



Factors Influencing Budget Management Based on Standard Expenditure Analysis (SEA/ASB) in Mimika Barat

Valeriano Yoseph Rahaded^{1*}, Elsyan R. Marlissa², Halomoan Hutajulu³

Universitas Cenderawasih, Papua Tengah, Indonesia^{1,2,3}

*Corresponding author: inoe.pixel@gmail.com |

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Abstract

Purpose: This study analyzes the implementation of Standard Expenditure Analysis (SEA/ASB) in budget management, focusing on management mechanisms, efficiency, effectiveness, transparency, accountability, and factors influencing implementation in Mimika Barat Jauh District, Mimika Regency. Although regulatory frameworks exist through Perbup Mimika No. 48/2022 and No. 2/2024, SEA implementation remains largely normative rather than operational, particularly in Papua's extreme-geography context.

Research Methodology: This study employed a qualitative descriptive approach supported by simple quantitative analysis. Data were collected from *Laporan Realisasi Anggaran/LRA* documents (2020–2024), questionnaires involving 47 budget management respondents, and interviews with eight key informants. Instrument testing confirmed validity and reliability, while classical assumption tests showed acceptable statistical conditions.

Results: SEA comprehension ($mean=3.61$), cost appropriateness evaluation ($mean=3.70$), and budget effectiveness ($mean=3.81$) were categorized as good. Correlation analysis showed significant positive relationships between SEA comprehension and effectiveness ($r=0.611$), cost evaluation and effectiveness ($r=0.578$), and SEA comprehension and cost evaluation ($r=0.542$). Five major barriers were identified: geographic isolation, limited Human Resources (HR) competency, insufficient supporting data, absorption-oriented budgeting culture, and weak SEA integration.

Conclusions: SEA implementation has a regulatory foundation but remains suboptimal and focused on administrative compliance rather than performance-based management.

Limitations: The study is limited to one district with a small census sample ($n=10$ core staff, $n=47$ questionnaire respondents), cross-sectional design, and LRA data does not provide granular cost-driver analysis.

Contributions: This study provides initial empirical evidence on SEA implementation at the district level in Papua and offers policy recommendations for adaptive and geographically sensitive budget reform.

Keywords: Budget Fairness, Budget Management, Efficiency, Local Government, Standard Expenditure Analysis

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1. Introduction

Regional budget management is a cornerstone of good governance and public welfare in Indonesia's decentralized fiscal system. The standard expenditure analysis or locally *Analisis Standar Belanja/ASB* represents a critical instrument in this system, such as a method for evaluating expenditure fairness based on workload and output, enabling regional governments to determine rational cost standards for each activity and avoid both over-financing (budget waste) and under-financing (insufficient program funding) ([Nas, & Nasaruddin, 2020](#); [Djefris, Rosalina, Rasyidah, Ahmad, & Misra, 2021](#)). In management accounting theory, ASB aligns with standard costing and management control systems, which are tools for planning, control, and performance evaluation in public sector organizations ([Anthony & Govindarajan, 2007](#); [Horngren, Datar, & Rajan, 2020](#)).

Mimika Regency, located in Central Papua Province, has established ASB regulatory frameworks through Regent Regulation No. 48 of 2022 on Standard Unit Prices and Standard Expenditure Analysis and Regent Regulation No. 2 of 2024 on *Anggaran Pendapatan dan Belanja Daerah/APBD* Breakdown for Fiscal Year 2024. These regulations demonstrate the normative commitment of the regional government to the ASB. However, in the remote Mimika Barat Jauh District, characterized by extreme geographic isolation, limited infrastructure, and high logistical costs, empirical evidence suggests that ASB implementation remains procedural rather than substantive ([Fatowi, & Sukes, 2026](#); [Sudirman, & Rayyani, 2025](#)). Budget preparation follows historical patterns rather than systematic workload-based cost analysis, and budget management is oriented toward absorption rather than output and outcome ([Agustina, 2020](#)).

