

Research Article

State Expenditure or Political Agenda? A Critical Analysis of APBN Priorities at the Onset of a New Government

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Abstract

This study analyzes spending priorities in the 2025 State Budget at the outset of the new government in Indonesia, aiming to evaluate whether budget allocations truly reflect the long-term needs of society or are predominantly influenced by short-term political interests. A primary concern is the potential for budget deviations to be utilized as a means of enhancing political image, advancing populist initiatives, or rewarding political allies. The research employs a mixed-methods approach, integrating quantitative analysis of State Budget data and welfare indicators with qualitative analysis of policy narratives and public opinion. The findings reveal that the infrastructure and social assistance sectors have seen significant budget increases, particularly in areas that benefit the ruling government. In contrast, the education and environmental sectors received comparatively less attention. This pattern suggests a political spending approach that is not fully aligned with national development planning documents. The implication is that the State Budget risks becoming a political tool rather than a genuine instrument of development. The originality of this study lies in its focus on the onset of a new government period, employing a combination of analytical and critical approaches to uncover the tendencies toward the politicization of the state budget.

Keywords: State Budget, Fiscal Policy, Budget Politics, State Spending Priorities, Economic Development, Public Services, Political Image, Fiscal Integrity.

JEL Classification: G32, M14, Q56

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1. Introduction

The management of the State Budget (APBN) at the onset of a new government extends beyond mere fiscal technicalities; it serves as a reflection of the government's political orientation and priorities. In the context of Indonesia, this dynamic takes on greater significance following the 2024 Election, as the public harbors high expectations for the realization of campaign promises and a commitment to more inclusive and sustainable development.

Nevertheless, there are concerns regarding the potential for budget allocations to diverge from the long-term interests of the populace, instead becoming tools for maintaining power through political image enhancement, populist initiatives, and the interests of particular groups. This tension between "state spending and political spending" emerges as a critical issue that merits further examination (Indriani & Komala, 2024).

This study introduces a novel perspective by critically examining the realization of the 2025 APBN during the initial phase of the new government (December 2024–April 2025) through a mixed-methods approach (including both quantitative and qualitative analyses). Previous research on state spending patterns during power transitions in contemporary Indonesia has been limited and often lacks comprehensive empirical insight. Additionally, this study explicitly connects budget spending patterns to potential electoral political biases, inconsistencies with national strategic planning documents, and regional allocation disparities influenced by political affiliations. The findings aim to contribute theoretically to the literature on budget politics while also providing practical insights for the development of fairer, more transparent, and sustainable fiscal policies that focus on development.

The management of the State Budget (APBN) is a crucial instrument for the government to realize the vision and mission of national development. At the start of a new government period, such as in Indonesia following the transition to the administration elected in the 2024 general election and the establishment of the 2025 State Budget (APBN), budget allocation becomes a fundamental indicator of the direction of state policy. The public holds high expectations for the fulfillment of campaign promises, with a focus on improving welfare and promoting sustainable development. However, the history and theory of budget politics indicate that this allocation process is not always rational or economically driven but is often influenced by complex political interests (Puspita & Komala, 2023).

The fundamental question raised in this journal is: Is the 2025 APBN truly designed to fulfill "State Spending" oriented towards the essential and long-term needs of the people, or is it more driven by "Political Spending" that prioritizes short-term or specific group interests? "State Spending" in this context refers to expenditures that directly contribute to improving the quality of life through productive investments (e.g., basic infrastructure supporting the economy), enhancement of basic public services (e.g., equitable education and healthcare), and programs that accelerate inclusive economic recovery and growth (e.g., measurable support for MSMEs). On the other hand, "Political Spending" refers to budget allocations aimed more at political image-building (e.g., monumental projects without proper feasibility studies), political payback (e.g., programs that benefit supporter groups), or populist projects (e.g., poorly targeted and ad-hoc subsidies) that may be unsustainable or have marginal socio-economic impact in the long run (Pratiwi & Sari, 2025).

Understanding this dynamic is vital, given the limited fiscal resources and the importance of public accountability in managing state finances. This critical analysis will help identify potential deviations, provide input to improve the budgeting process and promote the creation of a more integrity-driven and responsive fiscal policy aligned with the people's needs.

