



ANALISA

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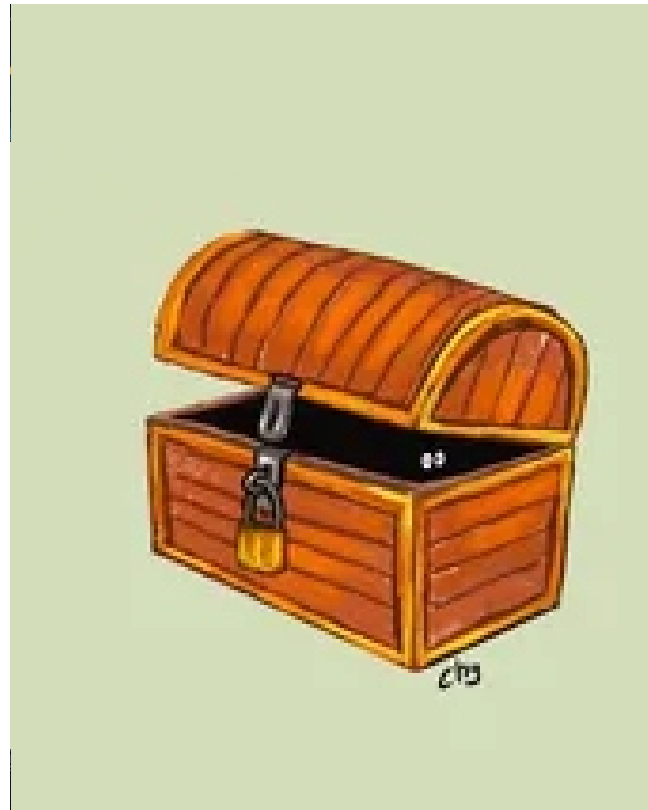
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Hasil Kajian Cepat Terhadap Isu Strategis Kekinian

The Reform Initiatives

Merupakan lembaga riset kebijakan yang bernaung di bawah PT Semesta Infomedia Indonesia, berkedudukan di Jakarta.

TRI fokus pada penelitian kebijakan terkait Ekonomi, Fiskal, Kesejahteraan Sosial, Desentralisasi, Lingkungan Hidup & Perubahan Iklim, Tata Kelola Kebijakan yang Baik, Politik & Elektoral, Penegakan Hukum, Ekonomi Digital, serta Usaha Mikro Kecil dan Menengah (UMKM).



Hadi Prayitno

Direktur Eksekutif -
The Reform Initiative (TRI)

The Mystery of the 2026 State Budget

The people, citizens, society, or the public hold a highly esteemed position in the design of state finances. The 1945 Constitution of the Republic of Indonesia Article 23 paragraph (1) states: "The State Budget as a manifestation of state financial management is established annually by law and implemented openly and responsibly for the greatest prosperity of the people."

Public honor is reflected in the three key terms of the constitution, namely open, responsible, and for the greatest prosperity of the people.

First, the APBN is implemented openly, meaning that the government is obliged to convey information as widely as possible to the public as an embodiment of the right to information or right-to-know, a fundamental foundation of democratic governance (Fung et al, 2007).

Article 28F of the Constitution and Law No. 14 of 2008 emphasizes that everyone has the right to obtain information as a basic necessity and a human right. Information transparency is an important characteristic of a democratic state that upholds the sovereignty of the people to realize good governance.

Second, the state budget (APBN) is implemented responsibly. The government is obligated to manage the budget legally and effectively, adhere to regulations, involve the community, report in detail to allow for public oversight, and ensure that every rupiah spent reaches the intended recipients, especially for the poor and marginalized.

The International Budget Partnership (IBP; 2012 & 2018), the Transparency and Accountability Initiative (TAI; 2018), and Rudiger (2018) frame this operational definition as fiscal accountability. Robson & Dahir (2024) add that fiscal accountability must be reflected in timely budget management reports, presenting information that is easily understood by the public (not obscured by complicated accounting technical terms) so that the public can exercise effective control.