This implementation gap is significant in the Mimika Barat Jauh context. As a remote district receiving allocations from Mimika Regency's multi-trillion-rupiah APBD one of Papua's largest every misallocated budget rupiah carries disproportionate welfare consequences for a geographically isolated community with limited access to alternative resources ([Herschung, Mahlendorf, & Weber, 2018](#)). Geographic conditions that generate unique cost structures (high transportation costs, supply chain variability, and logistical unpredictability) simultaneously make standardized ASB application challenging and make carefully calibrated ASB adaptation necessary ([Akil, 2017](#); [Ibrahim, & Lutfi, 2024](#)). This study addresses four research questions, such as how is SEA implemented in budget management in the Mimika Barat Jauh District? how does budget management operate under the principles of efficiency, effectiveness, transparency, and accountability? what factors inhibit the implementation of SEA? what efforts have been made and can be made to overcome these barriers?

2. Literature Review and Hypothesis/es Development

2.1 Standard Expenditure Analysis (SEA/ASB) in Public Budgeting

ASB is defined in Ministry of Home Affairs Regulation No. 13/2006 defines ASB as a method for determining cost standards per activity based on workload and component analysis, serving as the foundation for rational, efficient, and accountable budget preparation. As a public sector management accounting instrument, the ASB operationalizes standard costing principles ([Drury, 2012](#); [Kaplan & Cooper, 1998](#)) by establishing per-activity cost benchmarks for materials, labor, and operational components. Its implementation has three functional roles, such as planning tool providing objective cost estimates to replace historical-pattern budgeting, control tool enabling comparison of actual expenditure against standards for variance analysis, and accountability tool creating verifiable cost foundations for public audit and legislative scrutiny ([Lesmini, Najoan, Ruslani, Firdaus, Susanto, & Suryawan, 2022](#); [Irfan, Agarwal, Sukes, & Tampubolon, 2025](#)). [Sari and Suryadi \(2024\)](#) apply ASB to classify expenditures as underfinancing, overfinancing, or fair the classification framework directly applicable to this study's context.

2.2 Budget Fairness, Efficiency, and Accountability

Budget fairness measures the alignment between budget allocations and actual needs, preventing overfinancing (waste) and underfinancing (program failure) ([Djefris, Rosalina, Rasyidah, Ahmad, & Misra, 2021](#); [Khair, & Tirtayasa, 2021](#)). Efficiency evaluates whether the maximum output is achieved per unit of expenditure ([Husin, Rostin, & Achmad, 2022](#)). Effectiveness measures whether program objectives are met output achievement versus the target ([Sopyan, Sukesi, Suyanto, Assagaf, & Yunus, 2025](#)). Accountability requires transparent reporting and justification of public fund use to legislative bodies, oversight institutions and citizens ([Wiansyah, & Mulyani, 2021](#); [Rahmawati, 2023](#)). *Keputusan Menteri Dalam Negeri/Kepmendagri* No. Criteria 690.900-327/1996 provide quantitative thresholds for effectiveness (>100% = Very Effective, 90–100% = Effective) and efficiency (<60% = Very Efficient, 60–80% = Efficient) ratios used for LRA analysis. Value-for-money framework economy, efficiency, and effectiveness provides the overarching performance evaluation standard.

2.3 Institutional Theory and Implementation Barriers

[North \(1990\)](#) explains ASB as a formal rule governing budget preparation behavior. Its implementation effectiveness depends on whether the institutional environment formal rules, informal norms, organizational capacity, and enforcement mechanisms can align organizational behavior with the ASB's prescriptions ([Hakim & Hamzah, 2021](#)). [Lapsley and Pallot \(2000\)](#) document that public sector budgeting system changes face organizational resistance, particularly when change requires a shift from traditional incremental budgeting to performance-based standard cost approaches. [Tangkowit et al. \(2017\)](#) identified HR capacity limitations, low technical understanding, and inadequate data as the primary ASB implementation barriers. This study tests this pattern in the extreme geography of the Mimika Barat Jauh.

