

Analysis of the Impact of the Minus Growth Policy on HR Adequacy, Workload, and Training Implementation Quality at BDK Makassar

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ABSTRACT

The implementation of the Ministry of Finance's minus growth human resource policy is associated with organizational capacity challenges in supporting training implementation at Balai Diklat Keuangan Makassar. This study aims to analyze employees' perceptions of human resource adequacy and examine the relationship between limited human resources, workload, work pressure, fatigue, and training implementation quality. A quantitative descriptive approach was employed through a survey of 16 employees using a 23-item Likert-scale questionnaire. Data were analyzed using descriptive statistics, item correlation analysis, and reliability testing. The results indicate that limited human resources are associated with increased workload, task redistribution, work beyond assigned duties, work pressure, and employee fatigue. Although training implementation has been maintained through organizational adaptation and collaboration, sustainable service quality requires strengthening human resource planning, competency development, technology utilization, budget flexibility, and organizational capacity.

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1. INTRODUCTION

Competency development for Civil Servants (ASN) is one of the key pillars supporting bureaucratic reform and improvements in the quality of public services. These efforts are intended to develop professional and adaptive civil servants who are capable of responding to changing organizational and societal needs. The success of competency development is determined not only by curriculum quality, learning methods, and instructor competence, but also by the organization's capacity to provide

adequate human resources (HR), manage workloads proportionally, and create a work environment that supports organizational performance [1]–[3].

In efforts to improve bureaucratic efficiency, public-sector organizations are required to maintain service quality despite limited human resources and increasing organizational demands. One policy implemented for this purpose is HR minus growth, namely controlling the number of employees by limiting the replacement of vacant positions. Although intended to optimize the use of available human

resources, the policy may increase workloads and broaden the scope of employees' duties when it is not accompanied by adequate organizational capacity. This condition reflects an imbalance between job demands and organizational resources. According to Job Demands–Resources Theory (JD-R), such an imbalance can increase burnout, reduce work engagement, and affect both individual and organizational performance [4]–[6].

Within the Ministry of Finance, the Financial Education and Training Agency (BPPK) is responsible for organizing competency development for Ministry of Finance employees. One of BPPK's technical implementation units is the Makassar Financial Training Center (BDK Makassar), which serves the training needs of work units in eastern Indonesia. Training implementation at BDK Makassar covers planning, program development, coordination with user units, learning delivery, and the monitoring and evaluation of training outcomes. These processes require adequate HR support so that training can be delivered effectively, on time, and in accordance with established quality standards [7]–[9].

The challenges faced by BDK Makassar in delivering training have increased since the territorial expansion of Papua in 2022. Before the expansion, BDK Makassar's service area covered South Sulawesi, West Sulawesi, Southeast Sulawesi, Maluku, Papua, and West Papua. Following the expansion, its coverage increased to South Sulawesi, West Sulawesi, Southeast Sulawesi, Maluku, Papua, West Papua, South Papua, Central Papua, Highland Papua, and Southwest Papua. The broader service area has increased the need for coordination, training delivery, monitoring and evaluation, and official travel. At the same time, implementation of the HR minus growth policy means that these additional demands have not been matched by a proportional increase in staffing. This condition requires the organization to optimize available resources in order to maintain the quality of training delivery [10]–[12].

This condition is reflected in the 2023 Workload Analysis (ABK), which recorded a total BDK Makassar workload of 33,666.28 hours. According to the 2024 BDK Makassar Performance Report, the ABK calculation indicated a requirement for 21 employees, while only 17 employees were available, leaving a shortage of four employees. This gap between HR requirements and availability indicates that organizational capacity has not fully kept pace with increasing job demands. Consequently, employees may have to perform several tasks simultaneously, handle work outside their main duties and functions, and face heavier workloads. This condition is consistent with studies showing that an imbalance between job demands and organizational resources can increase work fatigue, reduce work engagement, and lead to lower individual and organizational performance [13]–[15].

In addition to HR limitations, training delivery at BDK Makassar also faces funding challenges. According to the 2024 BDK Makassar Performance Report, the 11th Revision of the 2024 Budget Implementation List (DIPA) established a budget ceiling of Rp3,493,905,000, with realized expenditure of Rp3,265,731,505, or 93.56%. Although the budget realization rate was high, the 2024 Identification of Incidental Learning Needs Analysis indicated that substantial additional funding was still required for classroom-based training beyond distance learning and other forms of learning. This condition shows that a high budget absorption rate does not necessarily reflect sufficient resources to accommodate the increased demand for training caused by the expansion of the service area. In public-sector organizations, service effectiveness is influenced not only by budget availability but also by the organization's ability to allocate resources efficiently in support of organizational objectives [2], [3], [10].

