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Administrative Capacity And Expenditure Realization Patterns In The First Year Of The Sekolah Rakyat (Program A Case Study Of Sekolah Rakyatin Jabodetabek Under The Center For Education, Training, And Professional Development In Social Welfare, Ministry Of Social Affairs, Fiscal Years 2025–2026)

Nyimas Herleni Rahma Zella
Kementerian Keuangan, Indonesia
Nuraeni
Kementerian Keuangan, Indonesia
Agung Widi Hatmoko
Kementerian Keuangan, Indonesia

Corresponding Author: agung.widi.hatmoko@kemenkeu.go.id

Abstract

The performance of priority programmes is often judged solely by budget absorption figures. This study examines that approach in the Sekolah Rakyat programme at the Working Unit of the Centre for Education, Training, and Professional Development of Social Welfare (Pusdiklatbangprof), Ministry of Social Affairs. The question is inverted: not why absorption is low, but how absorption can be high when administrative capacity at the point of delivery has barely been formed. The object of study is the education activity of the Sekolah Rakyat programme in the Greater Jakarta area (Jabodetabek) as the case, with national data as a comparison. The study employs a mixed-methods approach combining quantitative and qualitative data. The quantitative data are drawn from official documents, namely the budget execution document (DIPA), the operational guidelines (POK), the working unit's working papers, fund availability reports, and four decrees appointing treasury officials. The qualitative data are obtained from interviews with the Commitment Officer Coordinator, the Expenditure Treasurer of Pusdiklatbangprof, school principals as advance-money holders, and Sekolah Rakyat treasurers. Three findings are obtained. First, budget realisation in Fiscal Year 2025 reached 88.72 per cent, yet 63.44 per cent of transaction value was concentrated in November and December, and the

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disbursement plan for Fiscal Year 2026 schedules 29.77 per cent of the ceiling to be disbursed in December. Second, the placement of commitment officers' working areas changed in 2026 compared with 2025, with only 3 of 17 commitment officers still holding the same working area. Third, only 2.26 per cent of school financial administrators are functional finance officers, and 18 locations do not yet have a financial administrator.

Keywords: Budget Execution; Administrative Capacity; Treasury Officials; Sekolah Rakyat;

INTRODUCTION

The Sekolah Rakyat program has experienced rapid expansion as part of the Indonesian government's commitment to improving access to education and reducing socioeconomic inequality. At the Work Unit of the Center for Education, Training, and Professional Development (Pusdiklatbangprof) of Social Welfare under the Ministry of Social Affairs, the budget allocation for the implementation of educational activities under this program increased from IDR 464,164,765,000 in fiscal year 2025 to IDR 1,887,852,550,000 in fiscal year 2026. This represents an increase of approximately 4.07 times within a single year. Meanwhile, the number of locations identified in the regional work-allocation decision increased from 100 to 166, while the 2026 Budget Implementation Details (Petunjuk Operasional Kegiatan or POK) listed 266 Sekolah Rakyat schools. This expansion is grounded in Presidential Instruction No. 8 of 2025 concerning the Acceleration of Sekolah Rakyat Implementation (Republic of Indonesia, 2025a).

Such rapid growth reflects the government's determination to expand educational opportunities for disadvantaged communities. Nevertheless, the expansion also introduces substantial administrative, institutional, and financial management challenges. Public expenditure growth must be accompanied by adequate organizational capacity, effective internal controls, and accountable budget execution. The principles of public financial management emphasize that the effectiveness of government expenditure depends not only on the amount of funding allocated but also on the quality of planning, implementation, monitoring, and evaluation (International Monetary Fund [IMF], 2014). Consequently, the expansion of Sekolah Rakyat requires an assessment of whether its financial management structure has developed at a pace commensurate with its growing operational responsibilities.

A central issue concerns the separation of authority and responsibility in public expenditure management. Law No. 1 of 2004 concerning the State Treasury establishes distinct

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responsibilities for officials authorized to make decisions that result in state expenditure and officials responsible for examining claims and ordering payments (Republic of Indonesia, 2004). This separation is essential for preventing the concentration of financial authority and strengthening accountability. However, formal organizational arrangements alone cannot guarantee effective control. Their effectiveness depends on adequate staffing, clearly defined responsibilities, professional competence, and manageable workloads. The International Monetary Fund (2016) emphasizes that expenditure control requires an integrated system of authorization, verification, commitment management, and payment procedures.

