

Choosing Priorities When Transfers to Regions Are Cut

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Executive Summary

The central government is strengthening fiscal centralization through changes to the structure of the 2025 and 2026 State Budgets (APBN). Central Government Expenditure rises from IDR 2,701.4 trillion to IDR 3,149.7 trillion, while Transfers to Regions (TKD) fall from IDR 919.9 trillion to IDR 693.0 trillion. Village Funds (DD) also decline from IDR 71.0 trillion to IDR 60.57 trillion. In the 2026 APBN, Central Government Expenditure accounts for around 82 percent of total state expenditure, leaving Transfers to Regions at approximately 18 percent. This shift narrows regional fiscal space even as regional governments retain substantial responsibilities for basic services.

The reduction in TKD could weaken regional governments' ability to meet residents' needs. Regions must still provide basic education, health care, clean water, sanitation, stunting interventions, social protection, and local infrastructure. Central government programs do not automatically replace regional government functions: basic services depend on local institutions, service personnel, facilities, resident data, operating funds, and rapid responses to local conditions. The greatest risks will arise in poor, island, disadvantaged, and remote regions, as well as regions with low own-source revenue.

Smart Priority Development (SPD) offers regional governments a framework for continuing to develop despite budget constraints. SPD encourages them to select programs that are strategic, measurable, adaptive, responsive, and transparent. It asks them to stop routinely financing programs with little impact. Regional

governments should ensure that regional budgets (APBD) answer three central questions: What problem must be solved? Which residents most need the benefits? What results can be measured?

Regional development reform should move beyond money follows functions to money follows program and program follows problem. Budgets should fund priority programs, and programs should arise from residents' problems. Regional governments should use evidence-based policy, a citizen-centered approach, and problem-oriented development so that every rupiah of the APBD addresses a real need. Fiscal data, basic service data, poverty data, spatial data, and residents' experiences should inform priority setting.

Collaborative governance should reinforce this strategy. Regional governments cannot address fiscal pressure alone. Regional heads, regional legislatures (DPRD), regional agencies, academics, businesses, the media, civil society organizations, and residents need to reach evidence-based agreement on development priorities. Digital Era Governance (DEG) should strengthen the process through integrated data, access to information, system interoperability, personal data protection, and citizen-centered digital services. Regional governments should use technology as a governance tool, not merely as an application development project.

This paper recommends that regional governments make SPD their principal approach to setting development priorities, strengthen collaborative governance in budget decisions, and apply DEG to accelerate basic services that are open, integrated, inclusive, secure, and

accountable. The willingness to make clear priority choices is essential if regions are to protect basic services while TKD is being cut.

Fiscal Centralization and Cuts to Transfers to Regions

The 2025 and 2026 APBN reveal a major shift in Indonesia's budget politics. The central government is expanding national expenditure to implement agendas for food and energy sovereignty, stronger defense, downstream processing, industrialization, social protection, and human capital development. These agendas have political legitimacy as long as the government can demonstrate their benefits for the public.

The structure of state expenditure, however, shows increasingly strong fiscal centralization. Central Government Expenditure increases from IDR 2,701.4 trillion in the 2025 APBN to IDR 3,149.7 trillion in the 2026 APBN. Transfers to Regions fall from IDR 919.9 trillion to IDR 693.0 trillion. Village Funds also fall from IDR 71.0 trillion to IDR 60.57 trillion. The reduction in Transfers to Regions amounts to IDR 226.9 trillion, or around 24.7 percent.

The composition of the 2026 APBN exposes an imbalance in fiscal space between the center and the regions. Central Government Expenditure reaches around 82 percent of total state expenditure, while TKD accounts for only about 18 percent. The central government controls a growing share of spending capacity, while regional governments face ever tighter fiscal space.

Several TKD components also decline sharply. Revenue Sharing Funds (DBH) fall from approximately IDR 192.3 trillion to IDR 58.5 trillion. General Allocation Funds (DAU) fall from approximately IDR 446.6 trillion to IDR 400.0 trillion. Special Allocation Funds (DAK) fall from approximately IDR 185.2 trillion to IDR 157.1 trillion. The Fiscal Incentive Fund (DIF) falls from IDR 6.0 trillion to IDR 1.8 trillion. These figures indicate a significant change in central-regional fiscal relations.

