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Policy Timing and local budget governance: Examining budget planning challenges in Kupang City, Indonesia

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Abstract
Local budget planning is a fundamental component of public governance because it translates development priorities into fiscal decisions and public services. Despite Indonesia's decentralisation reforms, local governments continue to face administrative challenges related to the timing of central government policy guidance. Previous studies have paid limited attention to how policy timing influences administrative coordination during budget formulation. This study examines how policy timing influences local budget governance in Kupang City, East Nusa Tenggara, Indonesia. A qualitative case study design was employed, using semi-structured interviews, document analysis, and direct observation. Data were analysed using thematic analysis. The findings reveal that delayed technical guidelines from the central government compressed the planning schedule, reduced opportunities for proposal verification and stakeholder consultation, and increased administrative pressure during the preparation of the RKPD and APBD. The study demonstrates that effective local budget governance depends on synchronised policy schedules, intergovernmental coordination, and organisational adaptability. This study contributes to the public administration literature by positioning policy timing as an important determinant of local budget governance and by highlighting the need for stronger central–local government coordination.

Keywords
Policy Timing, Local Budget Governance, Budget Planning, Intergovernmental Coordination, Administrative Capacity, Kupang City.

1 | INTRODUCTION

Local budget planning constitutes a fundamental component of public governance because it transforms development priorities into concrete fiscal allocations and public service programmes. Within decentralised governance systems, the effectiveness of budget planning is determined not solely by fiscal resources but also by the capacity of governments to coordinate planning processes across administrative levels. Timely policy guidance, institutional coordination, and administrative capacity are therefore recognised as essential elements of sound budget governance. Delays in policy issuance may reduce the time available for planning, limit stakeholder participation, and ultimately affect the quality of public budgeting (Hairi, 2020; Yayuk Sri Rahayu, 2020).

Indonesia has implemented fiscal decentralisation for more than two decades, providing local governments with substantial authority to formulate regional development plans and manage public finances. Through the enactment of Law No. 23 of 2014 on Regional Government and Law No. 1 of 2022 on Fiscal Relations between the Central Government and Regional Governments, municipalities are expected to integrate development planning with budgeting while maintaining fiscal accountability and responsiveness to local priorities (Kamil et al., 2025; Thesari et al., 2021). Within this framework, the Regional Development Planning Agency (Bappeda) performs a strategic coordinating function by synchronising the Regional Medium-Term Development Plan (RPJMD), the Regional Government Work Plan (RKPD), and the Regional Revenue and Expenditure Budget (APBD). Budget planning is therefore not merely an administrative routine but a governance process requiring continuous coordination between central and local governments.

Kupang City, the capital of East Nusa Tenggara Province, represents an important case for examining local budget governance. As the administrative and economic centre of the province, the city has demonstrated notable achievements in financial accountability: the Supreme Audit Agency of Indonesia (BPK) awarded Kupang City an unqualified opinion (WTP) on its financial statements for four consecutive years, while the Regional Office of the Directorate General of Treasury identified the municipality as one of the strongest fiscal performers in the Bali–Nusa Tenggara region (Kristanto et al., 2026; Siddiquee et al., 2012). These achievements indicate improvements in financial reporting and fiscal administration.

Strong audit opinions, however, do not necessarily indicate effective budget governance. Audit findings issued by BPK continue to identify weaknesses requiring follow-up, and the completion rate of audit recommendations remains below full compliance. In addition, the city's fiscal structure continues to rely heavily on intergovernmental transfers, with locally generated revenue contributing only a limited proportion of total regional income. Such dependence reduces fiscal flexibility and increases the importance of effective budget planning and coordination with the central government. These conditions suggest that the quality of budget governance should be assessed not only through financial reporting outcomes but also through the administrative processes that shape budget formulation.

One critical but often overlooked issue concerns policy timing during the budget planning cycle. Local governments formulate annual budgets within a regulatory framework established by the central government, in which ministerial circulars, technical guidelines, and regulatory instructions determine the schedule for preparing the RKPD, KUA-PPAS, and APBD (Alaerts, 2020; Purwanto & Pramusinto, 2018). When these policy instruments are issued later than expected, local governments must complete planning activities within increasingly compressed timeframes conditions that may reduce opportunities for verifying development proposals, conducting inter-organisational coordination, and accommodating public participation, thereby influencing the quality of local budget governance. Evidence from Bappeda Kupang indicates that delays in receiving technical guidance from the central government shortened the available planning period and required planning documents to be finalised under considerable administrative pressure.

This issue of timing is particularly consequential because budget planning involves a sequence of activities that must be completed within predetermined regulatory periods (Allegretti & Hartz-Karp, 2017; Penny, 2017). The preparation of planning and budget documents requires local government institutions to coordinate information, assess development proposals, and align sectoral priorities with available fiscal resources. When the regulatory schedule is compressed, these activities must be undertaken within a shorter period, potentially changing the way government organisations organise their planning processes.

Beyond reducing available planning time, delays in policy guidance may also influence the intensity and quality of coordination among government institutions involved in budget preparation. When several planning activities must be completed within a limited timeframe, meetings, verification processes, document revisions, and communication between organisational units may occur simultaneously. Coordination, as a result, may become more focused on completing administrative requirements than on discussing and evaluating development priorities.