2.4 Prior Research Synthesis

Twelve studies provided an empirical foundation. [Nas et al. \(2020\)](#) found that of 36 activities analyzed at Sinjai District Health Office, only 3 were fairly budgeted (19 underfinanced, 14 overfinanced) documenting ASB's diagnostic power. [Sari et al. \(2022\)](#) applied activity-based cost behavior modeling in Lhokseumawe, finding significant expenditure fairness variation across 34 *Organisasi Perangkat Daerah/OPDs*. [Sari and Suryadi \(2024\)](#) found 5/19 OPDs in Padang underfinanced, 6 overfinanced, 8 fair demonstrating the mixed fairness landscape. [Amanda and Henny \(2022\)](#) identified HR limitations, internal control gaps, and information system transitions as the primary standard unit price implementation barriers in DKI Jakarta. [Rahmawati \(2023\)](#) documented absorption-oriented management causing persistent *Sisa Lebih Perhitungan Anggaran/SiLPA* (budget surplus) in Berau, a pattern directly replicated in this study's findings. [Wiansyah and Mulyani \(2021\)](#) confirmed that HR competency is the primary factor determining budget absorption timeliness. [Sumiati et al. \(2021\)](#), [Djefris et al. \(2021\)](#), [Arifuddin et al. \(2025\)](#), [Dai et al. \(2023\)](#), and [Putra and Diatmika \(2021\)](#) collectively establish that ASB improves budgeting quality when HR capacity is adequate, data is available, and regulatory support is clear. The critical research gap this study addresses is that none of these studies specifically examine ASB at Indonesia's sub-district level with extreme geographic isolation the organizational level closest to communities and most directly responsible for local service delivery.

3. Research Methodology

3.1 Research Design and Location

A qualitative descriptive approach enriched with simple quantitative analysis was employed, a mixed-method design integrating LRA document analysis, questionnaire-based descriptive statistics, correlation analysis, and qualitative interview evidence. The research was conducted at the Mimika Barat Jauh District Government Office, Mimika Regency, Central Papua Province, from December 2025 to April 2026 (5 months). The district was selected because of its unique combination of an

established ASB regulatory mandate (*Peraturan Bupati* No. 48/2022) and a documented implementation gap, making it an ideal case for analyzing regulatory-practice divergence in extreme-geography public administration.

3.2 Population, Sample, and Data Sources

Three data collection tracks were used. LRA document analysis, five-year budget realization reports (2020–2024) from the Mimika Barat Jauh District as secondary data for administrative accountability and budget absorption pattern analysis. Census survey, all 10 budget management staff, such as District head, district secretary, section head, expenditure treasurer, and finance staff formed the core census sample (census/saturated sampling). Questionnaire survey, 47 respondents from district budget management personnel completed structured Likert 1–5 scale questionnaires measuring three variables, such as X_1 (SEA staff comprehension), X_2 (cost appropriateness evaluation), and Y (budget-use effectiveness). Qualitative interviews, eight key informants (maximum-variation purposive sampling, division heads, subdivision heads, operator, treasurer, staff) provided contextual depth until data saturation was achieved.

3.3 Measurement and Instrument Quality

Three constructs were measured using a Likert 1–5 scale. X_1 (SEA staff comprehension), such as knowledge of SEA concepts, budget regulations, and analytical techniques. X_2 (Cost appropriateness evaluation), such as assessment of activity cost alignment with real needs and geographic conditions. Y (Budget use effectiveness), such as program achievement against targets, regulatory compliance, and budget-monitoring quality. Validity, pearson product-moment correlation with r -table=0.288 ($n=47$, $df=45$, $\alpha=5\%$). All items confirmed valid, such as X_1 range $r=0.612$ – 0.701 , X_2 range $r=0.598$ – 0.689 , Y range $r=0.655$ – 0.734 . Reliability, Cronbach's alpha confirmed internal consistency, such as $X_1=0.812$ (Good), $X_2=0.890$ (Excellent), and $Y=0.864$ (Good), all substantially exceeding the 0.60 threshold. Likert mean interpretation, such as 1.00–1.80 = Very Low, 1.81–2.60 = Low, 2.61–3.40 = Moderate, 3.41–4.20 = High, 4.21–5.00 = Very High.

