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ANALYSIS OF THE BUDGET SURPLUS (SiLPA) IN THE ACEH REVENUE AND EXPENDITURE BUDGET

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Abstract: A form of accountability from the regional government for all implementation of programs and activities is by producing a calculation of the Regional Revenue and Expenditure Budget (APBD). Remaining Budget Estimates (SiLPA) is part of financing receipts to cover a deficit or to utilize a surplus. This research aims to determine SiLPA and the aspects that cause SiLPA. This research uses secondary data, namely documents obtained from the Directorate General of Financial Balance (DJPK) in the form of the Aceh Revenue and Expenditure Budget (APBA). The analytical method used is quantitative descriptive analysis. The results of the research show that there is a Remaining Budget Calculation (SiLPA) in the APBA during the 2018-2025 period with numbers that fluctuate. A large SiLPA value indicates low commitment and professionalism of public implementing officials. The largest SiLPA value in 2020 was IDR 3,969,617,354,782 followed by 2021, namely IDR 3,933,680,612,390. The lowest SiLPA value can be seen in 2024 at IDR 530,262,155,634 followed by 2021 at IDR 990,987,381,464. If we look at the growth of SiLPA, the largest growth will be in 2025 with a growth rate of 160% or almost 3 times greater than the previous year, namely 2024. Meanwhile, the smallest SiLPA growth will be in 2022 with a growth rate of -67% smaller than the previous year, namely 2021. The aspect that caused SiLPA to occur in Aceh during the 2018-2025 period was due to the excess of Regional Original Income (PAD) which exceeded the target. PAD that exceeds this target comes from regional taxes, the results of separated regional wealth management and other legitimate sources.

Keywords: Budget, revenue, expenditure, SiLPA, PAD.

Abstrak: Suatu bentuk pertanggungjawaban dari pemerintah daerah terhadap seluruh pelaksanaan program maupun kegiatan adalah dengan dihasilkan perhitungan Anggaran Pendapatan Belanja Daerah (APBD). Sisa Lebih Perhitungan Anggaran (SiLPA) merupakan bagian dari penerimaan pembiayaan untuk menutup defisit atau untuk memanfaatkan surplus. Penelitian ini bertujuan untuk mengetahui SiLPA dan aspek yang menyebabkan terjadinya SiLPA. Penelitian ini menggunakan data sekunder, yaitu dokumen yang diperoleh dari Direktorat Jenderal Perimbangan Keuangan (DJPK) berupa Anggaran Pendapatan Belanja Aceh (APBA). Metode analisis yang digunakan yaitu analisis deskriptif kuantitatif. Hasil penelitian menunjukkan bahwa terdapat Sisa Lebih Perhitungan Anggaran (SiLPA) pada APBA selama periode 2018-2025 dengan angka yang naik turun. Nilai SiLPA yang besar mengindikasikan rendahnya komitmen dan profesionalitas aparatur pelaksana publik. Nilai SiLPA terbesar pada 2020 senilai Rp.3.969.617.354.782 diikuti tahun 2021 yaitu senilai Rp.3.933.680.612.390. Nilai SiLPA terendah dapat dilihat pada tahun 2024 senilai Rp 530.262.155.634 diikuti tahun 2021 yaitu senilai Rp 990.987.381.464. Jika dilihat dari pertumbuhan SiLPA maka pertumbuhan terbesar pada tahun 2025 dengan tingkat pertumbuhan 160% atau hampir 3 kali lebih besar dari tahun sebelumnya yaitu tahun 2024. Sedangkan pertumbuhan SiLPA terkecil pada 2022 dengan tingkat pertumbuhan -67% lebih kecil dari tahun sebelumnya yaitu tahun 2021. Aspek yang menyebabkan terjadinya SiLPA di Aceh selama periode 2018-2025 ialah karena pelampauan Pendapatan Asli Daerah (PAD) yang melebihi target. PAD yang melampaui target ini berasal dari pada pajak daerah, hasil pengelolaan kekayaan daerah yang dipisahkan dan juga lain-lain pad yang sah.

