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Political Budget Cycles In Indonesian Local Governments: Budget Recomposition And Fiscal Accountability

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ABSTRACT

Research on political budget cycles (PBCs) in Indonesian local governments reports divergent results across electoral phases, fiscal instruments, political treatments, and institutional settings. This review synthesizes that evidence and asks when, through which budget channels, and under what conditions electoral fiscal responses are observed. A systematically searched integrative literature review identified 53 eligible works; overlapping publications were coded by study family, and evidence was harmonized by electoral phase, fiscal instrument, budget stage, political treatment, quality, and inference level. The evidence indicates that election-year-only specifications are too narrow: adjustments may begin at E-2 or E-1, while post-election evidence remains sparse. Results are more consistent with budget recomposition than universal spending expansion, including targeted-transfer increases, capital-expenditure contraction, intertemporal shifting, fiscal-position changes, and allocation-realization divergence. Reelection eligibility and planning consistency emerge as the clearest conditioning factors, while evidence for fiscal space, regulation, monitoring, and administrative capacity is more context-dependent. The review develops a Dynamic-Conditional Political Budget Cycle Framework that conceptualizes local PBCs as multi-year, instrument-specific, budget-stage-dependent, and institutionally filtered processes. The framework offers a public-sector accounting and fiscal-accountability lens without equating PBCs with opportunistic intent, electoral success, or misuse of public resources.

Keywords: Electoral Fiscal Behavior; Public-Sector Accounting; Subnational Governance.

INTRODUCTION

Indonesia's decentralized system places substantial expenditure and service-delivery responsibilities at the subnational level, while direct local executive elections make budgeting decisions politically and institutionally salient. A key statutory basis for gubernatorial, regency, and mayoral elections is Law No. 10 of 2016, as subsequently amended, including by Law No. 6 of 2020 (Indonesia, 2016, 2020). The 2024 simultaneous local elections were conducted across 545 jurisdictions—37 provinces, 415 regencies, and 93 cities—making the relationship between electoral timing and local public finance nationally consequential for fiscal accountability and service delivery (Komisi Pemilihan Umum Kabupaten Blitar, 2024).

This setting provides a distinctive context for examining political budget cycles (PBCs), understood here as systematic changes in fiscal behavior associated with electoral timing and political incentives. The political-business-cycle tradition originates in Nordhaus (1975), while later rational-expectations approaches showed that electoral cycles may persist when voters face informational asymmetries (Rogoff & Sibert, 1988). Rogoff (1990) shifted the focus toward fiscal instruments as signals of incumbent competence. For subnational governments, this fiscal orientation is especially relevant because regional executives exercise influence over budget allocation and implementation rather than monetary policy or national macroeconomic aggregates.

A central implication of the signaling and targeting literature is that PBCs need not appear as increases in total expenditure. Incumbents may reallocate spending toward categories that are more visible, targetable, or electorally salient. Drazen and Eslava (2010) formalized this logic by showing how electoral manipulation can operate through changes in expenditure composition without requiring an increase in the aggregate budget.

Indonesian evidence is consistent with this possibility. Sjahrir et al. (2013) found stronger cycles in discretionary spending than in the overall budget, particularly when incumbents sought reelection. By contrast, Pierskalla and Sacks (2018) identified a decline in capital expenditure during election years and linked it to heightened monitoring and political-bureaucratic distraction. Thus, the same electoral phase may be associated with expansion in one fiscal instrument and contraction in another.

The evidence is fragmented along several dimensions. Studies use different electoral windows, fiscal outcomes, definitions of incumbency, geographical samples, budget stages, and institutional moderators. Some focus only on the election year (E0); others distinguish two years before the election (E-2), one year before the election (E-1), the election year, or post-election periods. Outcomes range from total expenditure, grants, social assistance, financial assistance, goods and services, personnel expenditure, and capital expenditure to fiscal balances, cash holdings, budget processes, and budget-realization deviations. The political treatment is equally heterogeneous: 'incumbent' may refer to the government currently in office, a sitting candidate, an officeholder eligible for another term, a lame-duck executive, an incumbent winner, or a particular competitive or coalition configuration.

These differences create several risks of misleading synthesis. Temporal masking occurs when adjustments at E-2 or E-1 disappear inside an election-year dummy. Aggregation masking occurs when increases in grants and declines in capital expenditure offset each other in total spending. Treatment masking arises when reelection-eligible and term-limited incumbents are grouped together, while budget-stage masking occurs when appropriations and realized expenditure are treated as equivalent. Publication-family overlap may also create pseudo-replication if several reports based on related datasets are treated as independent confirmations. Finally, inferential escalation occurs when an electoral-fiscal association is directly interpreted as evidence of opportunism, electoral effectiveness, or legal misuse without the additional evidence required for those claims.

