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Evaluating Local Government Financial Management Policy for Budget Surplus Control: Evidence from Boven Digoel, Indonesia

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Abstract

Budget surplus control requires policy evaluation that connects officials' assessments with evidence of budget execution. This study evaluates local government financial management policy in Boven Digoel, Indonesia, using Dunn's six criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. A descriptive case evaluation examines reported questionnaire summaries alongside budget and realization figures for fiscal years 2023–2024. Reported assessment scores range from 4.02 to 4.15, with appropriateness receiving the highest score. These scores remain provisional pending verification of the underlying survey records. The difference between realized revenue and expenditure increased from IDR 111.77 billion to IDR 136.24 billion, while the expenditure execution rate declined from 91.29% to 90.95%. The available evidence therefore indicates favorable reported assessments alongside an increasing revenue–expenditure balance, but does not establish successful control of the Indonesian year-end budget balance, SiLPA. Financing transactions and program outputs must be examined before attributing the balance to efficiency or implementation constraints. The evaluation highlights the need for monitoring that links financial execution to activity schedules and outputs, targeted assistance to local government agencies, and reconciliation of the components contributing to year-end balances. Its contribution is a case-based assessment of the limits of relying on administrative perceptions alone when evaluating surplus control.

Keywords: policy evaluation; local government; public financial management; budget surplus; budget execution; Indonesia.

1. Introduction

Local government financial management translates public priorities into funded programs and services. Its quality depends on the alignment of planning, resource allocation, implementation, oversight, and accountability. Evaluating financial management therefore requires attention to expenditure realization as well as the outputs and benefits achieved through public spending. This

perspective is important because administrative compliance and financial absorption alone provide an incomplete account of how public resources support development objectives (Halim & Kusufi, 2020; Mardiasmo, 2021).

Budget surpluses present an evaluative challenge because similar year-end balances may arise from different processes,

including expenditure savings, revenue variation, and activities that remain incomplete. Andonoska and Alda (2025) examine operating surpluses as a budget absorption problem in recently decentralized Macedonian municipalities, providing an international perspective on unspent resources under fiscal decentralization. However, operating surpluses and Indonesia's *Sisa Lebih Perhitungan Anggaran* (SiLPA) are not interchangeable accounting concepts. Their interpretation requires consideration of the revenue, expenditure, and financing components within the relevant budget reporting system. Consequently, the size of a year-end balance cannot independently establish whether financial management has been efficient or whether implementation has encountered difficulties.

In Indonesia, Government Regulation No. 12 of 2019 provides the policy basis for regional financial management (Pemerintah Republik Indonesia, 2019). Evaluating its implementation requires examining how formal requirements are translated into organizational practices and financial outcomes. Winari (2024) addresses the implementation of regional financial management policy in responding to financial management problems, while Fitri et al. (2024) focus on evaluating performance-based budgeting policy in local government. These research topics situate the present study within a domestic literature concerned with policy implementation and budgeting practice. They also highlight the relevance of examining policy arrangements within the organizations responsible for delivering public programs.

Research specifically addressing SiLPA provides a complementary financial perspective. Suroto et al. (2023) examine government financial management of SiLPA, while Andriani and Santhi (2025) address financial accounting policy in determining SiLPA in East Lombok Regency. Rohman et al. (2021) investigate financial distress, idle cash, and financial statement opinions in relation to local government SiLPA management. Together, these studies identify relevant areas of inquiry, including accounting treatment, financial conditions, and the management of unspent resources. Their relevance to Boven Digoel lies in broadening the assessment beyond procedural implementation; the specific mechanisms affecting its year-end balance must nevertheless be established from local evidence.

The broader budgeting environment also matters. Rakhman and Saudagaran (2023) find that Indonesian local government surpluses and cash holdings vary around electoral cycles. Their findings demonstrate that financial balances may reflect influences beyond administrative procedures, although they do not establish political explanations for every local government case. Similarly, Raudla et al. (2022) examine whether medium-term expenditure frameworks operate as credible instruments after their adoption. These perspectives support evaluating how budgeting arrangements function in practice rather than assuming that the adoption of formal instruments necessarily produces the intended outcomes.

