

## Original Research Article

## Budgetary Policy in Dealing with Regional Economic Dynamics

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**Abstract:** Budget policy is a strategic instrument for local governments to respond to regional economic dynamics and achieve community development and welfare. This study aims to analyze the implementation of the budget policy, as stipulated in Regional Regulation Number 8 of 2023 on the Regional Revenue and Expenditure Budget for Fiscal Year 2024, in Malang Regency, and to identify the supporting and inhibiting factors in its implementation. This study uses a qualitative, descriptive research approach. Data collection techniques included in-depth interviews, observation, and documentation. Data analysis was carried out using data reduction, data presentation, and conclusion drawing techniques. The results show that budget policy implementation in Malang Regency has been carried out in accordance with the regulatory framework and formal mechanisms of local government, but has not been fully optimal in addressing regional economic dynamics. Based on George C. Edward III's policy implementation theory, the internal policy communication aspect has been running quite well, but external communication to the community and MSMEs remains limited. Limited regional budgets, gaps in human resource capacity between OPDs, and suboptimal information technology support affect the effectiveness of policy implementation. The disposition of policy implementers shows a positive trend, although there are variations between individuals and work units. Meanwhile, the bureaucratic structure has a clear division of tasks, but the complexity of procedures and coordination across regional government agencies (OPDs) pose obstacles to increasing policy flexibility. Supporting factors for budget policy implementation include the commitment of regional leaders and officials, a structured planning and budgeting system, and public support and participation. Inhibiting factors include budget limitations, bureaucratic complexity, national and regional economic dynamics, and changes in central government policy. This study concludes that strengthening communication, resources, implementer disposition, and bureaucratic structure is necessary to make regional budget policies more adaptive and responsive to regional economic dynamics.

**Keywords:** Budget Policy, Policy Implementation, APBD, Regional Economic Dynamics, Malang Regency.

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### 1. INTRODUCTION

The regional economy is a crucial pillar in supporting national economic stability and growth. In the face of ever-evolving economic dynamics, both global and domestic, local governments must respond quickly and appropriately through their policy instruments. Budget policy is one of the primary instruments for managing and directing regional development.

Regional budget policy serves not only as a tool for creating fiscal balance but also as a strategic instrument for addressing economic challenges, such as development inequality, fluctuations in regional income,

and changes in local economic structures. Therefore, regional budget planning and implementation must be responsive, adaptive, and accountable to support inclusive and sustainable economic growth.

In this context, regional budget policy plays a strategic role, not only as a fiscal instrument but also as a key driver in implementing development programs that directly impact public welfare. The economic dynamics in the regions require local governments to carefully formulate and implement budget policies, responding responsively and with a results-oriented approach. These

policies must address local challenges while aligning with the overall direction of national development.

Granted authority through regional autonomy, local governments have a significant responsibility to manage their budgets independently, transparently, and with a results-oriented approach. Regional budgets are not merely about resource allocation; they also serve as an indicator of the extent to which local governments can formulate targeted policies to support the achievement of development goals. Within this framework, the effectiveness of budget policies significantly determines the quality of development implementation in the regions, ultimately impacting community welfare and the success of sustainable national development.

Malang Regency, as a strategic region in East Java Province, has a complex economic dynamic. With its potential in the agriculture, tourism, and small and medium-sized industries (SMEs), Malang Regency also faces challenges in fiscal management, equitable development across regions, and improving the quality of public services. In this context, regional budget policy is crucial in directing development priorities that align with community needs and current economic conditions.

Regional Regulation (Perda) Number 8 of 2023 concerning the 2024 Fiscal Year Regional Budget (APBD) was drafted as a guideline for implementing the regional budget. This regulation allocates funds to various development sectors, expected to stimulate regional economic growth. However, implementing budget policies often faces challenges across planning, implementation, and oversight. Therefore, it is important to evaluate the extent to which the budget policies stipulated in the Perda can stimulate regional economic dynamics. Furthermore, budget policy implementation is influenced by various factors, including inter-institutional communication, human resources, implementers' disposition, and the bureaucratic structure. These factors can both support and inhibit budget policy implementation. Therefore, identifying these factors is crucial for understanding the dynamics of budget policy implementation in Malang Regency.