Closely related to this is the issue of organisational responsiveness. Local government organisations need to adjust their internal procedures when policy guidance is received later than expected or when regulatory requirements change during the planning process (Faguet, 2017). Such adjustments may include accelerating document preparation, increasing coordination among planning units, and reallocating administrative tasks. The ability of local institutions to respond to these conditions therefore becomes an important aspect of understanding how policy timing affects local budget governance.

Administrative capacity, in this context, plays an important role in determining how local governments respond to policy timing challenges. Institutions with effective coordination mechanisms, adequate competencies, and organisational adaptability may be better able to maintain the continuity of planning activities despite compressed schedules. However, organisational adaptation may also become predominantly reactive when local governments must prioritise compliance with statutory deadlines a situation that can limit the opportunity to conduct strategic and evidence-based planning (Wang et al., 2023).

Examining policy timing therefore provides a different perspective from conventional assessments of local budget governance that primarily emphasise financial performance, accountability, or budget outcomes. Focusing on the timing of policy guidance makes it possible to examine the administrative processes through which central government decisions shape local planning coordination, organisational responses, and budget preparation. This perspective is particularly relevant to the case of Kupang City, where local budget planning operates within a decentralised system while remaining closely connected to national regulatory schedules (Dublish & Mishra, 2024; Galuszka, 2016).

Despite a growing body of literature on public financial management, previous studies have predominantly focused on fiscal accountability, financial transparency, performance-based budgeting, and budget implementation (Hairi, 2020). Comparatively little attention has been devoted to the temporal dimension of budget governance, particularly how the timing of policy issuance influences administrative coordination during budget formulation, a gap that is especially evident in developing and decentralised contexts, where local governments remain institutionally dependent on national regulatory schedules.

The novelty of this study lies in its shift of analytical focus from budget outcomes to the temporal dynamics of policy transmission within decentralised governance. While prior research has extensively examined fiscal accountability, transparency, and performance-based budgeting outcomes (Guarini & Pattaro, 2016; S. Zhang & Chen, 2014), few studies have treated the timing of central government policy guidance as an explanatory variable in local budget governance, rather than as a background condition. By foregrounding policy timing as an analytical lens, this study offers a process-oriented understanding of how administrative coordination and organisational capacity mediate the relationship between central regulatory schedules and local planning outcomes an approach that departs from conventional public financial management studies relying primarily on ex-post financial indicators. Furthermore, by situating this inquiry within Kupang City, a municipality in Eastern Indonesia that remains underrepresented in public administration scholarship despite its notable fiscal performance, the study extends empirical coverage beyond the Java-centric bias that characterises much of the existing literature on Indonesian local governance.

This study addresses this gap by examining how policy timing shapes local budget governance during the budget planning process in Kupang City (Simandan, 2019). Rather than evaluating financial performance or audit outcomes, the study investigates the administrative consequences of delayed policy guidance for planning coordination, organisational responsiveness, and budget preparation. In doing so, the research contributes to the literature on local governance in three ways. First, it introduces policy timing as an analytical perspective for understanding local budget governance. Second, it provides empirical evidence from Eastern Indonesia, a region that remains underrepresented in public administration research. Third, it offers policy recommendations for strengthening intergovernmental coordination to improve the effectiveness and timeliness of local budget planning. Based on this research gap, this study asks: How does policy timing influence local budget governance during the budget planning process in Kupang City?

2 | LITERATURE OF REVIEW

2.1 | Local Budget Governance

Local budget governance extends beyond the technical preparation of financial documents and encompasses the institutional processes through which governments formulate, allocate, implement, and monitor public resources. Within the public administration literature, budget governance is understood as a mechanism that links public policy priorities with fiscal decision-making while ensuring accountability, transparency, and responsiveness to citizens' needs (Nadeem et al., 2021). Rather than functioning solely as a financial management instrument, budget governance reflects how governmental actors coordinate decisions, distribute authority, and negotiate competing development priorities throughout the budgeting cycle.

In decentralised governance systems, effective budget governance requires strong coordination between different levels of government because regional planning is embedded within national policy frameworks. The quality of local budget governance therefore depends not only on fiscal capacity but also on institutional arrangements that facilitate collaboration among governmental organisations. Previous studies have demonstrated that fragmented coordination, inconsistent policy direction, and administrative complexity frequently reduce the effectiveness of local budget planning, particularly in developing countries where local governments remain highly dependent on central government regulations (Khodachek & Timoshenko, 2018).

Indonesia's decentralised budgeting system reflects these characteristics. Regional governments are responsible for preparing development plans and annual budgets, yet these activities remain closely regulated by national legislation and ministerial guidelines. Consequently, budget governance in Indonesian local governments should be understood as a multi-level administrative process requiring continuous interaction between central and local institutions rather than as an isolated financial management activity (Meroño-Cerdán, 2017).

Local budget governance also involves the capacity of local governments to translate development priorities into budgetary decisions through coordinated planning processes. This process requires the integration of development planning, budget formulation, resource allocation, and institutional coordination among relevant government agencies. In this context, Bappeda plays an important role in coordinating regional planning and ensuring that development priorities are reflected in the preparation of regional planning and budget documents (Marsden, 2011). Effective coordination is therefore essential to ensure consistency between planning priorities and budgetary allocations.

