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BUDGET PLANNING ANALYSIS AT THE FINANCE DIVISION OF THE CENTRAL JAVA REGIONAL POLICE (BIDKEU POLDA JAWA TENGAH) FOR THE 2025 PERIOD

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Abstract

This study aims to analyze the budget planning process at the Finance Division (Bidkeu) of the Central Java Regional Police (Polda Jawa Tengah) for the 2025 fiscal year, identify challenges encountered during the planning process, and formulate development recommendations to improve budget planning effectiveness, accountability, adaptability, and performance orientation. This study employed a qualitative method with a descriptive approach. Data were collected through semi-structured interviews, observations, and documentation of various planning and budgeting documents. Data analysis utilized the interactive model of Miles, Huberman, and Saldaña, consisting of data collection, data condensation, data display, and conclusion drawing and verification. The findings indicate that the budget planning process at Bidkeu Polda Jawa Tengah was systematically implemented through the preparation of the Budget Requirements Plan (RKA), indicative budget ceilings, budget ceilings, and budget allocation, with reference to applicable regulations, the Indonesian National Police Index Standards, and Input Cost Standards (SBM). However, several challenges remain, including discrepancies between actual organizational needs and allocated budget ceilings, limited human resource competencies, technical constraints in budgeting systems and applications, and suboptimal monitoring and evaluation functions. Improvements require data-driven needs analysis, stronger inter-unit coordination, human resource development, optimized information systems, and continuous evaluation and verification. These measures can support more effective, accountable, adaptive, and performance-based budget management.

Keywords: Budget Planning; Bidkeu Polda Jawa Tengah; Financial Management; Performance-Based Budgeting; Public Management

INTRODUCTION

Company History

The Central Java Regional Police (Polda Jawa Tengah), formerly known as Komdak or Kodak IX/Central Java, is headquartered at Jalan Pahlawan No. 1, Semarang, Central Java. Its institutional development has followed Indonesia's constitutional and political changes since independence, including the periods of the 1945 Constitution, the 1949 and 1950 Provisional Constitutions, the transition toward the New Order, and the subsequent reform era. Over time, Polda Jawa Tengah has developed into a regional police organization supported by numerous Resort Police (Polres) units throughout Central Java, including Semarang, Surakarta, Banyumas, Magelang, Kudus, Klaten, Pati, and other districts and cities.

The Finance Division (Bidkeu) of Polda Jawa Tengah serves as the functional unit responsible for financial management and financial function development within the regional police structure. Its vision is to become a modern, integrated, professional, and accountable financial function that supports all units of Polda Jawa Tengah. Its mission focuses on developing integrated technology-based financial management systems, improving the professionalism and quality of budget implementation, and strengthening the reliability of police financial reporting. These objectives are supported through the utilization of integrated financial information systems such as SAKTI, continuous human resource development, budget monitoring, and financial reconciliation in accordance with Government Accounting Standards (SAP).

The main services provided by Bidkeu include budget planning, financing, financial recording, budget implementation, verification, accounting, and financial reporting. These activities involve the preparation of strategic and budget documents, including the Strategic Plan (Renstra), Ministry/Agency Work Plan and Budget (RKA-K/L), and Budget Implementation List (DIPA), as well as the management and verification of APBN and non-APBN funds. Bidkeu also performs internal supervision and financial verification through Subbiddalverif, while Subbidbia and APK manages accounting, financial reconciliation, and the preparation of Polda's financial statements. These activities are supported by digital systems such as SIMAK-BMN and online reporting platforms to improve data accuracy, efficiency, and accountability.

Furthermore, Subbagrenmin supports Bidkeu through personnel administration, logistics management, office administration, strategic planning, and performance reporting. Overall, the integrated organizational structure, technology-based financial management, continuous monitoring, and human resource development enable Bidkeu Polda Jawa Tengah to contribute to effective, transparent, accountable, and efficient financial governance within the Central Java Regional Police. (Polda Jawa Tengah, 2025).

Organizational Structure, Duties, and Functions

The Finance Division (Bidkeu) of Polda Jawa Tengah is responsible for organizing and developing financial management, including financing, budget control, bookkeeping, accounting and financial reporting, verification of financial accountability, and development of financial functions. In carrying out these responsibilities, Bidkeu manages work and budget planning, personnel and logistics administration, financial management, budget implementation, financial verification, and the collection and presentation of financial program data and information.

Organizationally, Bidkeu consists of Subbagrenmin, Subbidbia and APK, and Subbiddalverif, each with specific responsibilities. Subbagrenmin manages planning, personnel, logistics, administration, and financial services. It prepares strategic and budget documents such as the Renstra, Renja, RKA-K/L, DIPA, performance agreements, and financial performance reports. Subbagrenmin is supported by Urren, which handles planning and budgeting; Urmintu, which manages personnel, logistics, and administration; and Urkeu, which provides financial services.