Centralization of expenditure is not always harmful. The central government can use substantial expenditure to deliver national programs quickly and coordinate agendas across regions. Problems arise when fiscal centralization weakens regional governments' capacity to provide the basic services closest to residents.

Regional governments remain responsible for many public and basic services. They manage basic education, community health centers (puskesmas), integrated health posts (posyandu), sanitation, clean water, stunting interventions, social protection, local infrastructure, and everyday administrative services. Central government programs do not automatically replace these functions: basic services require local institutions, service workers, facilities, resident data, operational financing, and rapid responses to local needs.

TKD cuts could widen disparities in services among regions. Poor, island, disadvantaged, remote, and border regions, and those with low own-source revenue, will face the greatest pressure. They will struggle to replace declining transfers with their own revenue. Residents in these areas risk receiving weaker education, health care, and basic infrastructure services.

Village Funds face a similar paradox. The government tasks villages with addressing extreme poverty, food security, basic health care, stunting, clean water, sanitation, climate resilience, village cooperatives, cash-for-work programs, and digital infrastructure, while reducing the Village Funds ceiling. Villages thus face an expanding list of responsibilities with shrinking fiscal capacity.

This situation calls for a more honest assessment of fiscal policy. The APBN is not adequate merely because its drafting and enactment follow the correct procedures. It must demonstrate openness, accountability, equitable distribution of benefits, and a real contribution to public prosperity. The central government should explain the effects of TKD cuts on Minimum Service Standards (SPM), especially in education, health, clean water, sanitation, and basic social services.

Regions Must Still Find a Way Forward

Regional governments must continue seeking solutions amid budget pressure. TKD cuts do narrow fiscal space. That constraint makes it even more necessary for regions to develop new strategies so that public and basic services continue to operate quickly, effectively, and in residents' interests.

Regions should stop funding programs out of habit. Many regional programs still replicate the previous year's pattern. Many activities continue

because regional agencies are accustomed to proposing them. Spending persists even when regional governments cannot measure its impact. This approach exhausts the APBD while residents' problems remain unresolved.

Smart Priority Development (SPD) offers a useful perspective. It treats fiscal constraints as a reason to work more rigorously. It encourages regional governments to choose programs that are strategic, measurable, adaptive, responsive, and transparent. These five principles help turn the APBD from a mere list of activities into an instrument for improving welfare.

SPD requires regional governments to answer three basic questions before funding a program. What problem must the regional government solve? Which residents most need the program's benefits? What outcomes can the government measure after implementation? These questions make budget decisions more candid, focused, and responsive to residents' needs.

Robinson and Last (2009) describe performance-based budgeting as an approach that links resources, outputs, and outcomes. SPD applies this logic to make the APBD work harder for residents. Regional governments should show not just how many activities they undertake, but what outcomes change as a result.

Pawson (2006) develops an evidence-based policy approach from a realist perspective. Suazo-Galdames, Saracostti, and Chaple-Gil (2025) also stress the importance of using scientific evidence, data, and learning in policymaking. SPD requires this way of working. Regional governments must use data, listen to residents, and test policy options before deciding on programs and budget allocations.

Barca (2009) and the OECD (2025) emphasize the importance of place-based policy. This matters for regional governments because residents' problems differ from place to place. Damaged schools, understaffed community health centers, villages without clean water, areas with high stunting rates, damaged farm roads, and poor settlements require different interventions. Regional governments should select programs based on local context rather than standardized activity packages.

SPD also requires political courage. Priorities are not wish lists; they require firm choices. Regional heads should reject activities that are no longer relevant. The DPRD should test

the public benefit of each spending proposal. Bureaucracies should end programs kept alive only by annual routine. Residents should understand that limited budgets require firmer, better targeted choices with tangible results.

Reforming Regional Development From Functions to Residents' Problems

Regional development reform should move from administering responsibilities to solving residents' problems. Many regions have long applied the conventional money follows functions approach, dividing budgets according to governmental affairs, functions, regional agencies, and activity classifications. Fiscal decentralization literature recognizes the principle that financing should follow the assignment of government functions. Bahl (1999) expressly calls this finance follows function. This approach helps governments maintain administrative compliance. It ensures that each regional agency has a legal mandate and expenditure support. Functional logic, however, does not necessarily resolve the most urgent problems. Budgets can be consumed by organizational structures while residents' problems persist.