The research gap therefore lies less in the absence of Indonesian PBC studies than in the lack of a synthesis that simultaneously harmonizes multi-year electoral timing, cross-category fiscal outcomes, budget recomposition, political and institutional heterogeneity, appropriation-realization differences, evidence quality, contradiction reconciliation, and study-family dependence. Existing studies illuminate important fragments, but their findings are often compared as if they estimated the same object. This review moves the analytical focus from the binary question of whether PBCs exist toward a more discriminating set of questions: when are fiscal adjustments detected, through which instruments, at which stage of the budget process, and under what political, fiscal, institutional, and local conditions?

Six research questions organize the review. RQ1 examines how PBCs are conceptualized and operationalized in Indonesian local-government research. RQ2 maps evidence across E-2, E-1, E0, and E+1 and compares trajectories across fiscal instruments. RQ3 assesses whether the evidence is more consistent with aggregate expansion or budget recomposition. RQ4 identifies political, fiscal, institutional, and contextual conditions that shape observable responses. RQ5 investigates whether apparently contradictory findings can be reconciled by aligning timing, outcome, aggregation, political treatment, budget stage, design, quality, and context. RQ6 considers fiscal, governance, service-delivery, and electoral implications and identifies priorities for future research.

The article contributes in three ways. First, it provides methodological harmonization across a heterogeneous evidence base rather than reducing each publication to a binary 'PBC/no PBC' conclusion. Second, it develops a budget-recomposition perspective that jointly considers temporal shifts, cross-category changes, fiscal-position adjustments, and divergence between budget allocations and realization. Third, it integrates those patterns into a Dynamic-Conditional Political Budget Cycle Framework. The framework treats observable fiscal responses as the outcome of interactions among electoral timing, political incentives, fiscal opportunity, institutional restraint, local context, budget stage, and instrument characteristics. For public-sector accounting and fiscal accountability, this perspective matters because monitoring only annual aggregate expenditure may miss material shifts in composition, timing, budget execution, and the relationship between appropriations and realization. The framework is evidence-organizing and hypothesis-generating, not a tested structural causal model, and it explicitly separates fiscal-electoral association from claims about motive, electoral payoff, or misuse of public resources.

METHODS

This study used a systematically searched integrative literature review combined with thematic, quality-informed, and evidence-reconciliation synthesis. The integrative-review logic follows Whitemore and Knafl (2005) in accommodating heterogeneous evidence while maintaining an explicit analytical trail. Search reporting and source-verification practices were informed by PRISMA 2020 and PRISMA-S principles (Page et al., 2021; Rethlefsen et al., 2021), without representing the study as a fully PRISMA-compliant systematic review. An integrative design was selected because the Indonesian PBC literature is highly heterogeneous in research design, fiscal outcomes, electoral phases, political treatments, units of analysis, and identification strategies. The purpose was therefore not to estimate a single pooled effect, but to align heterogeneous evidence units so that temporal patterns, budget recomposition, conditioning mechanisms, and sources of apparent contradiction could be compared explicitly. The design should not

be interpreted as a fully reproducible systematic review because complete historical database-export logs, exact hit counts, and every executed search string from the earliest stages were not retained.

The search covered Scopus, Web of Science, Dimensions, Crossref, Google Scholar, GARUDA, and Semantic Scholar. It was extended through backward and forward citation searching, exact-title verification, publisher and repository checks, and targeted author-cluster searching when related publications appeared to originate from the same research project or dataset. Search concepts combined political budget cycle or related electoral-fiscal terms with Indonesian local elections, incumbency or reelection, and fiscal outcomes such as local budgets (APBD), grants, social assistance, financial assistance, capital expenditure, government expenditure, fiscal position, and budget-realization deviation. Publications available up to 26 July 2026 were eligible; the last targeted search-integrity check was conducted on 27 July 2026. A canonical search strategy was retained for repeat searches, but it is not presented as an exact reconstruction of every historical query.

Sources were eligible when they met four conditions: they examined Indonesian provincial, regency, or city governments; included a local electoral-cycle dimension or a relevant political proxy; measured a fiscal outcome or budget-process variable; and provided sufficient methodological and result information for evidence extraction. Null findings were eligible and were not treated as grounds for exclusion. Studies focused solely on national elections, private party or campaign finance, or non-fiscal outcomes without a budget link were excluded. Previous reviews were retained as Tier C sources for mapping, novelty checking, and citation chaining rather than as substitutes for primary empirical evidence.

Corpus development was iterative and auditable. The discovery history moved from an initial matrix of 24 works to 32 after search expansion, then to 48 after formal screening. One omitted study was recovered during sensitivity checking and four additional related reports were recovered during an integrity audit of publication families. These additions represented omission recovery rather than changes to eligibility criteria in response to results. The final operational flow contained 54 records that reached verified screening; one was excluded and 53 reports or works were eligible. The corpus included 43 Tier A reports as the main empirical or substantive evidence, eight Tier B reports as supplementary grey or conference evidence, and two Tier C review benchmarks. Because several publications shared authors, periods, projects, or datasets, study-family dependence was coded explicitly and the 53 reports were not treated as 53 independent replications.

