in this district to continue the SDGs policy. Pacitan Regency through the Regional Development Planning Agency in coordination with the Central Bappenas has developed from 238 relevant global indicators and has been applied to 319 indicators. This indicator consists of 137 national indicators that are in accordance with global indicators, 99 national indicators as proxy global

indicators, 53 national indicators as additional global indicators, and 109 global indicators that have proxies and will be developed.

Therefore, the number of SDGs indicators that are currently used in Indonesia and especially in Pacitan Regency is 289 indicators. Based on data from 289 indicators currently used in Pacita Regency, as it should have been used, 102 indicators have been used, including indicators with the level of disaggregation of administrative areas. Furthermore, based on data from 17 SDGs goals, there are 15 goals that are relevant to regional development at the district/city level. Pacitan Regency has carried out these 15 goals. Based on the achievements of the SDGs that have been achieved, attached in table 7. Table 7 shows the number and targets of global indicators, the development of SDGs indicators in Indonesia, and the distribution of the number of SDGs/SDG indicators based on the disaggregation of administrative areas in Pacitan Regency.

Table 7. Distribution of the Number of SDGs Indicators in Pacitan Regency

	Sum		Development of Indonesian Indicators	Number of Indicators Used by Disaggregation of Administrative Areas			
	Target	Indicator		National	Province	Regency	City
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Goals 1	7	12	15	14	8	9	9
Goals 2	8	14	17	16	13	6	6
Goals 3	13	26	39	31	27	17	17
Goals 4	10	11	18	14	12	6	6
Goals 9	8	11	23	21	8	3	3
Goals 10	10	25	29	17	9	7	7
Goals 11	10	11	29	17	13	6	9
Goals 12	11	15	23	17	8	7	7
Goals 13	5	13	12	9	5	2	2
Goals 14	10	7	15	10	8	-	-
Goals 15	12	10	21	14	5	-	-
Goals 16	12	14	54	36	21	13	13
Goals 17	19	23	42	25	8	8	8
Sum	169	241	401	289	171	102	105

Source: data processed, 2025

Based on Table 7, the achievement of the SDGs in Pacitan Regency in general has achieved 17 (seventeen) goals. Pacitan Regency has classified the seventeen destinations into 4 (four) pillars. The four development pillars in the SDGs include the Social Development Pillar covering goals 1, 2, 3, 4, and 5; The Economic Development Pillar includes goals 7, 8, 9, 10, goal 17; The Environmental Development Pillar includes goals 6, 11, 12, 13, 14, and 15 goals; and the Legal and Governance Development Pillar which includes 16 goals.

Based on the phenomenon that occurred, the results of the SDGs research in Pacitan Regency in 2024 show strong and progressive performance in all development pillars. This happened from the 92 indicators evaluated, the report showed that as many as 73 indicators (79.35%) had succeeded in achieving the target set with the GREEN label symbol. Furthermore, this performance indicates the success of local governments' efforts in integrating the sustainable development agenda into their work programs(Pinho & Gomes, 2024). Overall, only a small number of indicators indicate the status will reach the target or with a symbol (YELLOW) or require special attention with a symbol (RED).

Therefore, the social development pillar which includes 38 indicators, from the results of the study shows the majority of positive achievements. A total of 27 indicators reaching 71.05% have reached the expected target(Bekele et al., 2024; Teng et al., 2024). These pillars, which include fundamental goals such as Poverty-Free, Healthy and Prosperous Living, and Quality Education, show a stronger social foundation(Wang et al., 2024). However, the evaluation notes also identified the existence of 6 indicators reaching 15.79%. This condition is a reference for predicting that the target will reach or show a significant improvement from the previous period (YELLOW), and as many as 5 indicators reach 13.16%. This value still requires special attention (RED) because the achievement is recorded worse or far below the target.

