

Implementation of Budget Efficiency Policy in Realizing Good Governance at the Regional Secretariat of Bogor Regency

Surya Ahmad Maulani¹, Endeh Suhartini², Saprudin³

^{1,2,3}Universitas Djuanda, Bogor, Indonesia

Email: suryaahmadmaulani56@gmail.com

Abstract

This study aims to analyze the implementation of budget efficiency policies at the Regional Secretariat of Bogor Regency based on Presidential Instruction Number 1 of 2025 and Regent Circular Number 100.3.4.2/810-BPKAD. This research is significant as budget efficiency is the main part of efforts to realize good governance and a response to increasingly complex national fiscal challenges. A qualitative approach with a descriptive case study method was employed to gain an in-depth understanding of the processes, strategies, and challenges involved in implementing efficiency policies within the local government environment. Data were collected through in-depth interviews with key informants, direct observation of organizational activities, and review of relevant official documents. Data analysis was conducted using the interactive model of Miles, Huberman, and Saldaña, along with source and method triangulation to ensure the validity and reliability of findings. The results indicate that the policy implementation was formally carried out through budget adjustments, restrictions on operational expenditures, and postponement or cancellation of non-priority activities. However, structural challenges such as limited human and financial resources and cultural challenges such as resistance from some government officials were encountered. Key supporting factors for implementation included effective communication, leadership commitment, and inter-unit coordination. This study recommends that future efficiency policies adopt a more adaptive, participatory, and performance-based approach to enhance policy effectiveness and sustainability.

Keywords: *Budget Efficiency, Policy Implementation, Regional Secretariat, Good Governance.*



A. INTRODUCTION

The foundation of robust and legitimate governance, commonly termed good governance, rests significantly upon the efficient and accountable management of state and local finances. This is not a mere bureaucratic aspiration but a fundamental prerequisite for effective public administration. In the contemporary era of fiscal decentralization, local governments are no longer peripheral actors but primary custodians of public funds, endowed with broad authority to manage their own budgets. While this autonomy fosters regional responsiveness and self-determination, it simultaneously elevates the stakes for fiscal responsibility, underscoring the vital nature of the principle of efficiency. The concept of budget efficiency, within this context, must be viewed beyond the simplistic notion of saving or indiscriminate cost cutting. Instead, it represents a sophisticated optimal allocation of finite public resources a strategic process designed to ensure that every unit of expenditure translates into a maximized, tangible, and measurable impact on

community welfare. Failure to achieve this optimal allocation risks eroding public trust and undermining the very rationale for decentralization.

This widespread necessity for fiscal re-calibration found national expression through Presidential Instruction (Inpres) Number 1 of 2025. This directive stands as a decisive policy milestone intended to institutionalize and strengthen the efficiency of state and local spending across the archipelago. The Inpres initiates a necessary, albeit challenging, ideological shift by directly challenging the traditional, often consumptive, budgeting culture. Through this high-level mandate, the President actively promotes the limitation of unproductive spending, specifically targeting areas prone to fiscal leakage and low returns, such as ceremonial activities and non-essential official travel. Most pivotally, the instruction compels all governmental bodies to fundamentally restructure their planning by focusing the budget on measurable outputs. This necessitates a transition from input-driven budget planning (spending based on activities) to a true performance-based budgeting system (spending based on desired societal outcomes). The national policy thus dictates the principles of fiscal prudence, requiring subsequent systemic action at the local level.

In compliance with and as a localized translation of this national executive order, the Bogor Regency Government issued the Regent's Circular Letter (SE Bupati) Number 100.3.4.2/810-BPKAD. This circular letter functions as the operational guide for the 2025 APBD efficiency, transforming abstract national goals into concrete regional administrative tasks. The principal objective of this document is to adjust the APBD by rigorously enforcing efficiency of activities detailed within the 2025 Regional Apparatus Work Unit Budget Implementation Document (DPA-SKPD). The SE Bupati places the burden of executive action squarely on the Heads of SKPDs, who are explicitly instructed to inventory, postpone, and implement budget efficiency on activities judged to be less prioritized or those possessing a tenuous link to the core priority programs of the three tiers of government (National, West Java Provincial, and Bogor Regency).