Previous studies have shown that high workloads are associated with increased work fatigue, reduced work engagement, and declines in individual and organizational performance [14]–[16]. However, most of these studies focus on the relationship

between workload and employee performance across various public-sector organizations. Research specifically examining the impact of an HR minus growth policy on the workload associated with training delivery in a government competency-development institution, while simultaneously considering HR limitations, expansion of the service area, and budget support, remains relatively limited.

Based on this background, the study addresses the following questions: (1) how do BDK Makassar employees perceive HR adequacy in training delivery following implementation of the minus growth policy; (2) how does the minus growth policy affect employee workload, work pressure, and fatigue; (3) how do HR limitations affect performance and the quality of training delivery; and (4) what policy measures are needed to mitigate the effects of the minus growth policy?

In line with these research questions, this study aims to: (1) analyze BDK Makassar employees' perceptions of HR adequacy in training delivery following implementation of the minus growth policy; (2) analyze the impact of the minus growth policy on employee workload, work pressure, and fatigue; (3) analyze the impact of HR limitations on performance and the quality of training delivery; and (4) formulate policy measures to mitigate the effects of the minus growth policy.

2. METHODS

This study uses a descriptive quantitative approach with a survey method to analyze the impact of the human resource (HR) minus growth policy on workload and training delivery at the Makassar Financial Training Center (BDK Makassar). This approach was selected because it enables the researchers to obtain an empirical description of respondents' perceptions of the phenomenon under study through systematic data collection using a structured questionnaire [17].

The study population consisted of all 19 employees of BDK Makassar. Census sampling (total sampling) was used because

all members of the population were initially included as potential respondents. However, three employees who were involved as researchers were excluded to avoid potential self-assessment bias, resulting in 16 respondents included in the analysis.

Primary data were collected through an online questionnaire distributed via Google Forms from June 8 to 12, 2026. The research instrument consisted of 23 statements developed from the literature review, empirical organizational conditions, and the study objectives. Each statement was measured using a five-point Likert scale: 1 = Strongly Disagree (SD), 2 = Disagree (D), 3 = Neutral (N), 4 = Agree (A), and 5 = Strongly Agree (SA). The Likert scale was used because it is effective for measuring respondents' perceptions, attitudes, and experiences regarding a phenomenon and produces data that can be analyzed descriptively [18].

The research instrument was grouped into six dimensions: (1) human resource adequacy, (2) workload and task distribution, (3) performance and training implementation quality, (4) service-area expansion and budget support, (5) work pressure and fatigue, and (6) organizational response. Before analysis, the internal consistency of the instrument was evaluated using Cronbach's Alpha to assess the reliability of each dimension and the overall research instrument [19].

Data analysis used descriptive statistics, including frequency distributions, percentages, mean scores, and standard deviations, to describe respondent characteristics and response tendencies for each indicator. Mean scores were used to identify the level of respondents' perceptions for each statement and research dimension. Although the data were derived from a Likert scale, the use of means and standard deviations in descriptive analysis remains appropriate when the scale consists of several categories and is used to measure the same construct [20].

The data were analyzed descriptively using frequency distributions, percentages, mean scores, and standard deviations. The analysis was then continued by grouping items according to the research dimensions to

identify the aspects most affected by the HR minus growth policy. Instrument reliability was evaluated using Cronbach's Alpha, while Pearson correlation analysis was used to identify relationships among questionnaire items. In addition, analysis based on respondent characteristics was conducted to examine variations in perceptions by education level, position, and length of service. The results were subsequently interpreted descriptively with reference to Job Demands–Resources Theory (JD-R) and findings from previous studies.

3. RESULTS AND DISCUSSION

3.1 Results

a. Respondent Characteristics

Respondent characteristics are presented in Table 1. By position, most respondents were staff members (93.8%). By education level, most respondents held a bachelor's degree (62.5%). In terms of length of service, the majority had worked for less than five years (75.0%). This composition shows that most of the research data were obtained from staff members with less than five years of service who were directly involved in training delivery at BDK Makassar.

Table 1. Respondent Characteristics (n = 16)

No.	Characteristic	Category	Frequency (n)	Percentage (%)
1	Position	Staff	15	93.8%
1	Position	Head of BDK	1	6.2%
2	Education	Bachelor's Degree	10	62.5%
2	Education	Diploma III	6	37.5%
3	Length of Service	< 5 Years	12	75.0%
3	Length of Service	10–15 Years	2	12.5%
3	Length of Service	> 15 Years	2	12.5%

Source: Primary data processed by the authors (2026).

b. Overview of Research Results

An overview of the research results is presented in Figure 1. The infographic summarizes the main findings regarding employees'

perceptions of the impact of the HR minus growth policy at BDK Makassar as an introduction to the discussion of each research dimension.