In practice, budget policy implementation often faces various obstacles, ranging from planning and inter-agency coordination to regional fiscal capacity and budget effectiveness. Therefore, an in-depth study of how regional budget policy is implemented under Regional Regulation No. 8 of 2023 is crucial, as is the extent to which it addresses the challenges posed by the economic dynamics in Malang Regency.

Based on this background, the purpose of this study is to describe and analyze the implementation of budget policies within regional economic dynamics, using Regional Regulation Number 8 of 2023 on the Regional Revenue and Expenditure Budget for Fiscal Year 2024 in Malang Regency. To describe and analyze

the factors that support and hinder the implementation of the policy of Regional Regulation Number 8 of 2023 concerning the Regional Revenue and Expenditure Budget for Fiscal Year 2024 in Malang Regency.

Theoretically, this research can enrich the field of public policy, particularly regarding the implementation of regional budget policies and their impact on economic dynamics. The results of this study can provide input for the Malang Regency Government in improving the effectiveness and efficiency of budget policy implementation to stimulate regional economic growth. This research can serve as a reference for future research on the implementation of regional budget policies and their impact on economic development.

## 2. LITERATURE REVIEW

Edward III's implementation policy theory (in Nuryanti Mustari, 2015) is a framework used in several studies on policy implementation, including the implementation of micro, small, and medium enterprise (MSME) development policies. According to this theory, the success of policy implementation is influenced by four variables, namely: Communication. Communication is an important factor in policy implementation, as it ensures that information reaches policymakers and helps explain the objectives and benefits of the policy. Resources: Using the right resources for policy implementation is very important. After all, a lack of resources can hinder implementation. Attitudes: Dispositions or attitudes that influence policy implementation behavior also play an important role in policy implementation. Bureaucratic Structure: The organizational structure that supports policy implementation affects the effectiveness of the implementation process.

Therefore, the use of George C. Edwards III's policy implementation model in this study serves not only as an analytical tool but also as a basis for formulating policy recommendations that are applicable and results-oriented. By identifying in detail the obstacles and opportunities in the implementation process, local governments can develop more effective strategies to improve bureaucratic performance and accelerate the achievement of desired policy impacts, especially in increasing economic growth, reducing unemployment, and reducing poverty levels in Malang Regency.

Budget policy is defined as a decision or plan by the regional government regarding the planning, allocation, and use of fiscal resources (APBD) to achieve regional development goals. In this study, budget policy is operationalized as Regional Regulation Number 8 of 2023 concerning the Malang Regency APBD for the 2024 Fiscal Year, specifically regarding the implementation of regional spending policies. The focus of the policy analysis includes the formulation process,

budget allocation, program implementation, and its alignment with economic development priorities.

Budget policy is an integral part of the regional public policy cycle. It serves as a concrete implementation of the strategic development plans outlined in the budget. In the context of Malang Regency, Regional Regulation Number 8 of 2023 is a legal document that outlines the direction and priorities of budget policy for 2024. This policy is not merely administrative, but also represents the regional government's political, economic, and social response to community needs and current development challenges.

In this research, budget policy is positioned as a strategic policy tool that connects regional fiscal capacity to the broader economic development mission. The successful implementation of Regional Regulation No. 8 of 2023 will be assessed not only by the technical preparation and implementation of the budget, but also by its ability to drive real changes in the local economic structure, improve community welfare, and strengthen regional resilience to global and national challenges.

Economic dynamics reflect the shifting and changing conditions within a regional economic system. In this study, economic dynamics are operationalized as changes in regional macroeconomic indicators, such as gross regional product (GRDP), the open unemployment rate, and the poverty rate. Economic dynamics are assessed by observing trends in quantitative data and by examining informants' perceptions of the impact of budget policies on the local economy.

In this study, economic dynamics are understood as the result and a reflection of the success of budget policy implementation. If, after the 2024 Regional Budget (APBD) is implemented, economic indicators improve and the public perceives positive changes, then the policy has made a real contribution to regional development. Conversely, stagnation or decline in indicators can be used to evaluate weaknesses in budget planning and implementation. Thus, economic dynamics serve as an important benchmark for assessing the effectiveness of public policy at the local level.