Regional governments should strengthen the money follows program approach. Through Government Regulation No. 17 of 2017, Indonesia shifted the direction of national planning and budgeting. That regulation explains money follows program as a more holistic, integrated, thematic, and spatial approach to development planning. President Joko Widodo (2016) previously emphasized that money follows program means focusing all resources on priority programs rather than dispersing them without clear direction or purpose. His statement underscored the importance of program focus, benefits, and impacts for the public.

The money follows program approach should lead the APBD to fund clear, measurable, and effective priorities. Priority programs must show the connections among a problem, its beneficiaries, activities, outputs, outcomes, costs, and risks. Robinson and Last (2009) describe performance-based budgeting as linking funding to measurable results. Regional governments should use this principle so that every rupiah of the APBD has a clear connection to improved public services and residents' welfare.

The next reform should move toward

program follows problem. This phrase can serve as an operational rule to ensure that programs arise from residents' problems rather than organizational habits. Andrews, Pritchett, and Woolcock (2017) popularized Problem-Driven Iterative Adaptation (PDIA), a key reference for this idea. PDIA guides governments to begin reform with local problems, identify their causes, try solutions incrementally, learn quickly, and adjust policies in light of implementation results.

Program follows problem requires regional governments to begin planning with a map of basic service problems. It could identify damaged schools, teacher shortages, understaffed community health centers, inactive integrated health posts, villages without clean water, poor sanitation, areas with high stunting prevalence, poor households, damaged roads, and places with limited access to services. Regional governments should derive programs from these problems, rather than reshape descriptions of problems to fit existing programs.

Evidence-based policy must underpin this reform. Pawson (2006) stresses the role of evidence in deciding what works best, for whom, under which conditions, and why. Cairney (2016) likewise argues that experts should engage in policymaking by strengthening data, facts, and knowledge so that they can shape actual decisions. Suazo-Galdames, Saracostti, and Chaple-Gil (2025) also describe progress in evidence-informed decision-making worldwide. Regional governments should take these lessons seriously: budget decisions cannot rest solely on bureaucratic habits, political intuition, or short-term pressure.

Regional governments must use accurate, current, and verifiable data. Fiscal data should be combined with basic service, poverty, spatial, complaints, population, and development outcome data. This would help distinguish the most urgent problems, the highest-impact programs, and less productive expenditure. Sound data helps regional heads and the DPRD choose priorities more honestly.

A human-centered orientation should also improve program design. Norman (2013) argues that development design should put people at its center. The OECD (2025) encourages governments to use human-centered service design and user research so that public services are easier to use, more integrated, and better suited to residents' needs.

Regional governments should start service design with residents' lived experiences. School-age children need safe classrooms, teachers who attend, adequate sanitation, and transport access. Pregnant women need functioning integrated health posts, midwives, regular checkups, prompt referrals, and adequate nutrition. Persons with disabilities need accessible services. Poor residents need affordable services, simple procedures, and predictable waiting times. Regional governments should design programs around residents' experience of using services rather than bureaucratic administrative convenience.

Problem-oriented development requires regional governments to change development planning deliberations (*musrenbang*). A *musrenbang* must be more than a forum for collecting proposal lists; it should be a forum for setting priorities. Regional governments should bring fiscal data, problem maps, budget limits, and policy choices to these meetings. Residents, regional agencies, the DPRD, academics, and civil society can then assess which problems should be addressed first.

Regional governments should also prepare written program-priority assessments that state the problem addressed, beneficiary groups, location, costs, outcome indicators, risks of leaving the program unfunded, and expected impacts. These assessments help regional heads and the DPRD make budget decisions more openly and help the public understand why one program is financed while another is deferred.

The DPRD should strengthen its budgeting and oversight roles by focusing on benefits rather than only on the distribution of projects across electoral districts. Its members have substantial authority to assess public benefits, social impacts, fiscal sustainability, and programs' contribution to the Minimum Service Standards (SPM). They can ask regional governments to explain the effects of TKD cuts on schools, community health centers, integrated health posts, sanitation, clean water, and services for vulnerable groups.

Regional inspectorates, the Finance and Development Supervisory Agency (BPKP), and the Audit Board (BPK) should promote stronger performance audits. Audits should examine more than administrative compliance: they should assess benefits, equity, service impacts, and fiscal risks. Regional governments should use audit findings to improve programs rather than simply

fulfill reporting requirements. Accountability should also move beyond upward accountability to the public accountability owed to residents.

