Budget Cuts and Government Performance in Indonesia: A Systematic Literature Review

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ABSTRACT

Budgetary cuts represent a fiscal policy instrument that governments routinely implement to maintain financial stability, restructure spending priorities, and improve public sector efficiency. However, these policies often compromise service delivery quality and diminish organizational performance in government agencies. This study examines how budget cuts affect government performance, with particular attention to policy frameworks and implementation obstacles. We conducted a systematic literature review of ten empirical studies examining budget refocusing, efficiency measures, and fiscal rationalization across central and local government agencies. Budget cuts produce contradictory outcomes: while program restructuring enhances efficiency and accountability, it simultaneously constrains organizational flexibility, delays development objectives, and creates substantial adaptation costs. Major implementation barriers include inadequate planning capacity, bureaucratic inertia, resource constraints, and poor inter-agency coordination, particularly at regional levels. In conclusion, policy effectiveness depends critically on institutional capacity and governance quality. Robust fiscal management and adaptive strategies are necessary to maintain government performance under fiscal constraints.

Keywords: Budget cuts; Fiscal governance; Government performance; Budget refocusing

INTRODUCTION

Budget management constitutes a fundamental pillar of effective, accountable, and results-oriented public governance. Central and local governments face persistent fiscal pressures from global economic volatility, revenue fluctuations, shifting development priorities, and emergencies including natural disasters and pandemics (Rachmadani et al., 2022). These pressures have intensified in recent years, compelling governments to implement budget reductions and spending refocusing as fiscal stabilization measures (Digdowiseiso et al., 2023). These policies ensure that budget allocations remain aligned with the country's strategic needs while supporting a rapid and targeted crisis intervention (Yuniza et al., 2022; Situmorang, 2025).

Budget cuts can drive efficiency, strengthen spending discipline, and encourage government organizations to optimize limited resources (Munawir, 2025). Wildavsky (1986) conceptualizes the budgetary process, including spending cuts, as a control mechanism that promotes efficiency and prevents fiscal waste. Rubin (2019) extends this perspective, demonstrating that fiscal pressure can strengthen discipline and redirect resources toward strategically valuable programs (Muda et al., 2025). These policies ultimately aim to reinforce accountable and sustainable public financial governance under challenging fiscal conditions (Hasiru, 2026).

Furthermore, Premchand (2004) argues that budget cuts act as corrective mechanisms that compel government agencies to maximize value for money and eliminate low-impact activities. Hood's (1991) New Public Management framework similarly positions fiscal constraints as catalysts for innovation, process efficiency, and improved bureaucratic performance management. In the Indonesian context, budget cuts and spending refocusing have promoted value-for-money principles, enhancing efficiency and accountability in regional public financial management (Nabila et al., 2024). Therefore, budget cuts represent not merely cost-saving measures, but strategic instruments for strengthening results-oriented governance and public accountability (Digdowiseiso et al., 2023; Usman & Wartoyo, 2024).

Budget cuts can stimulate efficiency, promote spending discipline, and incentivize government organizations to maximize limited resources (Darmawan, 2025). These policies also function as corrective mechanisms for reducing fiscal waste and restructuring program priorities in support of fiscal stability (Digdowiseiso et al., 2023). Despite these potential benefits, budget cuts do not consistently produce positive outcomes. In practice, they can diminish organizational capacity to implement development programs, deliver public services, and sustain bureaucratic operations (Setiawan, 2022). The actual impact depends on multiple factors: the scale and timing of cuts, organizational readiness, and the quality of planning and coordination processes (Salman & Ikbal, 2025).

Prior studies demonstrates that budget cuts substantially influence public sector organizational performance (Sopanah & Haikal, 2021). In some cases, these policies have successfully catalyzed internal reform and governance improvement through streamlined work processes, digitalization of public services, and strengthened oversight mechanisms (Lestyowati, 2022). Conversely, other studies highlight negative consequences, such as delays in priority programs, declining public service quality, and increased employee workloads due to operational resource constraints (Nisa, 2025). These contradictory findings reflect the complexity of budget cuts as policy instruments and warrant systematic examination of their comprehensive effects on government performance (Basri, 2022).