Third, the APBN is implemented for the greatest prosperity of the people. According to Dian Puji N Simatupang in Gunawan & Mujib (2012) when providing testimony as an expert for the applicant for judicial review of the 2011 APBN Law before the Constitutional Court, the term for the greatest prosperity of the people is in principle an ethical norm that underlies the planning, use, implementation, supervision and accountability of the APBN to ensure the fulfillment of the four goals of the state as stated in the Preamble to the 1945 Constitution of the Republic of Indonesia. State spending must be fully oriented towards fulfilling social needs (social needs) and social justice (social justices).

The state budget (APBN) must formally be known, involve, and be accountable to the public. Its content, form, manifestation, and scope must also possess legal characteristics that legitimize budget management towards the realization of the people's prosperity.

The 2026 State Budget has not yet been enacted

The Plenary Meeting of the Indonesian House of Representatives on September 23, 2025, has ratified the Draft Law on the State Budget for the Fiscal Year 2026 into law after all factions expressed their acceptance of the results of the discussions by the Budget Committee in conjunction with the government. This event has taken place for more than three months. However, the State Budget for 2026 has yet to be promulgated, neither in the form of a law nor in a presidential regulation containing its elaboration.

This has become a public spotlight. One written criticism was conveyed by the Kanal Foundation, an organization engaged in budget advocacy on December 26, 2025. They assessed that the situation creates legal uncertainty, reflecting a lack of transparency and public accountability in the management of state finances. Article 3 paragraph (1) of Law No. 17 of 2003 emphasizes that state finances must be managed orderly, in compliance with laws and regulations, efficiently, economically, effectively, transparently, and responsibly, while considering a sense of justice and propriety.

The mystery of the 2026 State Budget is intertwined with the constitution and laws regarding state finances. Adherence to regulations, transparency, and accountability are absolute requirements that must be fulfilled.

Leaving uncertainty

Three documents that can be publicly accessed through the Ministry of Finance's channel are still in draft form. These include the 2026 State Budget Bill (Book I), the Financial Note (Book II), and the Compilation of RKA K/L (Book III). The information contained in these three documents does not yet reflect the results of the agreement that was approved by the Indonesian House of Representatives three months ago.

There is yet to be a definitive reference for the relevant ministries/agencies regarding the amount of allocation they will manage, local government districts/cities and provinces concerning the transfers to regions (TKD) they will receive, the House of Representatives of the Republic of Indonesia regarding budget information for their oversight, and the public to be used as material for participatory oversight.

The government, through the Coordinating Minister for Economic Affairs and the Minister of Finance, has recently promised that the submission of the budget implementation list (DIPA) for the year 2026 will be carried out shortly. The deadline remains uncertain since their statement was made to the media on December 26, 2025.

Amid the responsibility to fulfill various grand visions, the government must demonstrate a strong commitment to managing state finances with the principles of good governance.

First, information openness or transparency is a constitutional mandate that cannot be denied. The 2026 State Budget document, which has been enacted in the form of law along with the presidential regulation containing its elaboration, must be published openly so that the public can access this information at any time.

Secondly, public participation must be prioritized from the planning, discussion, implementation, and accountability processes. Input from various community groups, especially vulnerable and marginalized groups, will enrich the perspectives of the government and the DPR in designing a more inclusive and socially-oriented state budget policy that meets social needs and social justice, as well as avoiding wasteful spending allocations that merely serve the interests of elites and bureaucracy.

Third, public accountability must be enhanced. Accountability for budget use should not be solely submitted and audited by the Supreme Audit Agency (BPK) (upward accountability), but should be reported openly to the public through accessible channels (downward accountability). The goal is to solicit more factual feedback, criticism, and input, while simultaneously strengthening public trust in the government's budget management.

The mystery of the 2026 State Budget must be resolved. The government is required to promptly establish laws and presidential regulations, and then publish them, preferably before the end of 2025. The submission of the DIPA must also be carried out immediately by the President to the ministries/agencies and local governments so that they can quickly prepare for the early use of the budget, in order to prevent the tradition of delays and excessive absorption in the fourth quarter of each year from becoming a recurring practice.

Associate Partner Publication



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