



Article

Rationalization of Latent Functions in Public Policy: Implications for Fraud Risk and Public Sector Accounting

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ABSTRACT

Public policy evaluation aims to ensure that government programs achieve their intended objectives and generate optimal public value. This study examines policy rationalization through latent functions, identifies its implications for assessing program success, and analyzes the phenomenon from a public sector accounting perspective. The study employs a conceptual literature review with a theory synthesis design, integrating insights from public policy, public sector accounting, and sociology. The findings indicate that latent functions are often used to justify the continuation of policies that fail to achieve their primary objectives, leading to goal displacement and reinforcing the persistence of policy failure. This condition not only creates evaluation bias but also risks obscuring program failure and enabling opportunistic behavior and potential fraud. From a public sector accounting perspective, this phenomenon reflects a misalignment between policy objectives, budget allocation, and program outcomes. The novelty of this study lies in developing a conceptual framework that explains policy rationalization as a mechanism of shifting from manifest to latent functions in sustaining failed programs, along with its implications for the deviation between policy objectives, budget allocation, and outcomes within a public sector accounting perspective. Theoretically, this study contributes to interdisciplinary discussions on policy evaluation and public accountability. Practically, it highlights the importance of strengthening outcome-based evaluation to ensure accountability and policy effectiveness.

KEYWORDS

Latent functions, policy failure, policy rationalization, public policy evaluation, public sector accounting



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ABSTRAK

Evaluasi kebijakan publik bertujuan untuk memastikan bahwa program pemerintah mencapai tujuan yang telah ditetapkan dan menghasilkan nilai publik yang optimal. Penelitian ini mengkaji rasionalisasi kebijakan melalui fungsi laten, mengidentifikasi implikasinya terhadap penilaian keberhasilan program, serta menganalisis fenomena tersebut dari perspektif akuntansi sektor publik. Penelitian ini menggunakan tinjauan literatur konseptual dengan desain sintesis teori yang mengintegrasikan wawasan dari bidang kebijakan publik, akuntansi sektor publik, dan sosiologi. Hasil penelitian menunjukkan bahwa fungsi laten sering digunakan untuk membenarkan keberlanjutan kebijakan yang gagal mencapai tujuan utamanya, sehingga menyebabkan pergeseran tujuan (goal displacement) dan memperkuat keberlangsungan kegagalan kebijakan. Kondisi ini tidak hanya menciptakan bias dalam evaluasi, tetapi juga berisiko mengaburkan kegagalan program serta memungkinkan terjadinya perilaku oportunistik dan potensi kecurangan. Dari perspektif akuntansi sektor publik, fenomena ini mencerminkan ketidakselarasan antara tujuan kebijakan, alokasi anggaran, dan hasil program. Kebaruan penelitian ini terletak pada pengembangan kerangka konseptual yang menjelaskan rasionalisasi kebijakan sebagai mekanisme pergeseran dari fungsi manifes menuju fungsi laten dalam mempertahankan program yang gagal, beserta implikasinya terhadap penyimpangan antara tujuan kebijakan, alokasi anggaran, dan hasil program dalam perspektif akuntansi sektor publik. Secara teoretis, penelitian ini berkontribusi pada pengembangan diskusi interdisipliner mengenai evaluasi kebijakan dan akuntabilitas publik. Secara praktis, penelitian ini menekankan pentingnya memperkuat evaluasi berbasis hasil (outcome-based evaluation) untuk memastikan akuntabilitas dan efektivitas kebijakan.

KATA KUNCI:

Akuntansi sektor publik, evaluasi kebijakan publik, fungsi laten, kegagalan kebijakan, rasionalisasi kebijakan

INTRODUCTION

The evaluation of public programs is a crucial element in ensuring accountability in the use of public funds. Every program financed by public budgets should be designed with clear objectives, measurable performance indicators, and evaluation mechanisms that enable the public to assess its success objectively. This approach aligns with public sector performance management practices that emphasize the importance of performance measurement systems in enhancing the effectiveness of government organizations (Febriyanti et al., 2024). Public sector accounting plays a significant role in this process, particularly through the provision of information on effectiveness, efficiency, and the achievement of government program objectives.

Ideally, the success of a public program is measured by the extent to which its originally planned objectives are achieved through policy implementation. However, in practice, it is often observed that programs are maintained even when their predefined success indicators are not adequately met. In public policy literature, this phenomenon is known as the persistence of policy failures or *Zombie Policies*, referring to situations where policies that fail to achieve their objectives are nonetheless sustained due to political, institutional, and uncertainty-related factors in the policy process (Howlett et al., 2015;

Peters & Nagel, 2025).

This phenomenon raises important issues in public policy evaluation, particularly regarding how program success is assessed and accounted for. When success indicators shift away from the program's original objectives, the measurement of success becomes blurred and risks losing its foundation of accountability. Such shifts may lead to a situation where a program is still considered successful despite failing to achieve its primary goals. This condition potentially weakens the principle of budget accountability, as evaluation no longer fully focuses on the achievement of initially planned objectives (Marra, 2018).