This article examines how budget cuts affect government performance and governance processes. We identify the policy frameworks underlying budget cut decisions at central and regional levels (Sapay, 2025). It further delineates the implementation challenges that arise during the execution of budget cut policies, with particular attention to issues of coordination and bureaucratic readiness (Riady, 2022). Finally, this study highlights the risks that budget cut policies pose to the quality of public service delivery (Fabila Farnul et al., 2025). This article aims to provide a comprehensive understanding of the dynamics of budget cut policies and their implications for governance effectiveness, by integrating empirical research findings, policy documents, and theoretical analysis. Therefore, the analysis offers practical insights for governments seeking to manage fiscal constraints without compromising service quality or development outcomes.

RESEARCH METHODOLOGY

Research Design

This study employs a qualitative research design using a library research approach. This method was selected for its capacity to provide a comprehensive conceptual and empirical understanding of the budget cut phenomenon in the public. Theoretically, library research enables researchers to conduct an in-depth exploration of established knowledge constructs while simultaneously identifying research gaps relevant to fiscal efficiency and government performance. Consequently, this design focuses on the scientific synthesis of prior findings rather than the collection of primary data.

Data Sources and Inclusion Criteria

The data sources in this study consist of secondary data derived from ten prior scholarly articles relevant to budget refocusing, government spending efficiency, budget rationalization, and their subsequent impacts on institutional performance and regional development. The selected articles were published between 2017 and 2025, thereby reflecting the contemporary dynamics of fiscal policy, particularly within the context of public financial management reform. The data inclusion criteria were as follows: (1) studies that explicitly address budget cuts or fiscal adjustments; (2) study that examines the implications of such policies for government performance or regional development; and (3) publications originating from indexed academic sources. The units of analysis across the reviewed studies encompass central government ministries, state institutions, and regional government agencies.

Data Collection Technique

Data collection was conducted through a systematic search of electronic databases, specifically utilizing Publish or Perish 8 and Google Scholar. The search process employed relevant keywords, including budget refocusing, government spending efficiency, budget rationalization, and budget cuts impact. A structured literature screening process was subsequently carried out based on the relevance of article titles, abstracts, and full-text content. This stage was designed to ensure that all selected data maintained substantial alignment with the study's research focus. We documented and organized all selected articles to facilitate systematic analysis.

Data Analysis Technique

Data analysis was conducted using a qualitative synthesis approach. Each article was systematically analyzed to identify key findings, the methodologies employed, and the resulting policy implications. The analysis proceeded through several sequential stages. First, data were categorized according to three primary variables: (1) the impact of budget cuts on government performance; (2) the policy frameworks underlying the implementation of budget cut measures; and (3) implementation challenges. Second, a comparative analysis was performed to identify patterns, similarities, and variations across the reviewed studies. This approach enabled the researchers to uncover both general trends and contextual variations that influence policy effectiveness. Third, the analytical results were integrated into a synthesis to produce a holistic understanding of the relationship between budget policies and public sector performance. This synthesis serves as the empirical foundation for a comprehensive, evidence-based discussion.

Validity and Data Reliability

To ensure the validity and reliability of the findings, this study employs source triangulation by comparing findings from studies conducted in diverse contexts and with varying methodological approaches. In addition, the deliberate selection of articles from reputable, indexed academic sources further strengthens the credibility of the data used. This approach is consistent with the principle of rigor in qualitative research, which emphasizes consistency, transparency, and interpretive accuracy in the analysis of secondary data.

RESULTS AND DISCUSSION

Literature Search Strategies

The literature search strategy in this study was conducted systematically to ensure comprehensive coverage and the relevance of the data sources analyzed. The article identification process began with the determination of primary keywords representing the study's research focus, namely budget cuts, budget refocusing, government spending efficiency, budget rationalization, and government performance. These keywords were combined using Boolean operators (AND, OR) to both broaden and refine the search results.

The search was performed across electronic databases, specifically Publish or Perish 8 and Google Scholar, focusing on scholarly publications released between 2017 and 2025. The selection process was conducted in sequential stages, beginning with an initial screening based on article titles, followed by abstract review, and concluding with a full-text review.