Kata Kunci: Anggaran, Pendapatan, Belanja, SiLPA, PAD.

Introduction

The implementation of regional autonomy, as outlined in Law Number 33 of 2004, necessitates a system of fiscal balance between the central and regional governments. This fiscal balance is a financial distribution system characterized by fairness, proportionality, democracy, transparency, and efficiency; it is designed to fund the implementation of decentralization while taking into account regional potential, conditions, and needs, as well as the funding required for deconcentration and co-administration tasks. The objectives of decentralization and regional autonomy include addressing fiscal disparities among regions. Furthermore, these measures aim to develop the full economic potential of each region, thereby stimulating regional economic growth and, consequently, boosting the national economy.

The sources of local government revenue used to fund the implementation of fiscal decentralization include Locally-Generated Revenue (PAD), the General Allocation Fund (DAU), the Special Allocation Fund (DAK), the Revenue-Sharing Fund (DBH), local government loans, and other legitimate revenues. Fiscal decentralization and regional autonomy aim to foster regional self-reliance, thereby reducing dependence on the central government. Regarding local government financial accountability, the calculation of the Regional Budget (APBD)—a critical stage in the budget cycle—clearly reveals the realized figures for revenue and expenditure compared to the amounts stipulated in the budget for the current fiscal year; this allows for an assessment of whether the programs and activities designed during the budget formulation stage were executed in accordance with the planned budget. The APBD serves as a financial plan for the local government, outlining projected revenues and expenditures for a single fiscal year as established through local policy. (Rahmawati & Putri, 2023) identifies the regional budget as an indicator of regional performance, as it reflects policy planning—along with associated priorities—for a specific fiscal year. If the regional budget (APBD) is managed effectively, all regional rights and obligations can be optimized for the benefit of the region and its community.

In the Regulation of the Minister of Finance of the Republic of Indonesia Number 110 of 2023, it is stated that regional government is the implementation of government affairs by the regional government and regional people's representative council according to the principles of autonomy and assistance tasks with the principle of the broadest possible autonomy in the system and principles of the Unitary State of the Republic of Indonesia as referred to in the 1945

Constitution of the Republic of Indonesia. Regional financial management is a fairly important part of government activities, including in regional government activities. Based on the Regulation of the Minister of Home Affairs Number 13 of 2006, regional financial management is based on several principles, namely being managed in an orderly manner, complying with laws and regulations, effectively, efficiently, economically, transparently and responsibly by paying attention to the principles of justice, propriety, and benefit to the community. As Government Regulation Number 58 of 2005, effective and efficient regional financial management is based on three main principles, transparency, accountability and participation. Regional financial management is realized in the Regional Budget (APBD) which is determined annually by regional regulations (Government Regulation No. 58 of 2005).

According to (Rahmawati & Putri, 2023) one form of realization of regional financial management is the existence of a Regional Budget (APBD) stipulated by a Regional Regulation. Regional financial management itself is all activities which include planning, budgeting, implementation, administration, reporting, accountability, and supervision of regional finances. The scope of regional finances is starting from the regional right to collect regional taxes and regional levies and make loans; Regional obligations to organize regional government affairs and pay third party bills; Regional revenue; Regional expenditure; Regional assets managed independently or by other parties in the form of money, securities, receivables, goods, and other rights that can be valued in money, including separated regional assets; Assets of other parties controlled by the Regional Government in the context of carrying out regional government duties and/or public interests.

According to Dr. Rudy Badrudin (2017-98), APBD is a regional government work plan that includes all income or receipts and expenditure or expenditure of the regional government, both provincial or district/city in order to achieve development targets within a period of one year which is stated in monetary units and approved by the DPRD in statutory regulations called Regional Regulations. The government budget is a formal document resulting from an agreement between the executive and legislative regarding the expenditure set to carry out government activities and the expected income to cover the expenditure requirements or the financing required if a deficit or surplus is estimated. Thus, the budget coordinates government spending activities and provides a basis for efforts to obtain income and financing by the government from a certain period which usually covers an annual period. However, it is not impossible that there is a budget prepared for a period of more than one year or less than one year.