The reported realization rate of 88.72% for Sekolah Rakyat activities in fiscal year 2025 may initially appear satisfactory. Nevertheless, budget absorption should not be interpreted as sufficient evidence of program effectiveness, administrative efficiency, or financial accountability. A high realization rate does not automatically demonstrate that expenditure was economical, that procurement followed appropriate procedures, or that educational outputs were achieved. The Public Expenditure and Financial Accountability framework identifies budget reliability, transparency, expenditure control, accounting, reporting, and external scrutiny as interconnected dimensions of sound public financial management (PEFA Secretariat, 2016). Therefore, evaluating the Sekolah Rakyat program requires examining both the percentage of expenditure realized and the institutional processes through which the expenditure was authorized, verified, recorded, and monitored.

The rapid increase in budget allocations and operational locations also raises questions about the distribution of financial management personnel. If the number of schools and geographical responsibilities expands faster than the availability of qualified personnel, individual officials may face heavier workloads and more complex coordination requirements. These conditions may increase the risk of delayed verification, administrative errors, inconsistent documentation, and insufficient monitoring. The Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013) emphasizes that effective internal control depends on a structured combination of control activities, information, communication, risk assessment, and monitoring. Accordingly, strengthening the program requires more than appointing additional officials; it also requires ensuring that their competencies and responsibilities correspond to the financial and operational risks they manage.

From a governance perspective, transparency and accountability must remain central to the program's expansion. The Organisation for Economic Co-operation and Development (OECD,

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2015) highlights the importance of clear institutional responsibilities, accessible financial information, and effective oversight in public procurement and expenditure governance. Similarly, the World Bank (2017) identifies Indonesia's legal and regulatory framework as an important foundation for public financial management while emphasizing the relevance of implementation and control practices. These perspectives suggest that the effectiveness of the Sekolah Rakyat program should be assessed through both regulatory compliance and operational performance.

Consequently, this study examines the relationship between budget expansion, the structure of treasury officials, personnel qualifications, geographical workload distribution, and budget realization. The central concern is whether the existing financial management structure can support the program's rapid expansion without weakening expenditure control and accountability. By integrating budgetary data, personnel profiles, transaction records, and organizational arrangements, the study seeks to identify institutional capacity gaps and propose improvements in financial governance. Ultimately, sustainable implementation requires aligning financial resources with competent personnel, proportionate workloads, effective internal controls, and measurable educational outcomes..

Public Financial Management Theory and Budget Execution Effectiveness

Public Financial Management (PFM) theory provides a fundamental framework for understanding how government institutions allocate, execute, monitor, and account for public resources. PFM encompasses the entire budget cycle, including fiscal planning, budget formulation, expenditure authorization, financial reporting, and performance evaluation. Its primary objective is to ensure that public resources are managed efficiently, transparently, and consistently with government priorities. In the context of the Sekolah Rakyat program, this theory is particularly relevant because the rapid increase in budget allocations creates additional demands on administrative systems, expenditure controls, and institutional accountability.

Schick (1998) argues that successful public expenditure management requires governments to establish aggregate fiscal discipline, allocate resources according to strategic priorities, and promote operational efficiency. These dimensions are interdependent. Aggregate fiscal discipline ensures that expenditure remains within authorized limits, strategic allocation directs resources toward priority programs, and operational efficiency ensures that allocated resources produce intended results. Applied to Sekolah Rakyat, the increase in the educational

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program's budget from approximately IDR 464.16 billion in 2025 to IDR 1.89 trillion in 2026 should therefore be examined not merely as an increase in financial capacity but also as an expansion of managerial responsibilities. A larger budget requires stronger coordination between planning, implementation, verification, and reporting functions.

Allen et al. (2013) explain that effective public financial management depends on institutional arrangements that connect budgeting, expenditure control, accounting, and fiscal reporting. These arrangements establish the procedures through which public resources are authorized and transformed into government services. Consequently, the quality of budget execution depends on whether financial procedures can accommodate operational demands without compromising compliance or accountability. For Sekolah Rakyat, the growing number of schools and geographical locations increases the complexity of administrative transactions, making standardized financial procedures and reliable reporting increasingly important.

Robinson (2013) further emphasizes that performance budgeting should connect public expenditure with measurable outputs and outcomes. Budget realization alone cannot demonstrate whether government spending has generated the intended benefits. A realization rate of 88.72% in fiscal year 2025, for example, indicates the proportion of the allocated budget reportedly spent, but it does not independently establish whether expenditure was economical, whether services reached intended beneficiaries, or whether educational outcomes improved. An adequate assessment must therefore distinguish financial absorption from program performance.

From this perspective, budget execution effectiveness should be understood through several dimensions: compliance with expenditure authorization, timeliness of financial transactions, accuracy of financial documentation, efficiency in resource utilization, and achievement of program outputs. The relationship between these dimensions is especially important when a public program expands rapidly. Insufficient administrative capacity may delay transactions, increase documentation errors, and weaken expenditure monitoring even when budget absorption appears satisfactory.