The granular detail provided in the SE Bupati confirms the intent to enforce deep structural cuts. The efficiency priorities are highly specific, including: the limitation of ceremonial spending, studies, benchmarking trips, printing, publications, and seminars/FGDs; an aggressive 50% reduction in official travel spending for working meetings, consultations, and working visits; limitations imposed on activity honoraria; a reduction of supporting expenditure budgets such as training and socialization; the strategic postponement of construction activities until 2026 to manage capital expenditure; and a comprehensive demand for efficiency of goods/services spending that encapsulates everything from official travel and consumables to uniforms, maintenance, and catering (food/beverages). This granular detail underscores that the policy is intended to be implemented across the organizational board, leaving no discretionary item untouched.

Within the Bogor Regency's governmental architecture, the Regional Secretariat is not merely one implementing unit among many; it is the key institution in coordinating policies across all regional apparatuses. Serving as the administrative

and political command center, the Secretariat assumes a strategic role in ensuring that the implementation of budget efficiency is executed consistently and optimally. Its internal planning and financial units are responsible not just for complying with the SE Bupati internally, but also for standardizing and enforcing compliance across all other SKPDs. This central, critical function makes the Regional Secretariat the most salient organizational nexus for studying the policy's implementation, where the confluence of political authority and administrative complexity is at its peak. However, despite the clear legal framework and the organization's central role, a thorough review of the literature reveals a significant research gap concerning the systemic and in-depth implementation of this policy at such a strategic organizational level.

The analysis of previous research confirms that while the general topic of fiscal health is well-trodden, the specific mechanisms of policy execution remain underexplored. Various previous studies have examined budget efficiency from numerous angles, but often with methodological limitations that prevent a comprehensive evaluation of the policy process itself.

One striking observation is the predominance of quantitative approaches focused on macro-level outputs. Many studies, such as those by Anugeraheni & Yuniarta (2022), Yuliyanto, Khasanah, & Umami (2022), and Devinci, Dekrita, & Samosir (2023), concentrate on APBD at the regency level, employing financial ratio analysis. This methodology is undoubtedly effective for providing a top-down assessment of aggregate fiscal metrics, such as measuring the effectiveness or efficiency of the budget in general. Yet, this approach inherently limits the scope, as these studies less explore how efficiency policies are implemented at the operational level and their impact on organizational dynamics. They succeed in showing "what" the result is (e.g., the amount of money saved), but they crucially fail to analyze "how" the process occurred the intricate interactions, conflicts, and administrative behaviors that either facilitated or obstructed the implementation of the directives. This failure to explore the "how" leaves policymakers with excellent data on *outcomes* but limited insight into *causality* and *process*.

A second limitation lies in the narrow organizational focus of much of the existing work. Some other studies concentrate on specific local government entities outside the Regional Secretariat. For example, research on the BPKAD of Medan City (Nurfitriana & Dwi Prasetyani, 2023), the Industry and Trade Office of Sinjai Regency (Alimuddin & Halim, 2015), or the Bapelitbangda of Manado City (Tulong, Manossoh, & Wokas, 2023), provides valuable, unit-specific insights. However, the findings from these studies cannot fully represent the complexity of the overall implementation of budget efficiency policies or the paramount coordinating role of the Regional Secretariat. The Secretariat's challenge is uniquely systemic, involving coordination, conflict resolution, and the institutionalization of cultural change across the entire bureaucracy, which is distinct from the operational implementation within a single, functional department.

Furthermore, several studies offer only a broad-stroke analysis of expenditure

performance without engaging in policy process evaluation. Research such as that by Windhu Putra (2020) on budget efficiency and economic growth, or Salsabila & Putri (2025) on general expenditure budget implementation, offer a broader impact perspective, but they do not delve into the realm of policy implementation evaluation itself. This neglect sidesteps crucial questions regarding administrative challenges or behavioral changes occurring within the organization the very factors that determine whether a policy directive remains a document or becomes a reality.

Even the closest extant research, like the work of Sari & Rosadi (2023) and Sari, Hidayat, & Susanti (2024), while focused on local financial management within similar strategic bodies, still confines its scope to general effectiveness and efficiency of financial management. Crucially, the research has not explicitly evaluated the implementation of the budget efficiency policy as an integral and systemic policy process, which involves complex interaction between actors and its impact on the structure and function of the Regional Secretariat. Nor has any prior work systematically evaluated the policy instruments the Inpres and SE Bupati as the formal system driving the implementation process.