Previous studies have examined government program evaluation from perspectives such as policy effectiveness, program performance, and public budget accountability. Research in public policy generally emphasizes the importance of alignment between program objectives, performance indicators, and achieved outcomes (Virani & van der Wal, 2023; Febriyanti et al., 2024; Roziq et al., 2025). Meanwhile, studies in public sector accounting highlight the importance of performance measurement systems and transparent reporting as tools for assessing government program success (Jatmiko et al., 2022; Pudjono et al., 2024; Waromi et al., 2023).

However, most of these studies still focus on the technical aspects of program evaluation, such as the design of performance indicators, monitoring mechanisms, and program reporting. These approaches tend to treat performance measurement systems as neutral instruments that objectively represent program success. This limitation suggests that existing literature has not sufficiently explored how performance information can be strategically used to rationalize the continuation of programs that fail to achieve their primary objectives. In particular, there remains a gap in understanding how indirect benefits of a program are used as justification in performance reporting, potentially shifting the meaning of accountability from achieving objectives to merely justifying program continuation.

This phenomenon cannot be fully explained by technical evaluation approaches alone but can also be understood through the functional perspective developed by Merton (1968) regarding manifest and latent functions in social systems. This perspective explains that policies produce not only explicitly intended outcomes but also unintended consequences. In the context of public policy, this approach helps explain how programs that fail to achieve their primary objectives may still be maintained by emphasizing benefits beyond their original goals.

Based on this background, this study aims to critically analyze the practice of policy rationalization when a public program is maintained despite failing to achieve its primary objectives. Specifically, this study aims to: (1) analyze how indirect benefits of a program are used as justification for maintaining policies that do not meet their initial targets; (2) examine how such rationalization may obscure program failure and create opportunities for potential irregularities or fraud; and (3) analyze this phenomenon from a public sector accounting perspective, particularly in relation to budget accountability and the evaluation of government program performance.

Addressing this issue is important because the rationalization of underperforming

public programs may affect how performance information is interpreted, how budget accountability is exercised, and how decisions concerning the allocation of public resources are made. When indirect benefits are used to justify the continuation of programs that fail to achieve their primary objectives, performance information may no longer function primarily as a basis for evaluating whether public resources have achieved their intended purposes. Instead, it may be used to construct a narrative that legitimizes program continuation.

This study is expected to contribute theoretically to the public sector accounting literature, particularly in understanding the limitations of performance measurement systems as instruments of accountability. By integrating Merton's perspective on manifest and latent functions, this study offers an analytical framework to explain how performance information not only reflects program realities but can also be used to construct narratives that rationalize policy continuation despite the failure to achieve primary objectives. Practically, the findings are expected to provide implications for improving government evaluation and performance reporting systems, particularly in strengthening the integrity of performance information so that it remains oriented toward program objectives and minimizes opportunities for rationalization practices that may undermine public budget accountability.

METHOD

This study employs a conceptual literature review approach with a theory synthesis design to analyze the phenomenon of policy rationalization in public program evaluation. This approach is used to integrate various theoretical perspectives developed in the fields of public policy, public sector accounting, and sociology in order to build a more comprehensive conceptual understanding of how policies that fail to achieve their primary objectives can still be sustained in practice. Conceptual research emphasizes the development of theoretical understanding through the synthesis and integration of existing ideas in the literature, rather than through empirical data collection or statistical hypothesis testing (Jaakkola, 2020). The theory synthesis design is specifically used to connect various concepts, research findings, and theoretical perspectives that have previously developed in isolation, thereby generating a new conceptual understanding of a particular phenomenon (Snyder, 2019). This methodological approach is appropriate because the study seeks to explain a conceptual phenomenon rather than test causal relationships using empirical data. Theory synthesis is particularly suitable for integrating perspectives from public policy, public sector accounting, and sociology.

The literature was collected through a search of academic publications in databases such as Google Scholar, Scopus, and Web of Science. The search process employed several keywords related to the research topic, including *policy failure*, *zombie policy*, *policy persistence*, *policy evaluation*, *public sector performance measurement*, and *manifest and latent functions*. The selected literature primarily consists of scholarly journal articles, academic books, and research publications relevant to public policy evaluation, public sector performance measurement systems, and unintended consequences in policy implementation. The selection of literature was based on its conceptual relevance to the research focus, its theoretical contribution to understanding policy phenomena, and its connection to the themes of policy rationalization and public sector accountability.

The literature analysis was conducted through a conceptual synthesis process by identifying key concepts, theoretical arguments, and research findings related to public program evaluation and the persistence of failing policies. The initial stage of analysis examined literature on policy evaluation and public sector performance measurement systems, which emphasize the importance of alignment between program objectives, performance indicators, and achieved outcomes. The subsequent stage reviewed public policy literature addressing the phenomenon of *persistence of policy failures* or *zombie policies*, which highlights that policies failing to meet their original objectives are often maintained due to political, institutional, and shifting narratives of policy success. The conceptual relationships among these ideas were then analyzed to identify broader patterns underlying the persistence of failing policies.

