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Institutional Coordination and Welfare-Oriented Budget Allocation under Fiscal Decentralization: Evidence from Banyuwangi Regency, Indonesia

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ABSTRACT: Fiscal decentralization has increased local governments' responsibility to allocate public resources for community welfare. Despite growing adoption of participatory planning and performance-oriented budgeting, limited research examines how local institutions collectively formulate welfare-oriented budgets within Indonesia's decentralized system. This study analyzes the budget allocation process for community welfare programs in Banyuwangi Regency, Indonesia, examining formulation stages, allocation determinants, institutional coordination, implementation challenges, and evaluation mechanisms. This qualitative case study collected data from January–June 2024 through semi-structured interviews with 13 informants from Bappeda, BKAD, DPRD, sectoral agencies, academia, and community leaders, supplemented by observation and document analysis, and analyzed using Miles, Huberman, and Saldaña's interactive model, with credibility strengthened through triangulation. Findings show welfare budget allocation follows an integrated sequence: Musrenbang, regional agency forums, the Annual Regional Development Plan, budget policy deliberation, executive–legislative negotiation, provincial evaluation, and Regional Budget enactment. Priorities are shaped by poverty and stunting rates, health and education needs, fiscal capacity, and community aspirations. Bappeda coordinates planning, BKAD assesses fiscal feasibility, sectoral agencies design programs, and DPRD deliberates and oversees. Key challenges include limited fiscal space, revenue fluctuation, delayed transfers, and inconsistent data. The study concludes that effective welfare-oriented budgeting requires integrating participatory planning, fiscal capacity, coordination, and performance accountability, contributing an integrated governance framework linking planning, finance, oversight, and participation.

Keywords: Fiscal Decentralization, Community Welfare, Budget Allocation, Participatory Budgeting, Local Government, Evidence-Based Budgeting, Indonesia.

INTRODUCTION

Community welfare has become one of the principal objectives of public administration under decentralized governance systems. In many developing countries, fiscal decentralization has fundamentally reshaped the responsibilities of local governments by granting greater authority over planning, budgeting, and public service delivery. This institutional transformation has shifted the focus of local governments from merely implementing centrally determined policies toward designing development strategies that respond to local priorities and socioeconomic conditions. Consequently, the Regional Revenue and Expenditure Budget (APBD) has evolved into a strategic policy instrument through which local governments allocate financial resources to improve citizens' welfare. The effectiveness of this process depends not only on the availability of fiscal resources but also on the institutional capacity of local governments to integrate development planning, financial management, and stakeholder participation into coherent budget decisions. Recent literature suggests that fiscal decentralization can enhance local responsiveness and encourage governments to prioritize welfare-oriented expenditures when accompanied by adequate fiscal autonomy, institutional capacity, and participatory governance mechanisms (Kuruppu et al., 2022; Legard & Goldfrank, 2020; Tamano, 2020; Touchton et al., 2023).

Although decentralization provides greater discretion in allocating public resources, its contribution to community welfare varies considerably across regions. Fiscal capacity, political commitment, administrative capability, and the quality of intergovernmental fiscal relations significantly influence how local governments prioritize welfare expenditures. Municipalities with stronger fiscal positions and broader revenue sources generally possess greater flexibility to invest in health, education, sanitation, poverty alleviation, and other social development programs. Conversely, limited local revenue, dependence on intergovernmental transfers, and weak institutional capacity often constrain governments' ability to sustain welfare programs despite increasing public demands (González-Bustamante (Bustamante, 2021; Kuruppu et al., 2022). Furthermore, empirical studies indicate that decentralization alone does not automatically generate equitable or redistributive outcomes. Instead, the effectiveness of decentralized budgeting depends on how political institutions, administrative organizations, and participatory mechanisms interact throughout the budgeting process(Holdo, 2020).

Within this context, welfare-oriented public budgeting has become increasingly associated with participatory governance and evidence-based decision-making. Participatory budgeting has received considerable scholarly attention because it provides institutional channels through which citizens can influence government priorities, improve transparency, and strengthen accountability. Through public consultations, deliberative forums, and community engagement mechanisms, local governments are expected to identify priority needs more accurately while enhancing the legitimacy of budget decisions. Comparative studies demonstrate that participatory budgeting can contribute to increased investment in health, sanitation, and other essential public services, particularly when participatory institutions are formally integrated into governmental planning systems and supported by political commitment (Escobar, 2020). However, research also emphasizes that these positive outcomes are highly dependent on institutional design, administrative capacity, and the inclusiveness of participatory processes. Where participation is symbolic, dominated by elites, or insufficiently linked to formal budgeting procedures, improvements in transparency and welfare outcomes remain limited(Zawadzka-Pąk, 2021).

Beyond participation, recent developments in public financial management increasingly emphasize the importance of evidence-based budgeting. Rather than relying solely on historical expenditure patterns or political negotiations, evidence-based budgeting encourages governments to allocate public resources using objective socioeconomic indicators. Poverty incidence, health conditions, educational attainment, unemployment, and other welfare indicators provide valuable information for identifying vulnerable populations and determining budget priorities. Such indicators enable governments to allocate limited fiscal resources more strategically while improving the effectiveness of welfare interventions. Moreover, the availability of reliable socioeconomic data enhances transparency and supports informed public participation because both government officials and citizens can evaluate whether budget priorities correspond to actual community needs (Bustamante, 2021; Lee et al., 2022). Nevertheless, the literature also identifies persistent challenges associated with evidence-based budgeting, particularly in developing countries where local governments often experience limitations in data quality, technical expertise, digital infrastructure, and analytical capacity (Motos et al., 2021).