In summary, various previous studies have examined the theme of budget efficiency from multiple vantage points, but these studies are still very limited in comprehensively evaluating the systemic implementation of budget efficiency policies, especially at the Regional Secretariat level. They are often constrained by methods that are either too quantitative or too geographically/organizationally fragmented to capture the dynamic reality of implementation.

Therefore, the novelty of this research lies in its more systemic and in-depth approach to the evaluation of budget efficiency policy implementation. By selecting the coordinating entity of the Regional Secretariat as the specific locus, the research aims to capture the full complexity of administrative change. This research does not only measure "what" happened (the fiscal outcome), but critically analyzes "how" and "why" the policy worked or did not work at the level where organizational culture, resources, and communication intersect. Through this approach, the study will analyze in greater depth the dynamics between actors, structural changes, and contextual factors that influence the success or failure of the efficiency policy. Thus, the results of the approach in this research are more comprehensive than just a financial perspective, providing a nuanced, in-depth perspective on how the policy is implemented and its overall impact in the context of the Regional Secretariat organization, establishing a foundation for more effective and adaptive budget policymaking in the future.

This comprehensive analysis leads directly to the formulation of the study's precise objectives. This research, therefore, aims to analyze the implementation of the budget efficiency policy at the Bogor Regency Regional Secretariat, analyze its supporting and inhibiting factors, and assess its impact on budget efficiency and the application of good governance principles. Ultimately, this study is expected to serve as a reference in formulating more effective and adaptive budget policies in the future, offering practical and theoretical insights rooted in the reality of

administrative execution.

B. LITERATURE REVIEW

1. Public Policy and Budget Efficiency Review

Public policy constitutes a series of decisions and actions taken by the government to resolve public problems (Dunn, 2018; Subarsono, 2015). One form of public policy often adopted by the government is budget efficiency policy, which aims to ensure that every spending allocation provides a tangible and measurable impact on development achievements. Budget efficiency is not merely a budget reduction (cost cutting), but rather a strategy in public financial management that emphasizes the use of resources optimally, rationally, and accountably (Mardiasmo, 2018). In practice, efficiency must also be supported by legal instruments that guarantee the certainty and sustainability of policy implementation at the implementer level. This is in line with the findings of Suhartini et al. (2024) who emphasize that the effectiveness of public policy, including in the micro and small business sector, is highly dependent on regulatory clarity and legal certainty that protects implementers from policy ambiguity.

In the context of local government, budget efficiency becomes extremely important given fiscal limitations and the increasing demand for improved quality of public services. A study by Rahmawati, Mulyana, and Maruapey (2024) indicates that innovation in governance, such as the application of the social welfare information system (SIKS), is able to increase the efficiency and accountability of government program management. This finding, highlights that the success of budget efficiency is not only dependent on fiscal planning, but also on digital system support such as the Regional Government Information System (SIPD) and cross-sector collaboration in its implementation.

2. Good Governance

Good governance (good government administration) constitutes a fundamental principle in modern public administration. Keban (2015) identifies six main elements in good governance, namely accountability, transparency, participation, effectiveness, efficiency, and the supremacy of law. In this context, the implementation of budget efficiency policy is not enough to only focus on cost cutting, but must also guarantee transparency and the achievement of measurable outcomes. Such an approach reflects the substantial application of good governance principles.

In line with this, Maruapey (2019) indicates that the success of innovation in government administration is highly determined by the existence of supporting policies, strong leadership capacity, and cross-boundary collaboration and active community participation. That finding affirms that sustainable budget efficiency cannot be separated from the ability of public institutions to build an adaptive, inclusive, and responsive governance system to the dynamics of the bureaucratic environment. Saprudin & Miranti (2024) also state that good governance in the public sector is greatly influenced by visionary and integrative leadership.

The OECD (2017) confirms that good budget efficiency will reflect the overall quality of governance. In other words, the strengthening of budget efficiency contributes to increasing public trust in government institutions.

3. Policy Implementation Theory

Policy implementation becomes an important stage in the public policy cycle. George C. Edwards III in Pramono (2020) developed an implementation model that highlights four key variables that are interrelated and influence the success of policy implementation:

- a. **Communication:** Information must be conveyed clearly, consistently, and understandably by the policy implementers.
- b. **Resources:** Implementation success is highly dependent on the availability of sufficient resources, both in terms of funds, manpower, and time.
- c. **Disposition/Attitude of Implementers:** The commitment, motivation, and attitude of implementers influence the extent to which the policy can be applied effectively.
- d. **Bureaucratic Structure:** The existence of operational procedures, coordination systems, and clear division of authority can facilitate the implementation process (Edwards, 1980; Nugroho, 2018).