The concept of a region is not merely an administrative location but also a complex social, political, and economic space. Malang Regency serves as a case study that demonstrates how budget policy can be used as an instrument to drive development and improve the quality of life for local communities. Understanding the comprehensive regional context is a crucial foundation for assessing the success of public policy implementation.

Regional Regulation Number 8 of 2023 concerning the Regional Revenue and Expenditure Budget (APBD) of Malang Regency for the 2024 Fiscal Year is a regulation that regulates the planning,

allocation, and use of the budget to support the achievement of regional development goals in the 2024 fiscal year. This regulation is prepared in accordance with the principles of transparency, accountability, and efficiency in regional financial management. It aims to encourage regional economic progress, improve community welfare, and sustainable infrastructure development.

Regional Regulation Number 8 of 2023 concerning the Malang Regency Regional Budget for the 2024 Fiscal Year plays a crucial role in regulating regional financial management to achieve sustainable regional development goals. The budget policies stipulated in this regulation not only impact government performance but also change the dynamics of the regional economy, including economic growth, poverty reduction, and broader job creation. Therefore, the implementation of this policy has a significant direct impact on the people of Malang Regency.

### 3. METHOD

#### 3.1 Research Approach

This research uses a descriptive qualitative approach as its primary method to explore policy implementation in depth and context. This approach was chosen because it can depict complex social realities that cannot be explained quantitatively.

#### 3.2 Scope

The scope of this research focuses on the implementation of Regional Regulation Number 8 of 2023 concerning the Regional Revenue and Expenditure Budget (APBD) of Malang Regency for the 2024 Fiscal Year. This research does not comprehensively discuss the full policy content but rather emphasizes aspects of policy implementation, particularly in the context of regional spending. The scope of the research also includes an analysis of the impact of regional spending implementation on regional macroeconomic indicators, which reflect the economic dynamics of Malang Regency. In addition, the scope of the research is limited to the 2024 fiscal year in accordance with the enactment date of Regional Regulation No. 8 of 2023.

#### 3.3 Research Location

This research was conducted in Malang Regency, East Java Province. This location was chosen for strategic, administrative, and contextual reasons.

#### 3.4 Research Focus

The focus of this research is first the implementation of budget policies in regional economic dynamics, based on Regional Regulation Number 8 of 2023 concerning the Regional Revenue and Expenditure Budget for Fiscal Year 2024 in Malang Regency, which includes communication, resources, disposition, and bureaucratic structure. Second, the supporting and inhibiting factors for the implementation of Regional Regulation Number 8 of 2023 concerning the Regional

Revenue and Expenditure Budget for Fiscal Year 2024 in Malang Regency include Internal and External Factors.

### 3.5 Informant

The research informants were selected purposively (purposive sampling) with the following criteria: Official/staff at the Malang Regency Bappeda: 1 person; Member of the Malang Regency DPRD (Commission in charge of the budget): 1 person; Academic or regional economic observer: 1 person; Business actors/MSMEs affected by budget policies: 1 person—community leaders/beneficiaries of the APBD program: 2 people.

### 3.6 Data Types and Sources

This study uses two types of data: primary and secondary. Primary data were obtained from the field through in-depth interviews with informants involved in or affected by the implementation of regional budget policies. Secondary data was used to strengthen the interview results and provide a normative and factual framework for the policies studied.

### 3.7 Research Instruments

In a qualitative approach, the researcher serves as the primary instrument in the data collection and interpretation process. As the primary instrument, the researcher plays a direct role in designing interview questions, gathering information, conducting observations, and interpreting the data obtained. To support this process, the researcher also uses supporting instruments, including semi-structured interview guides, field notes, and a voice recorder, to ensure the accuracy and completeness of the collected data.

### 3.8 Data Collection Technique

Data collection techniques in this research were carried out in three main ways, namely: in-depth interviews, documentation, and non-participatory observation.

### 3.9 Analysis Techniques

The data analysis model used by the researchers is the interactive model of Miles, Huberman, and Saldana (2014: 12-14). The components of data analysis, according to Miles, Huberman, and Saldana (2014: 12-13), are as follows: data collection, data condensation, data presentation, and concluding.