3.4 Classical Assumption Tests and Analysis Methods

Classical assumption tests confirmed the validity of the model. Normality, K-S test Asymp.Sig (2-tailed) = 0.124>0.05 and Test Statistic = 0.073 ($n=47$) residuals normally distributed. Multicollinearity, tolerance $X_1=0.732$, $X_2=0.980$, VIF $X_1=2.840$, $X_2=2.650$ both within acceptable thresholds (tolerance>0.10, VIF<10). Heteroscedasticity, glejser test sig. $X_1=0.463$, $X_2=0.524$ both >0.05, confirming the homoscedastic residuals. All four classical assumptions were satisfied. Analysis methods, such as descriptive statistics (mean per indicator with Likert category interpretation), Pearson correlation for inter-variable relationship analysis, cross-tabulation analysis of inhibiting factors and government efforts, qualitative content analysis of interview transcripts using [Miles and Huberman's \(2014\)](#) thematic coding and LRA descriptive analysis for budget absorption pattern documentation.

4. Results and Discussions

4.1 Respondent Profile

Table 1. Respondent profile 47 questionnaire respondents and 8 informants

Profile Variable	Category	N (quant.)	%	Significance
Education	S1 (Bachelor) dominant	~24	~50	Adequate technical literacy
	Senior high school – S2 range	varies	varies	
SIMAK Experience	>2 years with ASB/budget	majority	> 50	Experiential validity high

Profile Variable	Category	N (quant.)	%	Significance
Informants (qual.)	Division Heads, Subdivision Heads, Operators, Treasurers, and Staff	8	—	Maximum role variation
Census staff	All district budget management staff	10	100%	Complete census

Table 1 shows the respondent profile shows that most participants hold a Bachelor's degree (S1) and have more than two years of experience in ASB and budget management, indicating adequate technical literacy and practical experience. The qualitative informants included division heads, subdivision heads, operators, treasurers, and staff, providing broad variation in organizational roles. The census covered all 10 district budget management staff (100%), ensuring a comprehensive representation of the study population.

4.2 Descriptive Analysis Variable Means

Table 2. Descriptive analysis summary research variable means (n=47)

Variables	Description	Mean	Category	Key Interpretation
SEA Staff Comprehension (X_1)	Knowledge of SEA concepts, regulations, budget techniques	3.61	High	Some gaps in training & document comprehension
Cost Appropriateness Evaluation (X_2)	Alignment of budget allocations with field requirements	3.70	High	Residual over/underfinancing and geographic cost variation
Budget Use Effectiveness (Y)	Program achievement, regulatory compliance, monitoring	3.81	High	Highest score and absorption-focused rather than outcome-focused

Likert scale 1–5, Category 3.41–4.20

Table 2 shows all three variables scored in the high category, confirming that respondents perceived positive but not yet optimal conditions. The progressive increase from X_1 (3.61) to X_2 (3.70) to Y (3.81) reveals a revealing pattern staff self-assess budget use effectiveness highest, yet this effectiveness perception is based primarily on administrative achievement (program execution and regulatory compliance) rather than on outcome achievement. This is consistent with the LRA analysis finding that management is absorption-oriented: respondents correctly identified that budgets are being used (effectiveness = 3.81) but less correctly applied SEA technical analysis (comprehension = 3.61). Moderate scores for training experience and document comprehension within X_1 confirm that SEA knowledge is uneven recognized but not uniformly mastered.