Table 1. Summary Profile Of The Review Corpus

Characteristic	Value	Interpretation
Final corpus	53 reports/works	Not equivalent to 53 independent studies
Tier A	43	Primary empirical/substantive evidence
Tier B	8	Supplementary grey/conference evidence
Tier C	2	Review benchmarks
High-QAS within Tier A	20	Used for sensitivity analysis
Strict verified High-QAS	14	Subset with the strongest source verification and appraisal

For source-level traceability, all eligible reports were retained in the review corpus, coded by study family, and cross-checked against the complete reference list and project evidence file. Data were extracted using an outcome-level Data Extraction and Coding Matrix. A single report could contribute multiple evidence units when it examined several fiscal categories, electoral phases, budget stages, or directions of change. The analytical unit was organized as Study Family × Report × Electoral Phase × Fiscal Instrument × Budget Stage × Direction × Conditioning Factor × Quality × Inference Level. This structure prevented a multi-outcome paper from being collapsed into a single positive or negative PBC label while also limiting pseudo-replication from overlapping publications.

Electoral timing was harmonized into E-2, E-1, E0, E+1, and E+2+ where available; PRE was used for imprecise pre-election periods and MULTI for designs spanning several phases that could not be attributed to a single year. Fiscal outcomes were grouped into total expenditure, grants, social assistance, financial assistance, goods and services, aggregate and disaggregated capital expenditure, personnel expenditure, fiscal balance or cash position, process outcomes, and budget-realization deviation. Budget stages were separated into formulation, revision, and realization. Political treatment was not reduced to one incumbent dummy; coding distinguished incumbent government, incumbent candidate, reelection eligibility, incumbent winner, competition or electoral security, and coalition strength when available. Conditioning factors were grouped into political, fiscal, institutional, and contextual domains.

Tier A quality was evaluated with the Quality Appraisal Score for Political Budget Cycle (QAS-PBC), a review-specific, design-sensitive appraisal rubric. For quantitative studies, ten domains were scored from 0 to 2: clarity of the research question, data quality, electoral-timing measurement, fiscal-outcome validity, political-treatment validity, comparison group, model specification, treatment of confounding or

endogeneity, reporting quality, and inferential discipline. Scores of 16-20 were classified as High, 11-15 as Moderate, and 10 or below as Limited for internal sensitivity analysis. Qualitative studies were appraised with design-appropriate adaptations. QAS-PBC is result-neutral, is not a validated universal instrument, and was not converted into numerical study weights; accordingly, the review uses the term quality-informed rather than quality-weighted synthesis.

Synthesis proceeded in four stages. First, evidence units were mapped by electoral phase and fiscal instrument to identify temporal trajectories. Second, findings were grouped into recomposition channels: targeted-transfer expansion, capital contraction or intra-capital recomposition, intertemporal shifting, fiscal-position adjustment, process adjustment, institutional constraint or no detectable response, and budget-realization deviation. Third, conditional heterogeneity was examined through political, fiscal, institutional, and contextual moderators. Fourth, apparently contradictory findings were aligned by timing, outcome, aggregation level, political treatment, budget stage, design, and context before they were classified as residual substantive heterogeneity.

Robustness was examined at three corpus layers: all Tier A reports, the High-QAS subset, and the strict verified High-QAS subset. The review did not use naive vote counting. Evidence support was described narratively by considering convergence across reports and study families, persistence within the High-QAS subset, identification strength, and residual heterogeneity. The categories were Strong, Moderate-to-Strong, Moderate, Emerging-to-Moderate, Insufficient, and Not supported as a universal claim. Meta-analysis was not conducted because outcomes, fiscal transformations, electoral timing, political treatments, estimators, units of analysis, and publication dependence were too heterogeneous to yield a defensible pooled effect.

Several limitations of the review process were documented rather than retrospectively reconstructed. Historical database exports and raw hit counts were incomplete; the search strategy did not undergo independent PRESS-style peer review; study authors were not contacted for unpublished data; and the available documentation did not establish independent duplicate screening, duplicate extraction, inter-rater agreement, or prospective public preregistration. These constraints limit procedural reproducibility. Detailed search logic, eligibility rules, the QAS-PBC rubric, synthesis taxonomies, analytical propositions, and evidence-support matrices are retained in the project evidence file and can be supplied to the editor on request.

RESULTS AND DISCUSSION

Corpus Profile and Electoral Timing

The corpus documents an evolution from early attention to grants, social assistance, and incumbent status toward a broader literature on fiscal composition, financial position, institutional capacity, budget deviation, and electoral consequences. Most studies examine regency and city governments, although provincial and place-specific analyses are also represented. Research designs include fixed- and random-effects panels, ordinary least squares, logit models, designs exploiting variation in election timing, cross-sectional analyses, qualitative studies, and analyses of fiscal position and budget realization. This diversity broadens the range of observable mechanisms but reduces direct comparability and reinforces the decision not to estimate a single pooled effect.