The effectiveness of local budget governance is also influenced by the regulatory and institutional environment in which local governments operate (Dai et al., 2021). Although decentralisation provides local governments with authority over regional planning and budgeting, central government regulations and technical guidelines continue to shape the timing and procedures of local budget preparation. This relationship creates interdependence between central and local governments, as local governments must adjust their planning processes to national regulatory requirements. When policy guidance is not provided in a timely manner, local governments may face difficulties in coordinating planning activities and completing budget documents within the required timeframe.

Therefore, local budget governance should be viewed as a dynamic process that depends on the interaction between institutional coordination, policy direction, and administrative capacity (Gross & Wolny-Kucińska, 2021). Timely policy guidance enables local governments to conduct planning, consultation, verification, and coordination more effectively. Conversely, delays in policy guidance may compress the planning schedule and increase administrative pressure, potentially reducing the opportunity for strategic discussion and careful consideration of development priorities. This perspective is particularly relevant for understanding how policy timing affects the quality and effectiveness of local budget planning in decentralised governance systems.

2.2 | Policy Timing and Intergovernmental Coordination

Policy implementation is influenced not only by the content of regulations but also by the timing at which policies are introduced and communicated to implementing organisations. The concept of policy timing refers to the extent to which governmental decisions, regulations, and administrative guidance are delivered at an appropriate stage of the policy process to enable effective implementation (Wijetunge & Du, 2026). Timely policy guidance provides public organisations with sufficient opportunity to conduct planning, consultation, resource allocation, and organisational coordination before implementation begins.

Within decentralised governance systems, policy timing becomes particularly important because local governments rely on central government regulations to initiate annual planning and budgeting activities. Delays in issuing technical guidelines or ministerial instructions may compress planning schedules, reduce opportunities for stakeholder participation, and increase administrative uncertainty (Kadarla et al., 2025). Consequently, policy timing influences not only procedural efficiency but also the quality of governance outcomes through its effects on organisational coordination and decision-making. Recent studies on intergovernmental governance argue that effective coordination requires not only clear institutional responsibilities but also synchronised policy schedules across different governmental levels. When policy schedules are poorly synchronised, local governments often face overlapping administrative tasks, conflicting priorities, and limited time to integrate development proposals into formal budgeting processes.

Policy timing can be understood as an important element of intergovernmental coordination because the activities of local governments are often dependent on decisions and administrative guidance issued by higher levels of government (Kang & Ahn, 2024). In a decentralised system, the timing of policy communication determines when local institutions can begin adjusting their planning processes, coordinating relevant agencies, and preparing the necessary administrative documents. Therefore, coordination between central and local governments requires not only clarity of responsibilities but also the timely transmission of policy information.

The relationship between policy timing and intergovernmental coordination becomes more significant during the annual budget planning cycle. Local governments must follow a series of planning and budgeting stages that involve multiple institutions and administrative procedures. These stages require sufficient time for coordination, verification, consultation, and revision. When central government guidance is issued late, the time available for local governments to complete these activities becomes limited, potentially affecting the sequence and quality of the planning process.

Delayed policy guidance may also create administrative uncertainty for local government organisations. Uncertainty regarding regulatory requirements or technical instructions can make it difficult for local agencies to determine planning priorities and adjust their proposed programmes and activities. As a result, local institutions may need to revise planning documents repeatedly after receiving updated guidance. This condition can increase administrative workloads and reduce the time available for substantive discussion of development priorities (Becerra Vásquez et al., 2023).

Intergovernmental coordination therefore requires mechanisms that enable timely communication, information sharing, and policy adjustment between different levels of government. Effective coordination allows local governments to anticipate changes in central government policy and align their planning activities accordingly. Conversely, weak coordination and unsynchronised policy schedules can result in overlapping tasks, delayed decision-making, and increased pressure to meet statutory deadlines (Drummond & Mansoor, 2003). These conditions may shift the focus of local government organisations from strategic planning toward procedural compliance.

In the context of local budget governance, policy timing is consequently closely connected to the capacity of government organisations to coordinate planning activities effectively. Timely and synchronised policy guidance provides greater opportunities for local governments to verify development proposals, involve relevant stakeholders, and align planning priorities with available fiscal resources. Thus, examining policy timing together with intergovernmental coordination provides an important basis for understanding the administrative consequences of delayed policy guidance in local budget planning, particularly in decentralised governance systems such as Indonesia (Buele et al., 2020).

2.3 | Administrative Capacity in Local Budget Planning

Administrative capacity represents the ability of public organisations to mobilise institutional resources, professional competencies, organisational procedures, and managerial coordination to achieve policy objectives effectively (Marenco & Kern, 2025). In the context of local budgeting, administrative capacity determines whether government institutions can translate policy priorities into coherent planning documents within established regulatory timeframes.Previous research has identified several dimensions of administrative capacity that influence budget planning, including organisational coordination, availability of skilled personnel, information management, and institutional adaptability. Local governments with stronger administrative capacity are generally better equipped to respond to changing policy environments and to maintain planning quality despite external pressures. Conversely, limited administrative capacity may exacerbate the effects of delayed policy guidance by reducing the ability of public organisations to coordinate planning activities efficiently.