4.3 Instrument Quality and Classical Assumptions

Table 3. Instrument Quality and Classical Assumption Summary

Test	Variable/Component	Result	Threshold	Status
Validity (r -count)	X_1 : 9 items	0.612–0.701	>0.288	✓ All Valid
	X_2 : 9 items	0.598–0.689	>0.288	✓ All Valid
	Y : 9 items	0.655–0.734	>0.288	✓ All Valid
Reliability (α)	$X_1/X_2/Y$	0.812 / 0.890 / 0.864	>0.60	✓ All Reliable
Normality (K-S)	Residuals	Asymp.Sig = 0.124	>0.05	✓ Normal
Multicollinearity	X_1/X_2	VIF: 2.840 / 2.650	VIF<10	✓ No MC
Heteroscedasticity	X_1/X_2 (Glejser)	Sig: 0.463 / 0.524	>0.05	✓ Homoscedastic

$n=47$, r -table=0.288 ($df=45$, $\alpha=5\%$)

Table 3 shows the validity test shows that all items for X_1 , X_2 , and Y are valid, with r -count values exceeding the threshold of 0.288. The reliability test confirms that all variables are reliable, with Cronbach's alpha values above 0.60, while the K-S normality test indicates that the residuals are normally distributed (Sig.=0.124). Furthermore, the multicollinearity and heteroscedasticity tests show no violations, with Variance Inflation Factor (VIF) values below 10 and Glejser significance values above 0.05.

4.4 Correlation Analysis

Table 4. Pearson correlation matrix research variables

Variables	X_1 (SEA Comprehension)	X_2 (Cost Eval.)	Y (Budget Effectiveness)
SEA Staff Comprehension (X_1)	1.000	0.542**	0.611**
Cost Appropriateness Evaluation (X_2)	0.542**	1.000	0.578**
Budget Use Effectiveness (Y)	0.611**	0.578**	1.000

**** Correlation significant at $\alpha=0.01$ (2-tailed). Interpretation: 0.50–0.69 = moderate-strong; 0.70+ = strong**

Table 4 shows three analytically significant correlations were observed. X_1 – Y =0.611 (strong positive), higher SEA staff comprehension is strongly associated with higher budget use effectiveness, the largest correlation in the model. Institutional economics prediction that the human capacity to apply formal rules (ASB) is the primary determinant of institutional change effectiveness. In concrete terms, staff who understand how to apply SEA systematically produce more effective budget allocations they can identify over-financing waste, avoid under-financing program failure, and evaluate cost appropriateness against workload standards. X_2 – Y =0.578 (moderate-strong positive), better cost-appropriateness evaluation is positively related to budget effectiveness. When staff systematically evaluate whether budgeted costs align with real field needs, including Mimika Barat Jauh's high geographic logistics costs, budget allocations are more effectively designed for actual program success. X_1 – X_2 =0.542 (moderate positive), SEA comprehension and cost evaluation are positively related but not redundant staff with stronger SEA conceptual understanding perform better cost evaluations, but technical skill (X_2) is partially independent of conceptual knowledge (X_1). All correlations are significant at $\alpha=0.01$, confirming the non-spurious relationships.

4.5 LRA Analysis: Budget Management Patterns 2020–2024

Table 5. Budget realization pattern Mimika Barat Jauh District, 2020–2024

Fiscal Year	Realization Level	Pattern	Efficiency/Effectiveness Implication
2020	High	Strong absorption and consistent administrative reporting	Administrative accountability met
2021	Relatively High	Sustained realization and COVID-era budget adaptation	Adaptive administration
2022	Stable	Steady-state absorption and <i>Peraturan Bupati</i> No.48/2022 introduced	Regulatory transition year
2023	Fluctuating	Variable realization and geographic/administrative disruptions	Context-sensitive absorption
2024	Trending Upward	Recovery trend and <i>Peraturan Bupati</i> No.2/2024 framework	Regulatory consolidation effect