Figure 1. Infographic of the Main Findings on the Impact of the HR Minus Growth Policy at BDK Makassar (n = 16)

Source: BDK Makassar employee questionnaire data, processed by the authors (2026).

c. Descriptive Statistics by Item

Descriptive statistics for each questionnaire item are presented in Table 2. In general, most items obtained mean scores above 4.00, indicating a high level of respondent agreement regarding the impact of the HR minus growth policy at BDK Makassar. The highest mean scores were recorded for Q3, concerning work performed outside employees' main duties and functions (mean = 4.56), and Q6, concerning changes in task

implementation patterns due to the minus growth policy (mean = 4.56), followed by Q2 and Q19 (mean = 4.50) and Q18 (mean = 4.44). In contrast, the lowest mean scores were found for Q1 regarding staffing adequacy (mean = 2.00) and Q21 regarding budget adequacy (mean = 2.44). These two positively worded items received the highest levels of disagreement, at 81.2% and 56.2%, respectively. A visual summary of the mean score for each item is presented in Chart 1.

Table 2. Descriptive Statistics for Each Questionnaire Item (n = 16)

Code	Statement	Mean	SD	% Agree	% Disagree
Q1	Number of employees matches workload requirements	2.00	1.03	6.2	81.2
Q2	Limited HR affects training effectiveness	4.50	0.89	87.5	6.2
Q3	Employees work outside main duties and functions	4.56	0.51	100.0	0.0
Q4	Tasks are distributed evenly	3.06	1.06	37.5	31.2
Q5	Employees frequently work beyond normal working hours	4.19	0.66	87.5	0.0
Q6	Minus growth changes task implementation patterns	4.56	0.73	87.5	0.0
Q7	Limited HR affects smooth training delivery	4.38	0.62	93.8	0.0
Q8	Employee competencies match assigned tasks	3.44	1.09	56.2	18.8
Q9	Limited HR affects performance targets	4.38	0.50	100.0	0.0
Q10	Services to participants become less optimal	4.19	0.66	87.5	0.0
Q11	Coordination among employees remains effective	3.38	1.15	43.8	18.8
Q12	Employees support one another when workload increases	4.00	0.89	75.0	6.2
Q13	Facilities and infrastructure support smooth training delivery	4.06	0.57	87.5	0.0
Q14	Information technology improves efficiency	3.88	0.96	75.0	12.5
Q15	Supervision and control remain optimal	3.56	0.96	62.5	18.8
Q16	Procedural compliance and internal control are maintained	3.94	1.00	75.0	12.5
Q17	Organizational mitigation measures are adequate	3.56	0.81	50.0	6.2
Q18	Increased workload causes work pressure	4.44	0.73	87.5	0.0
Q19	High work volume causes fatigue	4.50	0.63	93.8	0.0

Code	Statement	Mean	SD	% Agree	% Disagree
Q20	Papua service-area expansion increases workload	4.19	0.83	75.0	0.0
Q21	Current budget allocation is adequate	2.44	1.21	18.8	56.2
Q22	SBK limits budget flexibility	4.00	0.82	68.8	0.0
Q23	UPT structure needs adjustment	4.00	0.82	68.8	0.0

Note: Rows with a pink background indicate positively worded statements for which the majority of respondents disagreed, while rows with a green background indicate items with a very high level of agreement (mean ≥ 4.30).

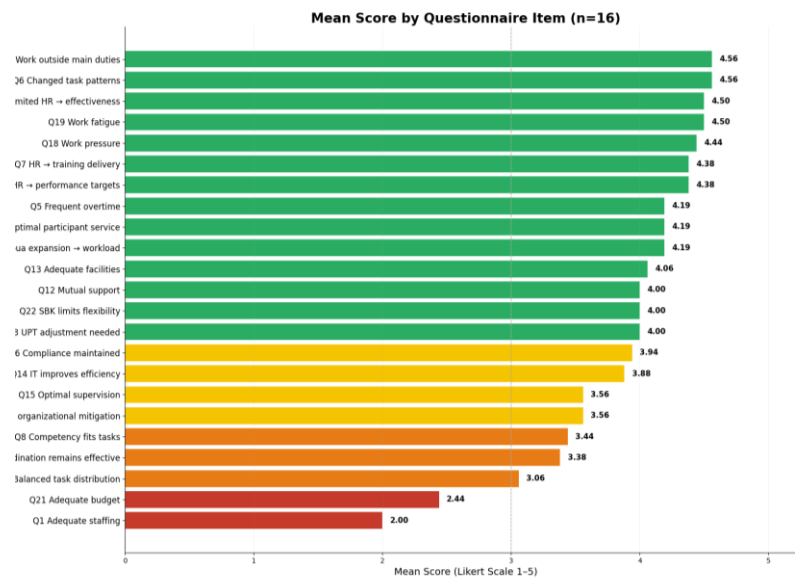


Chart 1. Mean Score by Questionnaire Item (n = 16)
Source: Primary data processed by the authors (2026).

