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THE IMPACT OF NATIONAL BUDGET PRIORITIZATION ON REGIONAL INSTITUTIONAL GOVERNANCE

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ABSTRACT

This study examines the impact of national budget efficiency policies and expenditure reprioritization on regional institutional governance, with a particular focus on the West Java Regional Office of Corrections (Kanwil Ditjen Pemasyarakatan Jawa Barat). Using a qualitative case study approach, the research explores how fiscal efficiency measures implemented by the central government affect operational effectiveness, administrative burden, and resource allocation at the regional level. Data were collected through in-depth interviews with two key informants from the finance division and supported by analysis of official government documents, including the 2026 State Budget (APBN) realization reports and regulations related to national priority programs. The findings reveal a governance paradox in which increasing national expenditures coexist with reduced operational support for regional institutions. Budget efficiency measures have resulted in the elimination of funding for official travel, coordination forums, and other supervisory activities, despite the continued obligation to monitor and oversee approximately forty correctional work units across West Java. Furthermore, a severe shortage of human resources intensifies administrative burdens and threatens accountability, transparency, and organizational effectiveness. The study concludes that fiscal efficiency policies should be implemented more selectively by considering institutional capacity and operational necessities at the regional level. Greater balance between national strategic priorities and regional governance sustainability is essential to ensure effective public sector management.

Keywords**:** *Fiscal Efficiency, Budget Reprioritization, Regional Governance, Administrative Burden, West Java Regional Office of Corrections.*

ABSTRAK

Studi ini meneliti dampak kebijakan efisiensi anggaran nasional dan prioritisasi pengeluaran terhadap tata kelola kelembagaan daerah, dengan fokus khusus pada Kantor Wilayah Ditjen Pemasyarakatan Jawa Barat. Dengan menggunakan pendekatan studi kasus kualitatif, penelitian ini mengeksplorasi bagaimana langkah-langkah efisiensi fiskal yang diterapkan oleh pemerintah pusat memengaruhi efektivitas operasional, beban administratif, dan alokasi sumber daya di tingkat daerah. Data dikumpulkan melalui wawancara mendalam dengan dua informan kunci dari bagian keuangan dan didukung oleh analisis dokumen resmi pemerintah, termasuk laporan realisasi Anggaran Pendapatan dan Belanja Negara (APBN) 2026 dan peraturan terkait program prioritas nasional. Temuan menunjukkan paradoks tata kelola di mana peningkatan pengeluaran nasional berdampingan dengan pengurangan dukungan operasional untuk lembaga daerah. Langkah-langkah efisiensi anggaran telah mengakibatkan penghapusan pendanaan untuk perjalanan dinas, forum koordinasi, dan kegiatan pengawasan lainnya, meskipun kewajiban untuk memantau dan mengawasi sekitar empat puluh unit kerja pemasyarakatan di seluruh Jawa Barat tetap ada. Lebih lanjut, kekurangan sumber daya manusia yang parah memperparah beban administratif dan mengancam akuntabilitas, transparansi, dan efektivitas organisasi. Studi ini menyimpulkan bahwa kebijakan efisiensi fiskal harus diimplementasikan secara lebih selektif dengan mempertimbangkan kapasitas kelembagaan dan kebutuhan operasional di tingkat regional. Keseimbangan yang lebih besar antara prioritas strategis nasional dan keberlanjutan tata kelola regional sangat penting untuk memastikan manajemen sektor publik yang efektif.

Kata Kunci: Efisiensi Fiskal, Prioritas Ulang Anggaran, Tata Kelola Daerah, Beban Administrasi, Kantor Pemasyarakatan Daerah Jawa Barat

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INTRODUCTION

Across many developing countries, fiscal consolidation has become a common policy response to growing public expenditure pressures and budget deficits. Governments

increasingly prioritize strategic national programs while simultaneously reducing operational spending across public institutions. Although such fiscal reprioritization is intended to enhance macroeconomic efficiency, it frequently generates unintended administrative consequences at the organizational level, particularly among public agencies that depend heavily on stable operational resources to maintain governance quality and public service delivery.