This model remains relevant to this day and is widely used in the analysis of public policy implementation in various sectors (Birkland, 2019). The research of Mubarok et al. (2020) discusses and integrates the Edwards III model along with other classical models (Grindle, Mazmanian & Sabatier) within a broader policy analysis framework. This indicates how the Edwards III model is still considered relevant for comprehensive implementation analysis.

Meanwhile, the bottom-up approach from Lipsky (2010) promotes the concept of street-level bureaucracy, where frontline implementer actors have the discretion to determine the form of policy implementation in the field. According to Lipsky, these actors have broad discretion in making decisions and determining actions, so in practice, the implementer actors "create" the policy tangibly in the field (Lipsky, 2010). This discretion arises due to several reasons:

- a. Complexity of problems that cannot be fully regulated by rules;
- b. Limited resources;
- c. Time pressure and service demands;
- d. Differences in values or perceptions towards the policy among implementers (Tummers & Bekkers, 2014).

4. Relevance of Theory to Research

In this research, a combinative approach between top-down and bottom-up models is used. The Top-Down Model from Edwards III is used to analyze:

- a. How the budget efficiency policy is communicated;
- b. Allocation and sufficiency of resources;

- c. Disposition/Attitude of Implementers in responding to the budget efficiency policy;
- d. Readiness of the bureaucratic structure within the Regional Secretariat environment;

Meanwhile, the Bottom-Up approach through the Lipsky perspective is used to understand:

- a. Impact of the budget efficiency policy on the results/achievement of programs/activities at the Regional Secretariat;
- b. Significant changes after the budget efficiency policy was enforced;
- c. Challenges in implementing the budget efficiency policy.

The combination of these two approaches is expected to provide a more comprehensive picture of the dynamics of budget efficiency policy implementation at the local level.

C. METHOD

This research uses a qualitative approach with an exploratory descriptive research type. This approach is used to understand in depth how budget efficiency policy implementation is carried out at the Bogor Regency Regional Secretariat. The qualitative approach allows researchers to explore the meaning, dynamics, and interpretations from the policy implementers regarding how efficiency directives are translated and executed in practice.

The exploratory descriptive type is chosen because this topic still has minimal specific study, especially in the context of strategic work units such as the Regional Secretariat. This research aims not only to describe what happened, but also to explore why and how the budget efficiency policy is factually carried out in the field.

The research was conducted in the Bogor Regency Regional Secretariat environment during the 2025 fiscal year. The selection of this location is based on the central role of the Regional Secretariat in cross-regional apparatus coordination and in ensuring the successful implementation of the budget efficiency policy according to Inpres No. 1 of 2025 and SE Bupati Bogor No. 100.3.4.2/810-BPKAD.

To maintain the focus and depth of analysis, this research has the following limitations:

1. This research only analyzes the implementation stage of the budget efficiency policy, and does not cover the entire policy formulation process.
2. The research focus is limited to the budget efficiency policy stipulated through Inpres No. 1 of 2025 and SE Bupati Bogor No: 100.3.4.2/810-BPKAD, in the context of implementation in the Bogor Regency/City Regional Secretariat environment.
3. The research is only conducted in the Regional Secretariat work environment, especially units or divisions that play a direct role in the implementation of the budget efficiency policy, such as the finance, planning, and goods/services procurement divisions.
4. Theoretical analysis is limited to the use of the implementation models of

George C. Edwards III (top-down) and Michael Lipsky (bottom-up).

5. The research only analyzes the implementation of the budget efficiency policy during the current year 2025 period, and does not examine policy implementation in the previous period.
6. This research does not focus on the quantitative measurement of budget efficiency performance (e.g., spending ratios), but rather on the process, dynamics, and challenges of policy implementation from the perspective of the implementers.