d. Analysis by Dimension and Reliability

The results of the analysis across the six research dimensions are presented in Table 3 and visualized in Chart 2. As shown in Table 3, Work Pressure and Fatigue had the highest mean score (4.47), followed by Workload and Task Distribution (4.09). In contrast, Organizational Response had the lowest mean score (3.56), indicating that some respondents considered the organization's response to the effects of the HR minus growth policy to be less than optimal. The highest internal reliability values were found for Performance and Training

Quality ($\alpha = 0.813$) and Work Pressure and Fatigue ($\alpha = 0.785$), indicating good internal consistency. In contrast, Service-Area Expansion and Budget had a relatively low α value (0.479) because its indicators represented several different aspects, including service-area expansion, budget adequacy, the flexibility of the Output Cost Standard (SBK), and the need for a Technical Implementation Unit (UPT). Its internal reliability therefore cannot be interpreted as reflecting a single homogeneous construct. Chart 2 visually clarifies the comparison of mean scores and internal reliability across dimensions.

Table 3. Dimension Scores and Internal Reliability

Dimension	Item	Mean	Cronbach's α
Work Pressure & Fatigue	Q18, Q19	4.47	0.785
Workload & Task Distribution	Q3–Q6	4.09	0.519
HR Adequacy	Q1, Q2, Q7, Q9, Q10	3.89	0.665
Performance & Training Quality	Q8, Q11–Q16	3.75	0.813
Service-Area Expansion & Budget	Q20–Q23	3.66	0.479
Organizational Response	Q17	3.56	—

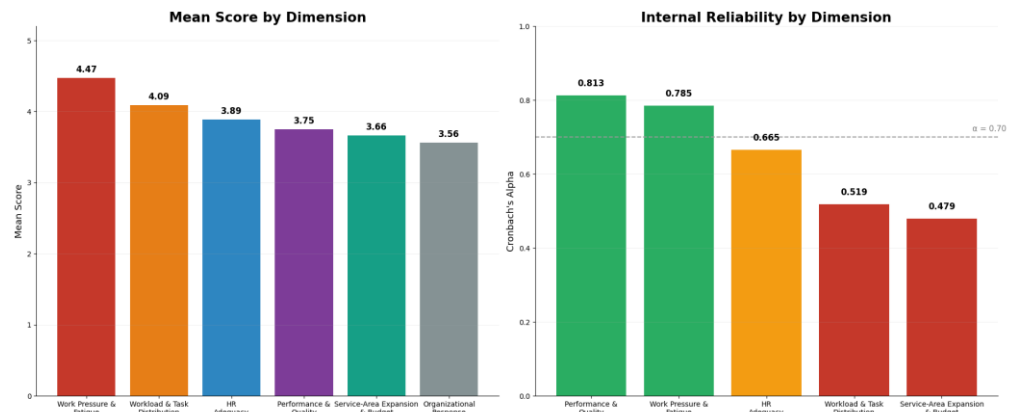


Chart 2. Mean Score by Dimension (Left) and Internal Reliability (Right)

Source: Primary data processed by the authors (2026).

e. Consensus–Controversy Analysis

Mapping the mean against the standard deviation (Chart 3) reveals two groups of items that are methodologically meaningful. The strong-consensus group ($SD < 0.65$) consists of conditions on which respondents showed highly consistent agreement: employees working outside their main duties and functions (Q3), affected performance targets (Q9), disrupted training delivery (Q7), and high work fatigue (Q19). These items can be treated as findings with a high level of consensus and therefore represent conditions broadly experienced by respondents.

In contrast, the polarized group ($SD > 0.95$) contains items showing relatively large differences of opinion, including budget adequacy (Q21),

coordination effectiveness (Q11), competency fit (Q8), and balance in task distribution (Q4). This polarization is not a weakness of the data; rather, it indicates variation in employees' experiences and perceptions of working conditions at BDK Makassar.

Chart 4 shows the distribution of responses for the polarized items. The spread of responses across several categories, particularly for Q21, Q11, Q8, and Q4, indicates that the high standard deviations were caused by differences in respondents' perceptions rather than by the dominance of a single response category. This finding suggests variation in experiences relating to budgets, coordination, competencies, and task distribution that warrants further attention in the discussion.