Current macroeconomic fiscal pressures have compelled the central government to execute massive budgetary adjustments. The limitation of fiscal space, marked by the state budget (APBN) deficit, forced the government to issue Presidential Instruction Number 1 of 2025 concerning Expenditure Efficiency, targeting over IDR 300 trillion in savings (Syatir, 2025). Concurrently, the government prioritizes multi-trillion rupiah budget allocations for national-scale initiatives, notably the Free Nutritious Meal (MBG) program mandated by Presidential Regulation Number 83 of 2024, which is executed by the newly established National Nutrition Agency (Febryanti et al., 2025). Although the MBG budget in 2026 was subjected to a rationalization cut from IDR 335 trillion to IDR 268 trillion to maintain national cash efficiency (Shaid, 2026), this capital-intensive program remains heavily funded as an educational and health intervention toward the vision of Golden Indonesia 2045 (Agustini & Mulyani, 2025). While this budgetary refocusing serves a strategic macroeconomic objective, its downstream execution often translates into blanket efficiency policies that disregard the operational realities and endurance limits at the regional level.

In a micro context, this aggressive fiscal efficiency policy directly hinders the administrative governance of regional agencies, as represented by the West Java Regional Office of Corrections (Kanwil Ditjen Pemasyarakatan Jawa Barat). The finance department of the Regional Office bears the extensive workload of controlling accounting reports and budget execution across approximately 40 working units (satker) throughout West Java. This massive responsibility is managed by a severely understaffed team consisting of only five technical personnel, reflecting a widespread systemic challenge where limited human resource capacity and inadequate expertise constrain the optimal implementation of public financial management (Fauzi et al., 2025). A governance paradox emerges when the Regional Office, which urgently requires additional human resources to prevent staff burnout, is instead crippled by the central government's withdrawal of foundational operational funds. The consequences of this fiscal tightening manifest in the elimination of Focus Group Discussions (FGDs) and the cessation of institutional funding for official travel. Ironically, direct monitoring and supervision visits to the various working units remain a mandatory control procedure for the Regional Office's governance, given that active budget oversight and robust internal control systems are essential to maintaining the quality of government financial reporting (Akram et al., 2024).

Public governance depends not only on regulatory compliance but also on the availability of adequate organizational resources to execute administrative responsibilities. Effective governance requires sufficient personnel, operational budgets, monitoring mechanisms, and institutional learning processes. When fiscal efficiency measures disproportionately reduce these supporting resources, public institutions may continue to fulfill formal reporting obligations while experiencing declining administrative capacity, weakened internal control, and increased employee workload. Consequently, governance quality may deteriorate despite apparent compliance with financial regulations.

The previous studies on public financial management have largely focused on the macroeconomic implications of fiscal efficiency policies and general public expenditure management. However, a significant research gap remains regarding the micro-level administrative friction created when centralized efficiency policies clash with the mandatory operational compliance of regional agencies (Han, 2025; Farhan et al., 2026). Specifically,

limited attention has been given to how severe human resource deficits and the sudden withdrawal of foundational operational funds threaten governance capacity within regional correctional institutions, as budget reprioritization is often used as a mechanism to maintain symbolic rather than substantive institutional effectiveness (Amirya, 2025; Indrawan et al., 2026; Jiman et al., 2025).

This study addresses this gap by providing distinct theoretical and empirical contributions. Theoretically, this research integrates Resource Dependence Theory and Administrative Burden Theory to demonstrate how the deprivation of critical operational resources not only threatens institutional effectiveness but also drastically amplifies internal compliance costs, where administrative burdens function as frictional costs that complicate policy implementation (Han, 2025; Farhan et al., 2026). Empirically, by examining the West Java Regional Office of Corrections, this study provides granular evidence of the daily realities faced by an understaffed finance team striving to uphold strict principles of governance and professional ethics across 40 working units amidst severe budget constraints. This analysis is crucial given that budget management at the regional level is not merely a technocratic function but an administrative act that must comply with legal norms, including transparency and accountability, to avoid the symbolic implementation of accounting standards often found in Indonesian local governments (Amirya, 2025; Nuriyatman et al., 2025; Angraini et al., 2026).

Unlike previous studies that evaluate fiscal efficiency primarily through financial performance indicators, this study investigates how national budget reprioritization reshapes everyday governance practices within correctional administration. By integrating organizational resource dependency and administrative burden perspectives, this research explains why governance effectiveness may decline even when formal financial accountability remains intact.