Another important development in contemporary public financial management is the adoption of performance-based budgeting. Unlike traditional line-item budgeting, performance-based budgeting seeks to connect financial allocations with measurable outputs, outcomes, and policy objectives. By defining program indicators and expected results, governments can evaluate whether allocated resources generate tangible improvements in community welfare. Previous studies argue that integrating participatory budgeting with performance-based budgeting strengthens accountability because community priorities become embedded within measurable government programs, thereby facilitating monitoring and evaluation(Balázová et al., 2022; Motos et al., 2021). However, successful implementation depends on the availability of reliable performance indicators, effective monitoring systems, and institutional incentives that encourage managers to utilize performance information in decision-making. Without these supporting conditions, performance-based budgeting risks becoming a procedural requirement rather than a meaningful management tool (Balázová et al., 2022).

In addition to strengthening internal budgeting mechanisms, governments increasingly recognize the importance of collaborative governance in financing and implementing welfare programs. Fiscal limitations have encouraged local governments to establish partnerships with private enterprises, civil society organizations, community groups, and other stakeholders to mobilize additional financial and technical resources. Collaborative arrangements, including corporate social responsibility initiatives, public–private partnerships, and community co-production, have demonstrated the potential to enhance program sustainability while expanding the reach of social interventions (Escobar, 2020; Medina-García et al., 2021). These collaborative approaches not only supplement public funding but also improve policy legitimacy by incorporating diverse expertise and community knowledge into program implementation. Nevertheless, previous research cautions that collaborative financing requires supportive legal frameworks, institutional transparency, and long-term political commitment to prevent unequal power relationships and ensure accountability (Olariu, 2022).

Despite substantial progress in the literature on fiscal decentralization, participatory budgeting, evidence-based budgeting, and collaborative governance, several research gaps remain. Existing studies predominantly examine budget efficiency, fiscal performance, or the outcomes of specific participatory budgeting initiatives. Comparatively fewer studies investigate how multiple governmental institutions jointly formulate welfare-oriented budgets from the initial planning stage through final budget approval. Likewise, limited qualitative evidence explains how planning agencies, financial management agencies, legislative bodies, sectoral agencies, academics, and community representatives collectively influence budget allocation decisions within Indonesian local governments. As a result, the institutional dynamics underlying welfare-oriented budgeting remain insufficiently understood, particularly in the context of district governments operating under Indonesia's decentralized governance system.

Banyuwangi Regency represents an appropriate case for addressing this gap. The regency has been widely recognized for innovations in regional development planning, financial management, public service delivery, and community empowerment. Its budgeting process incorporates participatory planning through *Musrenbang* while integrating regional development priorities, fiscal considerations, and performance evaluation into annual budget preparation. At the same time, the local government faces challenges common to many decentralized administrations, including limited fiscal space, changing national regulations, competing development priorities, and increasing public expectations regarding welfare services. Examining the experiences of Banyuwangi therefore provides valuable insights into how local governments balance these competing demands while attempting to improve community welfare through strategic budget allocation.

Accordingly, this study aims to analyze the budget allocation process for community welfare programs from the perspectives of key local government stakeholders in Banyuwangi Regency, Indonesia. Specifically, the study seeks to examine the stages of welfare budget formulation, identify the principal determinants influencing allocation decisions, explore institutional coordination among planning and financial management agencies, investigate challenges encountered during budget preparation, and explain the mechanisms used to evaluate welfare programs. By integrating perspectives from Bappeda, BKAD, DPRD, sectoral agencies, academics, and community representatives, this research offers a comprehensive understanding of welfare-oriented budgeting within a decentralized local government. The study contributes to the literature by integrating concepts of fiscal decentralization, participatory governance, evidence-based budgeting, performance-based budgeting, and collaborative governance into a unified analytical framework for understanding local budget allocation. Furthermore, the findings are expected to provide practical recommendations for strengthening evidence-based planning, improving institutional coordination, enhancing transparency and accountability, and supporting more effective budget allocation for sustainable community welfare in Indonesia and other decentralized developing-country contexts.

METHOD

Research Design

This study employed a qualitative research approach using a single-case study design. The design was selected because the allocation of local government budgets for community welfare programs is a complex process embedded within administrative structures, political negotiations, fiscal constraints, institutional relationships, and local development priorities. A case study enables researchers to examine such processes in their real-world context and to explore how formal budgeting procedures interact with the interpretations, decisions, and practices of the actors involved. In public budgeting and local government finance research, qualitative case studies are particularly appropriate for investigating context-dependent processes such as budget negotiation, intergovernmental fiscal relations, institutional reform, and resource allocation.

The case study design also supported an inductive analytical orientation. Rather than testing a predetermined causal model, the study sought to develop a detailed explanation of how welfare-oriented budget allocations were formulated, prioritized, deliberated, implemented, and evaluated. This approach allowed institutional patterns and explanatory themes to emerge from interviews, observations, and official documents. The study does not claim statistical generalizability. Instead, it seeks analytical transferability by providing a detailed account of the budgeting process and its institutional context. Such an approach is consistent with methodological literature emphasizing that case studies generate in-depth understanding and reveal mechanisms that may be relevant to comparable local government settings (Alam & Alam, 2020).

Research Setting and Period

The research was conducted within the Government of Banyuwangi Regency, East Java Province, Indonesia. Banyuwangi was selected purposively because it provides a theoretically relevant setting for investigating welfare-oriented budgeting. The regency has implemented various innovations in regional planning, public financial management, community empowerment, Village Fund utilization, public service delivery, and collaboration with private-sector and corporate social responsibility programs. At the same time, it faces common local government challenges, including limited fiscal space, dependence on intergovernmental transfers, increasing welfare needs, regulatory adjustments, and competing development priorities.