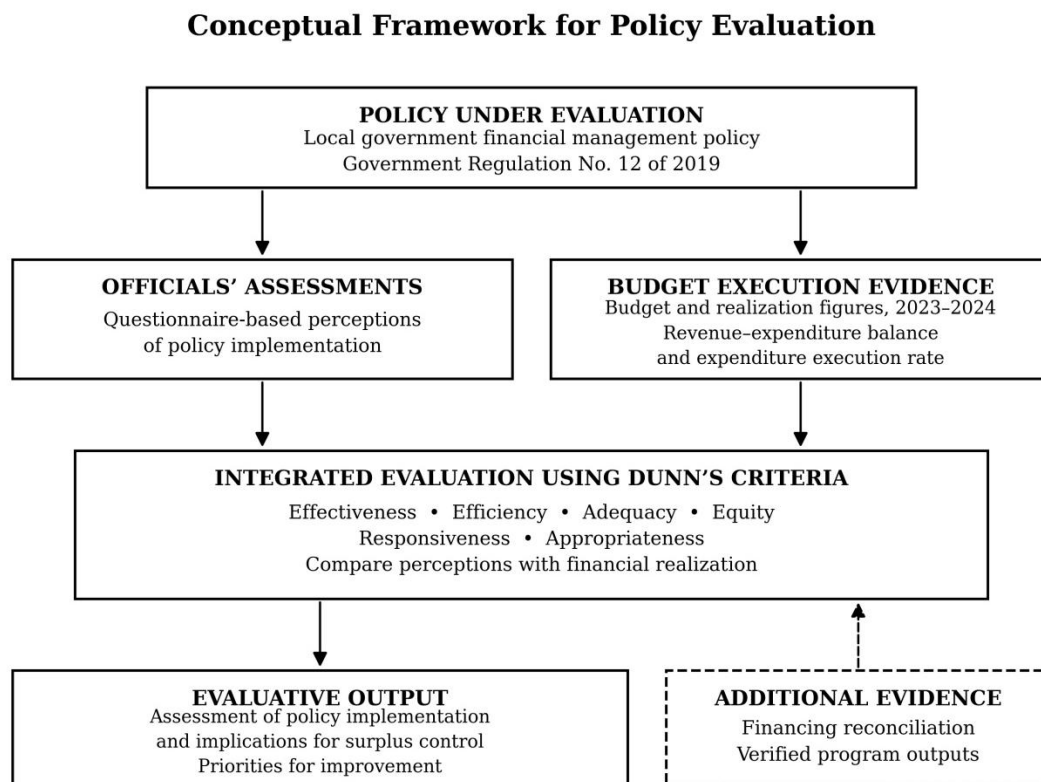
Recent evidence on performance-based budgeting further clarifies the distinction between institutional arrangements and their practical consequences. Azam and Bouckaert (2025a) find that Indonesian reforms have strengthened performance information use more for control and learning than for accountability. Their related study identifies capacity constraints and rigid rules as influences on the evolution of performance information quality (Azam & Bouckaert, 2025b). Their subsequent research also shows that target achievement may coexist with organizational fragmentation and persistent service-quality problems (Azam & Bouckaert, 2026). Although these studies concern central government organizations, they provide a useful analytical perspective for examining whether local monitoring and reporting practices support implementation, corrective action, and public outcomes.

Taken together, the literature addresses surplus management, policy implementation, budgeting institutions, and performance information use. However, applying these perspectives to a local policy evaluation requires an explicit connection between officials' assessments and independently documented budget execution. The analytical issue is whether favorable assessments of guidance, monitoring, and regulatory alignment are sufficient to support claims about surplus control. This study addresses that issue through a case-based comparison of administrative perceptions and financial realization, without assuming that either source alone establishes policy effectiveness.

