

TEN MISSING DISTRICTS: COMPLETENESS AS A PROPERTY OF NATIONAL FISCAL STATISTICS

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ABSTRACT

National fiscal statistics are used as though they were complete. This research note establishes that one widely used Indonesian series is not, identifies precisely what is absent, and traces the consequences for the analyses built on it. Reconciling the Directorate General of Fiscal Balance budget file for fiscal year 2025 against its realisation file for 2024 shows that ten district-level jurisdictions present in the first are absent from the second, including Kabupaten Kudus, which reported in 2023 and holds a budgeted tax revenue of IDR 309 billion. Six of the ten are in the Papua-region provinces, so the omissions are concentrated in exactly the jurisdictions about which least is otherwise known. The note further documents that the realisation file contains 536 governments rather than the 541 rows a naive read returns, that its total column carries no header, that its mineral tax taxonomy includes twenty of thirty-seven nominal objects with non-contiguous codes, and that at least two large districts filed returns reporting their entire tax revenue in a single category. It argues that completeness is a reportable property of a statistical product, that none of these features is disclosed in the files, and that each is detectable by arithmetic checks the compiling agency could run before publication.

1. INTRODUCTION

An official statistical file arrives with an implicit warranty. It covers what it says it covers, its rows are the units they appear to be, and its totals are the sums of its parts. The warranty is rarely stated because it is rarely questioned, and it is rarely questioned because checking it is tedious and yields nothing publishable when it holds.

This note reports what checking produced in one case. The Directorate General of Fiscal Balance publishes annual files recording local tax revenue for every Indonesian regional government, and these files are the basis for essentially all quantitative work on Indonesian subnational taxation. Reconciling two of them against each other reveals four features that a user would want to know and that neither file discloses.

The most consequential is that ten district-level jurisdictions present in the fiscal year 2025 budget file are absent from the fiscal year 2024 realisation file. They are not reported as zero and are not flagged as missing; their rows simply do not exist. Six of the ten are in the six Papua-region provinces, which are the jurisdictions about which independent information is scarcest.

The research gap this note addresses is not theoretical. Data quality in administrative fiscal reporting is discussed in general terms and rarely documented for a specific series that others will use. The contribution is a disclosure that any subsequent user of these files can act on, together with the arithmetic checks that would have detected each problem before publication.

2. LITERATURE REVIEW

2.1 What administrative data records and what it omits

The public management literature has established that administrative data is a by-product of an administrative process and inherits that process's priorities, which are rarely analytical.

Lamothe (2024) demonstrates directly that administrative service-delivery data can misrepresent delivery unless disaggregated, and that the misrepresentation is patterned rather than random. Lebec and Dudau (2023) argue that measurement systems built for external accountability drift toward what can be reported and systematically omit what the reporting purpose does not require. Cepiku, Mastrodascio and Wang (2024) and Nitzl, Sicilia and Steccolini (2024) find that engagement with performance information is selective and shaped by what the information already makes salient.

The implication for a fiscal compilation is that the file exists to establish what governments reported, not to support analysis of what they did. A jurisdiction that failed to file leaves no trace in a file constructed on that principle, because the file records returns rather than jurisdictions. Whether the distinction matters depends entirely on what the user takes the rows to be.

2.2 Why completeness is not merely a technical matter

Missing units are not equivalent to missing values, and the difference determines what a user must do about them.

A missing value in a present row is visible: the analyst sees a blank and decides how to treat it. A missing row is invisible: the analyst counts the rows, obtains a plausible number, and proceeds. Barbieri, Micacchi, Vide and Valotti (2021) state the design condition that a measure performs only where it connects to the outcome it stands for, and a count of rows that is taken for a count of jurisdictions fails that condition silently.

The problem compounds where the omissions correlate with the characteristic under study. Mizrahi and Minchuk (2021) model how the structure of a measurement arrangement shapes the responses to it, and Kim (2024) shows that reporting adapts where capacity to move the underlying outcome is absent. Both suggest that non-filing is more likely in jurisdictions with weaker administration, which is to say that the units most likely to be absent are the units whose absence most distorts a study of administrative capacity.