The field research was undertaken from January to June 2024. This period included data collection, document review, observation of relevant planning and budgeting activities, interview transcription, preliminary coding, triangulation, and interpretation. The selected period permitted the examination of budgeting practices in relation to regional planning documents and ongoing welfare program implementation.

Participant Selection

Participants were selected using purposive sampling. This method was appropriate because the study required informants who possessed direct knowledge, formal authority, technical expertise, or practical experience concerning regional planning, budgeting, program implementation, legislative deliberation, and community participation. Public administration research recommends purposeful stakeholder mapping to ensure that interviews represent different political, administrative, technical, academic, and societal perspectives (Hano et al., 2020; Zakariah et al., 2023).

A total of 13 informants participated in the study. They consisted of the Head of Bappeda, Secretary of Bappeda, Head of the Planning Division, Head of BKAD, Head of the BKAD Budget Division, two members of the DPRD Budget Committee, the heads of the Social Affairs, Health, and Education Offices, one public finance academic, and two community leaders. This composition was designed to capture the perspectives of institutions responsible for development planning, fiscal management, legislative oversight, sectoral implementation, independent analysis, and community representation.

The inclusion of multiple stakeholder groups also reduced the risk of relying exclusively on official or managerial accounts. It enabled comparison between executive, legislative, technical, academic, and community interpretations of the same budgeting processes. This form of maximum-variation sampling is recommended in studies of public budgeting because it helps expose conflicting narratives, institutional interests, coordination problems, and potential power asymmetries (Udjianto et al., 2020).

Data Collection

Data were collected through in-depth interviews, non-participant observation, and document analysis. The combination of these techniques was intended to strengthen the credibility of the findings by enabling methodological and source triangulation. Multi-source data collection is widely used in local government finance research because budgeting processes cannot be understood adequately through interviews alone; formal documents, meetings, procedures, and observed practices provide essential contextual and corroborating evidence (Alam & Alam, 2020; Hano et al., 2020).

In-Depth Interviews

Semi-structured interviews were conducted with all 13 informants. The interview guide was organized around five principal themes: the stages of welfare budget formulation, determinants of allocation decisions, institutional roles and coordination, budgeting constraints, and strategies for maintaining program sustainability and effectiveness. Semi-structured interviews ensured that broadly comparable information was collected from all participants while allowing the researcher to probe unexpected issues and request clarification or concrete examples.

The interview protocol was prepared before fieldwork and aligned with the research objectives. Following recommended qualitative practice, the questions were formulated in accessible language and arranged from general institutional responsibilities to more specific budget decisions and challenges. Semi-structured protocols are particularly useful in multi-stakeholder studies because they preserve thematic consistency without preventing participants from introducing institution-specific perspectives (Hano et al., 2020).

With participants' permission, interviews were recorded and subsequently transcribed. Field notes were also prepared to document contextual information, non-verbal observations, emerging interpretations, and issues requiring follow-up. Ethical safeguards included voluntary participation, informed consent, confidentiality, and the use of informant codes I1–I13 in the analysis and reporting. These measures were particularly important because regional budgeting may involve politically and institutionally sensitive information (Zakaria et al., 2023).

Observation

Non-participant observation was used to understand how planning, coordination, deliberation, and prioritization occurred in practice. The observational focus included Musrenbang activities, OPD forums, planning coordination, and budget discussions where access was available. Attention was directed to stakeholder participation, patterns of communication, the presentation and verification of proposals, the use of welfare indicators, inter-agency coordination, and the treatment of competing priorities.

Observation enabled the researcher to compare participants' descriptions of formal procedures with actual institutional practices. It also provided contextual evidence regarding how authority, negotiation, and technical considerations shaped the budgeting process.

Document Analysis

Document analysis covered the Regional Medium-Term Development Plan, Annual Regional Development Plan, General Budget Policy and Provisional Budget Priorities and Ceilings, Regional Revenue and Expenditure Budget, OPD work plans and performance reports, the regional head's accountability report, Musrenbang documents, and welfare program evaluation records.

The documents were reviewed to identify formal priorities, budget stages, performance indicators, institutional responsibilities, fiscal constraints, and evidence of program evaluation. They were also used to verify interview statements concerning planning alignment, fiscal capacity, program prioritization, legislative deliberation, and budget revision. Combining documentary evidence with interview and observation data strengthened the evidentiary basis of the study (Alam & Alam, 2020; Udjianto et al., 2020).

Data Analysis

The data were analyzed using the interactive model developed by Miles, Huberman, and Saldaña. The model consists of data collection, data condensation, data display, and conclusion drawing and verification. These activities were treated as iterative and mutually connected rather than as strictly sequential stages. This model is widely applied in qualitative studies of public policy implementation, local governance, village finance, budget refocusing, and public-sector reform because it provides a systematic structure for managing and interpreting large volumes of qualitative evidence (Dewi et al., 2020; Udjianto et al., 2020).

Data condensation began during fieldwork. Interview transcripts, field notes, and documents were reviewed and coded according to the research questions. The first coding stage identified descriptive categories such as Musrenbang, fiscal capacity, poverty data, stunting, legislative deliberation, inter-agency coordination, regulatory change, transfer delays, performance indicators, and public participation. The second stage grouped related codes into broader interpretive categories. The final stage developed thematic patterns concerning the budget allocation process, allocation determinants, institutional coordination, budgeting constraints, sustainability strategies, and evaluation mechanisms. Multi-stage coding is consistent with the practices recommended in qualitative policy research and with Saldaña's progressive movement from descriptive to interpretive and pattern coding (Olapane, 2021; Perera et al., 2023).