For local governments operating in geographically dispersed and fiscally constrained regions, administrative capacity becomes even more critical because planning processes involve multiple governmental actors with varying institutional responsibilities (Gittner et al., 2026). Strengthening administrative capacity is therefore recognised as an essential prerequisite for improving local budget governance and achieving more effective public financial management. Administrative capacity is closely related to the ability of local government organisations to coordinate tasks and responsibilities throughout the budget planning process. Budget preparation involves various organisational units with different functions and responsibilities, requiring effective communication and coordination to ensure that planning activities are completed consistently. Strong organisational coordination enables government institutions to respond to changes in policy guidance while maintaining the continuity of the planning process.

The competence and availability of personnel also constitute important components of administrative capacity. Officials involved in budget planning need to understand regulatory requirements, planning procedures, and the technical aspects of budget preparation (Parshall, 2026). Adequate professional competencies enable local government organisations to process information, interpret policy guidance, and make necessary adjustments to planning documents within limited administrative timeframes. Conversely, limitations in human resources may increase the administrative burden when planning schedules become compressed.

Information management is another important dimension of administrative capacity in local budget planning. Government organisations require accurate and timely information to coordinate planning activities, verify development proposals, and prepare budget documents. Effective information management facilitates communication among planning units and supports the integration of planning and budgeting processes. In situations where policy guidance changes or is received late, the ability to manage and disseminate information becomes particularly important for maintaining coordination among relevant institutions.

Administrative capacity is also reflected in organisational adaptability when government institutions face changes in their external environment. Local governments may need to adjust schedules, redistribute tasks, strengthen coordination, and modify internal procedures when policy guidance is delayed or regulatory requirements change. Such adaptability allows organisations to maintain the implementation of planning activities despite administrative constraints. Therefore, administrative capacity should not be understood solely in terms of available resources, but also in terms of the organisation's ability to coordinate, manage information, and adapt to changing policy conditions.

2.4 | Conceptual Framework

Policy timing influences local budget governance through intergovernmental coordination, organisational planning processes, and administrative capacity (Fig. 1). Delayed policy guidance may affect the coordination and implementation of planning activities, while administrative capacity determines how local government organisations respond to these conditions.

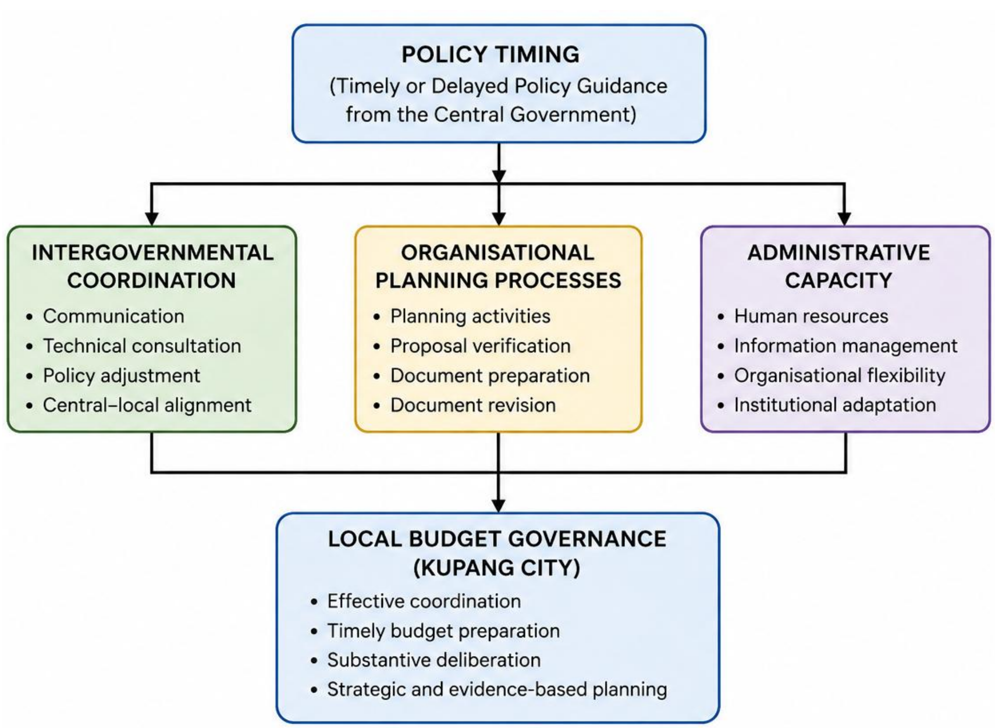

Fig. 1. Conceptual Framework of Policy Timing and Local Budget Governance in Kupang City

Drawing upon the literature discussed above, this study conceptualises local budget governance as an administrative process influenced by the interaction between policy timing, intergovernmental coordination, and administrative capacity. Rather than treating budget planning solely as a financial exercise, the study argues that the effectiveness of local budget governance depends on whether central government policy guidance is delivered in a timely manner, enabling local governments to coordinate planning activities, verify development priorities, and formulate annual budgets within appropriate administrative timeframes. Accordingly, this study examines how policy timing affects budget planning through three interconnected administrative dimensions: (1) intergovernmental coordination, (2) organisational planning processes, and (3) administrative capacity within the Regional Development Planning Agency (Bappeda) of Kupang City. This framework provides the analytical basis for interpreting the empirical findings presented in the subsequent sections.

The first dimension, intergovernmental coordination, refers to the interaction and communication between central and local government institutions in the process of planning and budgeting. Timely policy guidance from the central government provides local institutions with the information needed to align planning activities with national regulatory requirements. Conversely, delays or inconsistencies in policy guidance may disrupt coordination, reduce the time available for consultation and verification, and increase administrative pressure during budget preparation.