According to (Rosmawati S, 2021), a budget realization report is a report that presents information in the form of realization of revenue, expenditure, transfers, surplus/deficit, financing, and remaining surplus/deficit of budget financing, each of which will be compared with the budget that is running in one period. The purpose of the budget realization report is to provide clear information regarding the realization and budget of a reporting entity simultaneously or side by side. This comparison is between the prepared budget and the realized figures, with the aim of showing the level of achievement of the targets that have been agreed upon between the legislature and the executive in accordance with applicable policies.

According to Government Regulation No. 58 of 2005 the Budget Surplus, hereinafter abbreviated as SiLPA, is the difference between the realization of budget revenues and expenditures during a budget period. SiLPA is the budget surplus that occurs during the financial administration process, both in terms of regional revenue and regional expenditure. Predictions of the occurrence of SiLPA can be estimated at the end of the budget year, but can only be determined definitively after the regional government's financial report is audited by the Supreme Audit Agency (BPK) so that the final value of SiLPA can be accommodated in changes to the APBD.

Financial reports reflect the results achieved or realized during a specific period, revealing whether the revenue previously projected during the budget planning stage was fully realized. From an expenditure perspective, these reports also indicate whether the spending of budgeted funds was carried out effectively and efficiently. Serving as a mechanism for accountability and an assessment of budget management effectiveness—through the analysis of variances between the budgeted and realized figures—the regional budget (APBD) acts as a relevant source of information for decision-making. The data regarding the variance between the budget and actual results also represents the government's accountability for managing public funds. The calculation reveals a remaining budget balance—known as the Budget Surplus (SiLPA)—from the previous year, which serves as a link between the regional budget of the prior fiscal year and that of the subsequent fiscal year. However, Kumorotomo (Rahmawati and Anne Putri, 2023) in (a large SiLPA condition which shows the low commitment and professionalism of public implementing apparatus.

Local governments can utilize the SiLPA (Budget Surplus) from the previous year as an alternative source of internal revenue—in addition to Locally-Generated Revenue (PAD) and central government transfers—to finance local government activities. SiLPA refers to the "Budget Surplus" (Sisa Lebih Perhitungan Anggaran), defined as the difference between realized budget revenue and expenditure over a specific period. According to Article 1 of Ministry of Home Affairs Regulation (Permendagri) No. 13 of 2006, "SiLPA (Budget Surplus) is the difference between realized budget revenue and expenditure during a budget period." Articles 137–153 of the same regulation further state that the SiLPA from the previous year serves as a financing receipt used to cover budget deficits (when realized revenue is less than realized expenditure), fund the continuation of activities charged to direct expenditure, and settle other outstanding obligations remaining at the end of the fiscal year. According to (Rosmawati & Muryati, 2024), the amount of the SiLPA depends on the level of spending undertaken by the regional government and the performance of regional revenues. If the level of spending in the current budget year is lower (budget efficiency), then the likelihood of a SiLPA is higher. Conversely, if regional spending is high, the SiLPA will be smaller. If regional spending is greater than regional revenues, it can lead to a fiscal deficit, and it is possible that there will be no SiLPA for the relevant budget year. This study aims to determine the SiLPA and the factors contributing to its occurrence. According to (Safitri, Safira Solga, 2022), the causes of the existence of SiLPA in the Bondowoso Regency government consist of the most influential APBD components, namely the excess of revenue and remaining spending budget and there is an impact of the existence of SiLPA on determining the following year's budget in the Bondowoso Regency government where the higher the amount of SiLPA, the swelling of the spending budget will occur. Therefore, regarding this matter, the Bondowoso Regency government also pays attention to the use of SiLPA according to its intended use so that it is expected not to affect the performance achievement target.