## 4. RESULTS AND DISCUSSION

### 4.1 Implementation of Budget Policy in Regional Economic Dynamics

The implementation of regional budget policies is a crucial process in ensuring the effective achievement of the objectives set out in Regional Regulation Number 8 of 2023 concerning the Regional Revenue and Expenditure Budget for Fiscal Year 2024. In the context of Malang Regency's dynamic regional economy, budget policy implementation requires not only administrative

compliance but also adaptation to changing economic conditions.

#### 4.1.1 Communication

The implementation of regional budget policies is not merely an administrative process but also involves interaction and information exchange between various policy actors. In the context of the Malang Regency Government, the budget policy stipulated in Regional Regulation Number 8 of 2023 concerning the Regional Revenue and Expenditure Budget for the 2024 Fiscal Year serves as a strategic instrument in addressing regional economic dynamics. Therefore, the success of these budget policies is largely determined by how effectively and sustainably they are communicated to implementers and target groups.

#### Internal Communication of Local Government

It is the primary foundation for budget policy implementation, as the budgeting process involves various regional agencies with varying duties and authorities. In the context of implementing Regional Regulation Number 8 of 2023 concerning the 2024 Regional Revenue and Expenditure Budget in Malang Regency, internal communication serves to ensure that policy direction, development priorities, and budget allocations are uniformly understood by all Regional Apparatus Organizations (OPDs) implementing the policy.

Based on interviews with informants from the Regional Development Planning Agency (Bappeda) of Malang Regency, budget policy communication within the regional government is structured and hierarchical, in accordance with the regional planning and budgeting cycle. The communication process begins at the initial planning stage through the Development Planning Meeting (Musrenbang), followed by the preparation of the Regional Government Work Plan (RKPD), discussion of the General Budget Policy and Temporary Budget Priorities and Ceilings (KUA-PPAS), and finally, the determination of the Regional Budget (APBD) and the preparation of the Budget Implementation Document (DPA) in each OPD.

Internal communication within the regional government in implementing the 2024 Fiscal Year Regional Budget (APBD) in Malang Regency is strong, with a solid structural and administrative foundation. The existence of planning documents and coordination mechanisms between regional government agencies (OPD) is a key supporting factor in conveying policy messages. However, amid regional economic dynamics, internal communication still needs to be improved in terms of consistency and the speed of information delivery to ensure more effective and adaptive budget policy implementation.

In addition to internal communication among regional apparatuses, communication between the

executive and legislative branches is a crucial aspect of implementing regional budget policies. This communication relationship is crucial because the Regional People's Representative Council (DPRD) has a budgetary function, which involves discussing, approving, and overseeing the implementation of the Regional Revenue and Expenditure Budget. In the context of implementing Regional Regulation Number 8 of 2023 concerning the 2024 Regional Budget in Malang Regency, communication between the regional government and the DPRD determines the extent to which budget policies can be implemented legitimately and accountably.

Interviews with members of the Malang Regency Regional People's Representative Council (DPRD) who serve on the budget commission revealed that communication between the executive and legislative branches in the preparation and implementation of the regional budget (APBD) is conducted through formal mechanisms stipulated in laws and regulations. Budget policy discussions are conducted through commission meetings, Budget Agency (Banggar) meetings, and joint discussion forums with the Regional Government Budget Team (TAPD).

Communication between the executive and legislative branches in implementing the 2024 Regional Budget (APBD) in Malang Regency is quite effective from a procedural and regulatory perspective. Intense communication through official forums has maintained consistency and clarity in the direction of budgetary policy. However, a major challenge lies in the limited communication of policy outcomes to the public, which can affect public understanding and support for the implementation of regional budget policies.

Before discussing the academic perspective, it is important to understand the context of budget policy itself. Budget policy, particularly the Regional Budget (APBD), is not merely a financial document but a reflection of development priorities, resource allocation, and the regional government's strategy for meeting community needs. In Malang Regency, the preparation and implementation of the 2024 Regional Budget (APBD) involved various parties, including the executive branch, the legislature, and the community. Therefore, the effectiveness of the policy depends not only on budget figures but also on how it is communicated and received by the public.