From a policy perspective, the findings are expected to provide evidence for central government agencies in designing future fiscal efficiency policies that better accommodate the operational capacity of regional institutions. Rather than implementing uniform expenditure reductions, budget reprioritization should consider organizational workload, institutional complexity, and human resource availability to prevent efficiency policies from undermining governance effectiveness and public accountability.

Therefore, the purpose of this research is to critically analyze how state budget reprioritization policies affect operational effectiveness, administrative burden, and resource allocation ethics at the regional institutional level, particularly by examining how accounting narratives and internal control systems can either strengthen governance or be utilized as political instruments for power legitimation (Amirya, 2025; Angraini et al., 2026; Idrus, 2024; Rizki et al., 2026).

METHODE

This study employed a qualitative approach using a case study method. The research focused on understanding the governance challenges faced by the West Java Regional Office of Corrections (Kanwil Ditjen Pemasyarakatan Jawa Barat) in response to the implementation of national budget efficiency and expenditure reprioritization policies. A qualitative case study was considered appropriate because it enables an in-depth exploration of organizational experiences, governance practices, and operational challenges within a specific institutional context. A qualitative case study approach is highly relevant for analyzing how government financial management, transparency, and accountability function within specific public sector environments (Fauzi et al., 2025)

This study utilized both primary and secondary data sources. Primary data were obtained through an in-depth interview conducted with personnel from the finance division

of the West Java Regional Office of Corrections. The interview explored organizational structure, financial governance mechanisms, internal supervision practices, decision-making processes, human resource capacity, and the impact of budget efficiency measures on operational activities. Exploring human resource quality and internal control mechanisms is critical since budget oversight and organizational commitment directly influence the overall performance and financial governance of public institutions (Akram et al., 2024).

Secondary data were collected from official government documents, including the State Budget (APBN) Realization Report as of May 31, 2026, regulations related to expenditure efficiency policies, Presidential Regulation concerning the Free Nutritious Meal (MBG) Program, and relevant academic literature on public sector governance and public financial management. The inclusion of the Free Nutritious Meal (MBG) policy highlights national shifts in resource allocation, where new regulatory bodies like the National Nutrition Agency are established to execute national nutrition fulfillment (Febryanti et al., 2025). Furthermore, this initiative serves as a strategic intervention aimed at long-term human resource development and addressing public welfare challenges (Agustini & Mulyani, 2025).

Data collection was conducted through two techniques. First, semi-structured interviews were employed to obtain detailed information regarding the daily operational realities of the finance division. The interview focused on workload distribution, governance practices, internal control systems, operational constraints, and the consequences of budget efficiency policies. Capturing these daily operational realities is vital because regional public institutions often face systemic hurdles, such as limited human resources with adequate expertise, a lack of deep understanding of new regulations, and technical constraints (Fauzi et al., 2025).

Second, documentation studies were conducted by reviewing official government reports, budget realization data, regulations, and supporting literature. This technique was used to examine changes in national spending priorities and their implications for regional institutions. Reviewing these policy transformations aligns with the broader understanding of how state administrations shift to create more effective, adaptive, and integrated institutional frameworks in response to global and national trends (Ginanjar, 2025).

The collected data were analyzed using thematic analysis. The analysis consisted of three stages. Relevant information from interview transcripts and documentary sources was selected, categorized, and organized into key themes, including budget efficiency, operational constraints, administrative burden, governance effectiveness, and resource allocation. Data were collected through in-depth interviews with two key informants selected via purposive sampling, namely Informant 1 (Head of Finance Team and Expenditure Treasurer) and Informant 2 (Accounting Supervisor for approximately forty correctional work units across West Java), as both hold the most strategically relevant positions within the finance division and possess direct knowledge of budget governance and regional supervisory responsibilities. The categorized data were presented in the form of narrative descriptions and comparative tables to identify relationships between national fiscal policies and governance conditions at the regional level. The final stage involved interpreting the findings to explain how budget efficiency policies influenced organizational capacity, operational effectiveness, and governance practices within the West Java Regional Office of Corrections.