The informant selection technique was conducted by purposive sampling with the criteria: (1) holding a structural or functional position related to budget planning and implementation; (2) understanding the budget efficiency policy; and (3) willing to be a resource person. Informants include:

1. Regional Secretary
2. Three Assistants (General Administration; Government and People's Welfare; Economy and Development)
3. Head of General Affairs and Head of Planning and Finance Division
4. Head of the Finance Team and the Planning Team
5. Implementing staff in the planning and finance, and goods/services procurement divisions.

Data was collected through three main methods:

1. In-depth interview: Using an open guide based on policy implementation theory (Edwards III and Lipsky).
2. Observation: The researcher directly observed the implementation of programs and the dynamics of budget use in several units.
3. Documentation: Includes the Regional Medium-Term Development Plan (RPJMD), Budget Work Plan (RKA), Budget Implementation Document (DPA), budget realization reports, circular letters, and official instructions related to budget efficiency.

Data analysis was conducted using the interactive model of Miles, Huberman, and Saldaña (2014) which includes:

1. Data reduction: Filtering relevant data according to the research focus.
2. Data presentation: Arranging data into thematic narratives and matrices.
3. Conclusion drawing/verification: Concluding findings based on patterns, relationships, and cross-confirmation among data sources.

Data validity was tested through the triangulation technique:

1. Source triangulation: Comparing information from various internal Setda actors.
2. Method triangulation: Comparing interview results with observation and documents.
3. Time triangulation: Repeating data collection at different times to see consistency.

D. RESULTS AND DISCUSSION

1. Implementation of Budget Efficiency Policy Based on Inpres and SE Bupati

The implementation of the budget efficiency policy at the Bogor Regency Regional Secretariat serves as a direct response to two authoritative policy instruments: Presidential Instruction (Inpres) Number 1 of 2025 and the subsequent local directive, the Bogor Regent's Circular Letter (SE Bupati) Number 100.3.4.2/810-BPKAD. This cascading policy structure reflects a centralized commitment to fiscal prudence, aiming to redirect government expenditure away from consumptive and non-essential activities. Specifically, the Inpres emphasizes the limitation of non-priority spending, such as ceremonial activities, benchmarking trips, and official travel, while simultaneously encouraging the efficiency of operational expenditure to focus strictly on measurable outputs. This mandates a shift from an input-based budgeting culture to a performance-based one.

The findings derived from detailed interviews and documentation confirmed the execution of several concrete, formal steps to adhere to these directives:

- a. Revision of the 2025 Bogor Regency Regional Secretariat Budget Work Plan (RKA): This was the initial, mandatory administrative step, involving a re-evaluation of all planned activities to align them with the new efficiency criteria and priority focus.
- b. Budget Cuts for Official Travel Spending up to 50%: This substantial reduction targeted one of the most prominent sources of non-productive expenditure, indicating a strong commitment to the Presidential directive.
- c. Cancellation of New Official Vehicle Procurement and Non-Urgent Renovations: These cancellations aimed at reducing capital expenditure (capex) and highly visible discretionary spending, freeing up significant funds for priority programs.
- d. Restructuring of DPA documents based on the priority scale of public services: This involved a fundamental reordering of the Budget Implementation Document (DPA) entries, ensuring that only activities directly supporting core public service delivery remained fully funded.

Despite these formal actions, the data revealed a critical challenge: the implementation of this policy is still not entirely uniform across divisions. This lack of uniformity highlights a fundamental gap between policy formulation (top-level directives) and policy execution (organizational behavior). While some divisions showed high efficiency initiatives, characterized by proactive reallocation and innovative operational changes, others still maintained old patterns due to limited understanding or structural resistance. This initial observation lays the groundwork for the deeper analysis using the Edwards III and Lipsky models.

2. Analysis Based on Edwards III Model

The Edwards III Model of policy implementation focuses on four variables

Communication, Resources, Disposition, and Structure which provide a robust framework for assessing why policies, even when clearly formulated, often fail to achieve intended results at the implementation level.

a. Communication of Policy

Communication is the variable responsible for transferring the policy's intent accurately and consistently to the implementers. The study found that policy communication was carried out through formal channels: leadership meetings, official circulars, and technical coordination sessions. This established a vertical flow of information, ensuring all personnel were formally aware of the Inpres and SE Bupati.