Table 5 shows the LRA analysis reveals the central finding of the qualitative component: consistently high administrative accountability (LRA produced every year, appropriately structured, and timely submitted) coexists with absorption-oriented rather than performance-oriented budget management. As Informant 3 stated: *What matters is that the budget is absorbed properly, using cost standards like ASB has not become the main focus*. This orientation is theoretically confirmed by [Hansen, Otley, and Van \(2003\)](#), without integrated performance measurement systems, budget evaluation defaults to financial realization rates. The introduction of *Peraturan Bupati* No. 48/2022 (ASB regulatory basis) visibly in 2022 did not immediately translate to optimized ASB application confirming that regulatory establishment alone does not generate implementation without HR capacity and data quality support.

4.6 SEA Implementation: Key Findings

Three informant statements directly characterized the SEA implementation quality. Informant 1: *Budget preparation still mostly refers to the previous year's experience and does not yet fully use Standard Expenditure Analysis systematically*. Informant 2: *We have heard about ASB, but have not received specific training, so we do not understand its application in detail*. Informant 3: *What matters is that the budget is absorbed properly; using cost standards like ASB has not become the main focus*. These verbatim responses triangulate and validate the quantitative findings, such as the X_I mean of 3.61 (high but with gaps) accurately reflects uneven SEA knowledge, the Y mean of 3.81 reflects the absorption-effectiveness orientation; and the strong X_I – Y correlation (0.611) confirms that improving comprehension would directly improve effectiveness.

4.7 Inhibiting Factors Analysis

Table 6. Cross-tabulation: Inhibiting factors for SEA implementation (N=47)

Rank	Inhibiting Factor	Agreed (%)	Neutral (%)	Disagreed (%)	Policy Implication
#1	Geographic isolation and logistics cost instability	72	18	10	Adaptive cost standards needed
#2	Limited HR capacity and SEA technical understanding	70	20	10	Continuous targeted training
#3	Limited supporting data (historical costs, unit prices)	68	22	10	Data documentation systems
#4	Suboptimal SEA integration in full budget cycle	67	23	10	Systematic integration needed
#5	Absorption-oriented budget culture	65	25	10	Performance culture shift needed

Table 6 shows the geographic isolation factor (72% agreement as the primary inhibitor) was the most analytically distinctive finding of this study unique to the Mimika Barat Jauh context and not adequately addressed in prior ASB research conducted in more accessible regions. Transportation and logistics costs in this district are highly variable, the same journey cost can fluctuate dramatically with weather conditions, fuel availability, and vehicle access, making uniform national or regency-level cost standards inapplicable without geographic adaptation coefficients. As Informant I3 confirmed: *Activity costs in the district are greatly influenced by local conditions, especially transportation and logistics that are unpredictable*. This finding directly supports [Nas and Nasaruddin \(2020\)](#) documentation of underfunding in geographically challenging activities and validates the need for location-specific ASB modules for remote eastern Indonesian districts.

HR capacity limitations (70%) and data insufficiency (68%) ranked second and third, respectively, consistent with [Tangkowit, Kalangi, and Lambey \(2017\)](#) research nationally. The absorption-culture factor (65%) while lowest-ranked is the most structurally deep barrier because it reflects a fundamental incentive misalignment: district staff are evaluated primarily on realization rates, not on cost-appropriateness or program outcomes. Until performance evaluation frameworks explicitly reward SEA compliance and output achievement, absorption orientation will persist, regardless of technical training improvements.