According to (Rangga, et al., 2020), when a regional budget is managed well in accordance with a performance-based budget, budget efficiency will be achieved and the region's SiLPA will increase. In addition to SiLPA, regional governments also need to increase their own regional revenue (PAD) as a key factor in determining the following year's budget, in addition to maximizing the use of central government transfer assistance. Increasing PAD will ensure a region has good regional financial capabilities and can be considered an independent region.

According to 5 (Aini & Ma'aruf, 2020) to be able to reduce SiLPA. 1. Determination of PAD. There needs to be accurate planning in compiling data related to PAD potential from the Budget Team not only receiving data but also reviewing the data internally or in collaboration with universities or other parties that meet the PAD potential, so that the data used for consideration is more accurate and valid; 2. Determination of Expenditure Ceiling. There needs to be synergy of public policy on the implementation of regional finances, especially in the use and utilization of SiLPA to meet the needs and public services that are still lacking. So that there is no reason for a lack of funds that causes the determination of less than optimal spending in several priority activities while the budget platform is limited; 3. Implementation of the Revenue Budget. There needs to be monitoring and evaluation to avoid revenue leakage and ensure transparency; 4. Implementation of the Expenditure Budget There needs to be willingness, discipline and innovation to improve the performance of budget absorption so that it is absorbed optimally, as well as an increase in the planning of the preparation of procurement and auction processes that are truly mature in each activity.

According to (Ardana, et. al., 2025), synchronization and linkage between budget planning and realization are necessary in regional revenue management. One example is planning realistic regional revenue targets to avoid underestimation or overestimation. If there is a difference between the target and actual revenue, this must be utilized effectively in regional spending allocations to prevent accumulation of SiLPA.

Methods

This study employs a quantitative descriptive method utilizing secondary data. According to Nana Sudjana (1997:53), the quantitative descriptive research method is used to describe or explain current events or occurrences in the form of meaningful numerical data. The secondary data used in this study consists of annual reports—specifically regional budget (APBD) calculations, budget realization reports, and the budget surplus (SiLPA) for the 2018–2025 period—obtained from the Directorate General of Fiscal Balance (DJPK).

In (Rahmawati & Putri, 2023), the Regional Budget Surplus (SiLPA) can be calculated using the following formula:

SiLPA = Surplus/Deficit + Financing

Net = (Realized Revenue – Realized Expenditure) + (Realized Financing Receipt – Realized Financing Expenditure)

= (Realized Revenue + Realized Financing Receipt) - (Realized Expenditure + Realized Financing Expenditure)

= Realized Regional Revenue - Realized Regional Expenditure

$$\text{Growth} = \frac{\text{SiLPA for a Specific Year} - \text{SiLPA for the Previous Year}}{\text{SiLPA for the Previous Year}} \times 100\%$$

Results And Discussions *Budget Surplus in the Aceh Revenue and Expenditure Budget (2018–2025)*

SiLPA represents the surplus resulting from the difference between realized budget revenue and expenditure over a single budget period. Aceh's Budget Surplus (SiLPA) is shown in the following table:

Table 1
Realization of Aceh's Revenue, Expenditure, Financing Receipts, Financing Disbursements, and Budget Surplus (SiLPA)
(in Thousand Rupiah)

Year	**Revenue**	**Expenditure**	**Financing Receipts**	**Financing Disbursements**	**SiLPA**	**SiLPA** Growth
2018	14,427,783,076	12,306,306,187	907,571,982	74,590,905	907,571,982	
2019	15,752,800,902	15,787,883,385	2,956,538,854	75,314,464	2,954,457,965	-4%
2020	14,439,920,557	13,242,212,802	2,848,097,021	76,187,421	2,846,141,906	39%