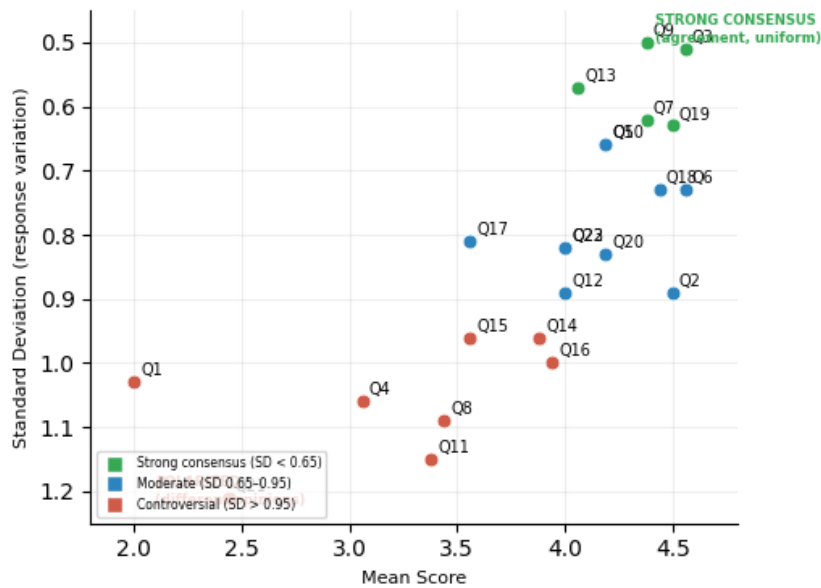


Chart 3. Consensus–Controversy Map of Questionnaire Items
Source: Primary data processed by the authors (2026).

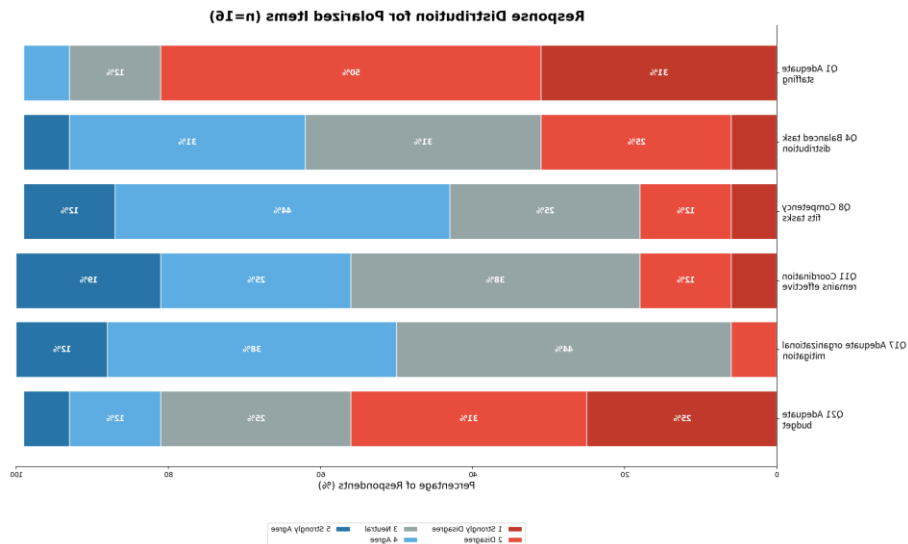


Chart 4. Distribution of Responses for Polarized Items
Source: Primary data processed by the authors (2026).

f. Policy Impact Chain

Analysis of the proportion of agreement across items indicates linkages among respondents' perceptions of the effects of the HR minus growth policy (Figure 2). Most respondents stated that the policy changed daily task implementation patterns (87.5%), all respondents (100%) reported having to perform work outside their main duties

and functions, and 87.5% stated that they worked beyond normal working hours. These conditions were accompanied by high perceptions of work pressure (87.5%) and work fatigue (93.8%). In addition, 93.8% of respondents stated that training delivery was disrupted, 100% stated that performance targets were affected, and 87.5% reported a decline in services to participants.

The most critical finding in this impact chain is the absence of a clear 'break point' capable of stopping the transmission of effects from the HR minus growth policy to the quality of training delivery. Although support among employees (Q12; 75% agree) and adequate infrastructure (Q13;

87.5% agree) function as buffering factors, the mitigation mechanisms provided by the organization are still considered less than optimal. This is reflected in the fact that only 50% of respondents considered the organization's mitigation measures adequate (Q17), while 43.8% gave a neutral assessment.



Figure 2. Impact Chain of the HR Minus Growth Policy
Source: Primary data processed by the authors (2026).

g. Inter-Item Correlation Analysis

Pearson correlation analysis (Table 4 and Chart 5) identified three clusters of relationships that require different types of intervention: The Operational Cluster consists of overtime, changes in task patterns, and work outside employees' main duties and functions, which are strongly intercorrelated ($r = 0.66-0.74$), forming an inseparable package of workload-related phenomena.

The Governance Cluster includes facilities and infrastructure, information technology utilization, supervision, and compliance, which are very strongly correlated ($r = 0.66-0.87$). This indicates that the internal control system remains integrated but may be vulnerable if one of its components weakens.

The Strategic Policy Cluster includes perceptions of organizational performance,

service quality, the impact of Papua's territorial expansion, limitations of the Output Cost Standard (SBK), and the need to establish a Technical Implementation Unit (UPT).