2.3 What is built on these files

The case for documenting completeness rests on what the series is used for, and the fiscal federalism literature indicates the range.

Nakatani (2024) relates revenue decentralisation to fiscal crisis probability, Siwinska-Gorzela, Bukowska and Wojcik (2020) relate revenue autonomy to spending composition, and Singh and Dubey (2026) relate fiscal shock transmission to revenue composition. Rachevski and Shami (2024) relate local revenue performance to the business environment. Each of these designs requires a panel of local governments with revenue by category, which for Indonesia means these files.

Kim (2023) and Harikrishnan and Hiremath (2026) both use structural features of subnational revenue to explain outcomes, and Sethia (2021) demonstrates what a long consistent series makes possible. The value of the Indonesian files is that they are national, annual, disaggregated by tax object and freely published — which is unusual and worth saying, because this note is a criticism of a resource that is better than most.

2.4 The research gap

The gap is that data quality in this series has not been documented. Users reconcile the files as a preliminary to their own analysis, discover whatever they discover, work around it and do not report it, so each user repeats the discovery. This note reports it once.

3. METHOD

Two files were compared: the national local tax budget file for fiscal year 2025, as at 28 May 2025, covering 546 regional governments; and the national local tax realisation file for fiscal year 2024, covering the governments that filed. Both are published by the Directorate General of Fiscal Balance and both record revenue by tax object with a total.

Four checks were run. Row counts were established by parsing the sheets directly rather than by reading the stated coverage. Jurisdiction codes were matched between the two files in both directions. Object columns were summed and reconciled against each file's own total for every row. And the internal consistency of the surcharge columns was tested, since both arise from the same statutory provision on the same register.

Three limitations apply. The comparison is of two years, so nothing here establishes whether the problems documented are persistent or specific to these editions; the one longitudinal observation available is that Kabupaten Kudus filed in 2023 and not in 2024. The note reports what the files contain and does not establish why a jurisdiction did not file, which would require administrative information the files do not carry. And the two files differ in nature, one being budget and the other realisation, so a jurisdiction may legitimately appear in one and not the other for reasons connected to the reporting cycle rather than to non-filing.

4. RESULTS AND DISCUSSION

4.1 Ten jurisdictions absent from the realisation file

Table 1 lists the district-level jurisdictions present in the 2025 budget file and absent from the 2024 realisation file. The matching was performed in both directions; no jurisdiction appears in the realisation file that is absent from the budget file.

Table 1. Districts present in the FY2025 budget file and absent from the FY2024 realisation file

Code	Province	Jurisdiction	Region
11.15	Jawa Tengah	Kab. Kudus	Java
15.02	Kalimantan Tengah	Kab. Barito Utara	Kalimantan
15.13	Kalimantan Tengah	Kab. Murung Raya	Kalimantan
20.14	Sulawesi Selatan	Kab. Pinrang	Sulawesi
26.21	Papua	Kab. Mamberamo Raya	Papua region
32.07	Papua Barat	Kab. Teluk Bintuni	Papua region
35.03	Papua Selatan	Kab. Mappi	Papua region
37.01	Papua Pegunungan	Kab. Jayawijaya	Papua region
37.04	Papua Pegunungan	Kab. Tolikara	Papua region
38.04	Papua Barat Daya	Kab. Sorong Selatan	Papua region

Sources: Directorate General of Fiscal Balance, national local tax budget file for fiscal year 2025 and national local tax realisation file for fiscal year 2024 (both retrieved 2026). Matching by jurisdiction code in both directions.

Six of the ten are in the six Papua-region provinces, which contain 42 of the 508 district-level jurisdictions nationally. The Papua region therefore supplies 60 per cent of the omissions from 8 per cent of the jurisdictions, a concentration too strong to be accidental.

Kabupaten Kudus is the case that establishes the omissions are not structural. It is a Central Java regency with a budgeted local tax revenue of IDR 309.34 billion for 2025, which places it comfortably in the upper half of Indonesian jurisdictions, and it appears in the fiscal year 2023 realisation file. Its absence from the 2024 file is therefore year-specific and cannot be explained by anything about the jurisdiction itself.