Temporal coverage is highly uneven. Of the 53 eligible reports, 41 include E0, 25 include E-1, 10 include E-2, and only five explicitly cover E+1. These categories overlap because one report may contribute evidence to several phases. E0 is therefore the most densely studied period, while E+1 remains the principal temporal evidence gap. Among the 43 Tier A reports, 20 were classified as High-QAS, 22 as Moderate, and one as Limited; 14 formed the strict verified High-QAS subset. Sensitivity analysis retained three central patterns: election-year-only specifications are inadequate, pre-election dynamics matter, and budget recomposition is more informative than a universal expansion hypothesis.

Table 2. Evidence Coverage By Electoral Phase

Phase	Meaning	Reports covering phase*	Synthesis interpretation
E-2	Two years before the local election	10	Early positioning; thinner evidence than E-1/E0
E-1	One year before the local election	25	Anticipatory targeting and recomposition
E0	Election year	41	Densest phase; no uniform fiscal response
E+1	One year after the local election	5	Post-election adjustment; major evidence gap
PRE/MULTI	Imprecise pre-election / multi-phase	Overlapping	Not treated as mutually exclusive groups

The temporal synthesis rejects a simple election-year versus non-election-year dichotomy. Evidence at E-2 is thinner, but it is not fiscally neutral. Rizqiyati and Setiawan (2021) found that grants and social assistance increased in the electoral context, while investment expenditure increased two years before elections. Sinaga (2025) found higher village financial assistance at E-2 and E-1 but not at E0. Khoirunurrofik and Rahmawati (2021) further showed that planning consistency was relevant two years before elections. Taken together, these findings are consistent with early positioning: instruments requiring long lead times, planning commitments, or earlier administrative decisions may be adjusted before campaign pressures peak.

E-1 is a particularly informative anticipatory phase. Rizqiyati and Setiawan (2022) found negative effects on capital expenditure both one year before and during the election year, positive effects on grants in both periods, and a positive effect on social assistance one year before the election but no significant effect at E0. Sinaga (2025) reported higher financial assistance at E-1 but no corresponding E0 effect. Priyono and Sastiono (2019) identified an intertemporal grant pattern in which higher pre-election spending could be followed by lower election-year spending, particularly where incumbents sought reelection. Planning consistency also moderated some allocations at E-1 (Khoirunurrofik & Rahmawati, 2021). E-1 should therefore be treated as an active phase of anticipatory targeting and recomposition rather than merely the baseline against which E0 is evaluated.

E0 contains the densest evidence but does not produce a common direction. Grants are among the most recurrent signals, especially when discretionary categories and reelection incentives can be isolated (Priyono & Sastiono, 2019; Sjahrir et al., 2013). Social assistance is more heterogeneous: some studies identify increases before or during elections, while others report null or different-direction effects. Capital expenditure often contracts. Pierskalla and Sacks (2018) found significant election-year reductions in capital spending, and Rizqiyati and Setiawan (2022) reported negative patterns around E-1 and E0. Financial assistance illustrates displacement across time because effects may appear at E-2 or E-1 and disappear at E0. The election year is therefore better understood as the peak observation phase than as a universal expansion phase.

E+1 is the least certain phase. Only five reports provide explicit evidence for the first post-election year. Darmastuti and Setyaningrum (2019a) indicate that discretionary expenditure can remain different from baseline after an election, while Rusdianto et al. (2023) report post-election changes in social and financial assistance. The available findings are compatible with normalization, reversal, continuation, or delayed adjustment, but the evidence is too sparse to establish a universal post-election trajectory.

Cross-instrument comparison confirms that temporal patterns are instrument-specific. Grants show recurring signals from E-1 into E0 but remain conditioned by regulation and context. Social assistance is less stable. Financial assistance shows a clearer anticipatory pattern. Capital expenditure can display early positioning followed by contraction closer to the election, while total expenditure often lacks a common direction because component movements offset one another. Conceptually, the appropriate unit of analysis therefore shifts from election year $\rightarrow$ spending to electoral phase $\times$ fiscal instrument $\times$ direction $\times$ conditioning factors. High-QAS sensitivity analysis supports this temporal interpretation and, at the same time, cautions against assuming that pre-election changes persist into the post-election period without direct evidence.

Budget Recomposition Across Instruments and Budget Stages

The fiscal evidence is more consistent with recomposition than with universal spending expansion. Sjahrir et al. (2013) found cycles more clearly in discretionary categories than in the total budget. Rizqiyati and Setiawan (2022) documented combinations of lower capital expenditure and higher grants in particular electoral phases, while Pierskalla and Sacks (2018) identified capital contraction at E0. A configuration such as grants rising while capital expenditure falls can leave total expenditure approximately unchanged. An aggregate null result consequently has two distinct interpretations: there may truly be little fiscal change, or substantial component changes may offset one another. Disaggregation is required to distinguish these cases.

Grants are the most recurrent targeted-transfer channel in the corpus, although the pattern is not universal. Sjahrir et al. (2013) found stronger discretionary cycles when incumbents ran again. Priyono and Sastiono (2019) linked grants to rerunning-incumbent status and intertemporal patterns, while Rizqiyati and Setiawan (2022) identified higher grants before and during election years. Yet planning and regulatory constraints can narrow discretionary room. Grants are therefore better interpreted as politically sensitive and institutionally conditioned instruments than as deterministic PBC indicators.