These factors are interrelated ($r = 0.65\text{--}0.79$) and require a policy response at the Echelon I or ministerial level rather than merely internal adaptation within the training center.

Table 4. Most Significant Inter-Item Correlations

Pair	Description	R	Interpretation
Q15 × Q16	Optimal supervision × Procedural compliance	0.871	Internal governance functions as an integrated system
Q9 × Q10	Performance targets × Participant services	0.789	The impact of HR limitations is directly experienced by external stakeholders
Q10 × Q23	Declining services × Need for UPT adjustment	0.748	Declining service quality provides empirical justification for restructuring
Q5 × Q6	Overtime × Changes in task patterns	0.743	Overtime is a structural consequence, not a choice
Q13 × Q14	Facilities and infrastructure × Information technology	0.743	Physical and digital infrastructure are perceived as aligned
Q20 × Q22	Papua expansion × SBK limitations	0.685	SBK was not designed for the expanded service area
Q20 × Q23	Papua expansion × Need for UPT	0.685	Service-area expansion increases the need for restructuring

Source: Primary data processed by the authors (2026).

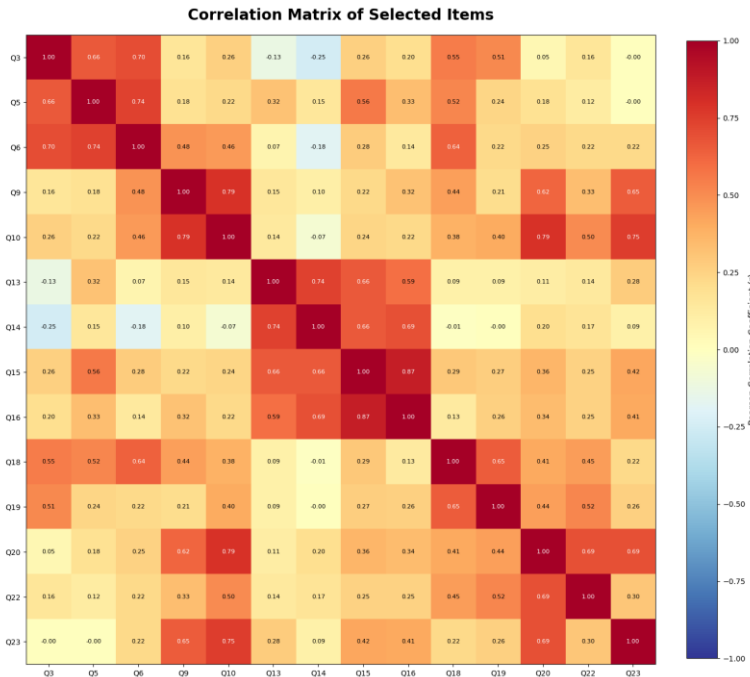


Chart 5. Pearson Correlation Heatmap of Questionnaire Items
Source: Primary data processed by the authors (2026).

h. Segmentation by Length of Service

Segmentation of responses by length of service

(Chart 6) shows differences in perceptions between employees with less than five years of service ($n = 12$) and employees

with 10 years or more of service (n = 4). Employees with less than five years of service gave lower ratings for task distribution (mean 2.67 vs. 4.50), coordination (3.17 vs. 5.00), and budget adequacy (2.17 vs. 4.00). In contrast, perceptions of work pressure and fatigue were relatively similar across the two groups (mean 4.42–4.50), indicating that the psychological burden resulting from HR limitations was experienced by employees regardless of seniority.

Differences in perceptions by length of service indicate variations in employees' experiences of the HR minus growth policy, namely: (1) junior employees may bear a larger share of redistributed workload in line with their position in the organizational hierarchy; or (2) senior employees may have better access to coordination and greater control over work, resulting in more positive assessments.