The theoretical synthesis was further integrated with the functionalist sociological perspective on manifest and latent functions introduced by Merton, in order to explain how derivative consequences of a policy can serve as a basis for rationalizing the continuation of programs that fail to achieve their initial objectives. The integration of these theoretical perspectives resulted in a conceptual framework that explains the mechanisms of policy rationalization in public program evaluation, particularly how indirect benefits or unintended impacts can shift policy success indicators from their original objectives toward new justifications emerging during program implementation. Such shifts may obscure substantive program failure and potentially indicate the presence of fraud. Finally, the analysis focuses on the implications of this phenomenon from a public sector accounting perspective, particularly in relation to accountability and performance evaluation. Through the theory synthesis approach, this study aims to develop a more integrated analytical framework for understanding the dynamics of the persistence of failing public policies.

RESULTS AND DISCUSSION

Public Program Success Measurement and the Phenomenon of Persistence of Policy Failure

The criteria for determining the success of government programs have undergone a significant paradigm shift, moving from mere administrative procedural compliance toward a focus on the creation of substantive public value. Leite Castelo and Gomes (2023) argue that the success of public policy should ideally encompass two main dimensions. The first is technocratic effectiveness, which measures the extent to which a program achieves its objectives based on technical standards, performance indicators, and the efficient use of resources. The second is social legitimacy, which reflects public recognition of the policy, including perceptions of fairness, relevance, and its social benefits.

In essence, every public program is designed as a policy instrument to achieve specific objectives formulated during the development planning process. The most fundamental measure of success lies in the program's ability to realize the policy goals that underpin its establishment. Vedung (2017) refers to this dimension as goal attainment, namely the degree to which the targets set in policy documents or program plans are achieved. This goal-oriented approach positions policy objectives as the primary reference point in evaluating public programs.

From the perspective of modern policy evaluation, the success of government programs cannot be judged solely on the basis of administrative compliance or full budget absorption. Instead, success must be assessed based on the alignment between achieved outcomes and planned objectives, as well as the program's ability to generate the intended changes (Organisation for Economic Co-operation and Development [OECD], 2021). Consequently, policy evaluation increasingly emphasizes an outcome-based evaluation approach that examines the extent to which programs produce tangible improvements in social conditions and public welfare.

This outcome-based approach is also reflected in contemporary public sector performance management practices. Borgonovi, Anessi-Pessina, and Bianchi (2018) explain that modern performance measurement systems no longer focus on the volume of activities or administrative outputs, but rather on the long-term impact of policies on social conditions. For example, the Free Nutritious Meals program (MBG) should not be considered successful merely based on the number of meals distributed, but rather on its impact on health indicators such as children's nutritional status, stunting rates, and long-term public health outcomes.

Modern evaluation frameworks increasingly position public value as the primary standard for assessing policy success. This concept emphasizes that policy success is not only determined by the achievement of technical targets but also by the policy's ability to generate social benefits that are widely recognized by the public (Moore, 1995). Public value reflects the legitimacy of policies derived from responsive, inclusive, and sustainable public services. In this context, policy success becomes the result of an interaction between technocratic effectiveness and societal acceptance (Bentzen et al., 2020).

This shift in performance measurement orientation is also reflected in the evolution of government performance accountability systems in Indonesia through the Government Agency Performance Accountability System (SAKIP). The technical regulations governing this system emphasize that measures of program success must be outcome-oriented, ensuring that each key performance indicator demonstrates a tangible contribution to the expected social changes (Indonesia, 2014). Public budget units are therefore required not only to provide administrative accountability but also to demonstrate substantive impacts on societal welfare.

Despite the evolution of policy evaluation toward outcome-based and public value-oriented approaches, in practice not all policies that fail to achieve substantive objectives are automatically terminated. Public policy literature shows that policy failure does not necessarily lead to program termination. On the contrary, many policies that have proven ineffective may persist within government systems for extended periods (Hudson et al., 2019).

In contemporary policy literature, this phenomenon is often referred to as zombie policies or zombie ideas, meaning policies that continue to be maintained despite being proven ineffective or even producing negative consequences (Peters & Nagel, 2020). The persistence of such policies is typically influenced by various structural factors, including the interests of groups that benefit from the policy, institutional fragmentation, and policy feedback mechanisms that create institutional dependence on existing policies (Béland et al.,

2022; Béland et al., 2023). As a result, decisions to maintain or terminate programs are not always based on objective evaluations of outcomes, but are often shaped by political dynamics and the interests of actors involved in the policy process.

Political and reputational factors also frequently serve as key determinants in maintaining ineffective policies. Organizational and policy literature indicates that decision-makers often experience escalation of commitment, a tendency to continue failing courses of action due to prior investments of resources and reputation (Sleesman et al., 2018). In political contexts, maintaining previously adopted policies may enhance perceptions of leadership consistency in the public eye, thereby encouraging political actors to adhere to existing policies despite poor performance (Dorison et al., 2021). Additionally, public officials often face a dilemma between serving the public interest and avoiding blame (blame avoidance), which can influence policy choices and contribute to the continuation of ineffective programs (Zhu et al., 2023). In practice, this phenomenon is further reinforced by the sunk cost effect, where actors continue investing resources in poorly performing programs due to prior commitments (Gao & Liu, 2020).