The second dimension, organisational planning processes, concerns how local government institutions organise and adjust planning activities in response to policy guidance. Effective planning requires the coordination of tasks, scheduling of activities, verification of proposals, and preparation of planning documents within established regulatory timeframes. When policy guidance is received late, these processes may need to be accelerated or conducted simultaneously, potentially reducing opportunities for strategic discussion and comprehensive assessment of development priorities.

The third dimension, administrative capacity, concerns the ability of Bappeda to mobilise organisational resources, competencies, information, and coordination mechanisms to respond to policy timing conditions. Administrative capacity enables the organisation to adapt its internal processes, strengthen communication, and complete planning requirements despite administrative constraints. The interaction of these three dimensions provides the basis for analysing how policy timing influences local budget governance in Kupang City and explains why the effects of delayed policy guidance may differ according to the coordination and adaptive capacity of the implementing organization (Krueger & Park, 2020).

3 | METHOD

3.1 | Research Design

This study employed a qualitative case study design to explore how policy timing influences local budget governance during the budget planning process in Kupang City, Indonesia (Ranney et al., 2015). A qualitative approach was considered appropriate because the research aimed to understand administrative processes, intergovernmental coordination, and organisational responses to policy timing within their real-world institutional context rather than to test causal relationships quantitatively. The case study focused on the Regional Development Planning Agency (Bappeda) of Kupang City because the institution is responsible for coordinating regional development planning and synchronising planning documents with the Regional Revenue and Expenditure Budget (APBD). As the leading agency in regional planning, Bappeda provides an appropriate institutional setting for examining how delayed policy guidance from the central government affects local budget formulation and administrative coordination.

The case study approach enabled the research to examine the relationship between policy timing and local budget governance within the specific institutional and administrative context of Kupang City. This approach allowed the researcher to explore how government officials experienced and responded to changes in the timing of policy guidance during the budget planning process. The focus on a single institutional setting also provided an opportunity to examine the planning process in greater depth and to identify administrative practices that may not be captured through quantitative approaches.

The research examined the budget planning process as an ongoing administrative process involving coordination between Bappeda and other relevant government institutions. Particular attention was given to how policy guidance from the central government was communicated, how local institutions adjusted their planning activities, and how coordination and administrative tasks were managed within the available timeframe (Nguyen & Tull, 2022). This focus was consistent with the research objective of understanding the administrative consequences of policy timing rather than measuring its effects through statistical relationships.

The qualitative case study design also allowed the study to capture organisational responses to administrative constraints arising from delayed policy guidance. Through an in-depth examination of the institutional context, the research sought to identify how Bappeda maintained the budget planning process, coordinated relevant actors, and adapted its internal activities to meet regulatory requirements. The design therefore provided an appropriate basis for explaining how policy timing, intergovernmental coordination, organisational planning processes, and administrative capacity interact within local budget governance.

3.2 | Data Collection

Data were collected between May and June 2026 through three complementary techniques: semi-structured interviews, document analysis, and direct observation. Semi-structured interviews were conducted with [number] key informants who were directly involved in the budget planning process. The participants included the Secretary of Bappeda, heads of planning divisions, and officials responsible for coordinating the preparation of the Regional Government Work Plan (RKPD) and the General Budget Policy (KUA-PPAS). Participants were selected purposively based on their direct involvement, knowledge, and experience in local budget planning and coordination.

The interviews were conducted individually and lasted approximately (duration, e.g., 30–60 minutes) per participant. The interview process focused on participants' experiences regarding the timing and communication of policy guidance, intergovernmental coordination, organisational communication, planning activities, and administrative challenges encountered when planning schedules were compressed. Examples of key interview questions included: (1) How does the timing of central government policy guidance affect the local budget planning process? (2) How does Bappeda coordinate with other government institutions when policy guidance is received late? (3) What adjustments are made to planning activities when the available timeframe is compressed? and (4) What administrative challenges arise from delayed policy guidance? These questions were aligned with the three main analytical dimensions of the study: policy timing, intergovernmental coordination, and administrative capacity.

Before each interview, participants were informed about the purpose of the study and asked to provide informed consent. Participation was voluntary, and participants were informed that they could decline to answer any questions or withdraw from the interview at any time. To maintain confidentiality, participants' names and other personally identifying information were not disclosed in the reporting of findings. Interview data were recorded with participants' permission, transcribed, and used solely for academic research purposes. This procedure is consistent with the study's commitment to protecting information obtained from government officials and institutional documents, which are subject to confidentiality considerations.

Document analysis complemented the interview data by examining national regulations, ministerial circular letters, regional planning documents, annual budget planning documents, audit reports, and institutional reports related to budget formulation (Gartika et al., 2024). Direct observation was also undertaken to understand organisational interactions and administrative practices during planning activities. These sources were used to complement and contextualise the interview findings and to identify the formal requirements and timelines governing the budget planning process. The use of multiple data sources enabled methodological triangulation, thereby enhancing the credibility and trustworthiness of the research findings.