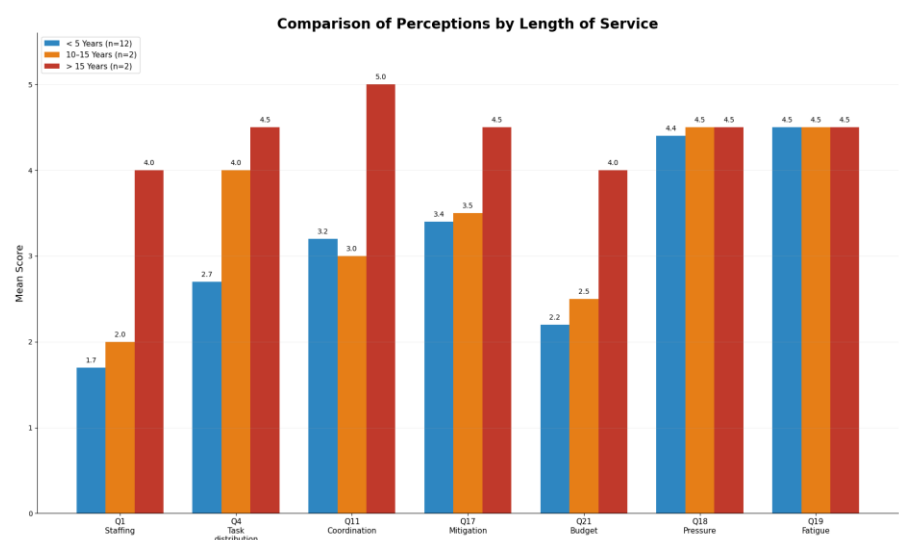


Chart 6. Comparison of Perceptions by Length of Service
Source: Primary data processed by the authors (2026).

i. Data Quality Check

An examination of individual response patterns identified one respondent who selected a score of 5 for all 23 items (straight-lining), including pairs of items with opposite directions, such as 'the number of employees is adequate' and 'limited HR disrupts effectiveness.' This pattern may indicate a lack of response differentiation and therefore requires caution in interpreting the results. Nevertheless, sensitivity analysis showed that

excluding this respondent did not change the direction of the main findings, with all changes in mean scores below 0.15. On this basis, the respondent was retained in the analysis because the response did not affect the overall interpretation of the research findings.

3.2 Discussion

a. Employees' Perceptions of HR Adequacy in Training Delivery Following Implementation of the Minus Growth Policy

The results show that most BDK Makassar employees

perceive the available human resources (HR) as not fully adequate to support optimal training delivery. This is reflected in the low level of agreement with staffing adequacy (Q1), indicating a gap between available HR capacity and organizational needs. This perception is reinforced by the 2023 Workload Analysis (ABK), which identified a requirement for 21 employees while only 17 were available. The consistency between respondents' perceptions and the ABK calculation provides empirical support for the existence of HR limitations based on the organization's calculated staffing needs.

The limited number of employees has led to a redistribution of work, requiring some employees to perform duties outside their main roles and functions. Although this mechanism enables training activities to continue, it shows that operational continuity remains highly dependent on employees' capacity to adapt to increased job demands. From the perspective of Strategic Human Resource Management, alignment between HR capacity and organizational needs is an important factor in maintaining organizational effectiveness and public-service quality [1]. This finding is also consistent with Andrews et al. [10], who state that public-sector organizational performance is influenced by an organization's ability to align resources with continuously evolving service demands. In addition, Kim [7] emphasizes that adequate organizational capacity is important for

maintaining the effectiveness of public services.

b. Impact of the Minus Growth Policy on Workload, Work Pressure, and Employee Fatigue

The results show that implementation of the minus growth policy has increased the workload of BDK Makassar employees. This is reflected in respondents' strong perceptions regarding work performed outside their main duties and functions, changes in task distribution patterns, increased overtime, and high levels of work fatigue. The findings indicate that HR limitations require work that was previously distributed among a larger number of employees to be completed by fewer staff members. Consequently, the increase in workload occurs not only in terms of the quantity of work but also in the complexity of the tasks employees are required to perform.

The increased workload is accompanied by higher work pressure and fatigue among employees. The Work Pressure and Fatigue dimension obtained the highest mean score among all research dimensions, indicating that this was the most dominant impact perceived by respondents. This finding is consistent with Job Demands–Resources Theory (JD-R), which explains that increased job demands without sufficient organizational resources can increase work pressure and fatigue and potentially reduce employee performance [4]–[6]. The result is also consistent with Hakanen et al. [13], who showed that increased job demands are associated with greater work fatigue, particularly in

organizations facing resource constraints.

c. Impact of HR Limitations on Performance and Training Implementation Quality

Despite HR limitations, the results indicate that training delivery at BDK Makassar has continued to be maintained based on employees' perceptions. This condition is supported by high employee commitment, cooperation among employees, and the organization's ability to adjust task distribution. However, maintaining training delivery has also been accompanied by increased workloads, overtime, and assignments outside the primary competencies of some employees.

The results also show that some respondents considered the fit between their competencies and assigned tasks to be less than optimal. This indicates a potential mismatch between employee competencies and job demands as a consequence of HR limitations. From the perspective of Strategic Human Resource Management, competency fit is an important factor in maintaining service quality and organizational effectiveness [1]. This finding is also consistent with Kim [7] and Gould-Williams [8], who explain that the quality of HR management is associated with improved public-sector organizational performance.

