

Tasikmalaya Regency Regional Revenue and Expenditure Budget Policy Evaluation Model

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Abstract.

This study examines the effectiveness of the Tasikmalaya Regency Regional Budget (APBD), which is not yet optimal due to administrative-oriented evaluation, low public participation, minimal transparency, and limited fiscal independence. The study aims to develop a comprehensive evaluation model that integrates budget performance, public participation, digital transparency, and fiscal independence. A mixed methods sequential explanatory approach was used with the Tasikmalaya community, regional apparatus, and legislative bodies; a sample of 200 survey respondents (purposive) and 15 interview informants (snowball). Instruments included questionnaires, interview guides, and secondary APBD data; quantitative descriptive and qualitative thematic analyses were integrated via joint display. The results showed 60% public satisfaction, 30% participation, 30% local revenue (PAD), and 40% budget knowledge. The conclusion states that the multidimensional model improves APBD accountability with recommendations for strengthening e-budgeting and Musrenbang.

Keywords: Budget Performance; Fiscal Independence; Mixed Methods; Policy Evaluation and Public Participation.

I. INTRODUCTION

The Regional Revenue and Expenditure Budget (APBD) serves as the primary fiscal policy instrument supporting the planning, control, and evaluation of regional development performance in the era of regional autonomy. In Tasikmalaya Regency, West Java Province, the APBD reflects the local government's capacity to manage financial resources to improve public services and community welfare, with a total budget of IDR 2.5 trillion in 2022, dominated by education and health spending (Tasikmalaya Regency Central Statistics Agency, 2022; Mardiasmo, 2018). Despite a relatively large proportion of basic service spending, development indicators have not been optimally achieved, indicating a potential mismatch between budget allocation and effective policy implementation. This phenomenon reflects structural challenges in regional budget management, which remains administratively oriented in various regions (Dunn, 2016; Handayani, 2025). The effectiveness of regional budget policies is often suboptimal because evaluations tend to focus solely on budget absorption, ignoring development outcomes and overall performance.

Public participation in planning and oversight remains a formality, weakening accountability despite its recognized importance for budget responsiveness (Haryanto, 2020; Sanjaya, 2025). The lack of information technology-based transparency, such as e-budgeting, worsens public access to budget data, while low fiscal independence, with local revenue contributing only 30%, increases dependence on central transfers. The lack of an integrative evaluation model that combines performance, participation, transparency, and fiscal independence is a major research gap in local contexts like Tasikmalaya (Kurniawan & Rahman, 2021; Halim, 2017). This study aims to develop a comprehensive evaluation model for the Tasikmalaya Regency Regional Budget (APBD) policy by integrating the dimensions of budget performance, public participation, information technology-based transparency, and fiscal independence. The urgency of this research arises from the urgent need to improve the effectiveness of the APBD for sustainable development amidst regional fiscal challenges. The novelty lies in the Tasikmalaya-specific multidimensional model that fills the gap in conventional partial evaluations (Mardiasmo, 2018; Srisaparni et al., 2025).

II. LITERATURE REVIEW

Evaluation of Public Policy and Regional Budget

Public policy evaluation is a systematic process for assessing the performance, impact, and sustainability of a policy in achieving its stated objectives. Dunn (2016) defines policy evaluation as an analytical activity aimed at generating information about the value and consequences of public policy. In the context of regional financial management, regional budget (APBD) policy evaluation is a crucial instrument for ensuring that regional budgets are used effectively, efficiently, and accountably. According to Bastian (2019), regional budget evaluations should not only focus on administrative compliance but also assess the performance of local government programs and activities. Performance-based APBD evaluations enable local governments to identify gaps between budget planning and implementation, while simultaneously assessing the budget's contribution to achieving regional development goals. Therefore, APBD policy evaluations must be conducted comprehensively, integrating financial, institutional, and policy impact aspects.

Logic Model in APBD Policy Evaluation

One approach widely used in public policy evaluation is the Logic Model. This model describes the systematic relationship between the inputs, processes, outputs, outcomes, and impact of a policy or program. McLaughlin and Jordan (2010) state that the Logic Model helps evaluators understand the cause-and-effect relationships in policy implementation, thus facilitating the assessment of the policy's effectiveness and efficiency. In the context of the Regional Budget (APBD), inputs include financial resources, human resources, and supporting regulations; processes include planning, budgeting, and program implementation; outputs include the realization of public activities and services; and outcomes refer to changes in social, economic, and community welfare conditions. By using the Logic Model, APBD policy evaluation goes beyond budget absorption levels but also assesses the extent to which the budget is able to generate tangible benefits for the community. This approach is relevant for Tasikmalaya Regency, which requires a results-oriented evaluation of budget policies.