3.3 | Data Analysis

The collected data were analysed using thematic analysis following the six-step procedure proposed (Nowell et al., 2017). First, all interview recordings and field notes were transcribed and reviewed repeatedly to achieve familiarity with the data. Second, meaningful units related to policy timing, administrative coordination, communication, and planning processes were coded systematically. Third, similar codes were grouped into broader themes reflecting recurrent patterns across participants' experiences.

The coding process began with identifying statements and information directly relevant to the research question. Initial codes were developed inductively from recurring information concerning the timing of policy guidance, communication between government institutions, coordination of planning activities, organisational responses, and administrative challenges. These codes were subsequently reviewed and compared to identify similarities, differences, and recurring patterns across the interview and field data (Maher et al., 2018).

Building on this initial coding, the identified codes were organised according to the main analytical dimensions of the study. Data describing institutional resources, competencies, information management, and organisational adaptability were analysed as aspects of administrative capacity, while data concerning communication and synchronisation between government institutions were analysed as aspects of intergovernmental coordination.

To verify these emerging themes, they were compared with documentary evidence to strengthen analytical validity. This triangulation process allowed patterns identified through interviews and field observations to be corroborated against official planning and budget documents, thereby reducing the risk of interpretive bias.

Once verified, these themes were interpreted in relation to one another to explain the administrative consequences of policy timing for local budget governance. This interpretation considered how delayed policy guidance affected coordination, planning activities, and organisational responses within Bappeda, and linked the findings to the conceptual framework to explain how policy timing interacts with intergovernmental coordination, organisational planning processes, and administrative capacity during the local budget planning process.

Throughout this analytical process, the trustworthiness of the study was enhanced through several strategies. Credibility was established through data triangulation across interviews, official documents, and observations. Transferability was supported by providing detailed descriptions of the institutional context, while dependability and confirmability were strengthened through systematic documentation of coding procedures and analytical decisions.

4 | RESULTS AND DISCUSSION

4.1 | Policy Timing and Local Budget Planning

The findings indicate that policy timing is one of the most influential factors affecting local budget governance in Kupang City. Although the budget planning cycle is formally regulated through national legislation and ministerial regulations, its implementation remains highly dependent on the timely issuance of technical guidelines from the central government. Interviews with officials from the Regional Development Planning Agency (Bappeda) revealed that delays in receiving ministerial circulars significantly shortened the time available for preparing the Regional Government Work Plan (RKPD), the General Budget Policy (KUA), and the Provisional Budget Priorities and Budget Ceiling (PPAS). Consequently, planning activities that were intended to be carried out sequentially had to be completed simultaneously within a compressed administrative schedule.

The compressed planning period increased administrative pressure on local planning officials. Rather than focusing on improving the quality of planning documents, considerable organisational effort was directed toward ensuring compliance with statutory deadlines. Respondents also explained that limited planning time reduced opportunities to verify development proposals generated through the Musrenbang process and constrained policy deliberation among government agencies.

These findings reinforce previous studies demonstrating that budget delays are not solely technical problems but also reflect institutional capacity, political bargaining, and interactions between central and local governments (Kahar et al., 2023). Argues that delays in higher-level budget decisions create administrative uncertainty for lower-level governments, forcing local institutions to adjust their planning schedules under conditions of fiscal uncertainty. The evidence from Kupang City therefore suggests that policy timing should be recognised as an essential component of local budget governance because delayed policy guidance directly affects the quality and effectiveness of budget planning.

Furthermore, the findings support the argument (Jin & Wang, 2025) that budget governance requires synchronisation between policy formulation and implementation. Without timely policy direction, local governments encounter difficulties in aligning development priorities with fiscal planning, resulting in reduced planning quality and greater administrative burdens.

The findings further indicate that delayed policy guidance affected the sequence and quality of local budget planning activities. Although Bappeda continued to complete the required planning documents, the compressed timeframe required several activities, including document preparation, verification, coordination, and revision, to be conducted within overlapping periods. This condition reduced the opportunity for more thorough discussion and assessment of development proposals before they were incorporated into planning documents.

The findings also show that policy timing is closely connected to intergovernmental coordination. Bappeda depends on timely information and technical guidance from central government institutions to align local planning activities with national requirements. When such guidance is delayed, local government institutions must adjust their schedules and intensify internal coordination to meet statutory deadlines. Thus, the effectiveness of local budget planning depends not only on the capacity of local institutions but also on the synchronisation of policy schedules between different levels of government.

These findings demonstrate that organisational adaptation can help local governments maintain the continuity of budget planning under time constraints, but it cannot fully compensate for delayed policy guidance. The experience of Bappeda Kupang shows that adaptive responses were primarily directed toward completing mandatory planning documents, while opportunities for strategic planning and substantive deliberation were reduced. Therefore, timely and predictable policy guidance remains essential for improving the quality and effectiveness of local budget governance.

4.2 | Intergovernmental Coordination during Budget Formulation

The study further demonstrates that delayed policy guidance substantially influenced intergovernmental coordination during budget formulation. As the coordinating institution responsible for regional development planning, Bappeda integrates development priorities proposed by sectoral agencies, district administrations, and community representatives into a unified planning framework. This coordination process requires continuous communication, technical consultation, and policy adjustment among multiple stakeholders.

However, respondents explained that compressed planning schedules reduced the effectiveness of these coordination mechanisms. Planning meetings frequently overlapped with document revisions, while verification activities were conducted within limited timeframes. Consequently, coordination became increasingly procedural, leaving relatively little opportunity for strategic discussions concerning development priorities and fiscal allocation.