Subbidbia and APK is responsible for financial bookkeeping, accounting, fund receipts and disbursements, and financial reporting in accordance with Government Accounting Standards (SAP). Its activities include reviewing financial documents, managing government revenue and fund distribution, preparing Polda's financial statements, conducting internal and external reconciliations, ensuring data accuracy, and developing accounting competencies. This unit is supported by Urbia, which manages treasury and financing, and Ur APK, which handles bookkeeping and accounting.

Meanwhile, Subbiddalverif is responsible for budget implementation, funding, financial supervision, and verification of financial reports and accountability. Its functions include controlling and evaluating budget realization, supervising APBN and non-APBN funds, verifying financial reports, improving financial applications, managing financial data and information, and supervising the use of funds by Bhayangkara Hospital's Public Service Agency (BLU). Subbiddalverif is supported by Urdal, which controls budget implementation, and Urverif, which conducts financial report verification. Overall, the organizational structure of Bidkeu Polda Jawa Tengah demonstrates a clear division of responsibilities across planning, financial administration, accounting, budget implementation, supervision, and verification, thereby supporting effective, transparent, and accountable financial management.

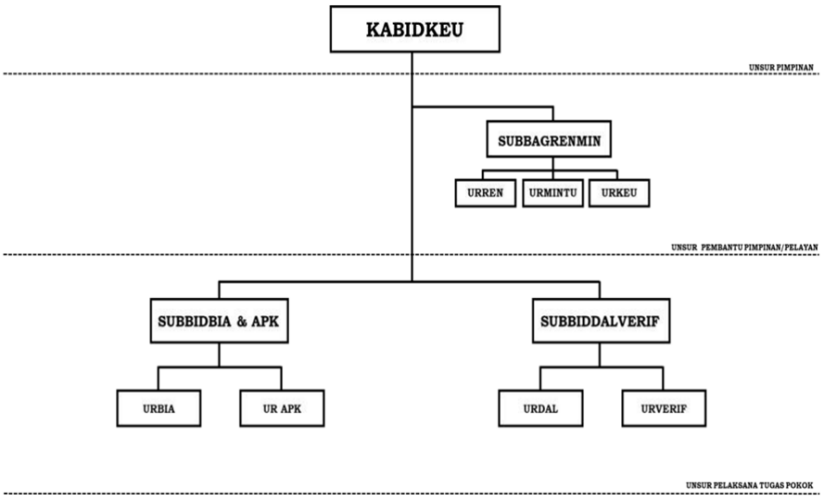


Figure 1.1
Organizational Structure of the Finance Division (Bidkeu), Central Java Regional Police (Polda Jateng)
Source: *Finance Division (Bidkeu), Central Java Regional Police (Polda Jateng).*

Brief Explanation:

Figure 1.1 illustrates the organizational structure of Bidkeu Polda Jateng, which consists of several functional units responsible for financial planning, administration, accounting, budget implementation, supervision, and financial verification. The structure supports the effective coordination and accountability of financial management within Polda Jateng.

Background

The year 2025 marks the first year of the Finance Division (Bidkeu) of the Central Java Regional Police's 2025–2029 Strategic Plan and serves as a continuation of the 2025 Work Plan. Therefore, the preparation of the 2025 Bidkeu Work Plan is essential as a basis for determining budget management policies and priorities. The plan refers to the 2025 Police Chief's Planning Guidelines and the Bidkeu Strategic Plan for 2025–2029. Financial management reform in the Indonesian National Police is grounded in Law No. 17 of 2003 on State Finance, Law No. 1 of 2004 on State Treasury, and Law No. 15 of 2004 on the Audit of State Financial Management and Accountability. These regulations emphasize financial management based on accountability, professionalism, transparency, efficiency, effectiveness, and performance orientation.

As the unit responsible for developing and implementing financial functions, Bidkeu Polda Jawa Tengah plays an important role in ensuring that state funds are planned, managed, controlled, and reported properly. Effective financial management requires competent human resources, high integrity, and professional accountability, particularly in supporting budget implementation and personnel expenditure.

Under Regulation of the Indonesian National Police No. 14 of 2018 concerning the Organizational Structure and Working Procedures of Regional Police, Bidkeu is responsible for financial planning, financing, control, administration, accounting, reporting, verification, and budget accountability. Budget management is not merely a mechanism for allocating funds but also serves as a strategic planning, control, and performance measurement instrument (Christofer & Darmawati, 2024). This responsibility becomes increasingly challenging as operational needs continue to evolve while available financial resources remain limited.

Polda Jawa Tengah has a strategic role in maintaining security and public order in Central Java, requiring effective, adaptive, and performance-oriented budget planning. However, several challenges remain, including limited funding, discrepancies between actual needs and available budgets, and insufficient human resource capacity in budget management (Kepolisian Negara Republik Indonesia Daerah Jawa Tengah, 2024). Budget planning must therefore be aligned with central government policies, national priorities, and previous performance evaluations to ensure that allocated resources are appropriately targeted.