Accordingly, PFM theory supports the examination of budget growth alongside treasury personnel capacity, workload distribution, transaction complexity, and internal control arrangements. It provides the theoretical basis for assessing whether the financial management structure of Sekolah Rakyat is proportionate to its expanding responsibilities. The central proposition is that sustainable budget execution requires not only adequate funding but also

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institutional systems capable of converting financial allocations into accountable and measurable public services (Allen et al., 2013; Robinson, 2013; Schick, 1998).

Human Resource Capacity and Competency Theory in Public Financial Administration

Human resource capacity theory emphasizes that organizational performance depends substantially on the knowledge, technical skills, experience, and professional judgment of personnel responsible for implementing organizational policies. In public financial administration, these capabilities are particularly important because government officials must interpret financial regulations, verify supporting documents, authorize transactions within their respective responsibilities, and maintain reliable financial records. The rapid expansion of Sekolah Rakyat makes personnel capacity an important theoretical consideration because increased financial allocations and geographical coverage can generate additional administrative workloads.

The Organisation for Economic Co-operation and Development (OECD, 2017) identifies workforce capability, professional development, recruitment, and strategic workforce management as important elements of an effective civil service. Public institutions require employees whose competencies correspond to their assigned responsibilities. In financial administration, relevant competencies include budget planning, expenditure verification, accounting, financial reporting, regulatory compliance, risk identification, and coordination across organizational units. Where personnel possess inadequate competencies or are assigned responsibilities beyond their capacity, the quality and timeliness of administrative decisions may deteriorate.

Andrews (2010) argues that public sector reforms must be understood in relation to the institutional and organizational capabilities required to implement them. Formal reforms do not automatically produce improved performance because implementation depends on the ability of organizations to translate policy requirements into effective administrative practices. This perspective is relevant to Sekolah Rakyat because expanding a national education program requires more than establishing additional schools and allocating funds. The government must also ensure that the officials responsible for managing expenditure can perform their duties effectively within the expanded organizational structure.

Workload distribution is another important component of human resource capacity. When a limited number of financial management officials oversee numerous locations, their responsibilities may become increasingly complex. These officials may need to process more

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transactions, verify additional supporting documents, coordinate with more operational units, and monitor compliance across geographically dispersed schools. Such conditions can reduce the time available for substantive verification and risk assessment. Therefore, personnel adequacy should be evaluated in relation to workload complexity, transaction volume, geographical coverage, and the level of financial risk rather than through staffing numbers alone.

Research in Indonesian public financial administration also illustrates the relevance of personnel competency and implementation processes to budget realization. Handayani et al. (2022) examined budget planning, budget implementation, and human resource competencies in relation to budget absorption at Ganesha University of Education. Their research provides a context-specific basis for examining how administrative capacity and budget execution processes interact, although its findings should not automatically be generalized to the Sekolah Rakyat program.

In this study, human resource capacity can be operationalized through four dimensions: personnel qualifications, technical competency, workload proportionality, and the adequacy of staff assigned to financial management functions. Personnel qualifications concern the relevance of educational backgrounds and professional preparation, while technical competency concerns the ability to perform assigned financial tasks accurately. Workload proportionality concerns the relationship between responsibilities and available working capacity, whereas staffing adequacy concerns whether the number of personnel is sufficient for the operational coverage.

Human resource capacity theory therefore provides a basis for investigating whether the expansion of Sekolah Rakyat has been accompanied by a corresponding development of financial management personnel. It also helps explain why budget realization must be interpreted alongside organizational capability. A financially well-funded program may still encounter administrative constraints when the competencies and capacities of its personnel do not match the complexity of implementation.

Internal Control Theory and Accountability in Public Expenditure Management

Internal control theory explains how organizations establish procedures and responsibilities to safeguard resources, ensure reliable reporting, promote compliance, and manage operational risks. In public financial administration, internal control is particularly important because government expenditure involves public funds that must be used according to authorized purposes and applicable regulations. The rapid expansion of Sekolah Rakyat

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increases the significance of internal control because higher expenditure volumes, more operational locations, and greater transaction complexity may create additional opportunities for administrative errors and weaknesses in financial oversight.

The International Organization of Supreme Audit Institutions (INTOSAI, 2019) emphasizes the importance of internal control in promoting accountability and supporting the achievement of public sector objectives. Effective control requires clearly defined responsibilities, appropriate authorization procedures, reliable documentation, adequate supervision, and systematic risk assessment. These mechanisms enable public institutions to identify irregularities, prevent unauthorized expenditure, and ensure that financial transactions can be traced and reviewed.