Institutional factors also play a significant role in creating resistance to change within government bureaucracies. Rigid organizational structures often develop self-protective mechanisms against reform or program termination. Long-standing policies typically give rise to dedicated administrative units, routine budget allocations, and established standard operating procedures. The termination of such policies would threaten the existence of these organizational structures and the human resources dependent on them. This situation generates internal resistance within bureaucracies and reinforces policy persistence through self-reinforcing mechanisms (Béland et al., 2022).

The concept of path dependency provides further explanation as to why policies are difficult to change once a particular trajectory has been established. Significant investments in physical infrastructure, information systems, and human resource capacity development create high transition costs for governments. Past policy decisions ultimately constrain future choices, causing policy systems to remain on the same trajectory even when they no longer generate optimal public value (Holyoke, 2022).

The integration of political interests, bureaucratic rigidity, and past investments ultimately creates protective mechanisms that sustain failing policies. Failures to meet standards of technocratic effectiveness or social legitimacy do not automatically result in program termination (Hudson et al., 2019). Instead, structural factors often enable these policies to persist over the long term.

This phenomenon of persistent failing policies can also be observed in various global policy practices. One frequently cited example in the literature is fossil fuel subsidy policies, which continue to be maintained in many countries despite being widely regarded as economically inefficient and environmentally harmful. Research shows that fossil fuel subsidies impose significant fiscal burdens and distort economic systems, yet they persist due to political pressures and the interests of groups that directly benefit from them (Coady et al., 2017). In this context, energy subsidies create networks of interests among governments, energy industries, and consumers who benefit from lower energy prices. These networks generate policy feedback mechanisms that reinforce policy persistence, as beneficiary groups

have strong political incentives to maintain the status quo.

Thus, although the paradigm of public policy evaluation has evolved toward approaches emphasizing public value creation, policy effectiveness, and social legitimacy, the reality of public policymaking shows that failing policies are not easily terminated. Political dynamics, actor interests, bureaucratic structures, and dependence on past decisions often create conditions in which ineffective policies persist within government systems. Understanding the phenomenon of persistence of policy failure is therefore essential in public policy studies, as it helps identify factors that hinder policy reform and opens opportunities for designing evaluation mechanisms that are more oriented toward the creation of tangible public value.

When the additional impacts of a program begin to serve as a basis for legitimacy, a tendency toward goal displacement emerges, in which the orientation shifts from the program's original objectives to non-priority goals that develop during implementation. In practice, this means that the focus of evaluation may shift from the achievement of formal objective indicators toward the recognition of additional benefits that were not part of the primary goals. This shift can lead to program success being measured more by its supplementary functions than by the achievement of its core objectives, thereby altering perceptions of overall policy effectiveness.

However, as emphasized by Jabeen (2016), attention to these additional outcomes should not obscure the assessment of a program's primary objectives. Effective evaluation must continue to prioritize manifest outcomes as the main benchmark, while also acknowledging the strategic value of emerging latent functions. Through this balanced approach, public policy analysis remains both critical and accountable, enabling decision-makers to assess program effectiveness comprehensively—both in terms of original objectives and strategically valuable additional impacts.

Policy Rationalization through Manifest Functions, Latent Functions, and Social Dysfunction

Robert K. Merton (1957) introduced the concepts of manifest functions, latent functions, and dysfunctions to analyze the social consequences of human actions. Manifest functions refer to outcomes that are intended, recognized, and expected by actors, and are therefore reflected in the formal objectives of an action or institution. Latent functions are unintended or unrecognized consequences, typically identifiable only by observers, while dysfunctions encompass negative impacts—whether intended or unintended—on the social system. Merton (1975) emphasized that latent functions are not always positive; they may also be negative or neutral, depending on their effects on the stability and integrity of the social system. Dysfunctions may disrupt stability—for example, unplanned disturbances or absences resulting from an activity constitute latent dysfunctions, whereas predictable negative consequences are considered manifest dysfunctions.

Meanwhile, Peter L. Berger (1963) emphasized that the distinction between manifest and latent functions helps sociologists understand unintended or hidden social effects. Manifest functions are effects that are expected and consciously recognized by actors, whereas latent functions are unintended or unrecognized effects that nevertheless influence social continuity or stability. Berger's approach underscores the importance of observing less

visible consequences to gain a more comprehensive understanding of institutional or policy dynamics.

Furthermore, Talcott Parsons (1951) placed greater emphasis on manifest functions as the primary basis for social continuity. His focus was on system stability and the integration of social structures, while latent functions received less attention. Merton critiqued Parsons' approach by stressing the need to identify latent functions, as doing so enhances understanding of why social practices persist even when not all of their effects are desired.