Accordingly, the 2025 Bidkeu Work Plan is designed to support performance-based and responsive budget planning in accordance with the Government Work Plan (RKP) and the National Police Strategic Plan (Renstra Polri). Analyzing the budget planning process is important to assess its implementation of good governance principles and identify existing challenges and opportunities for improvement (Lestari & Yuliani, 2023; Marta et al., 2018). Based on this background, this internship report is entitled "Budget Planning Analysis at the Finance Division of the Central Java Regional Police for the 2025 Period."

REVIEW OF LITERATURE

Budget Planning

Budget planning is a systematic process of preparing financial plans to support organizational programs and activities within a specific period. In public-sector institutions such as Bidkeu Polda Jawa Tengah, budgeting serves not only as a resource allocation instrument but also as a means of operational control and public accountability (Primastuti, 2018). Effective budget planning enables organizations to establish priorities, identify resource requirements, and align activities with organizational objectives while considering applicable regulations, internal controls, and performance evaluation mechanisms.

Budget Planning Analysis

Budget planning analysis evaluates the alignment between planned budgets, organizational objectives, operational conditions, and available resources. It examines the accuracy of budget formulation, activity priorities, assumptions, and the relationship between actual needs and allocated funds (Marta et al., 2018). In Bidkeu Polda Jawa Tengah, such analysis is important for optimizing budget allocation, preventing inefficiencies, and strengthening accountability in public financial management.

Budget Functions in Government Institutions

Government budgets function as instruments for planning, controlling expenditures, implementing fiscal policies, coordinating resources, and ensuring public accountability (Mardiasmo, 2009). They also provide a basis for assessing the effectiveness and efficiency of public spending. For Bidkeu Polda Jawa Tengah, budgeting supports operational activities, procurement, and asset management, requiring the planning and allocation of funds to be conducted professionally, measurably, and accountably.

Role of Bidkeu in Budget Planning Analysis

Bidkeu plays a strategic role in managing financial activities within Polda Jawa Tengah, including work and budget planning, financial administration, budget control, and verification of financial reports. Bidkeu ensures that budget proposals comply with applicable regulations and organizational priorities. Through budget analysis, it evaluates allocation efficiency, priority setting, resource availability, and alignment between planned budgets and performance targets. Therefore, Bidkeu contributes to maintaining financial accountability while supporting the achievement of Polda Jawa Tengah's strategic objectives.

Performance-Based Budgeting Theory

Performance-Based Budgeting (PBB) links resource allocation to predetermined performance targets and emphasizes measurable outputs and outcomes. Performance indicators, including Program Performance Indicators and Activity Performance Indicators, provide a basis for assessing the effectiveness of programs and budget planning (Danar et al., 2022). PBB addresses weaknesses in traditional budgeting by connecting financial resources with concrete organizational results.

The implementation of PBB involves performance planning, performance measurement, and monitoring and evaluation (Suliantoro, 2023). Its effectiveness depends on logical links between inputs and outputs, reliable performance information, and supporting planning documents such as the Strategic Plan (Renstra), Work Plan (Renja), and performance accountability reports. However, limitations in data availability, human resource competencies, and organizational readiness may hinder its optimal implementation.

Nevertheless, PBB provides an important foundation for ensuring that budget allocations are used efficiently and contribute directly to organizational performance (Zidan et al., 2025).

Budget Preparation Process

The budget preparation process is a systematic stage of public financial management designed to ensure that organizational programs are implemented effectively, efficiently, transparently, and accountably. It involves identifying needs, developing programs and activities, establishing cost standards, and allocating resources according to organizational priorities (Amanda & Henny, 2022). Accurate data, inter-unit coordination, appropriate cost standards, and adequate information systems are essential for producing high-quality budget plans and ensuring that allocated resources support organizational objectives effectively.

Nature of Budgeting

A budget primarily functions as a planning instrument, as it is prepared before activities are implemented and establishes targets and resource allocations needed to achieve organizational objectives. In the public sector, budgeting provides a foundation for developing work programs and prioritizing activities and financial needs (Sinuhaji & Nasution, 2023). A budget also serves as a control instrument by providing a standard for comparing planned targets with actual performance. This enables organizations to identify deviations, determine their causes, and take corrective actions to improve the efficiency and effectiveness of resource utilization (Pratama & Supriyono, 2022). In addition, budgeting functions as a coordination and communication tool, enabling different organizational units to align responsibilities, targets, and activities toward common objectives (Sundayu et al., 2024).