A fundamental principle of internal control is the separation of duties. Financial authorization, verification, payment processing, accounting, and oversight should be distributed appropriately to reduce the risk of errors or misuse of authority. In Indonesia, Law No. 1 of 2004 concerning the State Treasury establishes a legal framework for the allocation of responsibilities in state financial administration. However, the practical effectiveness of such arrangements depends on whether the officials assigned to these functions have sufficient capacity and whether their responsibilities are clearly delineated.

The importance of institutional accountability can also be explained through principal-agent theory. In public administration, citizens and representative institutions expect government officials to manage public resources in accordance with public objectives. However, information asymmetry may arise when officials responsible for expenditure possess more detailed information about transactions than supervisors or the public. Effective reporting, independent review, and documented authorization help reduce this information gap and strengthen accountability. Eisenhardt (1989) explains that agency theory is concerned with the problems arising from differences in objectives and information between principals and agents, as well as the mechanisms used to address them.

In the Sekolah Rakyat program, internal control should be examined in relation to the rapid increase in the budget allocation and operational coverage. A larger budget does not necessarily indicate greater financial risk in every transaction, but it can increase the number and value of transactions requiring appropriate verification and monitoring. If the number of responsible officials remains insufficient relative to the expanded workload, control procedures may become less effective. Similarly, unclear territorial responsibilities may complicate

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supervision, delay the resolution of administrative problems, and weaken the consistency of financial reporting.

Internal control effectiveness can therefore be assessed through several dimensions: clarity of authority, segregation of duties, completeness of documentation, compliance with financial procedures, supervisory review, and timely identification of risks. These dimensions should be considered alongside the availability and competence of financial management personnel.

This theoretical perspective also clarifies why a budget realization rate of 88.72% cannot independently establish that financial management was effective. A program may achieve substantial budget absorption while still experiencing weaknesses in documentation, authorization, or monitoring. Conversely, strong controls may identify legitimate procedural obstacles that temporarily delay expenditure but ultimately protect public resources. Consequently, the evaluation of Sekolah Rakyat should examine both expenditure realization and the quality of the control mechanisms governing financial transactions. Internal control theory provides the foundation for determining whether the program's financial governance arrangements remain adequate as its scale and complexity increase.

DISCUSSION

Budget Ceiling Structure and Activity Fragmentation

The budget ceiling data for the implementation of Sekolah Rakyat (People's Schools) for Fiscal Years 2025 and 2026 are presented in the following table:

Table 3. Budget Ceiling Structure for Sekolah Rakyat Implementation Activities (IDR)

Component	FY 2025	FY 2026
Sekolah Rakyat activity budget ceiling	464,164,765,000	1,887,852,550,000
— Goods expenditure	Not detailed	1,842,140,939,000
— Capital expenditure	Not detailed	45,711,611,000
— Personnel expenditure	Nil	Nil
Blocked funds	None for SR activities	None for SR activities
Work unit budget ceiling	675,834,535,000	2,183,831,890,000

Source: Compiled from the FY 2025 DIPA, 20th revision, and FY 2026 DIPA, 7th revision.

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Table 3 shows that the budget ceiling grew by a factor of 4.07 in one year. Personnel expenditure for Sekolah Rakyat was nil in both years because all work-unit personnel expenditure was allocated outside Sekolah Rakyat activities. In addition, no Sekolah Rakyat activities were blocked, meaning that deviations in budget realization cannot be explained by budget blocking.

Concentration of Expenditure over Time

For Fiscal Year 2025, the data comprised 18,762 transactions worth IDR 347,121,139,639, involving 2,162 recipients and 15,314 distinct document numbers. It should be stated that these data cover the Sekolah Rakyat segment in aggregate and cannot be disaggregated by activity. Therefore, the time analysis below applies to the segment covered by the data, rather than to Activity 7936 alone.

Table 4. Monthly Distribution of Transaction Values in FY 2025

Month	Transactions	Value (IDR billion)	% of value	Cumulative %
June	1	0.51	0.15	0.15
July	196	4.62	1.33	1.48
August	1,104	35.33	10.18	11.66
September	2,326	48.10	13.86	25.52
October	2,494	38.32	11.04	36.56
November	4,398	86.34	24.87	61.43
December	8,243	133.90	38.57	100.00
Total	18,762	347.12	100.00	—

Source: December 2025 Detailed Fund Availability Report, processed.

The first transaction was recorded on 19 June 2025, meaning that all expenditure was carried out over approximately 137 working days. During this period, 63.44 percent of realization occurred in November and December. Realization of 88.72 percent was achieved by concentrating expenditure rather than distributing it evenly.