4.2 What the omissions do to published analysis

The consequence depends on what is being computed, and three cases can be distinguished.

For national aggregates the effect is small. Ten jurisdictions of 508, most of them fiscally minor, contribute little to a national total, and Kabupaten Kudus at IDR 309 billion is a fraction of a percentage point of the IDR 92.4 trillion district total. An analyst reporting national local tax revenue for 2024 will be low by an amount that does not affect any conclusion.

For provincial comparison the effect is material and directional. Central Java appears with 34 districts rather than 35, so any provincial mean or per-district figure is computed on the wrong denominator. Papua Pegunungan appears with 6 districts rather than 8, a quarter of the province absent. Provincial rankings that place the Papua-region provinces at an extreme — as rankings of concentration, capacity or revenue per head generally do — are computed on the subset of those provinces that filed, which is a biased subset if filing correlates with administrative capability.

For panel construction the effect is the most serious. A 2024-to-2025 panel loses these ten jurisdictions entirely, and the loss is not random with respect to the variable most panels are interested in. Singh and Dubey (2026) and Nakatani (2024) both conduct designs of this kind, and both would silently drop precisely the units whose behaviour is most in question.

4.3 The row count is not what it appears

A second finding concerns how the file is read rather than what it contains, and it will affect any user who parses it naively.

The realisation file's sheet contains 541 rows. It is natural to take that as 541 governments, and the figure is close enough to the true national count of 546 to pass a plausibility check. It is not the government count. The 541 rows comprise two title lines, a merged parent-group header line, a column-header line, 536 data rows and a grand total line. The correct count of reporting governments is 536.

A related feature affects the total column. Its header cell in the column-header row is empty; the label appears only in the merged parent-group row above it. A default parse returns an unnamed or null column name for the total, so a user selecting columns by name will not find it and a user selecting by position must count 99 columns correctly.

Neither of these is an error in the data. Both are consequences of a spreadsheet laid out for human reading rather than machine parsing, which is the ordinary condition of published administrative files. They are recorded because a user who gets either wrong will obtain plausible-looking results that are wrong by a small and undetectable margin.

4.4 An incomplete taxonomy within a present column set

The third finding concerns the granularity of one instrument and shows that the completeness question applies within rows as well as across them.

The non-metallic mineral and rock tax nominally covers thirty-seven objects under the applicable chart of accounts. The realisation file contains twenty columns for it, and the sub-codes are non-contiguous: 02, 04, 05, 07, 08, 09, 12, 14, 15, 19, 23, 24, 28, 29, 30, 31, 32, 34, 35 and 37. The seventeen absent codes are not present with blank values; they do not appear in the schema.

The practical effect is that a series constructed on the mineral tax from these columns covers an unstated subset of the nominal objects. For most jurisdictions the aggregate consequence is negligible, since mineral tax supplies 2.85 per cent of district revenue nationally. For the mineral-producing districts where the instrument dominates — several report it as their largest or only

category — the gap is not negligible, and nothing in the file indicates which objects a given district might have reported had the columns existed.

This is the same phenomenon as the missing rows at a finer scale: a category is absent rather than empty, so its absence is invisible to a user who works from the columns supplied.

4.5 Returns that cannot be correct

The fourth finding concerns the plausibility of what was filed, and it is detectable by an arithmetic check requiring no judgement.

Two large districts report their entire local tax revenue in a single category. Kabupaten Grobogan in Central Java reports IDR 183.53 billion, all of it within the hotel, restaurant, entertainment and parking group. Kota Blitar in East Java reports IDR 54.18 billion the same way. Both figures are large enough to be substantial jurisdictions, and both must levy land and building tax and the duty on acquisition of land and building rights, which are mandatory district instruments under the applicable law.

Three smaller jurisdictions also report a single category — Kabupaten Buru Selatan, Kabupaten Pegunungan Bintang and Kabupaten Mamberamo Tengah — with total revenue under IDR 5 billion in each case. These may be genuine, since a jurisdiction with a very small taxable economy may legitimately have revenue from one source only. The article distinguishes them from the two large cases, where the implausibility is unambiguous.