Furthermore, budgets serve as a performance evaluation instrument through indicators such as budget absorption, program effectiveness, and achievement of predetermined targets (Hanafi & Wulandari, 2023). Budgeting also embodies the principles of accountability and transparency, requiring public financial planning, implementation, and reporting to be conducted openly and responsibly in accordance with applicable regulations. These principles support the implementation of good governance and strengthen public trust in government institutions (Tambunan & Sipayung, 2024).

Previous Studies

Previous studies provide an important empirical foundation for analyzing budget planning and management. They offer theoretical references, comparative perspectives, and evidence that can support the interpretation of research findings. Several relevant studies are summarized below. Amanda and Henny (2022) found that applying Standard Unit Prices (SHS) in regional budget preparation can improve budget effectiveness, efficiency, and accountability by providing clearer and more measurable cost guidelines.

Ananda, Maria, and Sari (2022) demonstrated that effective budget planning and competent government personnel positively influence budget absorption, highlighting the importance of planning quality in successful budget implementation.

Pratama and Supriyono (2022) concluded that budgets function as important planning and management control instruments, enabling organizations to establish targets, allocate resources, and evaluate organizational performance. Sinuhaji and Nasution (2023), in their study of the Regional Planning Bureau (Birorena) of the North Sumatra Regional Police, found that budgeting plays an important role in supporting police organizational functions. Effective budget planning and control contribute to improved implementation of

organizational work programs. Meanwhile, Wati, Mas'ud, and Zakaria (2023) found that budget planning and budget implementation have a positive and significant effect on budget absorption in Regional Government Organizations (OPD) of East Luwu Regency. The findings reinforce the importance of sound budget planning in ensuring the successful implementation of organizational programs and activities.

Framework

The research framework is based on the Performance-Based Budgeting (PBB) concept, which views budget planning as a strategic process for achieving organizational objectives effectively, accountably, and in a performance-oriented manner. In this study, PBB is used to analyze the 2025 budget planning process at the Finance Division (Bidkeu) of the Central Java Regional Police (Polda Jawa Tengah), covering needs identification, activity and budget formulation, alignment with organizational policies and priorities, and preparation of planning documents. The analysis also identifies key challenges affecting budget planning, including budget limitations, policy changes, operational needs, and human resource capacity. Accordingly, the study focuses on three interconnected stages: analyzing the budget planning process, identifying planning challenges, and developing improvement recommendations. The recommendations are formulated based on empirical findings and PBB principles to improve budget planning quality, effectiveness, accountability, adaptability, and alignment with Bidkeu Polda Jawa Tengah's performance objectives.

RESEARCH METHOD

Research Approach

This study employed a descriptive qualitative approach to gain an in-depth understanding of the budget planning process at Bidkeu Polda Jawa Tengah for the 2025 fiscal year. Qualitative methods enable researchers to explore individuals' experiences, perspectives, and perceptions through interviews and reflective analysis (Høffding et al., 2022). Data were analyzed to identify the implementation of budget planning, challenges encountered, and efforts to improve planning quality. This approach was considered appropriate because it allows the researcher to explore organizational dynamics that cannot be adequately measured through quantitative methods.

Unit of Analysis

The unit of analysis consisted of personnel working at the Finance Division (Bidkeu) of Polda Jawa Tengah who were directly involved in budget planning, discussion, control, and evaluation. Informants were selected based on their knowledge, experience, and responsibilities related to budget planning (Patton, 2002). The key informants were the Head of Subbagrenmin (Kasubbagrenmin) and the Head of Planning Affairs (Kaurren) of Subbagrenmin, who were involved in coordinating, verifying, collecting, reviewing, and synchronizing budget requirements. Their roles provided relevant insights into the actual implementation, challenges, and improvement efforts associated with budget planning.

Data Sources and Data Collection Techniques

The study used primary and secondary data. Primary data were obtained directly through interviews, observations, and documentation to understand budget planning practices, challenges, and improvement efforts. Secondary data were obtained from official documents, previous studies, government reports, legislation, and relevant academic publications (Rabianski in Schneider et al., 2023). Key documents included the Work Plan

(Renja), Ministry/Agency Work Plan and Budget (RKA-K/L), Budget Implementation List (DIPA), budget realization reports, performance reports, and relevant regulations.

Data were collected through three techniques. First, semi-structured interviews were conducted to explore the budget planning process, challenges, and potential improvements. Second, direct observation was used to examine planning procedures, inter-unit coordination, and actual working conditions. Third, documentation involved reviewing relevant planning, budgeting, performance, and regulatory documents. Documentation was also used to strengthen interview and observation findings through data triangulation.