2. Literature Review

Several theoretical frameworks and key concepts support this study:

2.1 Public Economics and Government Spending

Public economic theory explains that the main role of the government in managing the state budget is to provide public goods, address externalities, and redistribute income (Lee & Chen, 2022). However, bureaucratic failure and budget politicization often occur, especially in developing countries (Popescu & Diaconu, 2021; López-Santana & Rocco, 2021).

2.2 Political Budgeting and Public Choice Theory

Public Choice Theory views political actors as rational and will maximize their personal or group interests. Phenomena such as pork-barrel politics, logrolling, and clientelism are often observed in budget politics, including in Indonesia (Tuxhorn et al., 2021; Bremer et al., 2023). A study by Béland et al. (2022) demonstrates that partisanship has a significant influence on government spending patterns, including those in poverty alleviation programs.

2.3 State Budget and Sustainable Development

Effective state budget planning plays a crucial role in achieving sustainable development and economic recovery. However, the analysis by Cristóbal et al. (2021) indicates that the relationship between public spending and SDG indicators remains weak in the absence of good governance. This finding is reinforced by Guerrero et al. (2022), who highlight the importance of vertical alignment between levels of government.

2.4 Image Politics and Allocative Inefficiency

Image politics encourages the government to choose visible projects and instant rather than long-term investments (Hayden & Dasilva, 2022). Projects such as toll roads or direct cash assistance are often prioritized based on popularity rather than the urgency of development (Caglar & Ulug, 2022).

2.5 Regional Inequality and Budget Politics

The state budget is often utilized as a political tool to bolster support in specific regions. Research by Desdiani et al. (2022) and Setyadi et al. (2023) found that the allocation of APBD and APBN tends to be biased in favor of regions that support the central government politically. This bias gives rise to development inequality between regions.

2.6 Budget Efficiency and Accountability

High discretionary spending with minimal supervision increases the potential for irregularities and rent-seeking practices (Ruggles & O'Higgins, 2024). To maintain fiscal integrity, strengthening supervisory institutions, such as the BPK, and promoting public participation in the budget planning process are necessary (Herd et al., 2023; La Torre et al., 2024).

Hypothesis

Based on the theoretical basis and literature review above, this study proposes two main hypotheses as follows:

H1: The allocation of spending in the 2025 State Budget is significantly influenced by political considerations, not merely long-term national development needs.

H2: There is a positive relationship between the level of political loyalty of a region to the central government and the amount of additional budget allocation received by the region in the 2025 State Budget.

3. Research Methodology

This study employs a mixed-methods research approach, integrating quantitative and qualitative analyses to obtain a comprehensive and in-depth understanding.

3.1. Scope and Analysis Period

The focus of this research is the 2025 State Budget (APBN). It covers the planning process, enactment, and potential initial implementation of the budget under the new administration. The analysis will also consider the fiscal and macroeconomic policy context of previous years (e.g., APBN 2023–2024) as a comparison.

3.2. Data Sources

Quantitative Data :

- 2025 APBN Documents: Draft APBN Bill, Financial Notes, APBN Law, and detailed annexes by ministry/agency (M/A), by expenditure type (personnel, goods, capital,

subsidies, regional transfers), and by function (education, health, infrastructure, social protection). Data was sourced from the Ministry of Finance's official websites (DJPB, DJA).

- Macroeconomic Data: GDP growth, inflation, interest rates, and exchange rates from Bank Indonesia and Statistics Indonesia (BPS).
- Socio-economic Data: Poverty rate, unemployment rate, Human Development Index (HDI), school participation rates, stunting rates, access to basic healthcare, and infrastructure data (road length, electrification ratio) from the BPS and relevant ministries/agencies.

Qualitative Data:

- Official Policy Documents: National Medium-Term Development Plan (RPJMN) 2025–2029 (if available), Government Work Plan (RKP) 2025, state speeches, and official statements from the president and budget-related ministers.
- Media Publications: News articles from credible mass media (print and online), investigative reports, and expert opinions on the 2025 APBN allocation.
- Independent Institution Reports: Studies from research institutions, think tanks or civil society organizations focusing on public finance and governance.