Social assistance is more heterogeneous than grants; its direction and timing are more sensitive to sample composition, regulatory periods, and political-treatment definitions. Financial assistance provides a clearer example of intertemporal recomposition because increases at E-2 or E-1 can disappear at E0 (Sinaga, 2025). Goods and services appear as a secondary recomposition channel in several studies but lack the temporal consistency observed for grants. These findings caution against assuming that all categories conventionally described as discretionary share the same electoral rhythm.

Capital expenditure poses the strongest challenge to the common image of PBCs as visible-spending expansion. Pierskalla and Sacks (2018) found a significant decline at E0, while Rizqiyati and Setiawan (2022) identified contraction around E-1 and E0. Read alongside earlier investment positioning, these findings are compatible with a sequence in which investment is advanced and then contracts as the election approaches. Aggregate capital decline, however, does not exclude increases in selected subcomponents. Dharma (2023), for example, reported increases in equipment, machinery, and maintenance of roads, irrigation, and networks in a specific setting. Intra-capital recomposition must therefore be distinguished from movement in aggregate capital expenditure.

Recomposition can also occur outside expenditure categories. Using 4,769 local-government financial statements for 2008-2018, Rakhman and Saudagaran (2023) found that surpluses and cash holdings tended to decline before elections, with stronger patterns among leaders who remained eligible for another term. Electoral fiscal adjustment may therefore operate through fiscal-position absorption when changes in one spending line are difficult to isolate. Process-oriented studies add another layer: Hartandi and Adrison (2022) and evidence on planning consistency suggest that electoral cycles can affect budget timing and process, not merely nominal allocations.

Budget deviation is a further channel. Sutaryo et al. (2018), using 1,172 panel observations from 393 local governments during the 2013 and 2015 election years, found that the electoral cycle was associated with total budget deviation and, in separate models, with revenue deviation and expenditure deviation. This evidence reinforces the need to distinguish formulation, revision, and realization when interpreting fiscal signals. A larger appropriation does not necessarily yield a corresponding increase in realized spending, and divergence between appropriation-based and realization-based studies should not automatically be treated as contradiction.

Table 3. Main Channels Of Budget Recomposition

Channel	Synthesis pattern	Interpretation
Targeted transfers	Recurring grant signals; social assistance more heterogeneous; financial assistance anticipatory	Targeted expansion is conditional
Capital expenditure	May increase earlier but decline around E-1/E0	Early positioning and election-year contraction
Intra-capital	Aggregate capital falls/stagnates while selected subcomponents increase	Disaggregation is necessary
Intertemporal	E-2/E-1 changes disappear or reverse at E0	Intertemporal recomposition
Fiscal position	Surplus/cash holdings decline before elections	Fiscal-position absorption
Budget process	Timing, planning, or revision changes	Process adjustment
Institutional constraint	Responses weaken/change when restraint mechanisms are identified	Not equivalent to assuming a suppressed PBC
Budget-realization	Allocations and realized expenditure move differently	Budget-stage differentiation

Conditional Heterogeneity and Evidence Reconciliation

Once timing and recomposition are taken into account, heterogeneity becomes part of the mechanism rather than merely residual noise. Incumbency is the clearest example. Sjahrir et al. (2013) found stronger discretionary cycles when incumbents reran, whereas other studies show that a simple incumbent dummy does not consistently differentiate fiscal behavior. Reelection eligibility is theoretically more precise because an incumbent who cannot seek another term faces a different electoral payoff. Rakhman and Saudagaran (2023) likewise reported stronger fiscal-position cycles among leaders who remained eligible.

Political incentives require capacity to be translated into budgets. Wiguna and Khoirunurrofik (2021), using 499 regencies and cities, documented a role for coalition strength in shaping expenditure patterns. Fiscal space and revenue structure determine the set of feasible responses: governments with more flexible accounts face different opportunities from those constrained by mandatory expenditures, earmarking, or transfer dependence. Evidence on fiscal space has not been operationalized consistently across the literature, however, so it is better treated as a conditioning factor than as a universal effect.

Institutional constraints receive relatively strong but uneven support. Khoirunurrofik and Rahmawati (2021) showed that planning consistency can condition increases or decreases in selected expenditures across phases. Mansyur (2022) reported an association between grant/social-assistance restrictions and the absence of a detected PBC, whereas Darmastuti and Setyaningrum (2021) examined political

monitoring as a potential restraint on discretionary spending. Sjahrir et al. (2013) also identified differences between direct and indirect election regimes. Importantly, a null finding cannot automatically be relabeled an institutionally suppressed PBC. A restraint mechanism must be observed or tested before that interpretation is warranted.

Administrative capacity and local context are particularly important for difficult-to-execute outcomes. Lower-capacity governments may experience investment delays or contraction when elections increase administrative workload or scrutiny (Pierskalla & Sacks, 2018). Extraordinary shocks can also alter fiscal ceilings and priorities; evidence around the 2020 elections should therefore be interpreted alongside pandemic-related fiscal interventions (Mahpudin & Lestari, 2021; Radityazeni, 2024). Geography itself has insufficient evidence as a causal moderator. Java/non-Java differences may proxy for fiscal, administrative, political, and institutional conditions that are not equivalent across regions.