These findings are consistent, who argue that regional planning and budgeting in Indonesia remain characterised by a dynamic balance between local autonomy and central government control. Although decentralisation provides local governments with greater authority over development planning, policy implementation continues to depend heavily on regulations and technical guidance issued by central government institutions. Similarly highlight that policy harmony across different levels of government remains a persistent challenge within Indonesia's multi-level governance system, particularly when regulatory schedules are not synchronised. The findings also support, who emphasise that effective planning and budgeting require continuous coordination between different levels of government rather than fragmented administrative actions (Geurtz & van de Wijdeven, 2010; Usman et al., 2024). In the context of Kupang City, delayed policy guidance weakened coordination efficiency and increased the administrative complexity of budget preparation (Dodd et al., 2026).

The findings further indicate that delayed policy guidance affected the flow of communication between Bappeda and other government institutions involved in budget formulation. When technical guidance was received late, Bappeda had to accelerate the dissemination of information and coordinate adjustments with relevant agencies within a limited timeframe. This condition increased the frequency of administrative communication but reduced the opportunity for detailed consultation and discussion of development priorities.

The compressed planning schedule also affected the coordination between planning activities and the verification of proposals submitted by sectoral agencies and other stakeholders. Limited time required Bappeda to prioritise proposals and administrative requirements that needed immediate attention. As a result, coordination tended to focus on ensuring that documents were completed and aligned with formal requirements rather than facilitating broader discussion about the substance and strategic priorities of proposed programmes.

These findings suggest that effective intergovernmental coordination depends not only on clearly defined institutional responsibilities but also on sufficient time for communication, consultation, and adjustment. In the case of Kupang City, Bappeda demonstrated organisational responsiveness by maintaining coordination despite the delayed policy guidance. However, the predominantly procedural nature of coordination under compressed schedules indicates that timely policy communication is necessary to support more substantive and strategic coordination during budget formulation.

4.3 | Administrative Capacity and Organisational Adaptation

Despite considerable administrative pressure, Bappeda Kupang demonstrated notable organisational adaptability throughout the budget planning process. Respondents described several adaptive strategies, including increasing the frequency of coordination meetings, accelerating document verification, strengthening communication among planning units, and maximising the use of the Regional Government Information System (SIPD). These measures enabled the organisation to complete mandatory planning documents within the statutory timeframe despite a limited preparation period (Wijetunge & Du, 2026).

These organisational responses, however, were primarily reactive rather than strategic. Much of the available organisational capacity was directed toward ensuring procedural compliance rather than strengthening evidence-based planning and policy innovation. Consequently, administrative resources were concentrated on managing immediate operational challenges rather than improving long-term planning quality (W. Zhang et al., 2021).

Such findings suggest that administrative capacity extends beyond human resource availability or technical competence alone. Organisational flexibility, leadership, institutional learning, and effective coordination also shape the ability of local governments to respond to changing policy environments. Similarly found that stronger local government capacity contributes significantly to improved public service delivery under decentralised governance, while argue that organisational capacity enables local governments to adapt more effectively to administrative and technological change (Oh et al., 2019; Penny, 2017). Kadarla et al., (2025) further demonstrate that administrative capacity is directly related to local fiscal performance, as institutions with stronger organisational capability are better positioned to manage complex budgeting processes.

These findings indicate that administrative capacity extends beyond human resource availability or technical competence. Organisational flexibility, leadership, institutional learning, and effective coordination also determine the ability of local governments to respond to changing policy environments. Similar conclusions have been reported, who found that stronger local government capacity contributes significantly to improved public service delivery under decentralised governance. Argue that organisational capacity enables local governments to adapt more effectively to administrative and technological change (Tan et al., 2021). Further demonstrate that administrative capacity has a direct relationship with local fiscal performance because institutions with stronger organisational capability are better able to manage complex budgeting processes.

The adaptive strategies observed in Kupang City reflect the broader concept of dynamic governance capability, whereby public organisations continuously adjust their internal processes to sustain performance under uncertain policy conditions (Dodd et al., 2026). At the same time, continuous reliance on reactive adaptation may erode organisational resilience over time, as institutional resources become increasingly devoted to short-term procedural adjustments rather than longer-term institutional development.

Policy timing, intergovernmental coordination, organisational planning processes, and administrative capacity jointly shape the outcomes of local budget governance in Kupang City, with administrative capacity enabling Bappeda to maintain continuity in budget planning despite a compressed preparation period (Table 1). The ability to reorganise tasks, intensify communication, and utilise available information systems allowed planning officials to respond effectively to changes in the planning schedule. These adaptive measures demonstrate that organisational capacity plays an important role in mitigating the immediate administrative effects of delayed policy guidance, ensuring that mandatory planning requirements can still be completed within the established timeframe.