In this article, manifest functions are defined as the primary reasons for the establishment of an institution or program, as they reflect the formal and most intentional objectives of a policy. Latent functions are not always entirely unrecognized or unplanned; in practice, they may also be anticipated but are essentially channeled through the manifestation of primary functions. A key characteristic of latent functions is that they are not formulated as the main objectives of a policy or program but instead emerge as consequences of the implementation of primary activities. Latent functions are secondary in nature, are not used as the basis for performance indicators, and do not serve as the primary foundation for policy legitimacy. Additionally, latent functions have a derivative character, meaning their existence depends on the operation of manifest functions. In other words, latent functions do not stand as independent objectives but follow and are determined by the implementation of the program's primary goals. Therefore, although latent functions may provide benefits, their position remains subordinate to manifest functions within the framework of policy evaluation.

Positive latent functions tend to support or reinforce manifest functions, even though they are not the primary reasons for the existence of a program. This becomes particularly important because positive latent functions are often used as a basis for maintaining programs that fail to achieve their manifest objectives. In such cases, a program may still be considered substantively unsuccessful even if it generates various latent functions, as long as it fails to realize its primary manifest function. This phenomenon may even be reflected in official program documents, where secondary objectives or unintended impacts are positioned as if they were primary achievements, thereby potentially obscuring objective evaluations of policy effectiveness.

The use of the manifest–latent–dysfunction framework helps broaden the understanding of the complex effects of a policy beyond the mere achievement of formal indicators. This analysis enables policymakers and evaluators to assess the full spectrum of impacts, including unintended or hidden effects, allowing social interventions to be evaluated more objectively and improvement strategies to be formulated more precisely. This approach also facilitates an understanding of why certain programs may persist despite failing to achieve their primary objectives, as specific latent functions may provide additional benefits to social, economic, or political systems.

As an illustration, the manifest–latent–dysfunction framework can be applied to the Free Nutritious Meals (MBG) program in Indonesia. The program's formal objective—such as improving children's nutritional status—represents its manifest function and serves as the primary focus of success indicators (National Nutrition Agency, 2025). At the same time, the

program also generates latent functions, such as job creation through the involvement of food providers and local businesses. These additional benefits are considered latent functions because they are not explicitly formulated as primary objectives or as the basis for program legitimacy or success indicators.

In the policy construction of the MBG program, the main orientation lies in improving children's nutritional status as the manifest function, measured through health indicators and the fulfillment of nutritional needs. Meanwhile, the involvement of local businesses emerges as a consequence of the program's implementation mechanisms—particularly through food procurement and distribution—rather than as an initially intended objective. Moreover, job creation is derivative in nature, meaning it depends on the existence of the program's core activity, namely the provision of nutritious food. Without this primary intervention in nutrition, employment opportunities for food providers would not arise in the same way. This demonstrates that the economic benefits generated do not stand as independent objectives but instead follow and depend on the implementation of the manifest function.

Latent functions can be used as a form of rationalization to sustain a program, as secondary impacts often provide significant additional benefits to society or the social system. In policy practice, programs that do not fully achieve their manifest objectives may still be maintained (Peters & Nagel, 2020) because positive latent functions—such as job creation, the development of distribution networks, or the strengthening of government legitimacy—offer justification for their continuation. Nevertheless, using latent functions as the primary basis for program evaluation is problematic when analyzed through the concept of goal displacement.

The concept of goal displacement emphasizes that program success should be measured based on the achievement of primary objectives (Huizinga & de Bree, 2021), and shifting the focus toward secondary goals can obscure objective assessment. Similarly, Wess (2021) argues that rationalization based on side effects can reduce accountability and introduce evaluation bias, as programs may continue despite failing to achieve their predetermined primary objectives. This aligns with Jabeen (2016), who notes that evaluations often place undue emphasis on unintended outcomes or side effects, which can influence assessments of program success. Based on these considerations, rationalization through latent functions may obscure a program's failure to meet its formal objectives, leading to inaccurate assessments of effectiveness when evaluation relies solely on secondary benefits.



Figure 1. Manifest–Latent–Dysfunction Functions and the Evaluation of Public Program Success

Ultimately, the practice of policy rationalization through an emphasis on latent functions represents a real phenomenon in the dynamics of public policy, particularly when a program fails to achieve its manifest function as its primary objective (the MBG program serves merely as an illustration). Indirect benefits or derivative effects (latent functions) are often used as justification for sustaining the continuity of a program, leading to a shift in evaluation orientation from the achievement of primary objectives toward the recognition of secondary impacts. This shift reinforces the occurrence of goal displacement and helps explain why ineffective policies may persist within the framework of the persistence of policy failure.

Rationalization of Latent Functions as an Indication of Program Failure and Fraud

Neutral latent functions are generally not a primary focus in program formulation or evaluation because their impact on the main objectives is relatively minimal. Negative latent functions, although unintended, may generate harmful effects on policy implementation; therefore, public programs need to minimize such impacts through effective monitoring and control mechanisms. In contrast, positive latent functions are often perceived as additional indicators of success, providing benefits beyond manifest objectives, and are sometimes used to justify the continuation of programs even when the achievement of primary objectives remains suboptimal.