However, the effectiveness of this communication was hampered by a major issue: it depended on the interpretation of each division. Although most respondents understood the urgency of efficiency (the what and why), discrepancies in understanding persisted regarding the details of execution (the how). For example, difficulty in objectively distinguishing between priority and non-priority spending created ambiguity. This failure to standardize interpretation meant that the policy, while clear in principle, was vague in practice. According to Edwards III, clarity and consistency are paramount. When implementers have to interpret broad directives, the risk of non-uniform application increases, directly impacting the policy's efficacy. The gap was not in the transmission of information, but in the absorption and standardization of its meaning.

b. Resources

The Resources variable assesses the adequacy of financial, human, and technical assets necessary for successful implementation. The study identified significant resource constraints, particularly in information systems and planning human resources (HR).

The reliance on the Regional Government Information System (SIPD), designed to facilitate budget adjustments and performance monitoring, became a major bottleneck. The Suboptimal SIPD frequently experiencing technical issues like server downtime made the budget adjustment process excessively time-consuming. This technical deficiency counteracted the very purpose of the efficiency policy by introducing administrative inefficiency. Furthermore, the limited competent personnel in performance budgeting caused delays in the restructuring of RKA/DPA. Shifting to an efficiency-focused, measurable-output model requires skilled planners who understand performance metrics, not merely clerical bookkeepers. The scarcity of such specialized HR meant that the complexity of the task overwhelmed the available resources, reinforcing the difficulty in moving away from the "copy-paste" budgeting culture. A lack of both technical infrastructure and specialized human capital severely undermined the resource sufficiency required by the Edwards III model.

c. Implementer Disposition

Disposition refers to the attitude, commitment, and motivation of the implementers toward the policy. The research indicated that the majority of apparatus/employees supported the efficiency policy in principle, recognizing its necessity for fiscal health and good governance. This general support was a strong initial asset.

Yet, a critical finding was the existence of passive resistance. Some leaders and technical implementers harbored concerns that efficiency would reduce activity incentives or disrupt performance targets. This fear of reduced operational capacity or personal incentives (honoraria, travel opportunities) resulted in resistance that was not overt, but subtle and structural. This passive resistance manifested in the form of budget proposals that still used the previous year's patterns. While they formally accepted the directive, their professional behavior was anchored to the old system. This highlights a conflict between formal obedience and genuine behavioral change. In the context of Edwards III, a misalignment between policy goals and implementer self-interest or professional norms can critically weaken disposition, leading to implementation failure, despite official support.

d. Bureaucratic Structure

The Structure variable examines the organizational context, including Standard Operating Procedures (SOPs), coordination mechanisms, and the clarity of authority. The Regional Secretariat organizational structure was found to be quite hierarchical and procedural.

While a formal coordination mechanism between divisions existed, the process of implementing efficiency especially budget revision and re-procurement required a lengthy bureaucratic process. The structure, designed for stability and control, became an obstacle to rapid change. The decision-making process was centralized, meaning that even minor adjustments to address efficiency directives required approvals that moved slowly up and down the rigid hierarchy. This structural inertia meant that while the leadership (the top) was pushing the policy, the organizational machinery (the middle and bottom) could not execute the necessary changes with the required speed, thus consuming valuable time and frustrating the policy's momentum. The complexity and centralization of the structure slowed down the required adaptive response to the efficiency instruction.

3. Analysis Based on Lipsky Approach (Street-Level Bureaucracy)

The Lipsky Approach, focusing on Street-Level Bureaucracy, offers a complementary perspective by shifting the focus from the policy makers (top-down) to the frontline implementers (bottom-up) the finance staff, planners, and treasurers who directly translate directives into action. The study found that these actors exhibited high discretion in responding to efficiency instructions, a core tenet of Lipsky's theory.

The frontline implementers were forced to become de facto policy makers because the centralized directives (analyzed under Edwards III) lacked the practical clarity needed for day-to-day work. Their discretion led to diverse responses: some chose to postpone activities, others changed the implementation method (e.g., utilizing online media for socialization), or even opted not to execute activities due to confusion in determining priorities. This behavior confirms Lipsky's assertion that policies are effectively "made" at the lower levels of the bureaucracy when resources are scarce and directives are ambiguous. This high level of discretion was influenced by three factors:

- a. Policy ambiguity (not all indicators of "measurable output" were explained in detail): This forced street-level bureaucrats to make subjective judgments about which activities were truly "priority" and which could be cut, leading to inconsistent application across the Secretariat.
- b. Time pressure of restructuring the budget: The centralized process was slow, leaving frontline staff scrambling to meet deadlines with insufficient time, compelling them to use discretion for quick fixes or arbitrary cuts.
- c. Work culture that is accustomed to the copy-paste approach of the previous year: The ingrained professional habit of routine budgeting meant that implementing radical change required immense personal effort. Discretion was often used to minimize this personal effort, sometimes by deferring difficult choices.