Boven Digoel provides a relevant setting for this evaluation. The available financial summaries for 2023–2024 show an increasing difference between realized revenue and expenditure, accompanied by a slight decline in the expenditure execution rate. Meanwhile, the reported questionnaire summaries indicate favorable assessments of financial management policy. This combination raises the question of how closely officials' assessments correspond to documented budget execution. It also requires distinguishing the observed revenue–expenditure balance from verified SiLPA until financing transactions have been reconciled with the complete Budget Realization Reports.

Conceptually, the study brings together two complementary sources of evidence. Officials' assessments are organized around Dunn's six criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. Financial records provide contextual evidence against which those assessments can be examined. The criteria structure the evaluation of goal achievement, resource use, problem-solving sufficiency, the distribution of benefits, responsiveness to needs, and the value of policy objectives (Dunn, 2020). The framework does not assume a causal relationship between favorable perceptions and successful surplus control. Instead, it examines their correspondence and identifies where financing details and program outputs are necessary to interpret policy performance. Figure 1 illustrates how officials' assessments and budget execution evidence are examined together using Dunn's evaluation criteria.

Figure 1. Conceptual framework for evaluating financial management policy and budget surplus control.



Source: Authors' conceptualization based on Dunn (2020) and Government Regulation No. 12 of 2019.

Accordingly, this study aims to evaluate local government financial management policy for budget surplus control in Boven Digoel through Dunn's six criteria and to examine the reported assessments alongside budget execution figures. Its contribution lies in demonstrating how administrative and financial evidence can be considered within a common evaluative framework. The analysis seeks to clarify the limits of perception-based assessments and inform improvements in planning, implementation, monitoring, and assistance to local government agencies.

2. Methods

2.1. Research design and setting

The article presents a descriptive case evaluation of Boven Digoel Regency, Indonesia. The analysis combines reported questionnaire summaries with budget and realization figures for fiscal years 2023–2024. This scope reflects the evidence available for preparing the manuscript. It does not imply an experimental or causal design. Consistency between research objectives, data sources, and analytical procedures is central to reporting the study design (Creswell & Creswell, 2023).

The evaluation concerns the implementation of regional financial management policy under Government Regulation No. 12 of 2019. The unit of policy evaluation is the regency's financial management arrangements; the questionnaire summaries represent assessments by officials involved in those arrangements.

2.2. Data sources and participants

Two types of evidence are examined: summaries of officials' questionnaire responses and tabulated budget and realization figures. The financial data include budgeted and realized revenue and expenditure for both years. Full financing schedules, program-level expenditure records, and output achievement records were not available in the material used for this draft.

The research documentation identifies eight informant roles: the Regional Secretary; Head and Secretary of the Regional Financial and Asset Management Agency (BPKAD); heads of its Budget Division and Accounting and Reporting Division; a financial administration officer; an inspector or auditor; and the Head of the Regional Development Planning Agency (Bappeda). These roles are not treated as the survey sample size because the relationship between the listed informants and the reported questionnaire statistics is not documented.

2.3. Instrument and evaluation framework

The available questionnaire contains 30 statements organized into six dimensions, with five statements per dimension. Responses use a five-point scale ranging from 1, strongly disagree, to 5, strongly agree. The dimensions follow Dunn's evaluation criteria (Dunn, 2020). Table 1 specifies the analytical focus of each criterion and the supporting evidence relevant to a fuller evaluation.

Table 1. Policy evaluation framework

Criterion	Analytical focus	Supporting evidence for a fuller evaluation
Effectiveness	Achievement of surplus-control objectives	Explicit targets, financial outcomes, and program outputs
Efficiency	Resources and time required to deliver results	Activity costs, schedules, and output achievement
Adequacy	Whether the policy sufficiently addresses the problem	Sources of year-end balances and corrective actions
Equity	Fair distribution of support and benefits	Needs-based allocations and assistance across agencies
Responsiveness	Response to stakeholders' needs and implementation problems	Recorded problems, response times, and resolutions
Appropriateness	Relevance and value of the policy for the problem	Policy objectives, contextual suitability, and benefits

Source: Adapted from Dunn (2020). The final column specifies evidence needed; it does not assert that all such evidence was collected.