In principle, latent functions cannot serve as indicators of success if manifest functions fail to be achieved. Added value or intermediate outcomes emerging during program implementation are only relevant when the manifest function—serving as the fundamental basis of the policy—has been successfully realized. This is consistent with the findings of Cheema et al. (2024), which emphasize that the primary evaluation instrument must be based on the degree of goal attainment. When evaluation emphasizes latent functions while neglecting manifest functions, assessments become biased, accountability diminishes, and the legitimacy of public resource utilization may be questioned. Proper evaluation should always refer to the achievement of manifest functions as the main benchmark of program effectiveness and success, while latent functions should be treated as complementary added value.

Program assessment becomes biased when the focus of evaluation shifts from primary objectives to derivative benefits, making programs appear successful even though their original goals have not been achieved. This aligns with findings by Jancovich, Pitches, and Stevenson (2025), which indicate that evaluation practices often emphasize reporting positive-looking outcomes rather than measuring the actual attainment of core program objectives. This condition may lead to distortions in assessing policy effectiveness, where programs appear administratively successful but are not necessarily substantively effective. Accountability is weakened as public resource use is evaluated based on secondary impacts rather than the fulfillment of primary goals. Consequently, rationalization based on latent functions without achieving manifest functions undermines the legitimacy of public budget use, as stakeholders may perceive an illusion of success while the effectiveness and prioritization of resource allocation remain questionable.

The rationalization of latent functions that ignores manifest functions may also indicate the presence of fraudulent practices in program implementation. Arnaud Vaganay (2016) highlights the existence of *outcome reporting bias*, where policy actors tend to emphasize positive results and frame evaluation findings favorably, particularly when programs fail to meet their primary objectives. This practice reflects selective reporting and *spin*, which can obscure the actual effectiveness of policies and lead to misrepresentation in public accountability.

When additional or derivative benefits receive more attention than the achievement of primary objectives, program implementers may have incentives to exploit gaps in budget utilization, as oversight tends to be weaker for secondary activities. This is consistent with empirical findings showing that weaknesses in monitoring and control—especially in non-core stages of the policy cycle—create opportunities for corruption due to information asymmetry and actor discretion (Suardi et al., 2024). This, in turn, opens the possibility for cost mark-ups, non-transparent contracting, or disproportionate benefit distribution, as public resource allocation becomes distorted when it is no longer oriented toward primary program objectives (Mugellini et al., 2021).

From a managerial perspective, the rationalization of latent functions signals weaknesses in internal oversight and performance control mechanisms, as monitoring structures fail to prioritize the achievement of primary objectives. This is consistent with findings by Ivo Hristov et al. (2022), which indicate that performance management systems are sometimes vulnerable to cognitive biases in managerial decision-making. Such biases can influence the selection of indicators and the interpretation of performance, leading evaluations to deviate from reflecting the achievement of strategic objectives and instead focus on aspects that are easier to measure or appear more favorable. The lack of indicators emphasizing manifest functions allows operational teams to direct efforts toward additional activities that appear productive but do not contribute to achieving core objectives, thereby reducing overall program effectiveness.

From a public governance perspective, the rationalization of latent functions that disregards the achievement of primary objectives can weaken both the legitimacy and accountability of public budget use. This aligns with findings by van de Walle and Migchelbrink (2020), which show that public trust in government is influenced not only by

policy outcomes but also by the quality of governance processes, such as impartiality and the absence of fraud. When discrepancies arise between policy objectives and reported outcomes, or when evaluations emphasize secondary results over primary goals, such conditions may obscure perceptions of substantive performance and ultimately undermine public trust and legitimacy in government resource management.

This phenomenon can be illustrated through the MBG program. An excessive focus on latent functions—such as job creation—in a program primarily aimed at improving nutrition can lead to biased assessments of success. This occurs because increased employment does not automatically contribute to improved nutritional outcomes for the target population. In practice, this condition may also create opportunities for *elite capture*, where certain actors with privileged access or close ties to government become primary providers in the MBG program and obtain disproportionate economic benefits, while the intended beneficiaries remain underserved. Waheduzzaman et al. (2018) show that in participatory governance contexts, local elites may dominate decision-making processes and resource allocation, preventing program benefits from fully reaching target groups. Becoming an MBG partner is highly attractive due to its significant financial potential, making the program susceptible to rent-seeking behavior, where only certain actors gain access to partnerships or the establishment of Nutrition Fulfillment Service Units (*SPPG*), while other groups—including the primary beneficiaries—are relatively disadvantaged.

Such rationalization of latent functions may also indicate neglect of the program's primary objective—improving the nutritional status of schoolchildren. When attention is directed more toward additional benefits such as job creation, compliance with nutritional standards—such as adequate energy, protein, and micronutrient intake—may be overlooked. Moreover, a focus on latent functions can lead to distortions in budget utilization; for instance, funds intended to meet nutritional standards may be reduced or reallocated, allowing MBG providers to gain higher profits from budget differentials. This finding is consistent with research by Keefer and Roseth (2024), which indicates that weak transparency and oversight may lead implementers to reduce compliance with program standards for economic gain.