RESULT AND DISCUSSION

The governance system of the West Java Regional Office of Corrections demonstrates a relatively well-structured financial management mechanism despite operating under significant resource constraints. Maintaining such structured financial management and budget oversight is crucial, as the quality of human resources and internal control systems directly determines the overall reliability and quality of government financial reporting

(Akram et al., 2024). Based on interview findings, the finance division consists of only five personnel responsible for managing financial administration and supervision across approximately forty correctional work units (satker) throughout West Java. This heavy administrative workload highlights a common systemic challenge in public sector administration, where limited human resources and technical constraints often complicate the optimal implementation of government accounting standards and financial governance (Fauzi et al., 2025)..

Below is the organizational structure of the finance department at Kanwil Ditjenpas Jabar, demonstrating this hierarchy and division of tasks:

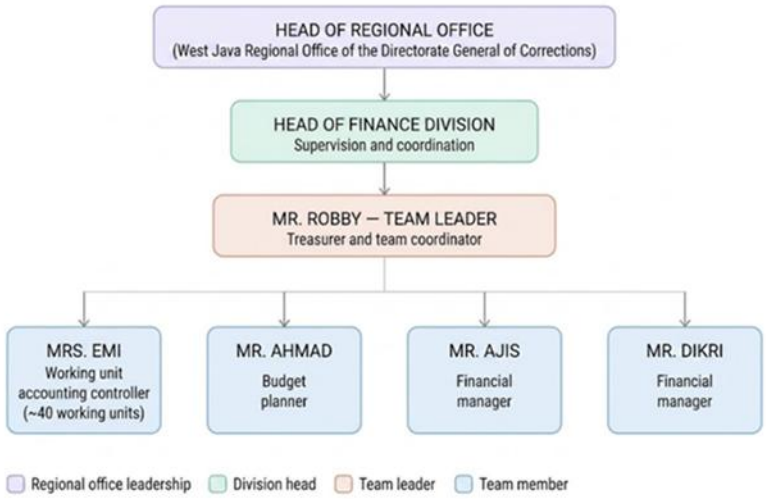


Figure 1. Hierarchy and Financial Management Team Structure of Kanwil Ditjenpas West Java

The division is organized through a clear distribution of responsibilities. The team leader serves as treasurer and coordinator, while other personnel are assigned to accounting supervision, budget planning, and financial administration functions. This division of labor helps prevent overlapping responsibilities and supports accountability in financial management. From the perspective of Administrative Burden Theory, the situation faced by the West Java Regional Office of Corrections reflects a mismatch between organizational responsibilities and available resources. Although the office remains responsible for supervising approximately forty work units across West Java, the finance division consists of only five personnel. Budget efficiency policies that limit operational expenditures further increase the burden on existing staff, forcing them to maintain performance standards under increasingly constrained conditions. Consequently, administrative burden is not only experienced as an increased workload but also as reduced organizational capacity to perform essential governance functions effectively.

Interview results also indicate that financial governance performance is evaluated through budget implementation performance indicators, with scores above 90–95 categorized as excellent. According to the informant, the regional office has consistently achieved satisfactory performance due to effective communication, teamwork, and organizational commitment.

The office utilizes the SAKTI application developed by the Ministry of Finance as its primary financial management system. Furthermore, an electronic reporting mechanism (e-Lapor) connected directly to the inspectorate supports transparency and accountability.

Ethical standards are reinforced through anti-gratification policies and continuous professional development programs organized by the Ministry of Finance.

Despite these governance strengths, the organizational capacity remains vulnerable due to limited human resources. The responsibility of supervising approximately forty work units with only five financial personnel creates a substantial administrative burden. This condition becomes increasingly challenging when combined with budget efficiency measures that restrict operational activities such as official travel and coordination forums. Consequently, existing governance mechanisms may become difficult to sustain effectively in the long term.

The implementation of national budget efficiency policies has altered the allocation of resources across government institutions. Although the national budget experienced significant expenditure growth in 2026, regional institutions were required to operate under tighter operational spending controls. This situation created a disparity between expanding national fiscal priorities and the availability of resources at the implementation level.