Data Analysis Technique

Data analysis in this qualitative study followed the interactive model of Miles, Huberman, and Saldaña (2014), which consists of four interconnected stages: data collection, data condensation, data display, and conclusion drawing and verification. This model was selected because its iterative nature enables continuous analysis of the complex budget planning process at Bidkeu Polda Jawa Tengah. Data collection involved in-depth interviews with Bidkeu personnel and document reviews of the Renstra, Renja, RKA-K/L, DIPA, evaluation reports, SOPs, and relevant regulations. Data condensation was conducted by selecting, focusing, simplifying, and summarizing information relevant to the research questions, particularly the planning process, budget constraints, and improvement measures. The condensed data were presented through descriptive narratives, tables, and matrices to identify patterns, compare implementation with applicable regulations, and examine relationships among findings. Finally, conclusions were drawn and continuously verified through rechecking the original data, discussions with informants, and source and method triangulation. This process ensured that the findings were credible and evidence-based in describing the budget planning process, challenges, and improvement recommendations at Bidkeu Polda Jawa Tengah (Miles et al., 2014; Lestari & Yuliani, 2023;

RESULTS AND DISCUSSION

Data Description

The study was conducted at the Finance Division (Bidkeu) of the Central Java Regional Police (Polda Jawa Tengah) in Semarang. Data were collected through in-depth interviews with two key informants directly involved in budget planning: Sutopo, S.E., M.Si., Head of Subbagrenmin (Kasubbagrenmin), and Lina Yanuantari, Head of Planning Affairs (Kaurren) of Subbagrenmin. Additional data were obtained through direct observation and document analysis, including the 2025–2029 Bidkeu Strategic Plan (Renstra), 2025 Work Plan (Renja), 2025 RKA-K/L, and 2025 DIPA.

Data Analysis

Budget Planning Process for Fiscal Year 2025

The budget planning process at Bidkeu Polda Jawa Tengah follows a structured mechanism based on applicable Police planning and budgeting regulations. The process consists of four main stages: preparation of the Budget Requirements Plan (RKA), determination of the Indicative Budget Ceiling, determination of the Budget Ceiling, and Budget Allocation. The first stage involves identifying and compiling budget requirements based on the duties and functions of each unit. This reflects a bottom-up approach, in which actual operational needs serve as the basis for budget proposals. The second stage involves adjusting proposed needs to government policies, national priorities, and available fiscal

capacity through the Indicative Budget Ceiling. This represents a top-down control mechanism that ensures proposed budgets remain consistent with fiscal limitations and national priorities.

The third stage involves refining the budget ceiling through discussions, evaluations, and adjustments to actual organizational needs, programs, activities, and expected outputs. The final stage is Budget Allocation, in which approved funds are distributed among programs, activities, and expenditure components according to established priorities and subsequently incorporated into budget implementation documents.

Overall, the four stages demonstrate that budget planning at Bidkeu Polda Jawa Tengah is systematic and combines bottom-up and top-down approaches. The process involves various sub-units, planning personnel, the Head of Subbagrenmin, and the Budget User Authority (KPA). The findings are also supported by the 2025 Bidkeu Work Plan, which documents the preparation of RKA-K/L, SRAA, and DIPA, confirming that the planning process is formally documented and implemented in accordance with applicable procedures.

Parties Involved and Planning Documents

The budget planning process at Bidkeu Polda Jawa Tengah involves several parties with clearly defined roles and responsibilities. All Subdivisions (Subbid) identify and submit budget requirements based on their respective functions, while the planning function of Subbagrenmin collects, processes, reviews, and synchronizes proposals with organizational policies and priorities. The Head of Subbagrenmin (Kasubbagrenmin) coordinates, controls, and verifies the planning process, while the Budget User Authority (KPA) provides strategic direction, determines priorities, and approves budget proposals.

This structure reflects a hierarchical division of responsibilities and a checks-and-balances mechanism in financial management. The arrangement is supported by the 2025–2029 Bidkeu Strategic Plan and RKA-K/L, which identify key financial management positions, including the KPA, Commitment-Making Officer (PPK), Payment Approval Officer (PPSPM), Expenditure Treasurer, SIMAK-BMN Operator, and financial management staff.

Budget planning is guided by the Indonesian National Police Index Standards (Norma Indeks Polri) and the Input Cost Standards (SBM) established by the Ministry of Finance. These standards provide uniform guidelines for determining activity requirements and allowable expenditure amounts. Budget requirements are calculated based on applicable standards, incorporated into the Budget Requirements Plan (Renbutgar), and subsequently reviewed according to organizational priorities and available budget ceilings.

The 2025 DIPA further confirms that budget planning is based on national regulations, including Law No. 17 of 2003 on State Finance, Law No. 1 of 2004 on State Treasury, and Law No. 62 of 2024 on the 2025 State Budget. Overall, budget planning at Bidkeu Polda Jawa Tengah involves multiple organizational levels and is supported by technical standards and national regulations, ensuring that the process is structured, consistent, transparent, and accountable.