Rationalizing programs solely based on latent functions may also encourage opportunistic behavior among implementers, where MBG benefits are provided to individuals or groups who are not the intended targets. This practice may be driven by the desire to maximize profits or expand business opportunities, resulting in disproportionate program distribution. Program implementers may be incentivized to continuously expand the number of beneficiaries—even beyond those in need—because a larger beneficiary base leads to greater budget control and increased economic benefits. This aligns with findings by Zhi et al. (2025), which show that in some programs, implementers may act opportunistically by manipulating or expanding beneficiary groups beyond policy targets. This condition arises from economic incentives that encourage actors to maximize gains, ultimately leading to disproportionate distribution and deviation from the program's original objectives.

Table 1. Indications of Fraud and Program Failure Due to the Emphasis on Latent Functions that Ignore Manifest Functions

Aspect	Characteristics / Notes	Indications of Fraud / Program Failure
Evaluation Focus	Emphasis on derivative benefits (latent functions) rather than primary objectives (manifest functions)	Biased assessment; core program outcomes are overlooked
Accountability & Implementer Incentives	Public resources are evaluated based on derivative effects; latent benefits provide economic gains for implementers	Incentives for manipulation, cost mark-ups, or disproportionate distribution
Oversight Mechanism		Weak internal controls; ineffective oversight
Distortion & Opportunism	Program benefits are redirected to non-target groups; implementers expand beneficiaries for profit	Disproportionate program distribution; opportunistic behavior

The MBG program serves merely as an illustrative example to demonstrate how the rationalization of latent functions may influence the assessment of policy success. This discussion is conceptual in nature and is based on potential risks that may generally arise in large-scale public programs; therefore, it is not limited to the MBG context alone. The discussion above emphasizes that the rationalization of latent functions not only leads to evaluation bias but also has the potential to obscure substantive program failure and create opportunities for various forms of irregularities. When success indicators shift from manifest functions to latent functions, program accountability weakens and creates incentives for opportunistic behavior, such as manipulation of performance reporting, misallocation of benefits, and potential fraudulent practices in the management of public budgets. Thus, rationalization represents not only a conceptual issue in policy evaluation but also a critical concern in public governance that requires serious attention.

Rationalization of Latent Functions as an Indication of Program Failure and Fraud

Neutral latent functions are generally not a primary focus in program formulation or evaluation because their impact on the main objectives is relatively minimal. Negative latent functions, although unintended, may generate harmful effects on policy implementation; therefore, public programs need to minimize such impacts through effective monitoring and control mechanisms. In contrast, positive latent functions are often perceived as additional indicators of success, providing benefits beyond manifest objectives, and are sometimes used to justify the continuation of programs even when the achievement of primary objectives remains suboptimal.

The phenomenon of latent function rationalization in government programs can be analyzed more deeply through the lens of public sector accounting, particularly in relation to budget accountability and program performance evaluation. Every public policy is essentially realized through the budgeting process, which integrates policy objectives, resource allocation, and intended outcomes. In this context, performance budgeting explicitly links budget utilization with measurable outcomes (OECD, 2025). Therefore, the use of public resources must be accounted for through performance reporting mechanisms that clearly demonstrate the relationship between budget inputs, program activities, outputs produced,

and outcomes achieved.

Government program accountability is often analyzed using the *value for money* approach, which emphasizes efficiency and effectiveness in the use of public resources, where government performance is assessed based on the relationship between public expenditure and achieved results (Afonso et al., 2024). Within this framework, the achievement of manifest functions serves as the primary indicator of program effectiveness, as these functions represent the explicit policy objectives underlying public budget allocation. If program outcomes do not align with the stated objectives, then substantively the program cannot be considered effective, even if activities have been widely implemented or the budget has been fully absorbed. This is because, in an outcome-based performance management perspective, public sector performance is assessed based on the quality of policy impacts rather than merely program activities or outputs (Borgonovi et al., 2018).

Based on this perspective, the rationalization of latent functions within a program may create challenges in the government performance accountability system. When additional benefits become more prominent than the achievement of primary policy objectives, this condition indicates a misalignment between policy goals and program outcomes. From a public sector accounting perspective, this reflects a gap between *policy objectives* and *program outcomes*, which may affect the quality of government performance reporting. A program may still demonstrate high budget realization or extensive activity coverage; however, if the resulting outcomes are not aligned with the intended policy objectives, the effectiveness of public resource utilization becomes questionable. This is because, in outcome-based performance management, performance is assessed based on the quality of policy impacts rather than outputs or activities (Borgonovi et al., 2018).

The rationalization of latent functions may also indicate weaknesses in the performance measurement system of government programs. In public administration practice, performance evaluation still often focuses on administrative indicators such as budget absorption and the number of activities. This approach can lead to bias, as program success tends to be assessed based on outputs, while the impact on policy objectives receives less attention—reflecting the limitations of performance measurement systems in capturing outcomes comprehensively (Febriyanti et al., 2024). From a modern public sector accounting perspective, performance measurement systems should emphasize outcome-based evaluation, assessing the extent to which programs generate changes aligned with policy objectives (Borgonovi et al., 2018). If the evaluation system fails to capture this outcome dimension, programs may appear administratively successful despite lacking substantive impact.