The findings indicate that the quality of training delivery can still be maintained under the current HR constraints. However, this achievement has been obtained through greater work intensity and adjustments in task

distribution. If HR limitations persist in the long term without strengthening organizational capacity, these conditions may affect the consistency of training quality in the future. Thus, the organization's ability to maintain service quality should be understood as a form of organizational adaptation to resource constraints rather than as evidence that HR capacity is sufficient.

d. Policy Measures to Mitigate the Impact of the Minus Growth Policy

Based on the findings, mitigating the impact of the minus growth policy at BDK Makassar as a Technical Implementation Unit (UPT) requires a strategy to strengthen organizational capacity across HR, institutional arrangements, competencies, technology, and budgeting. The HR shortage identified in the 2023 Workload Analysis (ABK), which indicated a need for 21 employees compared with 17 available employees, demonstrates the need to address staffing requirements in order to improve task distribution, reduce excessive workloads, and lower the risk of work fatigue.

In addition to addressing staffing needs, BDK Makassar's institutional capacity should be evaluated in view of its extensive service area and the increasing complexity of training delivery. Institutional strengthening through adjustments to organizational structure, functions, and capacity should be examined so that these elements remain aligned with evolving service needs. Such an assessment can provide a basis for determining

the most appropriate form of organizational strengthening, including the possibility of increasing institutional capacity where necessary.

The organization also needs to strengthen employee competency development so that task redistribution remains supported by appropriate capabilities, optimize the use of information technology to improve work-process efficiency, and evaluate budget-management flexibility so that training delivery can respond to the operational needs of an increasingly broad service area.

These findings are consistent with Andrews et al. [10], Walker et al. [12], and Cepiku and Mititelu [11], who explain that sustainable public-sector organizational performance is influenced by an organization's ability to adapt its resources, structure, and work mechanisms to changes in the strategic environment. Accordingly, mitigating the impact of the minus growth policy cannot rely solely on task redistribution; it requires comprehensive strengthening of organizational capacity to sustain the quality of training delivery at BDK Makassar.

4. CONCLUSION, IMPLICATIONS, RESEARCH LIMITATIONS, AND RECOMMENDATIONS

4.1 Conclusions

First, BDK Makassar employees perceive the available human resources (HR) as inadequate to support optimal training delivery. This finding is consistent with the 2023 Workload Analysis (ABK), which indicated a requirement for 21 employees while only 17 were available. This gap shows that

HR capacity has not fully kept pace with the organization's needs in carrying out its training-delivery functions.

Second, implementation of the HR minus growth policy is associated with increased workload, work pressure, and employee fatigue. These effects are reflected in the high frequency of tasks performed outside employees' main duties and functions, changes in task distribution, increased work beyond normal working hours, and strong perceptions of work pressure and fatigue. These findings indicate that HR limitations increase the job demands borne by employees.

Third, HR limitations affect organizational capacity to maintain the quality of training delivery. Although training can still be maintained through employee commitment, internal cooperation, and organizational adaptability, this condition reflects an adjustment strategy in response to resource constraints rather than evidence that HR capacity is adequate. If the condition persists over the long term without strengthening organizational capacity, the sustainability of training quality may face increasing challenges.

Fourth, the findings show that mitigating the impact of the minus growth policy requires strengthening organizational capacity through fulfillment of HR needs based on the Workload Analysis (ABK), employee competency development, optimization of information technology, evaluation of budget-management flexibility, and institutional strengthening so that organizational capacity remains aligned with the expanding service area and increasing workload.

4.2 Implications

In practical terms, the study shows that management of the minus growth policy needs to be supported by HR planning based on the Workload Analysis (ABK), employee competency development, optimized use of information technology, and budget

management that is more adaptive to the dynamics of training delivery. Theoretically, the study strengthens the application of Job Demands–Resources Theory (JD-R) in public-sector organizations by showing that an imbalance between job demands and available human resources increases workload, work pressure, and employee fatigue and affects organizational capacity to maintain the quality of training delivery.

4.3 Research Limitations

This study has several limitations. First, the number of respondents was relatively small ($n = 16$) because the research was conducted in a single organizational unit, BDK Makassar, although it covered most of the employee population. This limits the generalizability of the findings to other Technical Implementation Units (UPTs) or organizations with different characteristics. Second, the respondent composition was dominated by staff members, meaning that the perspectives of structural officials and training instructors (*widyaiswara*) were not proportionally represented. Third, the

study used perception-based respondent data, so the findings should be interpreted together with objective organizational data, particularly those related to workload, organizational performance, and HR capacity. Fourth, although one uniform response pattern (straight-lining) was identified, sensitivity analysis showed that it did not alter the overall direction of the main findings. Future research is encouraged to expand the research setting to several training-delivery UPTs and combine quantitative and qualitative approaches to obtain a more comprehensive understanding of the implementation of the minus growth policy and its implications for organizational capacity.

4.4 Recommendations

Based on these findings, BPPK should consider establishing a new Financial Training Center (BDK) in eastern Indonesia or upgrading BDK Makassar to Balai Besar status as a means of strengthening organizational capacity in response to the expansion of the service area, increased workload, and limited human resources.

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