In addition, the pillars of economic development stand out with outstanding performance. This indicates that there is no single indicator that requires special attention. Based on the 23 indicators assessed, a total of 18 indicators reaching 78.26% have succeeded in achieving the target (GREEN), which underlines substantial progress in realizing the goals of Decent Work and Economic Growth, as well as Industry, Innovation and Infrastructure(Mohammad Zadeh et al., 2024). Meanwhile, 3 indicators reaching 13.04% are on the path of improvement and are projected to reach the target soon (YELLOW). This performance strengthens the position of the district in creating a stable economic environment that is conducive to sustainable growth.

Furthermore, the remaining two pillars, namely the Environmental Development Pillar and the Law and Governance Pillar, also recorded excellent results. In the Environmental Pillar (19 indicators), as many as 17 indicators (89.47%) managed to achieve GREEN status, with 1 indicator each having YELLOW and RED status(Jabeen et al., 2024). Furthermore, the Law and Governance Pillar (12 indicators) showed the highest achievement of all pillars, with 11 indicators (91.67%) achieving the target. This achievement affirms the commitment of local governments to good governance, law enforcement, and accountability.

Cumulatively, the achievement of the SDGs in Pacitan Regency in 2024 reached a percentage of 91.11%, based on 90 indicators whose data is available for calculation. This percentage is a reflection of cross-sectoral

success coordinated through 4 pillars of development. Although there are a total of 7 indicators (7.61%) that are still in RED status and require more focused policy interventions, the majority of GREEN and YELLOW status provide a strong foundation to optimize sustainable development programs in the coming years to achieve the full target by 2030.

D. CONCLUSION AND SUGGESTIONS

Scope and Commitment to Regional Sustainable Development This report affirms the commitment of the Pacitan Regency Government in implementing the Sustainable Development Goals/SDGs, which cover 15 of the 17 relevant global goals at the district level. The total indicators measured in Pacitan Regency are 92 indicators, which are classified into four main development pillars: Social, Economic, Environmental, and Law and Governance according to the opinion. The preparation of this document is a crucial stage for monitoring progress, evaluating programs, and ensuring the achievement of the SDGs over time, making it an integral part of the regional planning cycle.

Performance of Achievements Based on Pillars and Key Performance Indicators The implementation of the SDGs is measured through three status categories, namely Achieved (A/Green), Will Be Achieved/Improved (B/Yellow), and Need Special Attention (C/Red). In particular, Goal 17 (Partnership to Achieve the Goals) shows optimal outcomes with all indicators achieving "Achieved" (Green) status, resulting in an achievement of 100 percent by 2024 in accordance with the understanding of the. This performance indicates that collaborative efforts and partnerships in achieving development goals have been very effective in Pacitan.

The main obstacles are fiscal limitations and budget dependency. Despite positive achievements, the report identifies significant structural constraints, namely regional fiscal limitations in financing development through the Regional Revenue and Expenditure Budget (APBD). This limitation is a special concern, as can be seen from the total regional revenue as a portion of the Gross Regional Domestic Product (GDP) which still needs improvement. The achievement of indicators with achieved status, including the superior Goal 17, was largely supported by budget allocations from the Central and Provincial Governments. So that it can be underlined the need to increase regional fiscal independence in the future.

Inclusive Strategy Through Partnership and Governance Pacitan Regency has implemented an inclusive and integrated strategy in the implementation of the SDGs. This can be seen from the success of Goal 17 (Partnership), which was realized through active efforts to build partnerships and involve non-governmental parties through cross-sectoral forums. The implementation of the SDGs is carried out by directly involving the community, starting from the Development Planning Deliberation (Musrenbang) process from the village level, which reflects the principles of citizen participation and public participation as demanded by the SDGs framework.

Further Directions and Future Recommendations In conclusion, the achievement of the SDGs of Pacitan Regency in 2024 shows substantial progress in many indicators, especially in terms of partnerships and effective governance. However, the sustainability of this achievement is highly dependent on the ability to overcome the main challenge of limited fiscal resources. Therefore, the implied fundamental recommendations require continuous efforts to increase regional revenues. In addition, it must reduce dependence on central/provincial budgets, while continuing to maintain and strengthen cross-sector collaboration that is already well underway. This is to ensure that all 92 indicators can be achieved independently and sustainably until 2030 in Pacitan Regency.

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