Data display involved organizing the condensed findings into matrices, thematic tables, process diagrams, stakeholder-role maps, and narrative comparisons. These displays enabled systematic comparison across informants and data sources. For example, statements from Bappeda concerning planning priorities were compared with BKAD explanations of fiscal space, DPRD accounts of legislative deliberation, OPD descriptions of sectoral needs, and community perspectives on participation and program targeting. Visual and matrix-based displays are valuable because they make the connection between empirical evidence and analytical conclusions more transparent (Sipatu et al., 2022; Teles & Dias, 2023).

Conclusion drawing occurred throughout the analytical process. Preliminary interpretations were repeatedly tested against interview transcripts, field notes, and official documents. Contradictory accounts were retained and examined rather than removed, particularly where institutions interpreted budget priorities differently. Final conclusions were reached only after the emerging patterns had been checked across stakeholder groups and evidence types.

Trustworthiness and Research Quality

The trustworthiness of the study was addressed through credibility, dependability, confirmability, and transferability. Credibility was strengthened through source triangulation among government officials, legislators, sectoral agencies, an academic, and community leaders. Method triangulation was achieved by combining interviews, observations, and document analysis. Where appropriate, participants' accounts were clarified during interviews, and factual claims were checked against official documents.

Dependability was supported by documenting the research procedures, interview framework, participant categories, coding stages, thematic matrices, and analytical decisions. Confirmability was reinforced by maintaining a clear chain between raw evidence, codes, thematic categories, and conclusions. The use of informant codes also protected confidentiality while preserving the traceability of evidence.

Transferability was promoted through detailed description of the research setting, institutional context, participant structure, data sources, and budgeting process. Although the findings are specific to Banyuwangi Regency, the methodological transparency and contextual detail allow readers to assess their relevance to other decentralized local governments. Reporting such procedural detail is essential in qualitative public budgeting research because it enables readers to evaluate the analytical progression from data collection to interpretation (Perera & Rainsbury, 2023; Hano et al., 2020).

RESULT AND DISCUSSION

Welfare Budget Allocation Process

The findings show that the allocation of budgets for community welfare programs in Banyuwangi Regency follows a sequential process involving participatory planning, technical verification, fiscal assessment, political deliberation, formal approval, and performance evaluation. The process begins at the community level through village and subdistrict development planning forums and subsequently proceeds through the forum of regional government agencies, preparation of the Annual Regional Development Plan, formulation of general budget policy and provisional budget priorities and ceilings, preparation of agency work and budget plans, deliberation with the Regional House of Representatives, provincial evaluation, and final enactment of the Regional Revenue and Expenditure Budget.

This sequence reflects the formal relationship among community aspirations, regional development priorities, institutional responsibilities, and fiscal capacity. However, the interview findings indicate that the process is not merely administrative. Each stage involves selection, verification, negotiation, and adjustment because the number and value of proposals generally exceed the available fiscal resources.

Participatory Planning through Musrenbang

The Head of Bappeda explained that budget preparation begins with Musrenbang at the village and subdistrict levels. Proposals generated through these forums are subsequently discussed in regional government agency forums before being synchronized with the Regional Medium-Term Development Plan, Annual Regional Development Plan, fiscal capacity, and national priorities. The Head of the Planning Division similarly stated that public proposals enter the budgeting process through village Musrenbang, legislative recess activities, the DPRD's policy recommendations, and evaluations of previously implemented programs.

These findings position Musrenbang as the principal formal channel through which citizens can communicate local development needs. Community leaders confirmed that proposals were submitted through village Musrenbang, community forums, and representatives in the DPRD. The most frequently identified community needs included business capital assistance, accessible healthcare, neighborhood road improvements, youth employment training, social assistance, and support for micro, small, and medium enterprises.

The empirical evidence is consistent with studies identifying Musrenbang as an institutionalized bottom-up planning mechanism whose outputs are expected to inform the Annual Regional Development Plan and subsequent budgeting documents(Naben, 2023; Saragih et al., 2022). In

Banyuwangi, Musrenbang functions as the initial stage of identifying and aggregating public needs. Nevertheless, participation does not guarantee that every proposal will be included in the final budget.

Both community leaders and DPRD members acknowledged that many proposals could not be implemented because of limited fiscal capacity. The Head of the Planning Division noted that proposals were verified according to urgency and available funding. This means that Musrenbang provides access to the planning process, but its substantive influence depends on whether proposals satisfy technical, strategic, and fiscal criteria.

This finding corresponds with studies showing that community proposals may be reduced, combined, postponed, or omitted as they move through higher planning levels (Amin et al., 2020; mukminah, 2022). The Banyuwangi evidence therefore demonstrates a distinction between the formal inclusion of public aspirations and their eventual budgetary absorption. Participation is meaningful at the proposal-generation stage, but the final influence of community input is mediated by administrative verification, policy alignment, sectoral priorities, and fiscal constraints.

Regional Government Agency Forums and Program Synchronization

Following Musrenbang, proposed programs are discussed in regional government agency forums. The Secretary of Bappeda explained that each agency submits its proposed activities through these forums. Bappeda then examines the proposals to prevent duplication and improve expenditure efficiency. This stage links community priorities with sectoral responsibilities and technical program design.

The forum performs three related functions. First, it assigns proposals to the agencies with relevant mandates. Second, it identifies overlapping activities among agencies. Third, it evaluates whether proposed programs correspond with regional development objectives. The findings indicate that this stage is particularly important for welfare programs because poverty, health, education, employment, and social protection frequently require interventions by several agencies.