Table 4. Conditional Heterogeneity In The Indonesian PBC Literature

Factor	Evidence support	Analytical role
Reelection eligibility	Strong	Political incentive
Incumbent candidacy/status	Moderate-to-Strong	Conditional incentive; not universal
Planning consistency	Strong	Institutional restraint
Coalition strength	Moderate-to-Strong	Political capacity
Regulatory restriction	Moderate-to-Strong	Institutional restraint
Political monitoring	Moderate	Potential institutional restraint
Fiscal space	Moderate	Fiscal opportunity
Administrative capacity/development	Moderate-to-Strong	Local context and execution
Geography as a causal moderator	Insufficient	Contextual marker, not a causal conclusion

Many apparent contradictions diminish when studies are compared at equivalent analytical units. A null effect for total expenditure can coexist with cycles in discretionary categories because of aggregation masking. Studies finding higher and lower capital expenditure may be examining different electoral phases: an E-2 increase is not inconsistent with E0 contraction. Aggregate capital decline can also coexist with higher road, network, or equipment spending because of within-category aggregation. Financial assistance that is insignificant at E0 may still display an electoral pattern if it increases at E-2 or E-1. Likewise, appropriation-based and realization-based studies may differ because they observe different stages of the budget process.

Political-treatment contradictions often reflect nonequivalent definitions of incumbency. Incumbent government, incumbent candidate, reelection-eligible incumbent, lame duck, incumbent winner, electoral security, and coalition strength do not identify the same incentive. Some grant differences become more interpretable once regulation, planning, and eligibility are considered, whereas social assistance retains greater residual heterogeneity. Geographical differences likewise cannot be reconciled solely through regional labels because fiscal and institutional contexts vary within and across islands.

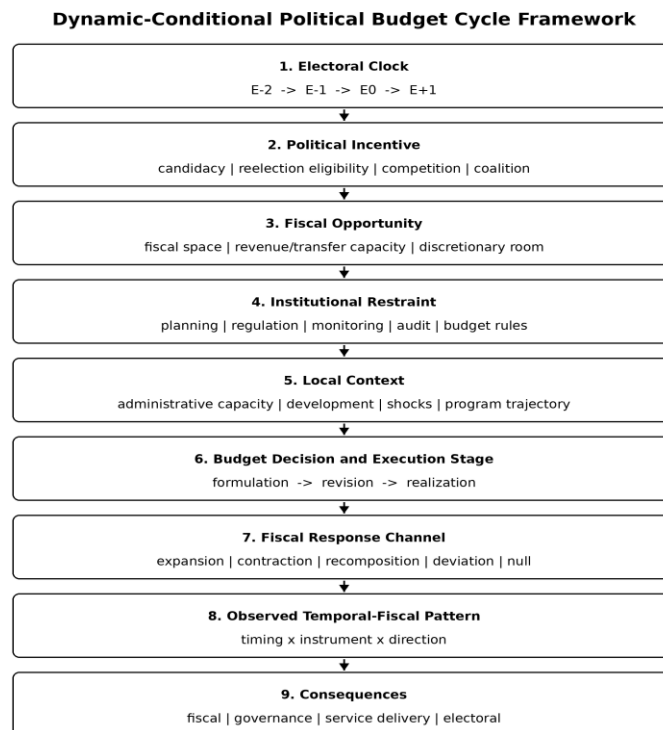
The reconciliation process separates three categories. Largely resolvable differences arise primarily from timing, outcome, aggregation, budget stage, or inference level. Conditionally resolvable differences require information about institutions, political treatment, fiscal opportunity, and context. Residual substantive heterogeneity is retained when harmonization does not adequately account for the variation, particularly for social assistance, the magnitude of some incumbent effects, selected contextual moderators, and E+1 patterns. The objective is not to force all studies into one mechanism, but to avoid the opposite errors of treating every directional difference as contradiction or explaining every null result away. High-QAS sensitivity analysis preserves this architecture: aggregate-disaggregate distinctions, electoral timing, granular political treatment, and budget-stage differentiation remain necessary.

Dynamic-Conditional Political Budget Cycle Framework

The four synthesis layers—temporal dynamics, budget recomposition, conditional heterogeneity, and contradiction reconciliation—are integrated into a Dynamic-Conditional Political Budget Cycle Framework. The framework is not intended to replace PBC theory. It is a meso-level evidence-organizing architecture that connects PBC theory and agency/public-choice logic with the specific features of Indonesian subnational budgeting. Its purpose is to explain why similar electoral incentives can generate different fiscal responses and to convert observed heterogeneity into propositions that can be tested directly.