The administrative workload of 15,314 documents was processed over 137 working days from June through December 2025, or approximately 112 documents per working day. This workload was handled by one Payment Order Signatory Officer (PPSPM) and one Expenditure

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Treasurer, one regular Commitment-Making Officer (PPK), one non-operational non-regular PPK, 12 regional PPKs including a coordinator, one non-operational non-regular Assistant Expenditure Treasurer, and 12 regional Assistant Expenditure Treasurers. The peak workload in December far exceeded this average. Consequently, claims could not be optimally examined document by document; the review was limited to checking the completeness of the files.

The FY 2026 planning documents make it possible to test Proposition 1 from the planning perspective. Page III of the DIPA contains the monthly Cash Withdrawal Plan. Deviations from Page III of the DIPA are also one of the indicators used to assess budget implementation performance.

Table 5. Cash Withdrawal Plan for Sekolah Rakyat Activities, FY 2026

Month	Plan (IDR billion)	% of budget ceiling	Month	Cumulative %
January	19.15	1.01	January	1.01
February	22.05	1.17	February	2.18
March	28.86	1.53	March	3.71
April	117.98	6.25	April	9.96
May	383.59	20.32	May	30.28
June	239.74	12.70	June	42.98
July	109.38	5.79	July	48.77
August	111.55	5.91	August	54.68
September	103.62	5.49	September	60.17
October	100.79	5.34	October	65.51
November	89.07	4.72	November	70.23
December	562.07	29.77	December	100.00

Source: Compiled from the FY 2026 DIPA, 7th revision, Page III, Activity 7936.

Based on Table 5, 29.77 percent of the budget ceiling was scheduled for disbursement in December, while the second-largest disbursement, at 20.32 percent, was scheduled for May. The concentration of expenditure at the end of the year is not an implementation deviation, because it had already been stated in the official planning document from the beginning of the year. Ideally, expenditure planning should avoid concentrating realization at year-end so that spending quality can be maintained. The 2025 realization pattern was reproduced in the 2026 plan at a similar scale. Proposition 1 is supported twice: by payment behavior and by planning.

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Officer Structure and Discontinuity in Regional Numbering

The composition of treasury officials across three decisions shows that the number of regional Commitment-Making Officers actually declined from 15 to 12 while the number of Sekolah Rakyat schools increased from 100 to 166. The ratio of locations per officer worsened from 10.0 to 13.83. What was added in FY 2026 was not an additional holder of authority, but a coordination layer in the form of the Sekolah Rakyat PPK Coordinator position, which was also held by a PPK in one of the regions. Adding a coordination layer without adding authority holders is a clear example of *isomorphic mimicry*: the structure appears more mature, while the capacity to perform non-delegable functions becomes thinner at each location. The functions of claim verification and payment authorization for all 166 locations remain in the hands of one PPSPM.

Work Regions as a Distribution of Workload

The homogeneity of workloads across regions is measured using the coefficient of variation in the number of locations. The first step is to calculate the mean: 166 Sekolah Rakyat schools divided among 12 regions produces an average of 13.83 schools per region, with a range from 11 in Region 2 to 16 in Region 3. The second through fourth steps involve calculating each region's deviation from the mean, squaring each deviation, and summing the results, as presented in Table 6.

Table 6. Calculation of the Standard Deviation and Coefficient of Variation in the Number of Locations per Region

Region	Number of Sekolah Rakyat schools	Deviation from the mean	Squared deviation
R1	14	+0.17	0.03
R2	11	−2.83	8.03
R3	16	+2.17	4.69
R4	14	+0.17	0.03
R5	15	+1.17	1.36
R6	15	+1.17	1.36
R7	14	+0.17	0.03
R8	13	−0.83	0.69

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R9	14	+0.17	0.03
R10	14	+0.17	0.03
R11	13	−0.83	0.69
R12	13	−0.83	0.69
Total	166	0.00	17.67

Source: Compiled from Decree of the Head of Pusdiklatbangprof No. 24/2026.

The sum of squared deviations is 17.67. In the fourth step, this figure is divided by the degrees of freedom, 12 minus 1, yielding a sample variance of 1.606, whose square root is a standard deviation of 1.27 locations. In the fifth step, the standard deviation of 1.27 is divided by the mean of 13.83, producing a coefficient of variation of 0.092, or approximately 9 percent. Such a low level of variation indicates a highly uniform distribution, which is unlikely to have occurred by chance. It suggests that the regions were organized to equalize the number of locations rather than to minimize geographic distance. For comparison, the coefficient of variation in per-student allocations across the eight case units is 0.142, while the coefficient of variation in operational budget ceilings per location is 0.153; both were calculated using the same procedure. This means that what was standardized was the document workload, not resources or student needs.