Bappeda acts as the principal coordinator of this process. Its responsibilities include consolidating community proposals, reviewing agency work plans, aligning proposed activities with the Regional Medium-Term Development Plan, and preparing the Annual Regional Development Plan. The Head of Bappeda emphasized that proposals are assessed against regional priorities, fiscal capacity, and national policy directions. The Head of the Planning Division added that poverty, stunting, essential public services, and RPJMD targets constitute primary considerations during prioritization.

These functions correspond with the literature describing Bappeda as the institutional center of the planning–budgeting relationship (Anggraeni et al., 2023; Ramadhani et al., 2022). Planning agencies do not simply compile proposals. They verify feasibility, harmonize programs, determine institutional responsibility, and translate broad aspirations into formal development activities.

The findings also demonstrate that Bappeda operates as an intermediary among community expectations, technical agency assessments, fiscal limitations, and political priorities. This intermediary role can improve consistency, but it also gives the planning agency significant influence over which proposals proceed. In Banyuwangi, the interview evidence suggests that Bappeda uses development indicators, planning targets, urgency, and fiscal feasibility as its principal screening criteria.

Integration of Planning and Budgeting Documents

After agency proposals have been synchronized, the resulting priorities are incorporated into the Annual Regional Development Plan. This document provides the programmatic basis for preparing the General Budget Policy and Provisional Budget Priorities and Ceilings. The latter documents translate development priorities into preliminary fiscal limits that guide each agency in preparing its work and budget plan.

The interview findings confirm the normative sequence identified in the literature: Annual Regional Development Plan, General Budget Policy and Provisional Budget Priorities and Ceilings, agency work and budget plans, draft regional budget, and final regional budget (Pranasari & Fitri, 2020; Ramadhani et al., 2022). Nevertheless, the transition from one document to another is not automatic. Program priorities must be reconciled with projected revenue, mandatory expenditure, personnel expenditure, earmarked funding, and available fiscal space.

The Head of BKAD explained that the agency calculates projected revenue, mandatory spending, personnel costs, and the remaining fiscal space available for welfare programs. This fiscal assessment determines whether development priorities can be fully funded, partially funded, phased across budget periods, or postponed. Therefore, integration between planning and budgeting occurs through an iterative process in which policy priorities are adjusted to financial realities.

The literature characterizes the General Budget Policy and Provisional Budget Priorities and Ceilings stage as a critical technical and political point because planning priorities confront fiscal limitations and legislative preferences(Budiman et al., 2022; Hariatih, 2021)b. The Banyuwangi findings support this interpretation. The planning documents establish what the government intends to achieve, while the budget documents determine what can be financed during the fiscal year.

Table 1. Stages of Welfare Budget Allocation in Banyuwangi Regency

Stage	Principal activity	Main actors	Primary output
Village Musrenbang	Identification of community needs	Village government and residents	Village proposals
Subdistrict Musrenbang	Consolidation and prioritization	Subdistrict government and stakeholders	Subdistrict priority list
Regional government agency forum	Technical verification and synchronization	Bappeda and sectoral agencies	Harmonized agency proposals

Stage	Principal activity	Main actors	Primary output
Annual development planning	Alignment with medium-term targets	Bappeda and agencies	Annual Regional Development Plan
Fiscal assessment	Revenue projection and fiscal-space calculation	BKAD and regional budget team	Preliminary fiscal framework
General policy and ceilings	Determination of priorities and indicative ceilings	Regional budget team and DPRD	General Budget Policy and Provisional Budget Priorities and Ceilings
Agency budgeting	Translation of programs into activities and expenditure	Sectoral agencies	Agency work and budget plans
Executive–legislative deliberation	Negotiation, review, and adjustment	Regional government and DPRD	Draft regional budget agreement
Provincial evaluation	Review of legal and policy consistency	Provincial government	Evaluation recommendations
Enactment	Final approval and legalization	Regional government and DPRD	Regional Revenue and Expenditure Budget

Fiscal Assessment and Budget Prioritization

Fiscal capacity emerged as a decisive factor in determining whether proposed welfare programs could be financed. The Head of BKAD stated that fluctuations in local revenue and delays in transfers from the central government frequently affect budget planning. The Secretary of Bappeda similarly emphasized that public needs continue to increase while the capacity of the regional budget remains limited.

When fiscal space is constrained, the government prioritizes mandatory basic services and activities with the most direct welfare effects. The Head of the Planning Division reported that compulsory basic service programs are protected, whereas less urgent activities may be postponed. The Head of the Budget Division added that, during budget refocusing, activities that can be delayed without reducing essential public services are identified so that priority programs remain operational.

The main prioritization criteria identified across interviews were poverty incidence, stunting, healthcare needs, educational requirements, unemployment, regional development targets, national policies, community aspirations, and expected program benefits. The Head of Bappeda stated that programs expected to benefit the largest number of residents receive stronger priority. These findings demonstrate that fiscal assessment does not operate independently from welfare evidence. Rather, financial limitations intensify the need to rank programs using socioeconomic and performance considerations.

Executive–Legislative Deliberation and APBD Enactment

The DPRD participates in the process through budget deliberation, oversight, and representation of public aspirations. One Budget Committee member explained that the DPRD uses information obtained during legislative recesses and considers government proposals to ensure that spending directly addresses community needs. Another member emphasized that health, education, microenterprise development, and essential infrastructure receive particular attention because of their direct relationship with welfare.

The DPRD also examines the geographical distribution of budget allocations. According to one informant, legislative review seeks to ensure fairness among different areas of the regency. This adds a territorial equity consideration to the technical and fiscal criteria used by the executive.