Budget Allocation for Fiscal Year 2025

The implementation of budget planning at Bidkeu Polda Jawa Tengah in the 2025 fiscal year generally proceeded in accordance with applicable planning and budgeting

mechanisms. The budget ceiling increased significantly compared with 2024, rising from IDR 10.95 billion to IDR 16.03 billion, an increase of IDR 5.08 billion (46.4%). The largest increase occurred in the Community Security and Public Order Maintenance Program, particularly management and technical support activities, which increased from IDR 6.30 billion in 2024 to IDR 11.30 billion in 2025. This increase indicates greater operational needs and organizational priorities in supporting police duties across Central Java. The planning process was able to accommodate these needs through increased budget allocations and improved utilization of planning and budgeting applications, making the process more structured, measurable, and accountable.

Official documents also demonstrate consistency in the 2025 budget allocation. The Bidkeu Work Plan (Renja), RKA-K/L, and DIPA each recorded a total allocation of IDR 16.033 billion, consisting of IDR 15.913 billion in Pure Rupiah funding and IDR 120 million in Non-Tax State Revenue (PNBP). The consistency among these documents indicates that the budget planning process was well documented and implemented systematically, with no significant discrepancies between the planning and implementation stages. This reflects sound budget discipline and effective financial management at Bidkeu Polda Jawa Tengah.

Table 4.1.
Budget Allocation of Bidkeu Polda Jawa Tengah by Program and Activity, Fiscal Year 2025

Program	Activity	Budget Ceiling
Modernization of Police Equipment and Infrastructure	Management and Technical Support for Infrastructure and Equipment	IDR 117,110,000
Community Security and Public Order Maintenance	Management and Technical Support for Community Security and Public Order Maintenance	IDR 11,300,000,000
Management Support	Police Financial Administration Services	IDR 1,028,527,000
Management Support	Internal Office Services Support	IDR 3,587,845,000
Total		**IDR 16,033,482,000**

Source: DIPA Bidkeu Polda Jawa Tengah, Fiscal Year 2025 (processed).

Table 4.1 shows that the total budget allocation for Bidkeu Polda Jawa Tengah in fiscal year 2025 amounted to IDR 16.033 billion. The largest allocation was directed to the Community Security and Public Order Maintenance Program, amounting to IDR 11.3 billion, or approximately 70.5% of the total budget. Meanwhile, the Internal Office Services Support activity received IDR 3.588 billion, followed by Police Financial Administration Services at IDR 1.029 billion and Infrastructure and Equipment Support at IDR 117.11 million. This allocation indicates that budget priorities were primarily focused on supporting community security and public order activities, while also providing funding for

internal management and infrastructure needs.

Table 4.2.
Details of Budget Blocking/Efficiency for Fiscal Year 2025

No.	Program/Activity	Description	Blocked Amount	Remarks
1	Modernization of Police Equipment and Infrastructure	Equipment and Machinery Expenditure – Off-Book (Extra-Accountable)	IDR 5,700,000	State Expenditure Adjustment Policy
2	Modernization of Police Equipment and Infrastructure	Equipment and Machinery Maintenance Expenditure	IDR 83,557,000	State Expenditure Adjustment Policy
3	Community Security and Public Order Maintenance	Other Operational Goods Expenditure	IDR 3,150,000,000	State Expenditure Adjustment Policy
4	Community Security and Public Order Maintenance	Regular Official Travel Expenditure	IDR 505,000,000	State Expenditure Adjustment Policy
5	Management Support	Operational Honorarium Expenditure	IDR 26,100,000	State Expenditure Adjustment Policy
6	Management Support	Regular Official Travel Expenditure	IDR 190,099,000	State Expenditure Adjustment Policy
7	Management Support	Domestic Official Travel Expenditure	IDR 285,000	State Expenditure Adjustment Policy
8	Management Support	Domestic Meeting Package Travel Expenditure (Pure Rupiah)	IDR 148,065,000	State Expenditure Adjustment Policy
9	Management Support	Domestic Meeting Package Travel Expenditure (PNBP)	IDR 33,640,000	State Expenditure Adjustment Policy

No.	Program/Activity	Description	Blocked Amount	Remarks
10	Management Support	Overseas/Out-of-City Meeting Package Travel Expenditure	IDR 65,425,000	State Expenditure Adjustment Policy
11	Management Support	Office Supplies Expenditure	IDR 1,562,000	State Expenditure Adjustment Policy
12	Management Support	Operational Honorarium Expenditure	IDR 1,800,000	State Expenditure Adjustment Policy
13	Management Support	Consumable Inventory Goods Expenditure	IDR 5,000,000	State Expenditure Adjustment Policy
14	Management Support	Out-of-City Meeting Package Travel Expenditure	IDR 49,448,000	State Expenditure Adjustment Policy
Total			**IDR 4,265,681,000**	**26.60% of Total Budget Ceiling**

Source: DIPA Bidkeu Polda Jawa Tengah, Fiscal Year 2025 (processed).