Based on interviews with academic informants, budget policy communication in Malang Regency is considered to have been conducted formally and administratively, but has not been fully effective in conveying policy substance to the public. Policy information tends to circulate within bureaucratic circles and policy-making elites. At the same time, the public, as the target group, often lacks a comprehensive

understanding of the objectives and implications of budget policy.

Academic perspectives indicate that the communication of the 2024 Fiscal Year Regional Budget (APBD) policy in Malang Regency still faces challenges in substantively reaching the public. Although formal communication within the government has been functioning well, limitations in dialogic and participatory communication may reduce the effectiveness of budget policy in responding to regional economic dynamics.

In addition to academic perspectives, other stakeholders to be considered include local communities and economic groups that are the direct targets of budget policies. Their perceptions, understanding, and responses to regional budget policies are crucial to the success of implementation—program development. In Malang Regency, community involvement in disseminating and communicating budget policies not only increases transparency and accountability but also encourages active participation in local government development programs.

#### **Business Actor/MSME Perspective**

The results show that the communication of the 2024 Regional Budget (APBD) budget policy in Malang Regency still faces significant challenges in reaching local economic actors. Although the budget policy includes various MSME empowerment programs, limited communication in terms of clarity, consistency, and business actor involvement has the potential to reduce the policy's effectiveness in driving regional economic growth.

In addition to business actors, community leaders play a crucial role in bridging local governments with residents at the community level. Community leaders often serve as sources of information, clarifiers of policy, and motivators for residents to participate in development programs. In Malang Regency, the involvement of community leaders in disseminating regional budget (APBD) policies helps ensure that government messages are well received and minimizes miscommunication or misunderstandings among program target communities.

Community leaders' perspectives indicate that communication of the 2024 Fiscal Year Regional Budget (APBD) policy in Malang Regency still faces significant challenges in reaching the public in a substantive and participatory manner. Although policies and programs are in place, communication limitations in terms of clarity, delivery time, and channels prevent the community from fully participating as beneficiaries and overseers of program implementation.

#### **4.1.2 Resource**

Resources are a key determinant of the success of budget policy implementation. As George C. Edward

III emphasized, implementation effectiveness is greatly influenced by the availability of financial resources, human resource capacity, and adequate supporting infrastructure. In the context of Regional Regulation Number 8 of 2023 concerning the Regional Revenue and Expenditure Budget for Fiscal Year 2024 in Malang Regency, successful policy implementation depends not only on thorough budget planning but also on the capabilities of bureaucrats, system support, and integration between organizational units in utilizing available resources.

The budget, as a primary resource, influences all stages of regional budget (APBD) policy implementation. Edward III emphasized that resources are a key determinant of successful implementation, as budget limitations can impact the implementer's ability to execute programs optimally. Therefore, careful budget management, prioritization, and transparency in fund distribution are key to addressing regional economic dynamics.

Human resources (HR) are a crucial element in budget policy implementation, as the success of a program depends not only on budget availability but also on bureaucrats' and implementers' ability to manage and execute it. Edward III emphasized that ability and motivation are key determinants of implementation. Even with adequate budgets and infrastructure, without competent and motivated human resources, development programs can be delayed, suboptimal, or even fail to proceed as planned.

In addition to budget and human resources, infrastructure and supporting systems are crucial elements in ensuring the successful implementation of budget policies. Edward III emphasized that resources encompass not only budget and human resources, but also adequate physical facilities and systems to support program implementation. In the context of Malang Regency, infrastructure includes office facilities, transportation, information technology, and coordination mechanisms among regional government agencies (OPD), all of which help accelerate the implementation of the 2024 APBD program. Existing facilities and infrastructure adequately support internal coordination, but integrating information systems across OPDs remains a challenge.

#### 4.1.3 Disposition

The disposition of policy implementers refers to the attitudes, commitments, and motivations of bureaucratic officials and regional officials in implementing budget policies. Edward III emphasized that successful implementation is determined not only by organizational structure and resources, but also by the attitudes and values embraced by implementers (disposition). Implementers who are highly committed to policy objectives, possess integrity, and are motivated to

achieve results will be able to optimize resource use and overcome implementation obstacles.

In Malang Regency, the disposition of implementers is key, especially amid regional economic dynamics that require flexibility, creativity, and perseverance in adapting development programs to community needs. Interviews with informants revealed that the commitment and motivation of implementers vary across units, depending on the work culture, experience, and leadership of each regional government agency (OPD).