Table 1. Summary of Research Findings on Policy Timing and Local Budget Governance

Analytical Dimension	Main Finding	Administrative Consequence	Implication for Local Budget Governance
Policy Timing	Delayed technical guidance from the central government compressed the budget planning schedule.	Planning activities had to be conducted simultaneously within a limited timeframe.	Reduced planning time and increased administrative pressure.
Intergovernmental Coordination	Delays in policy guidance affected communication and coordination between central and local government institutions.	Coordination became more intensive but increasingly procedural.	Limited opportunities for substantive consultation and strategic discussion.
Organisational Planning Processes	Preparation, verification, coordination, and revision of planning documents were	Bappeda had to prioritise statutory deadlines and accelerate planning activities.	Reduced opportunities for comprehensive assessment of development priorities.

	conducted within overlapping periods.		
Administrative Capacity	Bappeda responded through increased coordination, accelerated verification, information management, and organisational adaptation.	Mandatory planning documents could still be completed within the required timeframe.	Adaptive capacity reduced immediate administrative pressures but remained predominantly reactive.
Overall Governance	Policy timing interacted with coordination and administrative capacity in shaping budget planning.	Local government could maintain procedural continuity but faced constraints on substantive planning.	Timely and predictable policy guidance is essential for effective local budget governance.

Nonetheless, organisational adaptation has practical limits. When administrative resources are repeatedly directed toward responding to compressed schedules, less attention can be devoted to long-term planning, policy innovation, and evidence-based decision-making. Strengthening administrative capacity should therefore not be limited to improving local organisations' ability to respond to policy delays, but should also create the organisational conditions necessary for proactive planning. Timely policy guidance remains essential to ensure that administrative capacity is directed toward improving planning quality rather than primarily managing short-term procedural pressures.

4.4 | Implications for Local Budget Governance

The findings suggest that local budget governance should be understood as a dynamic interaction between policy timing, intergovernmental coordination, and administrative capacity. Existing evaluations of local financial management generally emphasise fiscal performance, audit opinions, and budget absorption. While these indicators remain important, they provide only a partial assessment of governance quality because they overlook the administrative processes through which planning and budgeting decisions are formulated.

The case of Kupang City demonstrates that satisfactory financial reporting outcomes do not necessarily indicate an effective planning process. Governance quality is also determined by whether local governments receive policy guidance early enough to conduct coordination, verify development proposals, and integrate stakeholder participation into the budgeting process. Delays in policy issuance reduce these opportunities and increase administrative workloads across government agencies.

These findings extend previous studies on planning and budgeting consistency in Indonesian local governments. They also support the argument that strengthening local budget governance requires greater synchronisation between national policy schedules and regional planning cycles (Neumair, 2026). Earlier issuance of ministerial guidelines, stronger intergovernmental communication, and continuous investment in organisational capacity would enable local governments to shift their attention from procedural compliance toward strategic and evidence-based planning.

This study contributes to the public administration literature by positioning policy timing as an important determinant of local budget governance. Rather than viewing budget planning solely as a financial management function, the findings demonstrate that the effectiveness of regional budgeting depends on the interaction between institutional coordination, administrative capacity, and the timely alignment of policy decisions across different levels of government. This perspective provides a broader understanding of budget governance in decentralised systems and offers practical recommendations for improving regional planning and budgeting in Indonesia.

The findings also indicate that local governments need to strengthen their organisational capacity to manage changes in policy schedules. Bappeda and other planning institutions can improve internal coordination, information management, and organisational adaptability to reduce the administrative effects of compressed planning periods. However, these organisational measures should complement rather than replace timely policy guidance, since continuous reliance on reactive adaptation may limit the capacity of local governments to undertake strategic and evidence-based planning (Si et al., 2026).

More broadly, the case of Kupang City demonstrates that local budget governance requires alignment between regulatory schedules, institutional coordination, and organisational capacity. Strengthening these elements can help local governments move beyond procedural compliance toward a planning process that provides greater opportunity for deliberation, verification, and alignment of development priorities with fiscal resources. Thus, improving the timing of central government policy guidance, strengthening intergovernmental communication, and maintaining administrative capacity are important conditions for more effective local budget governance in decentralised Indonesia.

5 | CONCLUSION

This study demonstrates that policy timing influences local budget governance during the budget planning process in Kupang City. Delayed technical guidance from the central government compressed the planning schedule, increased administrative pressure, and reduced opportunities for proposal verification, stakeholder consultation, and substantive policy deliberation. These conditions also affected intergovernmental coordination and required Bappeda to adapt its organisational processes to complete the required planning documents within the statutory timeframe.

The study therefore answers the research question by showing that policy timing influences local budget governance through its effects on planning time, intergovernmental coordination, organisational planning processes, and administrative capacity. Although Bappeda was able to maintain the continuity of budget preparation through increased coordination, accelerated verification, and organisational adaptation, these responses were predominantly reactive and focused on procedural compliance. This indicates that effective local budget governance depends not only on financial performance and regulatory compliance but also on the timely and predictable alignment of policy guidance across different levels of government.

Based on these findings, central government institutions should provide technical guidelines and policy directions in a timely and predictable manner aligned with regional planning cycles. Local governments should also strengthen intergovernmental communication, internal coordination, information management, and organisational capacity to respond to changes in policy schedules. These measures would provide greater opportunity for local governments to move from reactive procedural compliance toward more strategic, participatory, and evidence-based budget planning.

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Disclosure Statement

No potential competing interest, whether financial or non-financial, was reported by the authors that could have influenced the design, conduct, interpretation, or publication of this study.

Data Availability Statement

The data underlying this study are not publicly available due to their inclusion of information obtained through interviews with government officials, as well as institutional documents governed by confidentiality agreements. De-identified data may be made available by the corresponding author upon reasonable request, for academic and research purposes only, and subject to approval from the relevant institution.

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