The initial search yielded a considerable number of articles; however, following a structured screening process based on the established inclusion criteria, namely topical relevance, alignment with the public sector context, and direct connection to the impact of budget cuts on government performance. Then, it resulted ten articles were identified as meeting the requirements for further analysis. This process demonstrates that, while budget cuts are a widely discussed subject in the literature, only a limited number of studies specifically examine their empirical relationship with government performance.

Quality Assessment and Risk of Bias

We assessed article quality to ensure the validity and reliability of the analyzed articles. The evaluation was based on several key indicators, including clarity of research objectives, methodological appropriateness, analytic rigor, and consistency between reported findings and conclusions. Transparency in data reporting and accuracy in the interpretation of findings were also considered integral components of the quality assessment process. The assessment results indicate that the majority of the reviewed studies demonstrate methodological quality, particularly with respect to the clarity of their conceptual frameworks and the application of empirical approaches. Nonetheless, variation was observed in the depth of analysis and the scope of data, most notably in studies employing descriptive approaches without the support of robust quantitative analysis.

Several forms of bias risk were identified. First, publication bias that reflected in a tendency within the published literature to disproportionately highlight positive outcomes regarding the effectiveness of budget cut policies over negative ones. Second, selection bias that arise from the limited geographic and sectoral coverage of certain studies, which constrains the generalizability of their findings. Third, methodological bias that particularly evident in studies that do not explicitly describe their data collection and analysis procedures in sufficient detail. Notwithstanding these limitations, this study sought to minimize the influence of such biases through source triangulation and cross-study comparative analysis. The resulting synthesis therefore maintains an adequate level of credibility in explaining the relationship between budget cut policies and government performance, as well as their broader implications for public sector governance.

Literature Review Results

A systematic literature search using the keywords budget cuts, government performance, budget refocusing, public policy, and governance initially yielded 200 journal articles. After applying exclusion criteria regarding publication year and research relevance, 50 sources remained. In the final stage, a quality appraisal was conducted by removing duplicate titles and authors, excluding studies with incomplete texts, and verifying the methodological adequacy of remaining articles based on sample sufficiency, bias mitigation strategies, and the inclusion of appropriate comparison groups. This process yielded 10 articles with complete texts that met all established criteria.

The findings from the reviewed literature are summarized as follows; Budiman, H. et al. (2025), in a study entitled Implications of Presidential Instruction No. 1 of 2025 on the Effectiveness and Performance of Regional Governments, found that the Presidential Instruction promoted program synchronization and enhanced policy accountability. The study focused on Presidential Instruction 1/2025 concerning the acceleration of priority program implementation, with identified challenges including regional budget constraints and variations in institutional capacity. Darmawan, M. et al. (2025), in a study entitled Budget Efficiency and Its Impact on Good Governance Practices at the Ministry of Home Affairs in the Era of Bureaucratic Reform, found that efficiency measures improved transparency and accountability. The policy context centered on bureaucratic reform and spending efficiency, while key challenges included resistance to institutional change and weaknesses in internal oversight mechanisms. Walizi, H., & Kom, S. (2025), in a study entitled The Impact of Budget Efficiency Policy on the Achievement of Regional Development Targets at Bappeda Muara Enim, reported that the attainment of regional development targets had slowed. The study examined development spending efficiency policy, identifying key challenges including a mismatch between development priorities and budget allocations, as well as an insufficient number of qualified planning personnel. Armawaddin, M. et al. (2024), in a study entitled Analysis of the Impact of Budget Refocusing on Budget Performance within the Work Units of the Southeast Sulawesi Regional Police for Fiscal Years 2019-2021, found that budget refocusing improved efficiency while suppressing initial budget absorption rates. The study focused on pandemic-era budget refocusing policy, with identified challenges including limited operational capacity at the beginning of the fiscal year and the need to adapt spending structures. Wijayanti, S. I., & Khotimah, H. (2023), in a study entitled Analysis of the Impact of Activity Refocusing and Budget Reallocation on Performance at the Bureau of Organization and Human Resources of the Ministry of Trade During the COVID-19 Pandemic in 2020, found that while several activities were delayed, core performance targets were ultimately achieved. The study examined national refocusing policy in the COVID-19 context, with primary challenges including drastic budget reallocation and the need to adjust human resource development programs.