#### 4.1.4 Bureaucratic Structure

Bureaucratic structure is a key determinant of the effectiveness of budget policy implementation. Edward III emphasized that organizational structure, work procedures, and coordination mechanisms influence the implementer's ability to implement policies effectively. A clear, integrated, and flexible bureaucratic structure enables faster decision-making, more effective communication, and more efficient resource allocation.

In Malang Regency, the bureaucratic structure for implementing the 2024 Regional Budget (APBD) involves various regional government agencies (OPDs) responsible for priority sectors, including infrastructure, health, education, and MSME empowerment. Coordination across OPDs is key to ensuring budgets and programs are implemented in line with community priorities and needs. Interviews indicate that despite the formal bureaucratic structure, implementation in practice faces challenges in coordination, information flow, and alignment between units.

#### 4.2 Supporting and Inhibiting Factors in the Implementation of Regional Regulation Policies

Budget policy implementation does not occur in a vacuum, but is influenced by various interacting internal and external factors. Edward III emphasized that the success of policy implementation depends on four main variables: communication, resources, disposition, and bureaucratic structure.

Internal factors refer to conditions originating from within the regional government system itself, including institutional aspects, resources, organizational culture, leadership, and bureaucratic working mechanisms. Internal factors directly influence the effectiveness of policy implementation because they are closely related to the regional government's ability to plan, implement, and evaluate budget policies.

The internal factors that most support the implementation of the 2024 Regional Budget in Malang Regency are leadership commitment, human resource capacity, and a relatively mature planning system. However, these same factors can also become obstacles if not managed sustainably, particularly through gaps in

apparatus capacity and dependence on specific leadership figures.

External factors refer to conditions outside the local government system that influence policy implementation, such as macroeconomic conditions, central regulations, public participation, and regional socioeconomic characteristics. External factors are often beyond the direct control of local governments but have a significant impact on the effectiveness of budget policies.

The external factors most influential in the implementation of the 2024 Regional Budget in Malang Regency are economic dynamics, central government regulations, and the level of public participation. These factors are beyond the full control of the local government but can be managed through adaptive strategies, effective communication, and increased public participation.

## 5. CONCLUSION

This study concludes that the implementation of budget policy based on Regional Regulation Number 8 of 2023 concerning the 2024 Fiscal Year Regional Budget in Malang Regency has been carried out in accordance with the regulatory framework and formal mechanisms of the regional government, but has not been fully optimal in responding to the ever-evolving dynamics of the regional economy. Regional budget policy has served as a fiscal instrument to support development and community welfare, but its effectiveness remains influenced by various structural and contextual factors.

Based on George C. Edward III's policy implementation theory, successful implementation is influenced by four main variables. First, the communication aspect shows that internal coordination among regional government agencies is running well. However, external communication with the community and MSMEs remains limited, resulting in suboptimal public participation and understanding of the program. Second, limited regional fiscal capacity, gaps in human resource competency across agencies, and suboptimal use of information technology are major obstacles to effective policy implementation. Third, the disposition of policy implementers generally shows a positive commitment, but differences in individual motivation and capacity affect the quality and speed of program implementation. Fourth, the bureaucratic structure has a clear division of tasks, but the complexity of procedures and cross-agency coordination reduces policy flexibility in responding to changing economic conditions.

In addition to these internal factors, budget policy implementation is also influenced by supporting and inhibiting factors. Supporting factors include the commitment of regional leaders and officials, a structured planning and budgeting system, and public

participation. Meanwhile, inhibiting factors include budget constraints, bureaucratic complexity, fluctuations in national and regional economies, and changes in central government regulations beyond local governments' control.

Overall, this study confirms that regional budget policy is a strategic instrument in addressing local economic dynamics. However, the effectiveness of its implementation depends heavily on the quality of policy communication, the adequacy of resources, the commitment of implementers, and the flexibility of the bureaucratic structure. Therefore, strengthening these four aspects is a crucial prerequisite for regional budget policy to be more adaptive, responsive, and capable of providing a tangible impact on economic growth and public welfare in Malang Regency.

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