2021	13,948,388,273	13,683,582,127	3,970,103,176	301,228,709	3,969,606,675	-1%
2022	13,713,584,704	15,773,078,722	3,934,600,251	570,427,514	3,933,596,612	-67%
2023	10.216.314.904	10.489.045.299	1.305.536.024	41.818.248	990.987.381	-24%
2024	11.396.038.069	11.287.148.888	421.372.975	52.631.975	477.630.181	-52%
2025	10.212.013.131	9.800.508.834	1.060.524.311	94.769.371	1.377.259.237	188%

Source: DJPK

Based on the table above, it can be seen that the SiLPA in the APBA has a fluctuating surplus every year, with increases and decreases over the past 8 years. The largest SiLPA value was in 2020 at Rp 3,969,606,675, followed by Rp 3,933,680,612 in 2021. The lowest SiLPA value can be seen in 2024 at Rp 477,630,181, followed by Rp 990,987,381 in 2021. If we look at the growth of SiLPA, the largest growth will be in 2025 with a growth rate of 188% greater than the previous year, namely 2024. While the smallest SiLPA growth will be in 2022 with a growth rate of -67% smaller than the previous year, namely 2021.
The trends in Aceh's SiLPA are illustrated in the figure below:

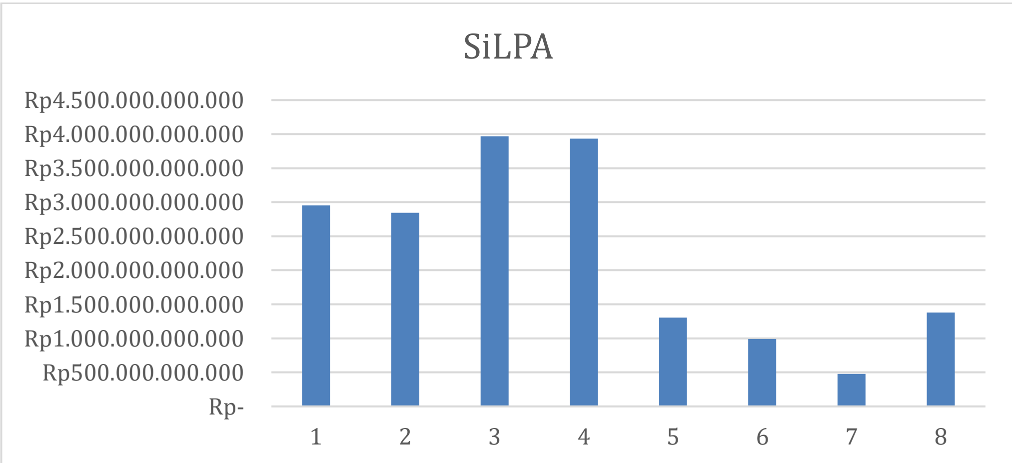

Figure 1. Trends in Aceh's Budget Surplus (SiLPA)

Fluctuations in the SiLPA figure—which remains substantial—can be attributed to several factors. Previous research by (Trisna et al., 2023) identifies the following causes for the occurrence of SiLPA: first, budget efficiency, referring to cost savings achieved by the local government regarding regional expenditures; second, unfinished or failed projects; and third, revenue realization exceeding established targets. SiLPA can arise at any stage, from the budgeting process through to budget execution. Accurate forecasting—specifically the formulation of measurable and rational revenue and expenditure targets in compliance with statutory regulations—can help minimize the occurrence of SiLPA.

Factors contributing to the Budget Surplus (SiLPA) in Aceh (2018–2025)
Exceeding the realization of Regional Original Revenue and the lack of optimization of Regional Expenditures against the budget that results in a surplus are sources of the formation of SiLPA. The following is the APBA Revenue and its realization:

Table 2
Aceh Regional Budgeted Revenue and Realized Revenue
(in Thousand Rupiah)

Year	Regional Revenue (APBD)	Realization
2018	14,622,475,324	14,427,783,076
2019	15,523,728,692	15,752,800,902
2020	15,457,220,462	14,439,920,557
2021	14,183,394,213	13,948,388,273
2022	13,352,983,388	13,713,584,704
2023	10.186.819.912	10.216.314.904
2024	11.262.824.430	11.396.038.069
2025	10.796.565.460	10.212.013.131