Theory of Community Participation in Budget Management

Public participation is a key principle of good governance. Cornwall (2008) views public participation as the process of involving citizens in public decision-making that impacts their lives. In regional budget management, public participation serves as a means to ensure that budget policies reflect public needs and aspirations. Public participation in the Regional Budget (APBD) is generally realized through the Development Planning Deliberation (Musrenbang) mechanism, social oversight, and access to budget information. Haryanto (2020) emphasized that effective public participation can increase local government accountability and reduce the potential for budget misuse. Therefore, evaluating APBD policies requires assessing the quality of public participation, not only in terms of the quantity of involvement but also in terms of the extent to which public input is accommodated in budget policies. Empirical research by Sari and Hidayah (2019) shows that regions implementing participatory mechanisms in budget management experience higher levels of public satisfaction and improved public service performance. These findings reinforce the argument that public participation is a crucial indicator in evaluating regional budget (APBD) policies, including in Tasikmalaya Regency.

Transparency and Information Technology in Regional Budget Evaluation

Transparency is a key prerequisite for accountable regional financial management. Mardiasmo (2018) states that budget transparency allows the public to understand the direction of policies and the use of regional funds, thereby increasing public trust in the government. In the digital era, transparency in regional budget management is increasingly supported by the use of information technology. Research by Prabowo and Setiawan (2020) shows that implementing integrated regional financial information systems, such as e-budgeting and e-planning, can improve efficiency, data accuracy, and transparency in budget management. This system also facilitates the evaluation of regional budget (APBD) policies because financial data can be accessed and analyzed more quickly and accurately. However, the effectiveness of information technology utilization depends heavily on human resource capacity and the local government's commitment to implementing the principle of public information transparency.

Regional Original Income (PAD) and Regional Fiscal Independence

Regional Original Revenue (PAD) is an important indicator of regional fiscal independence in the era of regional autonomy. Halim (2017) states that the higher the PAD contribution to total regional revenue, the greater the region's ability to independently determine the direction of development policies. Therefore, evaluation of regional budget (APBD) policies needs to consider the extent to which regional budgets are able to drive PAD growth. According to Rahayu (2021), regions that implement innovative policies in managing local revenue (PAD), such as optimizing regional taxes, developing tourism, and empowering the local economy, tend to have higher levels of fiscal independence. In the context of Tasikmalaya Regency, an evaluation of regional budget (APBD) policies requires assessing the effectiveness of budget allocations in supporting potential sectors that contribute to increasing PAD.

Literature Review Synthesis

Based on these theoretical and empirical studies, it can be concluded that evaluating regional budget (APBD) policies requires a comprehensive and multidimensional approach. An effective evaluation model must integrate the Logic Model, public participation, information technology-based transparency, and regional fiscal independence. However, to date, there has been limited research developing an integrative APBD policy evaluation model within a specific regional context. Therefore, this research positions itself as an effort to fill the research gap by developing a Tasikmalaya Regency APBD Policy Evaluation Model that is performance-based, participatory, and oriented towards strengthening regional fiscal capacity.

III. METHODS

Types and Methods of Research

This study uses a mixed methods approach, combining quantitative and qualitative methods, to gain a comprehensive understanding of the evaluation of Tasikmalaya Regency's regional budget (APBD) policies. This approach was chosen because it overcomes the limitations of each individual method by producing more comprehensive, valid, and reliable data through the integration of analytical results. A mixed methods sequential explanatory design was implemented, where quantitative data was collected first through a survey to identify patterns of APBD effectiveness, followed by qualitative data from in-depth interviews to explain the quantitative findings more contextually. This strategy aligns with the principle of combining quantitative and qualitative phases for complex public policy evaluations.

Data Analysis Instruments and Techniques

The research instruments included a survey questionnaire for quantitative data measuring public satisfaction with public services and participation in regional budget management, and a semi-structured interview guide for qualitative data with stakeholders such as local government officials and legislators. Secondary data was obtained from regional budget documents and official publications to support triangulation. Quantitative data analysis was conducted descriptively using frequency, percentage, and mean statistics to illustrate the effectiveness of indicators such as 60 percent satisfaction and 30 percent participation, while qualitative analysis employed thematic techniques to identify patterns from interview transcripts. The two analyses were integrated through a joint display to produce a holistic evaluation model.

Population and Sample

The study population included the Tasikmalaya Regency community as beneficiaries of the regional budget (APBD), local government officials, and legislative members involved in budget management. The quantitative sample was determined using a purposive sampling technique with 200 respondents from the survey to represent levels of satisfaction and participation, while the qualitative sample consisted of 15 key informants through snowball sampling. The sample inclusion criteria focused on respondents who had direct experience with APBD public services and key stakeholders, ensuring the relevance of the data to the local context of Tasikmalaya.

Research Procedures

The procedure began with a preparatory phase involving a literature review and instrument development, followed by primary data collection through field surveys and interviews in 2025, and secondary data collection from official documents. Data analysis was conducted in stages, with verification

through member checking to enhance credibility. The final stage involves synthesizing the results to develop an integrative APBD evaluation model, followed by expert validation and policy recommendations, ensuring the procedure follows a systematic and ethical mixed methods cycle.