The framework begins with the electoral clock because political incentives have different operational consequences at E-2, E-1, E0, and E+1. Political incentives determine the potential electoral payoff, but fiscal opportunity limits what can feasibly be changed. Institutional restraints and local context then filter the translation of incentives into budget decisions. Budget stage matters because formulation, revision, and realization need not move together. The interaction of these elements produces an observable response channel—expansion, contraction, recomposition, deviation, or no detectable response—and ultimately a temporal-fiscal pattern. Consequences are placed downstream because the presence of a fiscal cycle does not establish that the strategy affected governance, service delivery, votes, or legal compliance.

Figure 1. Dynamic-Conditional Political Budget Cycle Framework



Source: Author's synthesis of the reviewed evidence. Arrows indicate analytical sequence rather than a deterministic causal chain.

The synthesis yields ten analytical propositions, presented in Table 5. They are intended as evidence-organizing and hypothesis-generating statements rather than causal estimates tested as a single structural model.

Table 5. Dynamic-Conditional PBC Analytical Propositions

Code	Proposition
DC-P1	Electoral fiscal responses may emerge before the election year; E0 is not the only analytically relevant phase.
DC-P2	The timing and direction of fiscal responses differ across instruments because visibility, targetability, administrative complexity, and implementation lead times differ.
DC-P3	An aggregate null result does not rule out politically relevant fiscal change when offsetting component movements produce budget recomposition.
DC-P4	Political treatment should distinguish incumbent status, candidacy, and reelection eligibility because they represent different incentive structures.
DC-P5	Political incentives require fiscal opportunity; limited discretionary space can constrain the feasible fiscal response.
DC-P6	Planning, regulation, monitoring, audit, and budget rules can constrain, delay, or redirect observable fiscal responses, with support varying across mechanisms.
DC-P7	Administrative capacity and local context shape whether budget decisions are executed, delayed, recomposed, or remain unrealized.

Code	Proposition
DC-P8	Formulation, revision, and realization are analytically distinct budget stages and may display different electoral-fiscal patterns.
DC-P9	A null finding remains a null finding unless an institutional restraint mechanism is directly observed or tested.
DC-P10	A fiscal PBC does not by itself establish opportunistic intent, electoral payoff, governance failure, or legal misuse.

Four falsifiability locks prevent conditionality from becoming an unrestricted ex post explanation. First, a null finding cannot be reinterpreted as a suppressed cycle without evidence of a restraint mechanism. Second, an increase in one category does not establish substitution without comparative evidence. Third, a political association does not establish motive. Fourth, a fiscal response does not establish electoral benefit. The novelty of the framework therefore lies not in any single component but in integrating multi-year timing, instrument differences, granular political incentives, fiscal opportunity, institutional restraint, local context, budget-stage differentiation, recomposition channels, and consequence separation in one architecture derived from reconciliation of the Indonesian evidence base.

Implications for Public-Sector Accounting and Fiscal Accountability

The synthesis changes how electoral fiscal risk should be interpreted from a public-sector accounting and fiscal-accountability perspective. Monitoring concentrated only on aggregate APBD growth in the election year can miss important shifts that occur earlier or within the composition of spending. A stable aggregate may conceal higher targeted transfers, lower capital expenditure, reduced fiscal buffers, or divergence between appropriations and realization. An evidence-informed accounting and monitoring approach should therefore combine a multi-year window with expenditure disaggregation and budget-stage tracing. This does not imply that every pre-election reallocation is improper; rather, it improves the informational basis for distinguishing ordinary fiscal adjustment from patterns that warrant closer institutional scrutiny.

Planning consistency and regulatory restrictions have direct empirical support as conditioning mechanisms. Political monitoring, audit/accountability, and administrative capacity also emerge as relevant conditioning dimensions, but the evidence for these channels is more heterogeneous. For public-sector accounting practice, the implication is to strengthen continuity across planning, budgeting, revision, procurement, and realization and to monitor whether deviations cluster systematically around electoral phases. Accountability improves when the question is not simply whether expenditure rises, but whether the timing, composition, execution, and documentary basis of fiscal decisions remain consistent with planning and service-delivery objectives.

Operationally, the framework suggests a four-part review lens for local public-sector accounting around elections. First, a temporal lens compares an electoral year with its own multi-year trajectory rather than with a single adjacent year. Second, a compositional lens examines whether stable totals conceal offsetting movements among targeted transfers, capital items, goods and services, and fiscal buffers. Third, a budget-stage lens traces whether an observed change originates in initial appropriations, subsequent revisions, procurement or implementation, or realized expenditure. Fourth, an institutional lens examines whether planning consistency, regulatory changes, monitoring intensity, fiscal constraints, or administrative capacity provide observable explanations for the pattern. These lenses are intended as analytical safeguards, not as presumptions of wrongdoing. Their value is to make accountability analysis more proportionate to the evidence: a change that is explicable by documented program needs or implementation constraints should be distinguished from an unexplained, concentrated, and recurrent deviation that may justify further examination under the mandate of the competent oversight institution.