Public sector accounting plays an important role in preventing and identifying potential program failures from the early stages of policy implementation. Through performance measurement systems integrated with the budgeting process, public sector accounting helps ensure that program performance indicators truly reflect substantive policy objectives rather than merely administrative activities. In addition, performance reporting mechanisms such as SAKIP and LAKIP function as transparency tools that enable the public and oversight institutions to assess whether government programs genuinely produce benefits aligned with policy objectives (Government Regulation No. 29 of 2014).

Furthermore, public sector accounting also contributes to strengthening internal control mechanisms and accountability in public financial management (Government Regulation No. 60 of 2008). Through outcome-based performance reporting systems and program evaluations integrated with performance audits, governments can more quickly identify early signs of latent function rationalization that deviate from primary policy objectives. Through these mechanisms, government institutions can adjust policies, improve program design, or strengthen oversight systems to ensure that the use of public resources remains oriented toward the creation of public value in line with policy objectives.

The public sector accounting perspective emphasizes that government program performance evaluation must remain focused on achieving manifest functions as the primary objectives of policy. While latent functions may provide additional insights into implementation dynamics and unintended policy impacts, they cannot replace the primary objectives that justify public budget allocation. When latent functions become more dominant than manifest functions, this condition serves as an important signal for public accountability systems to conduct further evaluation of policy design, implementation mechanisms, and the effectiveness of public resource utilization.

**Table 2. Analysis of Latent Function Rationalization
from a Public Sector Accounting Perspective**

Key Points	Conceptual Explanation	Implications in Public Sector Accounting
Misalignment of Latent Function Rationalization with Public Sector Accounting Principles	Public sector accounting emphasizes the linkage between policy objectives (manifest functions), budget allocation, and resulting outcomes. Manifest functions serve as the primary basis for planning and performance evaluation	Rationalizing latent functions creates a deviation between policy objectives and program outcomes, thereby obscuring the basis for evaluating effectiveness and weakening the link between budget and performance
Problems Arising When Latent Functions Are Used as Indicators of Success	Performance assessment may shift from substantive outcomes to unplanned additional benefits. This may lead to evaluation bias and the phenomenon of goal displacement	Programs may appear administratively successful (high budget absorption, extensive activities) but fail to achieve primary objectives. Public accountability becomes superficial, and the quality of performance reporting declines
Role of Public Sector Accounting in Addressing Latent Function Rationalization	Public sector accounting functions as a control instrument, an outcome-based performance measurement system, and a transparency tool through SAKIP and LAKIP	Encourages outcome-based evaluation, strengthens relevant performance ind

From a public sector accounting perspective, this discussion highlights a misalignment between policy objectives, budget allocation, and resulting outcomes when latent functions become more dominant and emphasized than manifest functions. Public sector accounting fundamentally requires a strong linkage between resource utilization and the achievement of policy objectives; therefore, manifest functions must remain the primary benchmark in performance evaluation. Accordingly, strengthening outcome-based performance measurement systems, improving the quality of performance indicators, and integrating budgeting with evaluation are essential steps to prevent distortive rationalization

of latent functions. By reinstating manifest functions as the primary basis of accountability, public policy evaluation can be conducted in a more objective, transparent, and public value-oriented manner.

CONCLUSION

This study demonstrates that policy rationalization frequently occurs when public programs are maintained despite failing to achieve their primary objectives. Latent functions are often used as a basis for justification, leading to a shift in evaluation orientation from the achievement of primary goals toward the recognition of additional or indirect benefits. This condition reinforces the phenomenon of goal displacement and explains the persistence of policies within the framework of policy failure. Moreover, such rationalization introduces bias in performance evaluation, obscures substantive program failure, and creates opportunities for opportunistic behavior and potential fraud. From a public sector accounting perspective, this phenomenon reflects a misalignment between policy objectives, budget allocation, and resulting outcomes, thereby increasing the risk of superficial accountability when evaluations do not prioritize the achievement of manifest functions. This study is limited by its conceptual nature and does not rely on empirical testing of specific policy cases. The illustrations provided are intended to clarify theoretical arguments and therefore may not fully capture the diversity and complexity of policy implementation across different contexts. Additionally, the analysis does not comprehensively address specific institutional mechanisms that enable the rationalization of latent functions within bureaucratic practices. Future research is encouraged to empirically investigate the phenomenon of latent function rationalization across various public policy sectors using quantitative, qualitative, or mixed-method approaches. Further studies could also develop performance measurement models that clearly distinguish between the achievement of manifest and latent functions. In addition, exploring the role of internal control systems and performance audits in reducing evaluation bias and preventing irregularities would provide valuable insights. Such efforts are expected to strengthen the validity of findings while contributing to improved accountability and effectiveness in public policy.

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