Table 4.2 shows that the total budget blocked or subject to efficiency measures in fiscal year 2025 amounted to IDR 4.266 billion, equivalent to 26.60% of the total budget ceiling. The largest blocked allocation was Other Operational Goods Expenditure under the Community Security and Public Order Maintenance Program, amounting to IDR 3.15 billion. This was followed by regular official travel expenditure of IDR 505 million under the same program. Most of the blocked funds were related to operational goods, official travel, and management expenditures, reflecting the implementation of the State Expenditure Adjustment Policy. The blocking required Bidkeu to prioritize essential activities and improve the efficiency of budget utilization while maintaining the achievement of organizational performance targets.

Budget Planning Process for Fiscal Year 2025

The findings show that the 2025 budget planning process at the Financial Affairs Unit (Bidkeu) of the Central Java Regional Police was implemented through four structured stages: budget needs planning, indicative budget ceiling preparation, budget ceiling preparation, and budget allocation. This process reflects the application of *Performance-Based Budgeting* (PBB), which links resource allocation with planned organizational

performance (Danar et al., 2022). The process began with each sub-unit identifying its budgetary needs based on its duties and functions. The proposals were then consolidated, reviewed, and aligned with organizational priorities. This approach is consistent with Amanda and Henny (2022), who emphasize that budget preparation should begin with needs identification, program planning, and resource allocation according to established priorities. However, the quality of budget proposals depends partly on personnel competency and their understanding of budgeting regulations and applications. Differences in these competencies may affect the consistency and accuracy of proposed budgets.

The preparation of indicative and final budget ceilings involved adjusting proposed needs to government policies, organizational priorities, and available fiscal resources. This mechanism ensured that budget allocations remained realistic, compliant, and accountable while balancing operational requirements with resource limitations. Thus, the planning process was not merely administrative but also involved prioritizing needs to support organizational performance. The study also found that budget planning involved multiple stakeholders with clearly defined roles. Sub-units identified technical needs, the planning function coordinated and processed proposals, the Head of Administration supervised and verified the process, and the Budget User Authority (KPA) made strategic decisions and provided final approval. This structure reflects a *checks and balances* mechanism that strengthens internal control, coordination, and accountability. The finding is consistent with Sinuhaji and Nasution (2023), who highlight the importance of budgeting as a planning and control instrument in police organizations, and with Sundayu et al. (2024), who emphasize the coordination and communication functions of budgeting.

Furthermore, the Renja, RKA-K/L, and DIPA documents consistently recorded a total budget ceiling of IDR 16,033,482,000, indicating orderly and well-documented budget planning. Nevertheless, documentary consistency primarily demonstrates administrative compliance and does not necessarily guarantee substantive planning quality. Effective planning also depends on the accuracy of needs identification, alignment with organizational priorities, and implementation capacity, as emphasized by Wati, Mas'ud, and Zakaria (2023). In terms of allocation, the Public Security and Order Maintenance Program received the largest share, amounting to 70.5% of the total budget (IDR 11.3 billion). This allocation indicates that the primary budgetary priority of Bidkeu was directed toward supporting the operational duties and strategic priorities of the Central Java Regional Police. Overall, the findings demonstrate that the 2025 budget planning process was systematic, participatory, and aligned with performance-oriented budgeting principles, although improvements in human resource capacity and substantive needs analysis remain important.

Challenges in the Budget Planning Process

The study identified four main challenges in the 2025 budget planning process at the Financial Affairs Unit (Bidkeu) of the Central Java Regional Police: mismatches between actual needs and budget ceilings, limited human resources and competencies, technical and regulatory constraints, and suboptimal monitoring and evaluation. The most significant challenge was the gap between actual organizational needs and the available budget ceiling. This was reflected in a budget block of IDR 4,265,681,000, or 26.6% of the total budget, resulting from the government's expenditure adjustment policy. Although the budget had been carefully planned, central government fiscal policies could substantially reduce the funds available for implementation. This condition created a challenge for

Performance-Based Budgeting (PBB), as reductions in planned resources may affect the achievement of targeted outputs and outcomes (Danar et al., 2022). It also demonstrates the difficulty of balancing operational needs with national fiscal limitations.

Another major challenge was limited human resources and competencies. Differences in personnel understanding of budgeting regulations and applications, shortages of financial management personnel, and limited succession planning for employees approaching retirement may affect the continuity and quality of budget planning. This finding supports Ananda, Maria, and Sari (2022), who found that competent government personnel contribute positively to budget absorption. Strengthening human resource capacity is therefore essential to maintain institutional knowledge and ensure sustainable budget management.

The study also identified technical and regulatory constraints, including unstable internet connections, application updates, limited technical guidance, and changes in the Standard Cost Input (SBM) and Indonesian National Police Cost Norms. These conditions require planners to adapt quickly and continuously adjust budget calculations and documentation. Although information systems can improve the efficiency and accuracy of budget planning, their effectiveness depends on reliable infrastructure, adequate data, and competent personnel (Zidan et al., 2025).