Anggarini, N. P. N., Sasanti, E. E., & Astuti, W. (2022), in a study entitled Budget Refocusing at the Investment and Integrated One-Stop Service Office of Mataram City, found that investment promotion activities declined while licensing services remained at optimal levels. The policy context was regional spending refocusing during the pandemic period, with challenges including reduced investment promotion capacity and a transition toward service digitalization. Mentari, A. et al. (2022), in a study entitled Analysis of the Impact of Spending Budget Cuts on the Performance of the Financial and Development Supervisory Agency (*BPKP*), found that audit frequency declined, although operational efficiency was maintained. The study examined central government spending cut policy, with key challenges including heightened workloads and constrained operational resources. Putra, I. M. S. D. et al. (2017), in a study entitled Analysis of Budget Rationalization and Its Impact on the Implementation of Government Work Programs in Buleleng Regency, found that non-priority programs were scaled back while priority programs continued as planned. The study examined regional budget rationalization policy, identifying challenges including conflicting interests among regional government units and limited budget flexibility. Sinaga, M. et al. (2023), in a study entitled The Influence of Locally Generated Revenue, Intergovernmental Transfers, and Regional Financial Management Efficiency on Economic Growth in the Nias Islands Regency/City: The Mediating Role of Capital Spending, found that financial variables exerted a positive effect on economic growth. The policy context focused on the enhancement of locally generated revenue and optimization of capital spending, with identified challenges including fiscal dependency on intergovernmental transfers and low capital spending efficiency. Dahtiah, N. et al. (2020), in a study entitled Analysis of the Impact of General Allocation Fund (DAU) Disbursement Delays on Regional Government Activity Implementation: A Case Study of Garut Regency, found that delays in DAU disbursement disrupted regional operations and the fulfillment of mandatory spending obligations. The policy context centered on central government-initiated DAU disbursement delays, with challenges including disruption to regional cash flow and the need to reprioritize planned government activities.

DISCUSSION

Synthesis and Integration of Research Findings

The synthesis of findings across the ten reviewed studies reveals a multidimensional relational pattern between budget cut policies and government performance dynamics. Budiman et al. (2025) and Darmawan et al. (2025) indicate that budget efficiency, when integrated with governance strengthening measures, is capable of enhancing institutional accountability and transparency. Meanwhile, Armawaddin et al. (2024) and Wijayanti and Khotimah (2023) demonstrate that refocusing policies contribute to fiscal efficiency, albeit with short-term performance adjustment costs. Anggarini et al. (2022) and Putra et al. (2017) further suggest that budget rationalization tends to direct resources toward core program prioritization by reducing non-essential activities. Conversely, Walizi and Kom (2025), Mentari et al. (2022), and Dahtiah et al. (2020) collectively confirm adverse consequences, including development slowdowns and operational disruptions. Indeed, the reviewed studies consistently affirm that policy effectiveness is highly contingent upon the implementation context and the organizational capacity of the agencies involved.

The integration of findings also reveals a substantive linkage between fiscal policy dimensions and institutional capacity in determining the success of budget cut implementation. Sinaga et al. (2023) reinforce the argument that financial management efficiency bears a significant relationship to regional economic growth. However, additional empirical findings indicate that limited human resource capacity, weak internal oversight mechanisms, and organizational resistance constitute primary inhibiting factors. Furthermore, the General Allocation Fund (*DAU*) disbursement delay examined in Dahtiah et al. (2020) demonstrates that fiscal liquidity represents a critical variable in sustaining the performance stability of regional governments. This synthesis therefore leads to the understanding that budget cuts cannot be treated as a standalone policy instrument, but must rather be situated within a broader and more complex fiscal management system. Consequently, the integration of sound policy design and implementation capacity emerges as the principal determinant of success.