Source: DJPK; data processed

Based on the table above, it can be seen that in 2018, 2020, 2021, and 2025, the revenue realization target was not achieved compared to the targeted/budgeted. Meanwhile, in 2019, 2022, 2023, and 2024, the realized revenue exceeded the targeted budget. The excess that occurred in 2019 originated from PAD, focusing on other legitimate PAD. In 2022, there was also an excess in all PAD classifications, which increased significantly except for wealth management results. In 2023, except for wealth management results, PAD experienced an excess originating from all PAD classifications, which increased significantly, especially regional levies. Meanwhile, in 2024, there was also a similar excess, where the excess originated from all PAD classifications, which increased significantly, especially other legitimate PAD.

The following table shows the fluctuating PAD values from 2018 to 2025, as well as the development of PAD from year to year.

Table 3
Trends in Aceh's Locally-Generated Revenue (PAD)
(in Thousand Rupiah)

Year	PAD	Trends in Locally-Generated Revenue
2018	2,359,385,394	-
2019	2,698,912,471	14%
2020	2,570,775,877	-4%
2021	2,505,887,909	-2%
2022	2,917,145,003	16%
2023	2.786.591.351	-4%
2024	3.225.685.926	16%
2025	2.540.607.781	-21%

Source: DJPK; data processed by the author

Based on the table above, it can be seen that 2022 and 2024 were the years with the largest PAD growth with a percentage of 16%. The PAD value in 2022 was Rp 2,917,145,003,052 and the previous year's value was Rp 2,505,887,909,031 and in 2024 it was Rp 3,225,685,925,856 with the previous year's value of Rp 2,786,591,350,746. The PAD value in 2019 also experienced growth at a level of 14% with the 2019 PAD of Rp 2,698,912,471,144 and the previous year's value of Rp 2,359,385,393,646. These things represent PAD development with the achievement and exceedance of budget targets, called a surplus.

The regional expenditure (APBA) and realization from 2018 to 2025 can be seen in the following table:

Table 4
Aceh Regional Budget (APBA) Expenditure and Realized Regional Expenditure
(in Thousand Rupiah)

Year	Regional Expenditure (APBA)	Realization
2018	15,084,004,946	12,306,306,187
2019	17,104,324,024	15,787,883,385
2020	17,279,528,341	13,242,212,802
2021	16,763,469,972	13,683,582,127
2022	16,170,650,661	15,773,078,722
2023	11.093.859.701	10.489.045.299
2024	11.672.120.349	11.287.148.888
2025	11.006.439.723	9.800.508.834

Source: DJPK, data processed

The table above shows that during the 2018–2025 period, the realization of regional expenditure did not optimally meet the targets set in the APBA. Weak budget implementation is one of the reasons why the budget was not fully realized. According to (Trisna et al., 2023), findings from interviews regarding regional expenditure realization indicate that several factors influence the outcome, namely: 1) the local government's inability to manage the regional expenditure budget; 2) technical factors related to project implementation that hinder the effective absorption of available funds; and 3) local government performance, which serves as a primary factor in the realization of regional expenditure.

Conclusion

Based on the research findings and discussion presented, it can be concluded that Aceh's budget surplus (SiLPA) experienced significant fluctuations—both increases and decreases—during the 2018–2025 period. The factors contributing to this surplus included Locally-Generated Revenue (PAD) that exceeded the target or the occurrence of a surplus. This indicates a positive level of regional independence and allows for a budget surplus because it will affect the remaining spending budget which has an impact on the formation of SiLPA. However, the high SiLPA figure obtained indicates that government performance in realizing the budget or budget absorption is still low. It is hoped that the regional government will continue to strive to increase PAD and pay attention to the allocation of SiLPA use according to its intended use. It is recommended that future research can analyze other variables contained in the Regional Budget Realization Report and is estimated to be able to influence the amount of the following year's budget.

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