The check that detects these is simple: flag any row reporting zero land and building tax, since that instrument is mandatory and universal. It requires no threshold, no judgement and no external data. Grobogan and Kota Blitar would both be caught.

4.6 Internal inconsistency in the budget file

The budget file has its own version of the same problem, in a form that is even easier to detect.

Fifty-four district-level jurisdictions record no estimate for the surcharge on motor vehicle tax. In every case the cell is genuinely blank rather than a written zero, which is itself a distinction the file does not explain. Of the fifty-four, three record a positive estimate for the surcharge on vehicle transfer duty while leaving the motor vehicle tax surcharge blank: Kabupaten Kepulauan Talaud, Kabupaten Pegunungan Arfak and Kabupaten Deiyai.

That combination is impossible. Both surcharges arise from Article 83(1) of the same statute, are levied on the same vehicle register, and are collected by the same provincial apparatus in the same transaction. A jurisdiction receiving one necessarily receives the other. The three rows therefore contain an error, and the check that detects it is a single conditional: flag any row where one surcharge column is populated and the other is not.

A further feature of the same file is worth recording for users. The Special Capital Region of Jakarta contributes no district rows at all, because its administrative cities and regency are not autonomous taxing units. This is correct and structural, but it means the file supports 37 provinces at

district level rather than 38, and a user computing a provincial mean over 38 will divide by the wrong number.

4.7 Floating-point residue

A minor but pervasive feature deserves a sentence because it will produce spurious differences in reconciliation.

Both files carry fractional rupiah in aggregate cells, arising from spreadsheet floating-point arithmetic rather than from the underlying returns. The budget file's grand total is recorded as 291,713,310,183,799.3 and the realisation file's as 272,585,050,069,289.6; individual district cells carry decimal tails of up to two places. Indonesian tax is assessed in whole rupiah, so these fractions have no referent.

The practical consequence is that a reconciliation performed to exact equality will fail on rounding, and an analyst who rounds before aggregating will obtain a different total from one who rounds after. Neither is wrong, but the two will not agree, and the discrepancy is easy to mistake for a data error. All figures in this note are aggregated at full precision and rounded only at presentation.

4.8 Two objections

The first objection is that these are ordinary imperfections of administrative data and that documenting them adds little, since any competent analyst will encounter and handle them. The objection understates the asymmetry between the visible and the invisible problems. A blank cell is handled because it is seen; a missing row is not handled because it is not seen, and the row count that would reveal it looks right. The note contributes most on exactly the problems an analyst would not otherwise notice.

The second objection is that the note criticises a resource that is unusually good by regional standards, and that the criticism may discourage publication. This is a real risk and the note takes it seriously. Indonesia publishes national, annual, object-level local fiscal data freely, which few comparable systems do, and the analysis in this note was possible only because the files exist. The criticism is directed at four specific and remediable features, each with a stated check, and not at the enterprise. A file whose completeness is documented is more useful than one whose completeness is assumed, not less.

4.9 What a coverage statement would contain

The principal recommendation is a coverage statement, and it is worth specifying what one would say so that the proposal is concrete rather than gestural.

Four elements would suffice. The universe: how many regional governments existed in the reference year, at each tier, distinguishing autonomous taxing units from administrative ones so that the Jakarta position is stated rather than inferred. The response: how many of those governments filed a return that entered the compilation. The absentees: their codes and names, so that a user can decide whether to exclude them from a panel or to seek the data elsewhere. And the

treatment of non-response: whether an absent government is omitted, imputed or entered as zero, since the three produce different totals.

None of this is unusual in statistical practice. Survey products routinely report response rates and non-response patterns, and the reason administrative products often do not is that they are conceived as records of transactions rather than as measurements of a population. Lebec and Dudau (2023) identify exactly this drift toward what the accountability purpose requires; a coverage statement is the minimal correction, because it does not change what is collected but states what was received.

The cost is a paragraph and a query the compiling system can already answer, since it must know which governments it wrote to and which replied. The benefit is that every downstream user works from the same understanding of the file, which is presently not the case: users who reconcile discover the omissions and users who do not, do not.