The geographic distribution of work regions consequently creates substantial burdens. Only 3 of the 12 regions are located on a single island, while nine regions span two or more islands, and Region 6 extends from Jambi to North Maluku. Yet the non-delegable functions of Commitment-Making Officers require knowledge of physical conditions at the locations. Across such distances, these functions tend to shrink into document checking.

Capacity and Budget for Financial Management Functions

Capacity at the implementation level is the strongest finding of this study. Of the 231 financial managers across 148 schools, only one person, or 0.43 percent, held a functional position in state finance, namely Skilled State Budget Financial Administrator (Pranata Keuangan APBN Terampil). The remainder occupied implementing positions whose primary duties were not financial management, particularly Operational Service Managers and Administrators, numbering 218 people. A total of 199 people, or 86.15 percent, were employed under government employee contracts (PPPK), whose employment relationships are time-limited. Personnel were thinly distributed: 88 schools had only one financial manager, making segregation

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of duties at the unit level impossible. A similar situation occurred at the work-unit level, where at least 12 of the 14 Commitment-Making Officers came from positions outside the financial field.

A total of 18 locations, or 10.84 percent, had no recorded financial manager, spread across eleven of the twelve regions. One case stands out: SRMA 33 South Tangerang absorbed almost its entire budget ceiling without a single appointed financial manager. From an internal-control perspective, this situation is more concerning than low budget absorption because it means that authority was being exercised without a formal appointment.

Structure and Realization of Eight Jabodetabek Units as of 30 June 2026

Table 7 presents the structure and expenditure realization of Sekolah Rakyat schools in the Jabodetabek area as of 30 June 2026.

Table 7. Structure and Expenditure Realization of Sekolah Rakyat Schools across Jabodetabek As of 30 June 2026

Unit	PPK	Students	Annual budget ceiling (IDR)	Realization (IDR)	% realized	% of plan
SRMA 12 Bogor	P-05	50	2,514,926,000	917,308,185	36.47	84.87
SRMA 9 East Jakarta	P-13	49	2,898,296,000	991,220,224	34.20	79.57
SRMA 10 South Jakarta	P-03	99	4,705,226,000	1,503,560,862	31.96	74.35
SRMP 6 East Jakarta	P-06	72	3,875,376,000	1,202,547,643	31.03	72.20
SRMP 10 Bogor	P-05	100	4,301,126,000	1,259,713,986	29.29	68.15
SRMA 33 South Tangerang	P-06	148	6,711,876,000	1,836,770,096	27.37	63.67

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SRMA 13 Bekasi	P-06	179	9,568,376,000	2,492,987,022	26.05	60.62
SRT 43 Bekasi City	P-06	89	5,819,752,000	1,382,837,138	23.76	55.29
Total	—	786	40,394,954,000	11,586,945,156	28.68	66.74

Source: Compiled from the FY 2026 SP2D Realization Report for June 2026, the FY 2026 Work Plan and Budget (POK), and DIPA revision 7.

The eight Sekolah Rakyat schools in Jabodetabek manage IDR 40,394,954,000, equivalent to 2.14 percent of the Sekolah Rakyat activity budget ceiling, and serve 5.32 percent of the national student total. These eight schools are managed by four regional PPKs. Allocation per student ranges from IDR 43.01 million to IDR 65.39 million, with a coefficient of variation of 0.142. Therefore, the assumption that smaller schools always receive larger allocations per student is not relevant, because the correlation is only −0.286.

Table 7 shows that expenditure realization across the eight Sekolah Rakyat schools in Jabodetabek had reached only 28.68 percent of the total budget ceiling. Relative to the planned cash withdrawals, achievement ranged from 55.29 to 84.87 percent, with an average of 69.84 percent, and none of the units had reached its plan.

Roles and Challenges of Sekolah Rakyat Financial Management Officials

The following table explains the roles and challenges faced by financial management officials in the implementation of Sekolah Rakyat.

Table 8. Roles, Workloads, and Challenges of Financial Management Officials in FY 2026

Role	Number	Workload	Main challenge
Budget User Authority (KPA)	1	Entire work unit valued at IDR 2.18 trillion	Extremely broad span of control
Sekolah Rakyat PPK Coordinator	1	Twelve work regions	Coordination layer without additional authority

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Regional PPK	12	Average of 13.83 locations; nine regions span multiple islands	Physical inspections are geographically inaccessible; 12 of 14 have non-financial backgrounds
Payment Order Signatory Officer (PPSPM)	1	166 locations; approximately 112 documents per working day	Examining the substance of every claim is impossible
Expenditure Treasurer	1	55.7 percent of transaction value flows through the work unit	Examination shifts to the accountability stage
Assistant Expenditure Treasurer (BPP)	14	One per region, plus regular and non-operational roles	Working pairs with PPKs are reconstituted almost every year
Unit financial managers	231	Distributed across 148 schools; 88 schools have a single manager	0.43 percent hold functional financial positions; 86.15 percent are PPPK; 18 locations have no appointed manager

Source: Compiled from Decree of the Budget User Authority No. 06/2026, Decree of the Head of Pusdiklatbangprof No. 24/2026, FY 2026 POK, and the List of Sekolah Rakyat Financial Management Officials.