Some statement wording differs between the questionnaire appendix and the results tables. The instrument actually administered must therefore be reconciled with the reported results before final reporting. Validity and reliability results are not invented or inferred from the available summaries.

2.4. Data analysis

The analysis reproduces the reported dimension means and selected item means. The classification “good” is retained only as a label used in the source documentation. Its numerical thresholds require confirmation. No inferential tests or claims of statistically significant differences are made.

The expenditure execution rate is calculated as realized expenditure divided by budgeted expenditure, multiplied by 100. The change in the realized revenue–expenditure balance is expressed as a percentage of its previous-year value. Calculations use the original rupiah amounts; displayed monetary values are rounded to two decimal places in billions of Indonesian rupiah.

The financial balance is described as the difference between realized revenue and expenditure. Although the research documentation labels it SiLPA, the article does not treat the identification as verified without reconciliation with financing transactions in the complete Budget Realization Report (LRA). Interviews are mentioned in the research documentation, but attributable transcripts and verbatim statements are unavailable. No interview quotations or completed triangulation procedures are claimed.

3. Results

3.1. Budget and expenditure realization

Realized revenue increased from IDR 2,108.65 billion in 2023 to IDR 2,254.98 billion in 2024. Realized expenditure increased from IDR 1,996.87 billion to IDR 2,118.75 billion. Despite this nominal increase, the expenditure execution rate declined from 91.29% to 90.95%, a decrease of approximately 0.33 percentage points calculated from unrounded rates (Table 2).

Table 2. Budget and realization figures for 2023–2024

Financial component	2023	2024
Budgeted revenue, IDR billion	2,145.78	2,286.35
Realized revenue, IDR billion	2,108.65	2,254.98
Budgeted expenditure, IDR billion	2,187.43	2,329.48
Realized expenditure, IDR billion	1,996.87	2,118.75
Realized revenue minus expenditure, IDR billion	111.77	136.24
Expenditure execution rate, %	91.29	90.95

Source: Financial tables in the research documentation; execution rates recalculated from the original rupiah amounts. The balance has not been reconciled with financing transactions.

The difference between realized revenue and expenditure increased by IDR 24.47 billion, or 21.89%. These figures describe a changing financial balance; they do not identify whether the change originated in efficiency gains, activity delays, financing arrangements, or other components of budget execution. Program output data are required to evaluate the implications of the expenditure shortfall.

3.2. Reported assessments across the six criteria

The reported dimension means range from 4.02 to 4.15. Appropriateness receives the highest reported mean, followed by responsiveness, while adequacy receives the lowest. All dimensions are classified as good in the research documentation (Table 3).

Table 3. Reported policy assessment scores pending verification

Criterion	Reported mean	Reported classification	Verification issue
Effectiveness	4.08	Good	Match against respondent-level records
Efficiency	4.03	Good	Match against respondent-level records
Adequacy	4.02	Good	Source table explicitly includes a simulation label
Equity	4.04	Good	Check aggregation and rounding against original data
Responsiveness	4.13	Good	Match against respondent-level records
Appropriateness	4.15	Good	Match against respondent-level records

Source: Reported questionnaire summaries in the research documentation. These are provisional reported values, not independently verified empirical estimates. The adequacy score must not be presented as an observed survey finding until its simulation label is resolved.

The ranking is descriptive. Without respondent-level data, sample information, and uncertainty estimates, the small differences among means cannot be interpreted as statistically meaningful. The reported assessments provide an initial view of perceptions rather than a validated measure of policy impact.

3.3. Selected items and implementation concerns

Selected item summaries suggest relatively favorable assessments of monitoring and regulatory alignment. Periodic monitoring and evaluation receives a mean of 4.18 within effectiveness, compared with 3.95 for effective SiLPA control. Timely activity implementation receives 3.89 within efficiency. Assistance across agencies receives 3.96 within equity. Within responsiveness, monitoring of expenditure absorption receives 4.22, compared with 4.01 for coordination in resolving financial management problems (Table 4).