Critical Analysis of the Reviewed Studies

A critical analysis of the reviewed studies reveals notable variation in methodological quality and analytical depth. Studies such as Darmawan et al. (2025) and Mentari et al. (2022) employed mixed-methods approaches, yielding more comprehensive results through data triangulation. In contrast, descriptive qualitative studies such as Anggarini et al. (2022) and Putra et al. (2017) tend to be constrained in their capacity for generalization. Additionally, a tendency toward publication bias was identified, characterized by a disproportionate emphasis on positive outcomes associated with budget efficiency policy effectiveness. This tendency has the potential to obscure empirical realities that reflect genuine negative impacts on operational performance. Accordingly, caution is warranted in interpreting the totality of the reviewed findings.

The critical analysis further reveals methodological bias stemming from insufficient documentation of research procedures in several of the reviewed studies. Case study-based research such as those conducted by Wijayanti and Khotimah (2023) and Dahtiah et al. (2020), it offers analytical depth but remains limited in its generalizability. Selection bias is also apparent in the predominance of studies focused on specific sectors, particularly regional government agencies and supervisory bodies. This concentration results in an underrepresentation of cross-sectoral perspectives in understanding the comprehensive impact of budget cuts. While the majority of the reviewed studies demonstrate adequate validity, these limitations underscore the need for more rigorous methodological standards in future research.

Comparison and Consistency of Findings Across Studies

A cross-study comparison reveals consistent findings regarding the enhancement of efficiency and accountability as positive outcomes of budget cut policies. This is stated by Budiman et al. (2025) and Darmawan et al. (2025), both of which affirm the strengthening of good governance practices. Similar findings are observed in Armawaddin et al. (2024), which documents improvements in efficiency despite the pressure exerted on initial budget absorption rates. This consistency suggests that budget cuts can function as an effective instrument of fiscal reform. Eventhough only within organizations that possess sufficient adaptive capacity. Indeed, Institutional readiness emerges as a significant moderating variable in determining policy outcomes.

On the other hand, inconsistencies were identified with respect to the impact of budget cuts on development and operational performance. Walizi and Kom (2025) and Dahtiah et al. (2020) document adverse effects in the form of development slowdowns and liquidity disruptions. In contrast, Wijayanti, Khotimah (2023) and Anggarini et al. (2022) find that core performance targets were maintained despite program adjustments. These divergences underscore the role of policy context and implementation capacity as decisive factors in explaining outcome variation. The consistency of findings is therefore stronger in the domain of governance quality than in that of development output achievement.

Theoretical and Practical Implications

From a theoretical standpoint, the findings of this study reinforce the public financial management perspective, which emphasizes the centrality of efficiency and accountability in the management of public budgets. The findings of Budiman et al. (2025) and Darmawan et al. (2025) support the theoretical proposition that budget restructuring can enhance organizational performance when accompanied by governance strengthening. Furthermore, Sinaga et al. (2023) demonstrate a meaningful relationship between fiscal efficiency and regional economic growth, indicating that budget cut policies carry significant macroeconomic implications. This study thereby extends the theoretical understanding of the relationship between fiscal policy and public sector performance.

From a practical standpoint, the findings of this study suggest that governments must carefully assess institutional capacity prior to implementing budget cut policies. Mentari et al. (2022) and Walizi and Kom (2025) demonstrate that resource constraints can substantially undermine policy implementation effectiveness. Strengthening internal oversight systems and improving human resource quality become a primary policy recommendations. Governments must also ensure adequate budget flexibility to accommodate the dynamic nature of operational needs. Indeed, budget cut policies must be designed in an adaptive and contextually responsive manner to achieve their intended outcomes.

LIMITATIONS AND RECOMMENDATIONS FOR FUTURE RESEARCH

This study acknowledges several limitations. Most notably, only 10 articles met the established inclusion criteria, which constrains the generalizability of the findings. The predominance of qualitative studies further limits the depth of quantitative analysis available for synthesis. Variation in research contexts across the reviewed studies also presents a challenge to the universal applicability of the synthesized findings. These limitations underscore the importance of interpreting the results of this study within their respective empirical and contextual boundaries.