The four basic accountability requirements formulated by Bovens (2007) have not yet been fulfilled. Clarity of authority is undermined because regional assignments change from year to year, making assignment trails difficult to trace across years. Staffing adequacy has also not been achieved, nor has an appropriate span of control. It can therefore be concluded that the formal accountability structure is complete, but its fundamental requirements remain unmet.

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The causes are not individual negligence, but disproportionate workloads, very limited supporting budgets, and poorly organized document trails.

Further Examination through Interviews

Interviews with the PPK Coordinator (I-1), Assistant Expenditure Treasurer (I-2), school principal (I-3), and Sekolah Rakyat treasurer (I-4) were used to explain patterns already established by the documents. Their function was pattern matching: examining whether the accounts of financial managers in the field were consistent with the figures. Combining informants at the work-unit and school-unit levels made it possible to view the same patterns from two perspectives.

First, regarding governance and span of control, I-1 explained that management remains centralized, with functions distributed by region, and that the greatest challenges are the broad span of control and the geographic dispersion of units. This account is consistent with the findings in Sections 4.3 and 4.4: the ratio of locations per officer had worsened to 13.83, and nine of the twelve regions span two or more islands. The interviews reinforce Proposition 3: the limitations evident in the documentary structure are indeed experienced as coordination burdens in the field.

Second, regarding managers' competencies, I-1 and I-2 both stated that personnel in the field have diverse backgrounds and do not all have experience in managing the State Budget (APBN). As a result, they face difficulties with planning, the use of expenditure accounts, procurement, taxation, payments, and accountability reporting. This account explains why a complete formal structure does not automatically lead to sound budget implementation. The interviews also show how these deficiencies are experienced in day-to-day work.

Third, regarding the balance between acceleration and accountability, I-2 emphasized that accelerating implementation is important for service delivery, but acceleration without corresponding controls creates accountability risks, while excessively strict controls slow implementation. These accounts from financial managers strengthen the study's central argument that budget absorption is not the sole measure of success. Both informants agreed that effectiveness should be assessed in terms of timeliness, appropriate use, continuity of services, compliance, and the quality of accountability reporting, rather than merely the percentage of budget absorbed.

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Fourth, regarding specific expenditure components, both informants mentioned food provision as a component whose realization depends heavily on actual conditions, especially student numbers and attendance. Consequently, actual needs may differ from those planned. This account explains how variations in operational expenditure realization arise and is consistent with the finding that deviations are concentrated in certain components. The interviews add only that some variation between units is reasonable in a program whose conditions are still evolving.

Fifth, regarding unexpected operational expenditure outside the plan, the school principal (I-3) and Sekolah Rakyat treasurer (I-4) explained that some unit needs arise suddenly and are difficult to predict during planning, such as students' haircuts, the purchase of sandals, and doctor or hospital expenses when a child suddenly becomes ill. When such needs arise before funds have been disbursed, implementation is constrained. This account highlights the need to give special consideration to activity and cost planning so that unexpected operational needs can be accommodated without disrupting services or the orderly preparation of accountability reports. This finding reinforces the conclusion that uncertain disbursement timing is a major obstacle in the field.

Sixth, regarding institutional form, several informants suggested that Sekolah Rakyat should develop into a separate work unit with its own treasurer and the ability to execute its budget directly, thereby reducing dependence on a lengthy disbursement chain. This proposal directly concerns governance recommendations, with the caveat that such an option would require additional staff with financial backgrounds, precisely the capacity that is currently limited.

Overall, the interview accounts from both the work-unit and school-unit levels align with the quantitative findings, and none contradict them. Bringing together informants from both levels strengthens the conclusion that budget implementation problems in the first year of Sekolah Rakyat are problems of capacity, disbursement timing, and structural fit, as interpreted through the concept of *premature load bearing*.