REALISASI APBN MEI 2026 TERUS MENUNJUKKAN TREN POSITIF

Pendapatan negara **tumbuh kuat** (19,1% yoy). Belanja negara **lebih cepat** (tumbuh 34.4% yoy). Defisit **terjaga dalam batas aman**.
APBN terus berperan mendorong pertumbuhan ekonomi

Uraian (triliun rupiah)	2025 APBN	2025 Real s.d. 31 Mei	2025 % thd APBN	2025 Growth (%)	2026 APBN	2026 Real s.d. 31 Mei	2026 % thd APBN	2026 Growth (%)
A. PENDAPATAN NEGARA	3.005,1	995,4	33,1	(12,9)	3.153,6	1.185,0	37,6	19,1
I. Penerimaan Perpajakan	2.490,9	806,2	32,4	(7,9)	2.693,7	958,2	35,6	18,9
1. Penerimaan Pajak	2.189,3	683,3	31,2	(11,3)	2.357,7	834,4	35,4	22,1
2. Kepabeanan & Cukai	301,6	122,9	40,7	11,2	336,0	123,8	36,8	0,7
II. PNBP	513,6	188,8	36,8	(33,2)	459,2	226,4	49,3	19,9
III. Penerimaan Hibah	0,6	0,5	78,0	(506,1)	0,7	0,4	67,0	(1,6)
B. BELANJA NEGARA	3.621,3	1.016,3	28,1	(12,7)	3.842,7	1.365,4	35,5	34,4
I. Belanja Pemerintah Pusat	2.701,4	694,2	25,7	(18,7)	3.149,7	1.059,3	33,6	52,6
1. Belanja K/L	1.160,1	325,7	28,1	(19,3)	1.510,5	517,7	34,3	58,9
2. Belanja non-K/L	1.541,4	368,5	23,9	(18,2)	1.639,2	541,6	33,0	47,0
II. Transfer Ke Daerah	919,9	322,0	35,0	0,3	693,0	306,1	44,2	(4,9)
C. KESEIMBANGAN PRIMER	(63,3)	192,2	(303,5)	4,1	(89,7)	58,6	(65,3)	(69,5)
D. SURPLUS/ (DEFISIT)	(616,2)	(20,9)	3,4	(2,9)	(689,1)	(180,4)	26,2	763,2
% thd PDB	*(2,53)*	*(0,09)*			*(2,68)*	*(0,70)*		
E. PEMBIAYAAN ANGGARAN	616,2	326,5	53,0	73,7	689,1	379,4	55,1	16,2

Pendapatan Negara — Rp1.185,0 T ▲19,1% (yoy)

Belanja Negara — Rp1.365,4 T ▲34,4% (yoy)

APBN surplus/(defisit) — (Rp180,4 T) 0,70% PDB

Keseimbangan Primer Surplus — Rp58,6 T

Figure 2. Realization of the State Budget (APBN) as of May 31, 2026
Source: kemenkeu.go.id

From the perspective of Resource Dependence Theory, organizational performance is closely related to the availability of external resources. As a vertical institution under the central government, the West Java Regional Office of Corrections depends heavily on budget allocations and personnel policies determined at the national level. Consequently, changes in expenditure priorities directly influence the office's operational capacity.

Interview findings indicate that the finance division is responsible for supervising approximately forty work units across West Java while operating with only five personnel. At the same time, operational activities that support coordination and supervision have become increasingly constrained due to expenditure efficiency measures. As a result, the regional office faces growing pressure to maintain governance performance despite limited resources.

These findings suggest that fiscal efficiency policies may generate unintended organizational consequences when resource reductions are implemented without sufficient consideration of institutional workload and operational responsibilities. In this context, governance challenges emerge not only from financial limitations but also from the dependency of regional institutions on centrally allocated resources.

C. Implications for Governance Effectiveness: A Value for Money Perspective

The findings of this study highlight an important challenge in achieving Value for Money (VfM) within public sector governance. The VfM framework emphasizes the balance between economy, efficiency, and effectiveness in managing public resources. While expenditure efficiency policies may contribute to the economic use of public funds, their broader implications for organizational effectiveness must also be considered

Table 1. Summary of Emerging Themes from Interview Findings

Theme	Evidence from Interview	Governance Implication
Administrative Burden	Five personnel supervise approximately forty work units	Increased workload and capacity pressure
Internal Control	Regular monitoring and inspectorate supervision	Supports accountability and transparency
Digital Governance	Use of SAKTI and e-Lapor systems	Enhances financial management efficiency
Human Resource Constraints	Limited staffing relative to responsibilities	Potential risks to long-term governance effectiveness
Budget Efficiency Measures	Reduced operational flexibility	Challenges in maintaining supervisory functions