Future research is encouraged to expand the scope of the literature review by incorporating a greater number of cross-sectoral and cross-national studies. The adoption of mixed-methods or quantitative approaches utilizing panel data is recommended to strengthen the validity and generalizability of findings. Additionally, future studies should examine moderating variables such as institutional capacity and governance quality in greater analytical depth. Longitudinal research designs are also warranted to capture the long-term effects of budget cut policies on government performance and development outcomes. In conclusion, those efforts would contribute to a more comprehensive and methodologically robust body of knowledge in this field.

SUMMARY OF KEY RESEARCH FINDINGS

Table 1. Summary of Research Findings

No	*Category of Findings*	*Key Research Outcomes*	*References*
1	Efficiency and Accountability	Improved transparency and program synchronization	Budiman et al. (2025); Darmawan et al. (2025)
2	Impact on Operational Performance	Reduced audit frequency and constrained operational capacity	Mentari et al. (2022); Armawaddin et al. (2024)
3	Impact on Development Outcomes	Slowdown in regional development target attainment	Walizi & Kom (2025); Dahtiah et al. (2020)
4	Organizational Adaptation	Core performance maintained through institutional innovation	Wijayanti & Khotimah (2023); Anggarini et al. (2022)
5	Budget Rationalization	Reduction of non-priority programs	Putra et al. (2017)
6	Macroeconomic Impact	Positive effect on regional economic growth	Sinaga et al. (2023)

The findings presented in Table 1 can be classified into several primary categories that collectively reflect the multidimensional impact of budget cut policies. The efficiency and accountability category yields the most consistent results, with the majority of reviewed studies affirming improvements in governance quality. The operational performance and development impact categories show significant negative consequences, particularly in contexts marked by resource constraints. Further, the organizational adaptation category reveals that innovation capacity serves as a critical factor in sustaining performance amid fiscal limitations. The budget rationalization category demonstrates that program prioritization constitutes the primary strategic response to fiscal pressure. Meanwhile, findings related to macroeconomic impact indicate that budget efficiency carries broader implications for regional economic growth. Synthesizing these findings, this study concludes that budget cut policies exhibit an inherently ambivalent character, one whose outcomes are largely contingent upon the implementation context and institutional capacity of the agencies involved. Efficiency and accountability gains are attainable when policies are supported by strong governance frameworks. Conversely, in the absence of such support, budget cut policies risk undermining operational performance and impeding development progress. Therefore, An adaptive capacity-based approach to policy design emerges as the critical prerequisite for successful budget cut implementation.

CONCLUSION

Based on the findings of this systematic literature review reveals that budget cut policies represent a fiscal instrument with multidimensional implications for government performance. Empirically, such policies have demonstrated the capacity to enhance efficiency, transparency, and accountability through program restructuring and the reinforcement of good governance principles. Nonetheless, their implementation also generates consequential trade-offs, including reduced organizational flexibility, slower attainment of development targets, and disruptions to the operational activities of government agencies. The variation in these outcomes indicates that policy effectiveness is substantially shaped by the institutional readiness and managerial capacity of each implementing organization.

Furthermore, the successful implementation of budget cut policies is critically determined by governance quality, inter-unit coordination, and the readiness of human resources to adapt to fiscal change. Without such enabling conditions, these policies risk deteriorating public service quality and weakening oversight functions. Therefore, an adaptive, contextually informed, and institutionally grounded policy approach is essential. In this regard, budget cuts should not be positioned merely as cost-saving measures, but rather as instruments of fiscal reform oriented toward the sustained improvement of public sector performance.

Future research is encouraged to broaden the scope of inquiry by incorporating a larger body of cross-sectoral and cross-national literature, thereby strengthening the generalizability of findings. The adoption of quantitative or mixed-methods approaches employing longitudinal data is also recommended to enable more rigorous empirical testing of the causal relationship between budget cuts and government performance. Further research should additionally examine in depth moderating variables such as institutional capacity, governance quality, and organizational innovation. Collectively, such research endeavors are expected to make a more comprehensive contribution to the development of effective fiscal policy frameworks.

Author Contributions

All authors contributed equally to the development of this article

Data availability

All data sets relevant to this study’s findings are fully available within the article.

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