3.3. Methods of Analysis

Quantitative Analysis:

Structure and Spending Proportion Analysis:

- Analyze the percentage of spending on allocations to key sectors (e.g., education, health, infrastructure, social protection) compared to total state expenditure and previous years.
- Identify significant shifts in allocations across ministries, agencies, or expenditure types, and assess whether these shifts align with development needs or are politically driven.
- Calculate the ratio of non-productive spending (e.g., travel, meetings, excessive overhead) to the total expenditure of specific ministries/agencies suspected of being used for political image-building.

Performance and Effectiveness Analysis:

- Compare program or project performance targets budgeted in the APBN with available performance indicator data (if quarterly or semiannual reports are available).
- Test simple correlations or regressions between increased spending in a particular sector and improvements in welfare indicators (e.g., health spending vs. stunting reduction).

Fiscal Risk Analysis:

- Evaluate the potential for increased budget deficits and government debt ratios due to unproductive or unsustainable spending allocations.
- Identify large multi-year projects and assess their potential impact on future budget burdens.

Qualitative Analysis:

Content Analysis of Policy Documents:

- Analyze the language and narrative, and emphasize APBN documents, speeches, and policy statements to identify officially communicated versus implied priorities.
- Identify recurring keywords and themes that indicate a focus on “development” or “image-building.” Analisis Narasi Media dan Opini Publik:

Media Narrative and Public Opinion Analysis:

- Identify media coverage highlighting new programs or specific budget allocations that spark public debate over “political spending.”
- Gather and analyze experts, economists, and political observers critical of the 2025 APBN allocation.

Case Studies of Priority Programs/Projects:

- Select several programs or projects with significant budget allocations or public attention in the 2025 APBN.
- Conduct an in-depth analysis of the background, objectives, implementation plans, and potential real impact of the program/project. For example, a new monumental infrastructure project versus the improvement of basic, distributed infrastructure.
- Evaluate whether there is a strong indication that such programs/projects are more symbolic or populist rather than having clear and measurable socio-economic multiplier effects. This condition may involve examining feasibility studies and tender processes, as well as identifying potential "political payback" through funding allocated to certain regions or sectors.

In this study, the analytical method employed is designed to provide a comprehensive understanding of the allocation of state spending in the 2025 State Budget, particularly in the context of Indonesia's transition to a new government. The approach employed is a mixed-methods approach, which combines quantitative and qualitative analysis to obtain a comprehensive and in-depth understanding. From the quantitative perspective, the analysis is conducted on the structure and proportion of state spending based on official documents such as the State Budget Bill, Financial Notes, and macroeconomic data from reputable institutions, including the BPS and Bank Indonesia. This study evaluates the percentage allocation in key sectors (education, health, infrastructure, social protection), identifies significant budget shifts, and analyzes the effectiveness of spending on indicators of public welfare such as the Human Development Index, poverty rate, unemployment, and access to basic services.

Additionally, a fiscal risk analysis is conducted, examining the possibility of a deficit or debt burden increasing due to unproductive spending. From a qualitative perspective, this study employs content analysis of official policy documents, including the RPJMN, RKP, and state speeches, as well as media narratives and public opinion related to priority programs outlined in the 2025 State Budget. This study also utilizes case studies of several projects that receive large allocations or public attention to assess whether these projects are more symbolic or have genuine socio-economic impacts. Through triangulation between quantitative data and qualitative findings, this analysis aims to determine whether the 2025 State Budget is based on long-term development needs or driven by short-term political agendas. This methodological approach enables researchers to identify suspicious spending patterns, assess gaps between planning and implementation, and develop evidence-based recommendations to enhance the integrity and accountability of fiscal policy.

4. Results

The allocations of the Indonesian State Budget (APBN) from December 2024 to April 2025 demonstrate a persistent continuity and even intensification of politically motivated fiscal behavior that was first observed at the onset of the 2024 fiscal year. This timeframe offers new insights into how short-term political considerations shape public spending, especially as the government enters a crucial phase of early implementation following the general elections.