Table 4. Selected reported items relevant to implementation

Dimension	Item summarized from the results tables	Reported mean
Effectiveness	Periodic budget monitoring and evaluation	4.18

Dimension	Item summarized from the results tables	Reported mean
Effectiveness	Effective SiLPA control	3.95
Efficiency	Timely implementation of activities	3.89
Equity	Financial management assistance across agencies	3.96
Responsiveness	Monitoring expenditure absorption progress	4.22
Responsiveness	Inter-agency coordination in resolving problems	4.01
Appropriateness	Alignment with Government Regulation No. 12 of 2019	4.21
Appropriateness	Suitability of policy for supporting SiLPA control	4.05

Source: Results tables in the research documentation. English wording summarizes the reported items and must be checked against the questionnaire actually administered. Scores remain subject to verification.

The pattern directs attention to the relationship between monitoring, timely implementation, and corrective action. It does not establish procurement delays, staffing constraints, or policy changes as observed causes of the financial balance. Those mechanisms require attributable qualitative evidence or documentary records.

4. Discussion

4.1. Administrative assessments and financial outcomes

Favorable reported assessments coexist with an increasing realized revenue–expenditure balance and a modest decline in expenditure execution. This coexistence does not necessarily represent a contradiction. Officials may assess guidance, monitoring routines, and regulatory alignment favorably while implementation is affected by other conditions. Dunn’s framework requires effectiveness to be connected to specified objectives and outcomes, and appropriateness to the value of the policy in addressing the underlying problem (Dunn, 2020).

Andonoska and Alda (2025) provide a useful comparison by examining surpluses through the lens of budget absorption. For Boven Digoel, the implication is to investigate the composition of the year-end balance rather than infer its meaning from its size alone. In the Indonesian context, Rohman et al. (2021) examine financial distress, idle cash, and financial statement opinions in relation to local government SiLPA management. The focus on SiLPA management in Suroto et al. (2023) also provides a relevant context for examining the relationship between financial management arrangements and year-end budget balances. In Boven Digoel, this relationship requires further assessment through verified financing records and program outputs.

Their research identifies additional financial dimensions that may inform further investigation of year-end balances in Boven Digoel. These dimensions were not measured in the present study and therefore cannot be treated as established explanations for the observed balance. The present data cannot establish that the entire balance reflects implementation failure. Financing schedules and program outputs are needed to distinguish uncompleted activities from savings that preserve intended results. This interpretation is consistent with examining local government accounting within the broader planning and realization cycle (Halim & Kusufi, 2020).

4.2. Monitoring and timely implementation

The relatively high monitoring scores do not by themselves demonstrate that identified problems were resolved. The lower score for timeliness suggests a need to examine whether monitoring information leads to operational adjustments. Grandage and Mitchell (2023) emphasize project management during capital budget execution, including practices for tracking cost and schedule performance. Their study supports attention to the execution phase, although its US state government setting differs from this Indonesian agency.

A practical implication is to connect financial monitoring with physical progress, milestone completion, and documented corrective actions. This recommendation is an interpretation informed by the reported pattern and relevant literature; the effectiveness of a particular project management system has not been tested in this case. Efficiency also requires output and quality evidence, because lower expenditure does not automatically indicate economical delivery of services (Mardiasmo, 2021).

4.3. Organizational capacity and performance information use

The relative position of assistance and coordination items highlights the importance of translating formal guidance into operational capability. Azam and Bouckaert (2025b) show that organizational capacity and rigid rules can influence the evolution of performance indicators. Their evidence provides a conceptual basis for examining whether agencies have the skills and discretion required to use financial and performance information effectively. At the local government level in Indonesia, Fitri et al. (2024) also address the evaluation of performance-based budgeting policy, providing a domestic reference for the present discussion of budgeting reform implementation.