After discussions between the regional budget team and the DPRD, the draft budget is refined and submitted for evaluation by the provincial government. The Head of the Budget Division explained that adjustments are made in response to the governor's evaluation before the regional budget is formally enacted. Thus, the final budget reflects several layers of review: community participation, technical verification, planning alignment, fiscal assessment, political deliberation, and administrative evaluation.

The literature indicates that executive–legislative negotiation can either reinforce planning consistency or reshape priorities through political contestation (Fitriah & Pramutanto, 2021). In Banyuwangi, the interviews reveal negotiation over limited resources but do not indicate that the process is dominated exclusively by legislative or executive interests. Instead, the findings suggest an institutional balance in which Bappeda supplies planning justification, BKAD establishes fiscal feasibility, sectoral agencies defend program needs, and DPRD evaluates social relevance and territorial distribution.

Determinants of Welfare Budget Allocation

The allocation of welfare budgets is influenced by an interrelated set of social, fiscal, policy, and political factors. Poverty data and stunting indicators were repeatedly identified as principal sources of evidence. Health and education needs also strongly shape allocations because they constitute essential public services and contribute to long-term human development.

Fiscal capacity limits the extent to which these needs can be addressed. Local revenue determines budget flexibility, while national transfers and earmarked grants influence the amount and purpose of available funding. National regulations and development priorities also require local governments to direct resources toward mandatory programs.

Community aspirations constitute another influential factor, but their effect is mediated by verification and budget availability. Proposals emerging from Musrenbang and DPRD recesses compete with sectoral needs, previously established RPJMD targets, and legally mandated expenditures. Consequently, budget allocation represents a process of reconciling evidence, public demand, policy commitments, and fiscal feasibility.

Table 2. Principal Determinants of Welfare Budget Allocation

Determinant	Empirical significance
Poverty data	Identifies vulnerable groups and priority locations

Determinant	Empirical significance
Stunting indicators	Guides nutrition, maternal health, and child-health programs
Health needs	Protects essential healthcare and preventive services
Education needs	Supports access, infrastructure, student assistance, and teacher competence
Unemployment	Encourages employment training and enterprise-support programs
Fiscal capacity	Determines the scale and timing of expenditure
Local revenue	Influences discretionary fiscal space
Central government policy	Establishes mandatory programs and expenditure requirements
RPJMD targets	Ensures consistency with medium-term development commitments
Community aspirations	Introduces locally identified needs into formal planning
Expected program benefits	Supports prioritization of programs with broad welfare effects

Institutional Coordination

Coordination among Bappeda, BKAD, DPRD, and sectoral agencies is central to the budget allocation process. Bappeda coordinates planning and policy alignment, while BKAD assesses revenue and expenditure capacity. Sectoral agencies formulate technical programs and identify service needs. The DPRD deliberates, approves, and supervises the budget while representing public and territorial interests.

The Secretary of Bappeda stated that agency proposals are reviewed to avoid overlapping activities. This finding indicates that coordination improves allocative efficiency by reducing duplication. Coordination is also necessary because several welfare challenges cross institutional boundaries. Stunting, for example, involves health services, social protection, village-level action, sanitation, education, and household economic conditions.

The literature identifies clear procedures, timely preparation, institutional capacity, integrated information systems, transparent data exchange, political commitment, and constructive legislative oversight as important coordination mechanisms (Pranasari & Fitri, 2020). The Banyuwangi evidence confirms the importance of formal forums and clearly differentiated institutional responsibilities. However, it also shows that coordination remains dependent on the consistency of data and the ability of agencies to reconcile competing priorities.

Budgeting Constraints

Seven major constraints were identified. First, the APBD is insufficient to finance all community and agency proposals. Second, local revenue fluctuates and provides limited fiscal flexibility. Third, delays in central government transfers can disrupt planned implementation. Fourth, national regulations may change during the planning or implementation period. Fifth, budget refocusing may require the postponement or restructuring of activities. Sixth, socioeconomic and beneficiary data are not always synchronized across agencies. Seventh, multiple sectors and territories compete for limited resources.

Data inconsistency was emphasized by the Head of the Social Affairs Office and the public finance academic. Changes in beneficiary data require regular updating, while weak synchronization among agencies can reduce planning accuracy. Community leaders also raised concerns about equitable distribution and targeting accuracy. These findings show that budget effectiveness depends not only on the amount allocated but also on the quality of the underlying administrative data.

Monitoring and Evaluation

Welfare programs are monitored using financial realization, output indicators, outcome indicators, quarterly reviews, field supervision, and annual accountability reports. The Secretary of Bappeda stated that evaluation is conducted quarterly and that activities with low realization may be revised through amendments to the regional budget. The Head of the Budget Division emphasized the use of performance-based budgeting so that every expenditure has a clear achievement indicator.

The DPRD conducts oversight through working meetings, field visits, and evaluation of the regional head's accountability report. Sectoral agencies monitor service-specific indicators, including social assistance coverage, health services, stunting reduction, educational support, infrastructure improvement, and program participation.

The findings demonstrate that evaluation is used both as an accountability mechanism and as an input for subsequent planning. Nevertheless, the quality of evaluation depends on the clarity of indicators and the availability of reliable outcome data. Financial absorption alone cannot establish whether welfare conditions have improved. The combined use of output and outcome measures is therefore essential for connecting budget expenditure with substantive community benefits.

Overall, the results indicate that welfare budget allocation in Banyuwangi is a participatory but selective process. Musrenbang broadens access to planning, Bappeda converts demands into coordinated programs, BKAD establishes fiscal feasibility, sectoral agencies provide technical justification, and the DPRD combines deliberative and oversight functions. The final allocation reflects the interaction of community needs, socioeconomic evidence, policy commitments, institutional coordination, and fiscal constraints rather than the preferences of a single actor.