The interview findings demonstrate that the West Java Regional Office of Corrections maintains several indicators of sound governance, including a clear division of responsibilities, routine internal supervision, the use of the SAKTI financial management system, and strong budget implementation performance. These findings indicate that the institution possesses a relatively strong governance foundation

However, from the perspective of Resource Dependence Theory, the combination of limited human resources and restricted operational support highlights a critical vulnerability. The theory posits that organizational survival and effectiveness are contingent upon access to critical resources; when an organization loses control over essential inputs, its ability to act autonomously and maintain performance standards is significantly curtailed (Bernot et al., 2024; Maia et al., 2025). In this context, supervisory functions, monitoring activities, and coordination mechanisms require adequate organizational resources to ensure accountability and transparency. When public institutions are expected to maintain the same level of performance and compliance while facing internal resource scarcity, their high dependency on these limited resources makes governance effectiveness increasingly difficult to sustain, often leading to a mismatch between mandated responsibilities and operational capability (Angraini et al., 2026).

Furthermore, these findings extend the application of Administrative Burden Theory by illustrating the internal costs of maintaining strict compliance. While control mechanisms like the SAKTI system and routine supervision establish a strong governance foundation, they simultaneously introduce significant compliance costs—specifically learning and psychological burdens—for internal staff (Han, 2025; Farhan et al., 2026). Under the condition of limited human resources, managing these rigorous governance protocols can inadvertently amplify internal administrative burdens, creating a "bureaucratic trap" where the effort to ensure accountability consumes the very capacity needed for public service delivery, thereby compromising the effectiveness dimension of Value for Money (Chomistriana et al., 2024; Jiman et al., 2025).

Therefore, fiscal efficiency should not be evaluated solely through expenditure reductions or budget savings. A comprehensive assessment should also consider whether public institutions remain capable of achieving their intended objectives and maintaining effective governance practices. In the case of the West Java Regional Office of Corrections, the findings suggest that long-term governance sustainability depends on balancing efficiency objectives with adequate operational capacity, as systemic performance is inherently tied to the availability of resources required to mitigate the hidden costs of administrative compliance (Nuriyatman et al., 2025; Rizki et al., 2026).

CONCLUTION

This study examined the impact of national budget efficiency policies on the governance of the West Java Regional Office of Corrections. The findings indicate that fiscal reprioritization has created a governance paradox in which national expenditures continue to increase while operational support for regional institutions becomes increasingly constrained.

Interview findings reveal that the West Java Regional Office of Corrections maintains a relatively strong governance system characterized by clear task distribution, routine internal supervision, digital financial management systems, and high budget performance indicators. However, the office faces significant organizational challenges due to limited human resources, with only five finance personnel responsible for supervising approximately forty work units throughout West Java.

Budget efficiency measures have further intensified these challenges by reducing funding for official travel, coordination forums, and other supporting activities necessary for supervision and monitoring. As a result, regional institutions are required to maintain accountability and performance standards despite declining operational capacity.

The study concludes that fiscal efficiency should not be assessed solely based on expenditure reductions but also on its implications for governance effectiveness and institutional sustainability at the regional level.

The central government should implement a more selective and evidence-based approach to expenditure efficiency policies by considering the operational characteristics and organizational capacities of regional institutions.

For the West Java Regional Office of Corrections, strengthening human resource capacity and maintaining minimum operational support for supervision activities are essential to ensure effective governance and accountability.

Future studies are encouraged to compare the experiences of multiple regional offices across different sectors to provide a broader understanding of how fiscal efficiency policies affect public sector governance throughout Indonesia

This study has several limitations. First, the research focuses only on the West Java Regional Office of Corrections, which may limit the generalizability of the findings to other regional institutions. Second, the primary data were obtained from a limited number of informants within the finance division, which may not fully represent the perspectives of other organizational units. Third, the analysis relies on budget realization data available up to May 2026, meaning that subsequent fiscal developments are not captured in this study. Therefore, future research should involve a wider range of institutions, informants, and longer observation periods to obtain a more comprehensive understanding of the governance implications of fiscal efficiency policies.

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