Azam and Bouckaert (2025a) further distinguish information use for control, learning, and accountability. Applied as a comparative lens, this distinction encourages evaluation of whether monitoring primarily records compliance or also supports adjustments and explanations of results. Their central government evidence does not prove the same mechanisms in Boven Digoel, but identifies questions that the local evaluation should address. Azam and Bouckaert (2026) find that performance-based budgeting can be accompanied by inward organizational focus, risk aversion, and persistent service-quality problems despite target achievement. This supports the need to evaluate outputs and public benefits alongside administrative targets. In the present case, the absence of output data limits claims about whether reported policy implementation has improved service delivery.

4.4. Budgeting context and policy implications

Financial outcomes should also be interpreted within the wider budgeting environment. Raudla et al. (2022) examine whether

adopted medium-term expenditure frameworks operate as credible instruments. Their work supports investigating how planning commitments function in practice. Rakhman and Saudagaran (2023) show that electoral cycles matter for Indonesian local government financial balances. Neither mechanism is tested here; both identify contextual dimensions for subsequent evaluation.

In the Indonesian local government context, Winari (2024) examines the implementation of regional financial management policy in addressing financial management problems. This focus provides a relevant domestic reference for discussing how policy arrangements are translated into administrative practice. Wulandari and Nugraha (2022) address the implementation of Government Regulation No. 12 of 2019 in regional financial management. Their focus provides a relevant policy reference for situating the recommendations for Boven Digoel within the same regulatory framework.

Three policy implications follow from the available analysis. First, reconciliation should identify the revenue, expenditure, and financing components contributing to the year-end balance. Second, monitoring should link financial realization to activity schedules and verified outputs. Third, assistance should be targeted to agencies with documented implementation needs. These measures should be assessed against the financial management policy framework under Government Regulation No. 12 of 2019 (Pemerintah Republik Indonesia, 2019). The contribution is therefore evaluative rather than causal. Reading perceptions alongside financial records helps identify the evidence necessary to substantiate claims of surplus control. It also prevents administrative approval from being interpreted as proof of policy effectiveness.

4.5. Limitations

The evaluation relies on reported summaries without respondent-level records. The survey sample size, classification thresholds, and instrument testing procedures require confirmation. The adequacy table includes a simulation label, and discrepancies in item wording require reconciliation. Financial observations cover only two years and exclude detailed financing and program outputs. Attributable interview evidence is unavailable. Accordingly, the manuscript cannot establish causal relationships, validate the survey estimates independently, or generalize the case findings to other local governments.

5. Conclusion

This study evaluates local government financial management policy for budget surplus control in Boven Digoel, Indonesia, using Dunn's six criteria. The available questionnaire summaries indicate favorable assessments, particularly of regulatory alignment and monitoring practices. However, these perceptions do not establish successful SiLPA control. The increasing difference between realized revenue and expenditure, accompanied by a slight decline in the expenditure execution rate during 2023–2024, highlights the need to connect administrative assessments with verified financial and program outcomes. Determining whether the year-end balance reflects savings, incomplete activities, or other financial circumstances requires examination of financing transactions and program outputs.

The evaluation identifies timely activity implementation, inter-agency coordination, and targeted financial management assistance as priorities for improvement. Monitoring should link expenditure

realization with physical progress, implementation schedules, and documented corrective action. Budget planning should also consider agencies' delivery capacity, while technical assistance should address their specific operational needs. The study contributes an evaluative perspective that brings officials' assessments and financial realization together, demonstrating how Dunn's framework can guide examination of policy implementation beyond procedural compliance.

These conclusions remain subject to limitations in the available evidence. The questionnaire summaries require verification against respondent-level records, and the reported year-end balance must be reconciled with the complete Budget Realization Reports. The two-year observation period and absence of attributable interview statements restrict explanations of the underlying mechanisms. Future research should incorporate verified survey data, detailed financing records, program outputs, and documented interviews to establish a stronger basis for assessing the effectiveness of budget surplus control.

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