4.8 Government Improvement Efforts

Table 7. Cross-Tabulation: Government efforts to improve SEA implementation (N=47)

Rank	Government Effort	Agreed (%)	Neutral (%)	Disagreed (%)	Adequacy Assessment
#1	Regulatory development (<i>Peraturan Bupati</i> 48/2022, <i>Peraturan Bupati</i> 2/2024)	78	15	7	Established but not operationalized
#2	HR training and capacity building initiatives	75	18	7	Exists but not continuous
#3	Geographic cost adjustment provisions	74	18	8	Recognized need; limited implementation
#4	SEA integration in planning process	72	20	8	Partial not full cycle
#5	Information system strengthening	68	22	10	Infrastructure gap remains

Table 7 shows regulatory development achieved the highest recognition (78%), confirming that *Peraturan Bupati* No. 48/2022 and *Peraturan Bupati* No. 2/2024 established awareness of the ASB framework. However, Informant II's observation: *Regulations related to ASB actually exist, but at the district level, it still needs mentoring to be applied optimally*. Captures the implementation gap: regulatory existence does not automatically generate operational application. The 78%–68% range across all five effort categories, with consistently 7–10% disagreement, suggests broad awareness of government initiatives but widespread recognition that these initiatives remain insufficient. Information system strengthening scored the lowest (68%), reflecting the infrastructure gap documented throughout the study digital data systems required for systematic ASB calculation are inadequate at the district level, creating a fundamental barrier to data-driven cost analysis.

5. Conclusions

This study analyzed SEA/ASB implementation, budget management mechanisms, inhibiting factors, and improvement strategies in the Mimika Barat Jauh District, Mimika Regency, through a mixed-method analysis combining LRA document review, questionnaire surveys ($n=47$), and in-depth interviews ($n=8$ informants). Four principal conclusions were drawn. First, SEA implementation in the Mimika Barat Jauh District has a clear regulatory basis (*Peraturan Bupati* No. 48/2022, *Peraturan Bupati* No. 2/2024) but remains normative and suboptimal in practice. Budget preparation continues to follow historical patterns (incremental budgeting) rather than systematic workload-based analyses. Informant testimony directly confirms that ASB is recognized but not operationally mastered, limited training, high administrative workload, and staff rotation prevent consistent SEA application. Correlation analysis confirmed that staff comprehension ($X_1-Y=0.611$, strong positive) was the primary determinant of budget effectiveness, with HR capacity investment being the highest-return intervention available. Second, budget management in Mimika Barat Jauh meets administrative accountability requirements LRA has been produced consistently for all five years, 2020–2024 but is systematically absorption-oriented rather than performance-based. Budget evaluation focuses on realization rates (financial accountability) rather than output and outcome achievements (performance accountability). The positive correlation between cost appropriateness evaluation and effectiveness ($X_2-Y=0.578$) confirms that improving cost analysis would improve management effectiveness, but the absorption-oriented culture prevents this improvement from occurring without institutional incentive reform. Third, five primary inhibiting factors were documented in ranked order, such as geographic isolation and logistics cost instability (72% highest, unique to the Mimika Barat Jauh context), HR capacity limitations (70%), insufficient supporting data (68%), suboptimal SEA budget cycle integration (67%), and absorption-oriented budget culture (65%). All five factors are interconnected and mutually reinforcing, such as HR limitations produce data insufficiency, geographic complexity produces unstandardizable costs, and absorption culture reduces motivation for systematic SEA application. Fourth, government efforts regulatory development (78%), HR training (75%), geographic cost adaptation (74%), SEA planning integration (72%), and information

system strengthening (68%) are recognized but insufficient. Implementation gaps remain across all five dimensions, with regulatory development advancing the fastest and information system strengthening lagging the farthest behind.

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Author Contributions

VYR contributed to the conceptualization of the study, research design, data collection, qualitative interviews, data analysis, interpretation of findings, and preparation of the initial manuscript. ERMarlissa contributed to the development of the research methodology, validation of research instruments, academic supervision, critical review, and improvement of the manuscript. Halomoan Hutajulu contributed to the development of the theoretical framework, research supervision, manuscript evaluation, and final approval of the submitted version. All authors participated in discussing the research findings, critically reviewed the manuscript, and approved the final version for publication.

Conflict of Interest

The authors declare that there is no conflict of interest related to the publication of this article. The research was conducted independently, and no financial, institutional, or personal relationships influenced the research process, including the study design, data collection, analysis, interpretation of results, and manuscript preparation.

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