4.10 Limitations

Three limitations bound the findings. The comparison covers two editions of the files, so the note establishes that these problems exist in these years and not that they are persistent. The single longitudinal observation available — Kabupaten Kudus filing in 2023 and not in 2024 — suggests the omissions vary by year, which if general means a user cannot rely on a fixed list of missing units.

The note reports absences and cannot explain them. Whether a jurisdiction failed to file, filed late, filed in a form the compilation could not process, or was omitted at compilation are four different situations with different implications, and the files do not distinguish them. And the plausibility judgements in Section 4.5 rest on the mandatory character of land and building tax; a reader who doubts that any instrument is truly universal should treat those two cases as flagged rather than as established errors.

4.11 Policy implications

Three implications follow, all addressed to the compiling agency and all achievable without new data collection.

The first is to publish a coverage statement with each file: how many jurisdictions exist, how many filed, and which did not. This converts an invisible problem into a visible one at negligible cost, and it is the single change that would most improve the analytical value of the series. A user who knows that ten jurisdictions are absent can decide what to do; a user who does not know cannot.

The second is to run three arithmetic checks before publication. Flag any row reporting zero land and building tax, which catches incomplete returns such as the two identified in Section 4.5. Flag any row where one surcharge column is populated and the other blank, which catches the three inconsistencies in Section 4.6. And reconcile object columns against the total for every row, which the present files pass but which should be verified rather than assumed.

The third is to distinguish blank from zero in the published file. The two carry different information — one government has estimated nil and another has not estimated — and the

distinction is currently recoverable only by inspecting whether a cell is empty, which is lost in most conversions. An explicit code for not reported would preserve it.

A final observation concerns who bears the cost of the present arrangement. An analyst working on Java, where omissions are rare, will reconcile the files, find nothing, and proceed with confidence. An analyst working on the Papua region will find a quarter of one province absent and must either exclude it, seek data elsewhere, or report on the subset that filed. The burden of the undisclosed incompleteness therefore falls on exactly the research that Indonesian fiscal policy most needs, since the eastern provinces are where capacity questions are live and where independent evidence is scarcest. That is not a consequence anyone intended, and it is corrected by a paragraph.

4.12 Summary of findings

The factual findings are six. Ten district-level jurisdictions present in the fiscal year 2025 budget file are absent from the fiscal year 2024 realisation file, six of them in the Papua-region provinces and one, Kabupaten Kudus, a Central Java regency that filed in 2023. The realisation file contains 536 reporting governments although its sheet has 541 rows, and its total column carries no header. The mineral tax taxonomy includes twenty of thirty-seven nominal objects with non-contiguous codes. Five districts report their entire revenue in a single category, of which at least two are large enough for that to be impossible. Fifty-four jurisdictions in the budget file record no surcharge estimate, three of them in a combination that cannot occur. And both files carry floating-point residue in aggregate cells.

The interpretive claims are three. Missing rows are more damaging than missing values because they are invisible to the checks a user would ordinarily run. The omissions correlate with administrative capacity, so they are least random with respect to the variable most studies of local fiscal performance are interested in. And every problem documented here is detectable by a check the compiling agency could run at negligible cost, which makes disclosure a matter of practice rather than of resources.

5. CONCLUSION

Ten Indonesian districts are absent from the national local tax realisation file for 2024, six of them in the Papua region and one a substantial Central Java regency that filed the year before. The file contains 536 governments rather than the 541 rows it presents, its total column is unlabelled, its mineral taxonomy is partial, and two large districts filed returns that cannot be correct.

The general claim is that completeness is a property of a statistical product and should be reported as one. A file that states how many units exist, how many filed and which did not converts a hidden bias into a stated limitation, and the cost of the statement is a paragraph. The alternative is that each user rediscovers the problem privately, handles it differently, and publishes results that are not comparable for reasons none of them describes.

Three extensions follow. Repeating this reconciliation across the full run of published years would establish whether the omissions are persistent, rotating or worsening. Matching non-filing jurisdictions against independent measures of administrative capacity would test the correlation this note infers from the regional concentration. And a systematic audit of the mandatory-instrument check proposed in Section 4.11 across all published years would establish how many incomplete returns the series contains.

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