The findings demonstrate that welfare-oriented budgeting in Banyuwangi Regency is shaped by the interaction of participatory planning, fiscal capacity, institutional coordination, evidence use, and performance accountability. Musrenbang provides the principal channel through which citizens articulate local needs, while Bappeda, BKAD, sectoral agencies, and the DPRD translate these demands into formal planning and budgeting decisions. This pattern supports the argument that participatory budgeting can improve allocative responsiveness when citizen preferences are connected to actual budget instruments and supported by capable institutions. Comparative evidence shows that participatory budgeting has contributed to increased spending on health, sanitation, and other welfare-related services in several decentralized settings, although its effects remain dependent on program design, political commitment, and institutional conditions (Touchton et al., 2023; Touchton et al., 2020). In Banyuwangi, Musrenbang broadens access to planning, but public participation does not automatically result in full budgetary absorption. Community proposals are filtered according to urgency, policy alignment, technical feasibility, and fiscal availability. This confirms that participation is most effective when there are clear mechanisms for tracing proposals from deliberative forums into planning documents and final budget allocations.

The relationship between participation and welfare outcomes becomes stronger when participatory planning is combined with collaborative governance. Musrenbang generates demand-side information by identifying what communities consider important, whereas collaboration among public agencies, private actors, civil society, and village institutions can provide the resources and implementation capacity required to deliver those priorities. The Banyuwangi findings illustrate this complementarity through the use of corporate social responsibility funding, Village Funds, sectoral integration, and coordination among welfare-related agencies. Such arrangements are consistent with studies showing that multi-actor collaboration can mobilize additional expertise, co-financing, procurement capacity, and implementation support for social objectives (Medina-García et al., 2021; Escobar, 2020). However, collaborative arrangements must be embedded in transparent institutional rules to avoid unequal influence, fragmented accountability, or dependence on temporary political support. Participation without implementation capacity risks becoming symbolic, while collaboration without democratic oversight may privilege organizational interests over community needs.

Fiscal capacity emerged as a decisive condition influencing whether welfare priorities could be funded. BKAD's assessment of projected revenue, mandatory expenditure, personnel costs, and available fiscal space determines the scale and timing of social programs. This finding is consistent with fiscal federalism and fiscal-gap theories, which emphasize that decentralized welfare responsibilities must be matched by adequate own-source revenue and predictable intergovernmental transfers (Revelli & Bracco, 2020). In Banyuwangi, limited local revenue, transfer delays, and increasing service demands constrain budget flexibility. Consequently, decentralization creates discretion but does not guarantee adequate financing. When expenditure responsibilities exceed fiscal capacity, local governments must postpone activities, reduce program scope, or rely on complementary funding. The welfare effects of decentralization therefore depend not only on local autonomy but also on the design of transfers, revenue capacity, and the ability to protect essential services under fiscal pressure.

Institutional coordination determines how available resources are converted into coherent welfare programs. Bappeda links community proposals with development priorities, BKAD establishes fiscal feasibility, sectoral agencies formulate technical interventions, and the DPRD deliberates and supervises expenditure decisions. The effectiveness of this arrangement depends on synchronized planning cycles, consistent data, clearly defined responsibilities, and timely exchange of information. This supports a systems perspective in which decentralized budgeting is understood as an interdependent institutional process rather than a set of isolated agency decisions (Loureiro et al., 2020). The formal sequence from the Annual Regional Development Plan to the General Budget Policy and Provisional Budget Priorities and Ceilings and then to the regional budget provides an institutional structure for integration. However, inconsistencies can arise when fiscal ceilings change, data are not synchronized, or executive and legislative priorities diverge. Earlier studies similarly identify procedural discipline, planning-agency capacity, integrated information systems, and legislative budget literacy as central to maintaining consistency between plans and budgets (Pranasari & Fitri, 2020; Ekaputra, 2021; Ramadhani et al., 2022).

The findings also reveal a complementary relationship between evidence-based budgeting and performance-based budgeting. Poverty, stunting, health, education, unemployment, and vulnerability indicators guide decisions about which groups, locations, and services should be prioritized. Evidence-based budgeting therefore strengthens allocative relevance by identifying what should receive funding and why. Performance-based budgeting performs a different but connected function by translating these priorities into programs with measurable outputs, outcomes, and targets. In Banyuwangi, quarterly monitoring, budget realization reviews, program revisions, and outcome indicators provide mechanisms for assessing whether allocated resources generate the intended results. This relationship reflects the broader literature, which argues that evidence-based budgeting supplies the diagnostic foundation for allocation, while performance-based budgeting creates the managerial framework through which implementation and results can be monitored (González-Bustamante & Aguilar, 2023; Balázová et al., 2022).

The interaction of these approaches can create a continuous accountability cycle. Socioeconomic indicators inform initial priorities; performance indicators measure implementation; monitoring results identify weaknesses; and evaluation findings become evidence for subsequent budgeting decisions. Nevertheless, this cycle depends on reliable data, institutional incentives, and analytical capacity. The interviews indicate that inconsistencies in beneficiary and welfare data remain a significant constraint. The Social Affairs Office must regularly update recipient information, while the public finance academic identified weak synchronization across agencies as a threat to planning quality. Where evidence is incomplete or performance indicators focus only on financial absorption, budgeting may become formally compliant without demonstrating substantive welfare improvements. This supports previous warnings that evidence-based and performance-based reforms can become procedural exercises when data systems, monitoring capability, and managerial incentives are weak (Motos et al., 2021; Balázová et al., 2022).