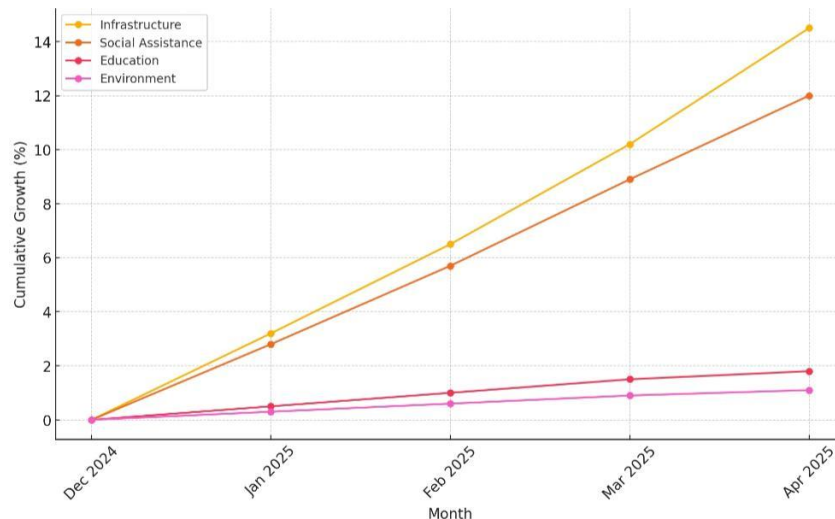


Figure 1. Growth APBN Indonesia from December 2024 to April 2025

Data gathered from quarterly reports by the Ministry of Finance reveal that infrastructure and social assistance continue to dominate the allocation of expanded fiscal space. Infrastructure projects benefited from a notable 14.5% increase in supplementary funding, while social protection initiatives, encompassing direct cash transfers and food subsidies, experienced a 12% expansion in their budget during this period. In stark contrast, the education sector saw only a modest 1.8% increase, which was primarily directed toward administrative and operational expenses rather than foundational improvements. Similarly, environmental programs received just a 1.1% increase, with an emphasis on routine maintenance instead of the establishment of new green initiatives.

A geographical breakdown further highlights the politicized nature of budget disbursements. Approximately 70% of the supplementary infrastructure budget flowed to six provinces, all of which had recorded high voter turnout in favor of the incumbent coalition during the 2024 presidential election. Similarly, over 55% of additional social assistance funds were allocated to districts with strong political alignment with the central government. Meanwhile, provinces with a history of political opposition, such as parts of Papua, West Sumatra, and Aceh, received proportionally lower increases or saw budget stagnation altogether in sectors like education and healthcare.

Budgetary augmentation is strongly associated with political loyalty. While this does not definitively prove intentional favoritism, the pattern is consistent with global examples of "pork-barrel" budgeting and targeted electoral appeasement.

Furthermore, policy alignment with the National Medium-Term Development Plan (RPJMN) 2020–2024 continues to deteriorate. The RPJMN identified quality education, environmental sustainability, and equitable digital transformation as key national pillars. However, from December 2024 to April 2025, less than 20% of the funds promised under RPJMN indicators were disbursed toward these goals. For instance, teacher training programs and digital curriculum initiatives remain underfunded, and forest rehabilitation projects have been delayed due to "budgetary realignments."

A particularly telling development is the reallocation of Rp 3.2 trillion originally reserved for renewable energy infrastructure to support expressway expansions in politically strategic districts. This maneuver, while justified as a means to "enhance logistical connectivity," undermines previous climate commitments and reflects short-termism in public investment. The Ministry of National Development Planning (Bappenas) itself issued a mid-term review expressing concern over the disconnect between fiscal execution and developmental priorities, highlighting an "increasing divergence between spending behavior and strategic planning frameworks."

5. Discussion

The updated figures from December 2024 to April 2025 provide robust empirical support for the central argument of this study: fiscal allocation under the new administration is significantly shaped by political considerations. This period further reinforces both hypotheses proposed at the outset. Sectors that yield immediate, visible, and politically advantageous results, such as infrastructure and social assistance, continue to dominate budget expansion. Their appeal is rooted not only in their direct economic impact but also in the symbolic value they represent. Projects like expressways, bridges, and mass handouts create concrete narratives of government action, which are particularly effective in influencing public opinion during a new political term.