Furthermore, monitoring and evaluation were not yet optimal, particularly in maintaining data accuracy and ensuring the timely preparation of planning documents. In a PBB framework, evaluation should provide feedback for future budget planning and assess whether resource allocations have produced the expected outputs and outcomes (Danar et al., 2022; Suliantoro, 2023). The gap between evaluation activities documented in planning documents and their implementation indicates that stronger organizational commitment, data quality, and human resource capacity are still required.

Recommendations for Improving the Budget Planning Process

Based on these challenges, the study proposes five key areas for improvement: enhancing planning accuracy, strengthening cross-functional coordination, developing human resource competencies, optimizing integrated information systems, and strengthening continuous evaluation and verification. First, planning accuracy should be improved through more systematic needs analysis based on historical budget realization and previous performance outcomes. This approach would ensure that proposed budgets more accurately reflect actual organizational needs and remain linked to targeted outputs and outcomes (Amanda & Henny, 2022; Danar et al., 2022).

Second, cross-functional coordination should be strengthened from the early stages of budget preparation. Greater coordination among sub-units and the planning function can reduce duplication, improve synchronization, and ensure that budget proposals are properly verified and aligned with organizational priorities (Sinuhaji & Nasution, 2023; Sundayu et al., 2024). Third, human resource capacity should be developed through training, technical guidance, socialization, and competency certification. Personnel should possess three key competencies: understanding financial regulations and cost standards, operating budgeting applications, and conducting data-based needs analysis. Continuous professional development is important to improve the accuracy and quality of budget planning.

Fourth, integrated information systems should be optimized to support faster, more accurate, and transparent planning. Information systems should function not only as

administrative tools but also as decision-support instruments that provide timely information on budget realization, organizational priorities, and potential risks (Zidan et al., 2025). Finally, continuous evaluation and verification should be strengthened. Evaluation results from the previous fiscal year should be used as feedback for subsequent planning, while verification should be conducted at each stage to ensure compliance with organizational needs, regulations, and applicable cost standards. This approach supports accountability, transparency, and continuous improvement in public financial management (Pratama & Supriyono, 2022; Tambunan & Sipayung, 2024). Overall, these recommendations are expected to make the budget planning process at Bidkeu Polda Central Java more accurate, coordinated, competent, technology-supported, accountable, and responsive to changing organizational needs.

CONCLUSION

Based on the research findings, the following conclusions can be drawn:

1. **Budget Planning Process**
   The 2025 budget planning process at the Financial Affairs Unit (Bidkeu) of the Central Java Regional Police was implemented systematically through four stages: budget needs planning, indicative budget ceiling preparation, budget ceiling preparation, and budget allocation. The process involved all relevant sub-units, the planning function, the Head of Administration, and the Budget User Authority (KPA). It was guided by Police Cost Norms, the Ministry of Finance's Standard Cost Inputs (SBM), and applicable financial regulations. The consistency of data across the Renja, RKA-K/L, and DIPA documents indicates that the planning process was orderly, documented, and compliant with established procedures.
2. **Challenges in Budget Planning**
   The main challenges consisted of mismatches between actual organizational needs and available budget ceilings, limited human resource capacity, technical and regulatory constraints, and suboptimal monitoring and evaluation. Budget limitations and policy changes prevented some operational needs from being fully accommodated. Differences in personnel competencies, limited financial specialists, inadequate succession planning, system and internet problems, application updates, and frequent changes in budgeting regulations also affected the planning process.
3. **Development Recommendations**
   Improvements should focus on strengthening data-based planning accuracy, cross-functional coordination, human resource competency, integrated budgeting information systems, and continuous evaluation and verification. Historical budget realization and performance data should be used to improve budget proposals, while training, technical guidance, regulatory socialization, workshops, and competency certification should strengthen personnel capacity. Optimization of systems such as SAKTI and KRISNA is also recommended to support faster, more accurate, integrated, and decision-oriented budget planning.

Recommendations

Bidkeu Polda Central Java should improve planning accuracy by utilizing previous budget realization and performance data and strengthening coordination among sub-units from the early planning stages. A structured financial personnel succession program should

also be developed and supported by continuous training, technical guidance, and competency certification. In addition, the use of SAKTI and KRISNA should be optimized through adequate infrastructure and clear technical guidance. Monitoring and evaluation mechanisms should also be strengthened so that evaluation results can serve as feedback for continuous improvement.

From a managerial perspective, the findings can support Bidkeu leadership in making strategic decisions concerning resource allocation, personnel development, financial information systems, and adaptation to regulatory changes. Overall, these improvements are expected to ensure that budget planning is not merely administratively compliant but also effective, efficient, adaptive, and accountable in supporting organizational performance.

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