The central government should support these reforms. Whenever it reduces TKD, DAU, DAK, DBH, Village Funds, or the Fiscal Incentive Fund, it should issue a fiscal impact statement. Such a statement should explain the effects on basic services; poor, island, and disadvantaged regions; stunting risks; school-age children's needs; disaster risks; and ecological burdens. Transfer policy should account for service obligations, not only the national fiscal position.

Ultimately, regional development reform should follow a clearer sequence. Functions remain important as the legal basis for authority, and programs remain important as tools for action. But residents' problems should be the starting point. Regional governments should ensure that functions serve the public mandate, programs address problems, and budgets fund priorities that genuinely improve residents' lives.

Collaborative Governance and Digital Era Governance

Collaborative governance is essential to regional development reform. Regional governments cannot manage fiscal pressure and basic services alone. Residents directly experience the effects of budget choices. The DPRD provides political approval. Academics can strengthen analysis. Businesses can support innovation in financing and program implementation. Civil society can help keep policies attentive to vulnerable groups.

Ansell and Gash (2008) describe collaborative governance as involving public and non-public actors in collective decision-making. Emerson, Nabatchi, and Balogh (2012) extend the concept with a framework emphasizing leadership, shared motivation, capacity for joint action, and learning across actors. Regional governments can use these concepts to strengthen the legitimacy of development priorities.

Collaborative governance should renew relationships between regional governments and residents. Governments should disclose information about problems, budget limits, and program options. Residents should describe their firsthand experience of services. Academics should help interpret data and prepare analyses. Local media should scrutinize the process. Civil

society organizations should give voice to groups often absent from formal forums.

The DPRD should act as a guardian of priorities. It can establish a forum to monitor TKD and Village Funds and assess how transfer cuts affect basic services. It can ask regional governments to publish implementation data, program locations, beneficiaries, residents' complaints, and service outcomes. This would strengthen evidence-based oversight.

Civil society, universities, media, professional associations of teachers and health workers, women's organizations, organizations of persons with disabilities, and community groups can build a regional budget data center. Such a center could track changes in budget ceilings, actual expenditure, project locations, beneficiaries, residents' complaints, and service results. Public access to these data would strengthen development accountability.

Digital Era Governance can reinforce collaborative governance. Dunleavy, Margetts, Bastow, and Tinkler (2006) argue that modern government requires reintegrated functions, needs-based services, digitalized processes, and a reconfigured relationship between the state and citizens. This provides useful guidance for regions wishing to use technology to improve development.

Regional governments should not equate digitalization with building applications. Digitalization should transform governance. Technology should bring data together, simplify processes, speed up coordination, open information, protect personal data, and strengthen residents' trust. Without changes to administrative processes, applications will merely add a digital layer to the old bureaucracy.

DEG also calls for integrated, inclusive, secure, and accountable services. Regional governments should connect Indonesia's Electronic-Based Government System (SPBE), One Data Indonesia, public access to information, personal data protection, and public service agendas. This integration matters because SPD needs reliable data and collaborative forums need understandable information.

Regional governments should use technology to strengthen evidence-based policy. Digital systems should help them identify residents' problems, examine budget allocations, track program implementation, and evaluate results. Technology should do more than improve

the appearance of reports. It should help regional governments make faster, better targeted, and fairer decisions.

Conclusion

Cuts to Transfers to Regions and increased central expenditure have changed the fiscal room available to regional governments. They face greater pressure to provide public and basic services with smaller budgets. Residents still need adequate schools, functioning community health centers, active integrated health posts, clean water, sanitation, basic roads, social protection, and accessible administrative services.

Regional governments should not use budget constraints as a reason to lower service quality. They should use fiscal constraints as an opportunity to make bolder choices about priorities. SPD gives regions a framework for turning the APBD from a list of expenditures into an instrument for solving residents' problems.

Regional development reform should advance from money follows functions to money follows program and program follows problem. Budgets should follow priority programs, and programs should respond to residents' problems. Regional governments should use evidence, listen to residents, design human-centered services, and measure impacts openly.

Collaborative governance and Digital Era Governance should reinforce this transformation. Regional governments should work with the DPRD, residents, academics, businesses, media, and civil society. They should also use technology as a governance tool, not merely an application. Their willingness to choose priorities will determine the quality of regional development as fiscal space tightens.

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