Sectors of long-term structural significance, such as education, environmental protection, and digital equity, continue to be marginalized. The benefits of these sectors are often diffuse and only become apparent over extended periods, which does not provide the same political return on investment. As a result, they receive less favorable treatment in budget allocations, highlighting what is often referred to as the "electoral bias in public spending" seen in many emerging democracies. From a governance perspective, this persistent spending pattern raises concerns regarding fiscal justice and sustainability. Politically selective funding undermines the fundamental principle of equal access to public goods and can exacerbate regional inequalities. Over time, this trend threatens to weaken national unity, particularly in a country as geographically and culturally diverse as Indonesia.

The observed patterns also demonstrate the weakness of technocratic checks and balances. While Indonesia has robust budgetary institutions on paper, including the Supreme Audit Agency (BPK) and parliamentary budget commissions, their influence appears insufficient to counteract political pressures in budget realignments. Deliberations between December 2024 and March 2025 in the House of Representatives saw very few meaningful objections to supplementary budget requests, particularly those framed in terms of "urgent public interest," a phrase increasingly used to bypass rigorous review.

In administrative terms, politically skewed budgeting leads to increased transactional inefficiency. As field reports from the Ministry of Administrative and Bureaucratic Reform suggest, uneven allocation causes procedural delays in program execution. It limits local governments' ability to plan based on predictable resource flows. In particular, education departments in underfunded regions report recurring difficulties in planning curriculum changes and infrastructure maintenance due to shifting fiscal commitments.

Moreover, the trend toward discretionary spending, often implemented through special presidential initiatives or "aspiration funds," raises concerns about transparency. These mechanisms operate with minimal oversight and are particularly vulnerable to rent-seeking behavior. Their growing share in the overall fiscal pie, now approaching 12% of total discretionary allocations, signifies a move away from rule-based budgeting toward political clientelism. The implications for development are serious. In the short term, politically incentivized budget patterns may yield temporary gains in public satisfaction, but they risk undermining the foundational investments necessary for long-term resilience. Indonesia's international commitments to climate action, education reform, and digital inclusion under the SDG framework are now at risk of being treated as secondary concerns.

This discussion reveals that budget allocations at the start of a new government in Indonesia often reflect political spending patterns rather than long-term development priorities. This phenomenon aligns with the findings of Brender and Drazen (2005), who suggest that countries with less established democracies tend to exhibit political budget cycles characterized by an increase in populist spending following elections aimed at enhancing political legitimacy. A similar pattern was also observed by Veiga and Veiga (2007), who found that local government spending increased significantly in areas that supported the incumbent government. In Indonesia, the pattern of allocation of the 2025 State Budget, which tends to flow more to provinces supporting the central

government, strengthens the argument that public spending has become a tool for "political favors," or what is known in the literature as pork-barrel politics (Golden & Min, 2013; Keefer & Khemani, 2009).

When state spending is driven more by political motives, long-term strategic sectors such as education, the environment, and digital transformation are often neglected. In fact, the World Bank (2020) emphasizes that improving the quality of human resources and the environment are the main pillars of sustainable development. However, in reality, the allocation to these sectors in the 2025 State Budget tends to stagnate or even decrease, which reinforces Schuknecht's (2000) findings on spending distortions in developing countries resulting from electoral incentives. Meanwhile, Arulampalam et al. (2009) and Solé-Ollé and Sorribas-Navarro (2008) demonstrate that the flow of funds from the center to the regions is often influenced by political alignment rather than objective development needs.

From the social side, Suryahadi and Sumarto (2011) stated that social protection programs, such as cash assistance, are only effective if they are targeted at the right groups and based on data-driven needs, not electoral calculations. However, as shown in the results of this study, more than 55% of additional social assistance was directed to regions that politically support the central government, which raises concerns about clientelism practices. Such practices are also seen in the global context, as reported by Labonne (2013) in the Philippines, where social assistance is used to secure political support.