The findings form an integrated explanation. In its first year, Sekolah Rakyat occupied the low-conflict, high-ambiguity quadrant in Matland's (1995) framework, and the theory predicts that outcomes are determined by local conditions and that differences between units are to be expected. This study's contribution is to demonstrate the mechanism. When high ambiguity meets an annual budget-absorption target, the organization follows two paths: concentrating expenditure at year-end and centralizing payments through the treasurer. Both produce high absorption figures. This is a concrete manifestation of *premature load bearing* (Andrews et al.,

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2017) at the budget implementation stage. The finding extends Indonesian budget-absorption literature in a specific way. Zaenudinsyah (2016), Zulaikah and Burhany (2019), and Herawaty and Febriani (2023) identify human resources and planning as the main explanatory factors based on respondents' perceptions. This study finds the same direction with regard to capacity, but shows that the most decisive factors in this case lie beyond the reach of those respondents: namely, the withdrawal schedule approved alongside the DIPA and the mid-year rearrangement of activities. This difference arises because the present study uses implementation documents rather than perceptions.

Isomorphic mimicry is evident in four mutually reinforcing pieces of evidence: a coordination layer was added in the form of a PPK coordinator without adding an additional holder of authority, while the ratio of regions per PPK in 2026 worsened compared with 2025; the regional distribution appears numerically neat but is difficult to implement geographically; and financial managers had not been formally appointed at 10.84 percent of locations even though financial functions continued to be performed.

Qualitative research through interviews at two levels—the PPK Coordinator and Expenditure Treasurer at the work-unit level, and school principals and treasurers at the Sekolah Rakyat level—shows that high budget-absorption figures did not result from mature administrative capacity, but from two adjustments. In FY 2025, the remaining budget of one school could be transferred to another school within the same work region, allowing the regional absorption figure to remain high even when schools had different capabilities. In addition, uncertainty about disbursement timing forced units to postpone or adjust activities, especially for unexpected operational needs that had not been included in the plan. These field accounts are consistent with the concept of *premature load bearing*: a complete institutional form is burdened with performance demands before its capacity and disbursement mechanisms have matured. As a result, continuity at the implementation level depends on informal adjustments rather than on a system that is already functioning effectively. Thus, the quantitative and qualitative findings converge on the same conclusion from two different directions.

CONCLUSION

The 88.72 percent realization rate in 2025 cannot yet be considered an indicator of administrative maturity. This absorption level was achieved by compressing the spending timeframe—evidenced by the fact that 63.44 percent of the transaction value occurred in the

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final two months—and by centralizing payment methods, as shown by 55.7 percent of the value flowing directly through the work unit itself. A concentration of spending at the end of the 2026 fiscal year is evident in the fund withdrawal plan for December, which accounts for 29.77 percent of the total budget ceiling.

Regarding structure, formal compliance was not matched by the functional capacity to execute duties. The ratio of "People's Schools" (Sekolah Rakyat) per Commitment-Making Official (PPK) rose from 10.0 to 13.83, and regional divisions were organized to equalize the number of schools—resulting in a coefficient of variation of 0.092—rather than to minimize geographical distance. In terms of capacity, only 0.43 percent of school financial administrators held official financial functional positions; 88 schools relied on a single administrator, and 18 locations lacked an administrator entirely.

For the 2026 fiscal year, realization as of June 30 stood at only 17.80 percent against a planned 42.98 percent. Relative to the annual budget ceiling, the eight units had disbursed only 28.68 percent. Against the withdrawal plan, achievement ranged from 55.29 to 84.87 percent—with an average of 69.84 percent—yet not a single unit met its planned target.

The qualitative analysis conducted in this study reinforces the conclusions drawn regarding field-level financial administration. Interviews with PPK Coordinators and Expenditure Treasurers at the work unit level, as well as with principals and treasurers at the People's Schools, revealed findings that mutually corroborate the quantitative analysis. First, the high absorption rate in the first year was partly sustained by reallocating remaining budget funds between schools within the same region, rather than solely through the smooth operation of individual units. Second, the primary obstacle at the implementation level was not a lack of funds but rather unpredictable disbursement timing, making it difficult to meet urgent, unplanned operational needs in a timely manner. Third, most administrators lacked a financial background and had to learn the state budget (APBN) mechanisms on the job. These three points align with quantitative findings and reinforce the conclusion that the challenges regarding budget implementation in the first year were matters of capacity, disbursement timeliness, and structural suitability, rather than a lack of intent..

FUTURE DIRECTIONS

Recommendations for future research include expanding the scope of interviews to cover a wider range of units and regions—as the current study reached the work unit and unit levels

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but did not encompass every unit—and supplementing the findings with verified quotations. Additionally, it is recommended that work units specifically evaluate the proposal for establishing an autonomous work unit structure, taking into account staffing requirements, costs, financial management systems, and the impact on the timeliness of fund disbursement.

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