IV. RESULTS AND DISCUSSION

Effectiveness of Regional Budget Use and Public Satisfaction

The research results show that the effectiveness of Tasikmalaya Regency's regional budget (APBD) utilization is not yet optimal. This is reflected in the level of public satisfaction with public services funded by the APBD, with only around 60% of respondents expressing satisfaction. This percentage indicates that the majority of the public has not yet felt the maximum benefit from regional budget allocations. This finding indicates a gap between the objectives of budget policies and the outcomes experienced by the public as beneficiaries. From a policy evaluation perspective, Dunn (2016) asserts that policy effectiveness is measured by the extent to which it achieves its objectives and produces desired outcomes. Low levels of public satisfaction indicate that budget allocation and implementation are not fully oriented to the community's real needs. This situation reinforces the argument that evaluating regional budget (APBD) policies requires more than just assessing budget absorption; it must also examine the quality of public services produced.

Community Participation in Regional Budget Planning and Supervision

Interviews with stakeholders indicate that public participation in the regional budget planning and oversight process remains relatively low. Only around 30% of the public feels involved in the process. This low level of participation limits the opportunity for the public to express their aspirations and exercise control over regional budget policies. This finding aligns with research by Sari and Hidayah (2019), which states that low public participation in budget management can lead to weak accountability and transparency in public policy. Cornwall (2008) also emphasized that formal participation without substantive empowerment tends not to significantly impact policy quality. In the context of Tasikmalaya Regency, participation mechanisms such as the Musrenbang (Regional Development Planning Forum) have not yet been fully utilized as effective dialogue between the local government and the community. Therefore, these findings underscore the importance of strengthening public participation as a key indicator in the regional budget (APBD) policy evaluation model. More inclusive and meaningful participation is expected to improve the alignment between budget policies and community needs and strengthen the legitimacy of public policies.

Fiscal Independence and Regional Original Income (PAD)

From a fiscal independence perspective, research results indicate that Tasikmalaya Regency remains heavily dependent on transfer funds from the central government. Its PAD contribution only reaches around 30% of total regional revenue, reflecting a low level of regional financial independence. This situation limits the flexibility of the local government in formulating and implementing development policies that align with local potential and needs. According to Halim (2017), low local revenue (PAD) indicates suboptimal management of regional economic potential and weak innovation in regional fiscal policies. This study identified several potential sectors that have not been optimally utilized, such as cultural and nature-based tourism, local industry, and MSMEs. Evaluation of regional budget (APBD) policies needs to be directed at assessing the extent to which budget allocations can encourage the sustainable development of these sectors. This finding aligns with Rahayu (2021), who stated that innovative budget policies based on local potential can increase regional fiscal independence. Therefore, the regional budget policy evaluation model developed in this study places fiscal independence as a critical dimension in assessing the success of regional budget policies.

Transparency, Accountability, and Utilization of Information Technology

The research also shows that the level of transparency and accountability in Tasikmalaya Regency's regional budget management remains relatively low. This is reflected in the finding that only around 40% of respondents were aware of information related to regional budget use. This limited access to information indicates that the local government's efforts to provide transparent and easily accessible budget information

to the public are still suboptimal. In the context of regional financial governance, Mardiasmo (2018) stated that budget transparency is a primary prerequisite for public accountability. Research by Prabowo and Setiawan (2020) demonstrated that implementing an integrated regional financial information system, such as e-budgeting, can increase transparency and simplify the process of evaluating budget policies. The low utilization of information technology in Tasikmalaya Regency indicates institutional and human resource capacity challenges that need to be addressed immediately. Therefore, these findings reinforce the urgency of implementing e-budgeting and e-planning systems as an integral part of the regional budget (APBD) policy evaluation model. The use of information technology is expected to not only increase transparency and accountability but also encourage public participation through broader access to information.

Implications of the APBD Policy Evaluation Model

Overall, the research results indicate that the effectiveness of Tasikmalaya Regency's regional budget (APBD) policy is influenced by several key factors, namely public satisfaction with public services, public participation, regional fiscal independence, and transparency and accountability in budget management. These findings confirm that APBD policy evaluations need to be conducted multidimensionally and not in isolation. The regional budget policy evaluation model proposed in this study integrates these four dimensions to provide a more comprehensive picture of regional budget policy performance. This model is expected to serve as a basis for the Tasikmalaya Regency government to continuously improve budget policies and simultaneously enhance the quality of regional financial governance that is oriented toward the public interest.

V. CONCLUSION

This study found that the effectiveness of the Tasikmalaya Regency Regional Budget (APBD) is suboptimal, as indicated by a 60 percent public satisfaction rate, 30 percent participation rate, a low 30 percent local revenue (PAD), and minimal information technology-based transparency. The developed integrative evaluation model successfully combines the dimensions of budget performance, public participation, digital transparency, and fiscal independence, resulting in a more comprehensive multidimensional framework than conventional evaluations. Practical implications include recommendations for the implementation of e-budgeting and strengthening the Musrenbang (Development Planning and Development) to improve accountability and responsiveness of regional policies. Limitations of the study include its limited geographic coverage in Tasikmalaya and a sample size of 200 quantitative respondents and 15 qualitative informants, which require broader validation in other regions. Future research is recommended to test this model longitudinally with multi-year regional budget data and compare across districts in West Java for stronger generalizability. These findings provide a practical basis for local governments in reforming performance-based and participatory budget governance.

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