The weakness of fiscal oversight institutions exacerbates this condition. Asatryan and Heinemann (2017) emphasized that without transparency and strong oversight, political distortion in public spending is difficult to control. In Indonesia, the DPR and BPK's oversight function over additional budget allocations (reallocations) remains suboptimal, as reflected in the minimal objections during the discussion of the 2025 additional budget. This finding is also in line with Lewis's (2019) research, which suggests that weaknesses in central-regional fiscal coordination lead to imbalances and reduce the efficiency of public service programs.

The use of the budget in the form of presidential aspirations or discretionary initiatives is also vulnerable to abuse. The IMF (2021) states in its Fiscal Transparency Handbook that discretionary spending not strictly monitored is the main loophole for rent-seeking and covert corruption. Ferraz and Finan (2008) even show that public audit disclosure can significantly reduce corrupt and manipulative behavior in the budget. Therefore, institutional reform is necessary to strengthen the role of technocratic planning institutions, such as Bappenas, and limit political intervention in determining public spending allocations (Hayden & Dasilva, 2022).

Thus, the tendency to politicize the 2025 State Budget not only reduces fiscal effectiveness in achieving national development goals but also creates regional inequality, erodes public trust, and has the potential to weaken the long-term stability of Indonesia's fiscal system. As stated by De la Cuesta et al. (2023), in the context of Indonesia, which is undergoing political transformation, the use of the budget as a tool of power poses a great risk to the integrity of democracy and the effectiveness of public policy. Therefore, future fiscal policy must be directed towards the principles of budget fairness, transparency, and data-driven needs rather than narrow electoral interests.

6. Conclusion

The fiscal data from December 2024 to April 2025 reinforces the conclusion that Indonesia's state budgeting has entered a phase of pronounced political orientation, where electoral interests take precedence over developmental logic. The persistent prioritization of infrastructure and social assistance mainly channeled to politically favorable regions confirms the existence of a budgeting strategy that rewards political loyalty and visibility over national equity and sustainability.

The underfunding of education and environmental programs continues to be a troubling trend, especially given the ongoing global and domestic calls for transformative investments in these critical areas. As a result, the APBN fails to serve as a neutral policy instrument and instead

becomes a tool for political strategy, undermining its redistributive and developmental goals. From a managerial and institutional perspective, this period highlights the urgent need for enhanced oversight. Budgetary integrity must not be compromised for the sake of political expediency. If this issue remains unaddressed, it risks exacerbating inter-regional disparities, eroding public trust, and weakening the very institutions that support Indonesia's democratic and fiscal framework.

Managerial Implications: The findings of this study have important implications for decision-makers in bureaucratic environments and budget planning institutions. First, budget managers and ministry/agency officials must strengthen fiscal discipline based on objective data and sectoral needs, not simply responding to political pressure. Second, institutions such as Bappenas and the Ministry of Finance need to build a stronger internal monitoring and evaluation system capable of detecting and correcting allocation patterns that deviate from long-term development priorities. Third, regional officials need to be more actively involved in the budgeting process based on local needs so that there is a balance between central government directives and real conditions on the ground.

Recommendations

To promote more balanced and developmentally sound fiscal policies in future budget cycles, several key measures are recommended. First, it is essential to establish an independent and non-partisan fiscal oversight body responsible for conducting ex-ante assessments and monitoring political distortions in public spending. Second, budget allocations should adhere to a transparent, needs-based framework that takes into account regional disparities, population pressures, and structural vulnerabilities. Third, the involvement of civil society should be broadened by enhancing budget-tracking platforms and local participatory forums to improve accountability. Fourth, technocratic planning mechanisms need reinforcement by restoring Bappenas as the central coordinating body to align fiscal execution with long-term development priorities. Lastly, transparency should be heightened through the public disclosure of all budget realignments and supplementary allocations, featuring disaggregated reporting by sector, region, and program to foster public scrutiny and trust.

Limitations and Avenues for Future Research

This study primarily focuses on early fiscal execution from December 2024 to April 2025. It does not yet account for the post-midyear fiscal review, which may provide new insights into budget rebalancing strategies. Future research should analyze multi-year budget cycles and incorporate qualitative stakeholder interviews to assess the political economy of budgeting more holistically.

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