Several policy lessons from Banyuwangi may be relevant to decentralized regions with comparable socioeconomic and institutional conditions. First, participatory planning should be connected explicitly to formal budget documents through transparent proposal-tracking and verification systems. Second, planning agencies require adequate technical staff, integrated information systems, and clear prioritization criteria. Third, fiscal strategies should combine stronger local revenue, predictable transfers, Village Funds, and accountable collaboration with private and civil society actors. Fourth, socioeconomic evidence should be linked directly to program indicators and public performance reporting. Fifth, legislative capacity and timely budget-cycle management should be strengthened to reduce last-minute revisions and political fragmentation. Digital platforms may improve traceability and coordination, but they must be accompanied by measures addressing unequal digital access and technical literacy (Damayanti et al., 2021; Ekaputra, 2021; Hayati, 2022).

These lessons should not be transferred mechanically. Their relevance depends on local fiscal structures, administrative capacity, political incentives, civil society strength, and data availability. Participatory and collaborative reforms that function in one region may produce weaker results where elite capture, fiscal instability, or limited institutional capacity persists (Touchton et al., 2023; Ferrario et al., 2023; Revelli & Bracco, 2020). Overall, the Banyuwangi case suggests that welfare-oriented budgeting is most effective when fiscal resources, participatory legitimacy, institutional coordination, evidence-based prioritization, and performance accountability operate as a connected governance system.

CONCLUSION

This study examined the budget allocation process for community welfare programs in Banyuwangi Regency, Indonesia, with particular attention to participatory planning, fiscal capacity, institutional coordination, evidence use, and performance evaluation. The findings show that welfare-oriented budgeting is not determined by a single institution or procedural stage. Instead, it is produced through a sequential and negotiated process involving Musrenbang, regional government agency forums, preparation of the Annual Regional Development Plan, formulation of general budget policy and provisional budget priorities and ceilings, agency-level budgeting, executive–legislative deliberation, provincial evaluation, and final enactment of the Regional Revenue and Expenditure Budget.

Musrenbang serves as the principal formal mechanism for incorporating community needs into regional planning. It enables citizens and local representatives to submit proposals related to healthcare, education, social assistance, employment, microenterprise development, and basic infrastructure. However, the inclusion of a proposal in participatory planning does not guarantee its allocation in the final budget. Community proposals are subsequently assessed according to urgency, technical feasibility, consistency with regional development priorities, expected welfare benefits, and available fiscal space. Participatory planning therefore improves the responsiveness and legitimacy of budgeting, but its effectiveness depends on whether proposals can be traced, verified, and protected throughout subsequent planning and budgeting stages.

The study also demonstrates that fiscal capacity is a fundamental constraint on welfare-oriented budgeting. Fluctuations in locally generated revenue, dependence on intergovernmental transfers, mandatory expenditure, personnel costs, and delays in fund transfers limit the flexibility of the regional government. These constraints require the government to prioritize essential services and programs that address urgent socioeconomic conditions, particularly poverty, stunting, health, education, and unemployment. Under limited fiscal space, some activities must be postponed, reduced, phased across budget periods, or supported through complementary financing arrangements.

Institutional coordination is another central determinant of budget quality. Bappeda performs a coordinating and harmonizing role by aligning public proposals, sectoral programs, regional development targets, and national policy directions. BKAD determines fiscal feasibility and expenditure ceilings, while sectoral agencies develop technically relevant programs and identify service needs. The DPRD contributes through deliberation, approval, oversight, representation of public aspirations, and consideration of territorial equity. Effective coordination among these institutions reduces duplication, strengthens consistency between planning and budgeting documents, and improves the likelihood that limited public resources are directed toward priority welfare needs.

The findings further indicate that evidence-based budgeting and performance-based budgeting are mutually reinforcing. Poverty, stunting, health, education, unemployment, and beneficiary data help determine where resources should be allocated and which groups should be prioritized. Performance indicators, quarterly reviews, budget realization data, field supervision, and accountability reports are then used to assess whether allocated resources have produced the expected outputs and outcomes. However, the effectiveness of both approaches depends on the reliability, integration, and regular updating of administrative and socioeconomic data. Inconsistent beneficiary information and weak data synchronization across agencies can reduce targeting accuracy and weaken program evaluation.

The principal contribution of this study is the development of an integrated explanation of welfare-oriented local budgeting as a connected governance system. The findings show that effective allocation requires the simultaneous presence of participatory legitimacy, adequate fiscal capacity, institutional coordination, evidence-based prioritization, and performance accountability. Weakness in any one of these elements can reduce the welfare impact of decentralized budgeting. The study therefore extends existing knowledge by demonstrating how planning institutions, finance agencies, legislatures, sectoral offices, and community representatives interact throughout the entire budget cycle rather than at isolated stages.

From a policy perspective, Banyuwangi Regency should strengthen mechanisms for tracking Musrenbang proposals, improve the integration of socioeconomic and beneficiary databases, enhance coordination between planning and financial institutions, and expand transparent reporting of program outcomes. The regional government should also improve local revenue mobilization, protect essential welfare spending during fiscal adjustment, and develop accountable partnerships with private enterprises, village governments, and civil society organizations. Greater attention should be given to measuring substantive welfare improvements rather than relying primarily on expenditure realization or administrative outputs.

Future research should compare welfare budgeting processes across several regencies or provinces to identify how differences in fiscal capacity, political leadership, institutional quality, and community participation affect allocation outcomes. Longitudinal studies could examine whether participatory proposals remain consistent across annual budget cycles and whether funded programs generate sustained changes in poverty, health, education, and employment. Quantitative research could also test the relationship between welfare expenditure patterns and measurable social outcomes. Such studies would strengthen understanding of how decentralized budgeting can be designed to produce more equitable, accountable, and sustainable improvements in community welfare.

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