The inference firewall is equally important for accounting and accountability practice. Audit findings, irregularities, and budget deviations are not synonyms for a political budget cycle, and an electoral-fiscal association does not itself establish unlawful conduct. Conversely, the absence of a total-expenditure spike does not establish that electoral fiscal behavior is absent. Distinguishing descriptive fiscal patterns, political association, accountability consequences, and legal misuse protects analytical accuracy and institutional neutrality. This distinction is particularly important in the Indonesian local-election context, where financial reporting, audit, electoral administration, and legal accountability are carried out by institutions with different mandates and evidentiary standards.

Limitations and Research Agenda

The evidence base remains uneven. E0 is substantially denser than E+1; outcomes are concentrated in grants, social assistance, and capital expenditure; execution, liabilities, procurement, and service outcomes are less frequently examined; political treatments are not standardized; and several reports are not independent.

Methodologically, the review lacks complete historical search logs, independent duplicate screening and extraction, inter-rater agreement, and prospective public preregistration. Evidence-support categories should therefore be read as structured judgments based on an audited corpus rather than as formal probabilities or a GRADE-style certainty assessment.

Six priorities follow. Future studies should extend the observation window after elections; construct linked datasets covering initial budgets, revisions, procurement, and realization; identify micro-level decision mechanisms; test regulation, audit, monitoring, and planning with stronger causal designs; integrate fiscal space and administrative capacity explicitly; and connect recomposition to service delivery and voter response. Reporting should also standardize electoral phase, incumbent and eligibility definitions, fiscal outcomes, budget stage, sample exclusions, election timing, regulatory period, and construction of treatment and comparison groups. Where institutional or timing variation provides credible leverage, natural experiments, staggered reforms, or appropriately designed difference-in-differences approaches are preferable to purely ad hoc interaction terms.

Table 6. Summary Of Evidence Support

Conclusion	Evidence support
Local elections are associated with changes in selected fiscal outcomes	Strong
An election-year-only specification is sufficient	Not supported as a universal claim
Pre-election fiscal dynamics	Strong
Grants as a recurrent fiscal signal	Strong
Social assistance as a universal PBC indicator	Not supported as a universal claim
Total expenditure as a sufficient PBC indicator	Not supported as a universal claim
Budget recomposition is more informative than universal expansion	Strong
Aggregate capital expenditure can decline at E0	Strong
Reelection eligibility as a conditioning factor	Strong
A universal E+1 trajectory	Insufficient
PBC automatically produces electoral victory	Not supported as a universal claim
PBC automatically establishes misuse	Not supported as a universal claim

CONCLUSION

This review shows that political budget cycles in Indonesian local governments cannot be reduced to an election-year increase in total expenditure. E0 is the most intensively studied phase, but fiscal adjustment can begin at E-2 and E-1, while E+1 remains a major blind spot. Across fiscal outcomes, the evidence is more consistent with recomposition than with uniform expansion: targeted transfers can increase while capital expenditure contracts; fiscal positions can change without a single spending line showing a large increase; and appropriations can move differently from realized expenditure. An aggregate null result therefore does not, by itself, rule out electorally relevant changes in fiscal composition.

Heterogeneity is substantive. Incumbent status alone is an imprecise treatment; reelection eligibility, candidacy, coalition strength, fiscal opportunity, planning consistency, regulation, monitoring, administrative capacity, and local context shape whether and how political incentives are translated into fiscal responses. Many apparent contradictions become intelligible after studies are aligned by timing, outcome, aggregation, political treatment, and budget stage, although residual heterogeneity remains and should not be erased.

The Dynamic-Conditional Political Budget Cycle Framework synthesizes these findings as a multi-year, instrument-specific, budget-stage-dependent, and institutionally filtered process. Its contribution is organizational and hypothesis-generating rather than a claim to a fully tested structural causal model. For public-sector accounting and fiscal accountability, the practical implication is to monitor fiscal trajectories across several years, disaggregate expenditure, and trace decisions from formulation through revision to realization while preserving a strict distinction between fiscal-electoral association, political motive, electoral payoff, accountability consequences, and legal misuse. Future research should strengthen post-election evidence, connect budget recomposition to service-delivery outcomes, and test institutional constraints with stronger causal designs. This approach provides a more precise foundation for research and evidence-informed accountability of local public finance around elections.

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1. Author Contributions (CRedit):

RYS: Conceptualization, Methodology, Investigation, Data Curation, Formal Analysis, Writing - Original Draft, Visualization.

KCS: Validation, Supervision, Writing - Review & Editing. Both authors approved the final manuscript and accept responsibility for the work.

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Not applicable. This integrative literature review is based exclusively on published literature and publicly accessible documentary sources and does not involve human participants, identifiable personal data, or non-public administrative data.

5. Statement on the Use of Artificial Intelligence:

Generative AI tools were used during manuscript preparation to assist with language refinement

6. Institutional Disclaimer:

The views expressed in this article are solely those of the authors and do not necessarily represent the official position of the General Election Commission of the Republic of Indonesia (KPU RI) or Universitas Dehasen Bengkulu.

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This review is based exclusively on published literature and publicly accessible documentary sources. It does not use non-public administrative data of the General Election Commission of the Republic of Indonesia.

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