This bottom-up analysis reveals that implementation failure is not simply about disobedient staff, but about rational coping mechanisms adopted by implementers facing complex, ambiguous tasks with limited resources within a rigid structure.

4. Impact of Budget Efficiency Policy Implementation

The implementation of the budget efficiency policy, despite the challenges, produced both desirable (positive) and undesirable (negative) consequences across the Bogor Regency Regional Secretariat. The positive outcomes directly aligned with the policy's fiscal goals:

- a. Budgetary savings occurred in operational spending compared to the previous year: This is the primary measure of success for any efficiency policy, affirming that the cuts (especially the 50% travel reduction) effectively lowered consumptive expenditure.
- b. Increased focus on core public service activities: The strict prioritization forced divisions to channel remaining funds into activities with high and measurable public service outputs, leading to a theoretical improvement in the quality of core services.
- c. Several activities were converted to online media which was more cost-effective and reached a wider target audience: This unintended positive consequence, often driven by the "Lipsky discretion" of frontline staff,

introduced innovation, demonstrating that financial pressure can drive creative solutions in public administration (e.g., virtual meetings and training sessions).

The negative impacts primarily involved systemic, long-term organizational consequences:

- a. Postponement of non-priority activities resulted in a build-up of workload in the following year: Deferring non-priority items (such as scheduled maintenance or routine training) does not eliminate the need for them; it merely shifts the fiscal and administrative burden, potentially creating an unmanageable workload or "efficiency debt" in future budget cycles.
- b. Decreased motivation of some implementers due to reduced field activities: The perception that efficiency measures targeted personal incentives (like official travel or honoraria) created a morale problem. This decline in Disposition (as per Edwards III) is a critical organizational risk, potentially leading to lower overall productivity and increased passive resistance.
- c. Activity reporting experienced constraints because output indicator adjustments were not ready in all divisions: This is a clear manifestation of the Resources constraint. Since the technical planning staff and systems were not ready to monitor performance-based outputs, the ability to accurately track and report the policy's real-world impact was compromised.

5. Supporting and Inhibiting Factors

A detailed examination of the factors influencing implementation success or failure provides actionable insights for future policy formulation and execution. The foundational elements that allowed the policy to take root included:

- a. Existence of clear regulations (Inpres and SE Bupati): The policy had formal, high-level backing, providing undeniable legitimacy and legal authority.
- b. Cross-division coordination that began to be regularly practiced: This shows a nascent commitment to improving the Structure variable, helping to mitigate the effects of the inherent organizational hierarchy.
- c. Availability of online media/meeting online: The existence of digital alternatives for meetings/training provided a critical Resource that facilitated the transition away from expensive official travel and in-person events.

The factors that significantly constrained the policy's effectiveness were deeply rooted in organizational culture and capacity:

- a. Limited technical understanding of employees/apparatus: A direct reflection of the Resources problem, limiting the ability of staff to execute performance-based budgeting.
- b. Need for increased commitment from leadership in overseeing efficiency: While initial Disposition was high, consistent political will and active oversight were necessary to break the cycle of passive resistance.

- c. Technical constraints on SIPD: The failure of the Information System (a key Resource) to function reliably served as a critical operational bottleneck.
- d. Bureaucratic culture that is resistant to change: This cultural factor is the sum of the Disposition and Structure problems, where established routines and the fear of losing discretion or incentives create a powerful, enduring resistance that formal directives alone cannot overcome.

In conclusion, the implementation of budget efficiency in the Bogor Regional Secretariat is a complex interplay between top-down political will (Inpres/SE Bupati) and bottom-up organizational realities (Lipsky's discretion). While the policy achieved immediate fiscal goals (savings), its long-term systemic success is dependent on resolving chronic issues related to bureaucratic capacity, technical resources, and cultural inertia.

E. CONCLUSION

This research shows that the implementation of the budget efficiency policy at the Bogor Regency Regional Secretariat based on Inpres No. 1 of 2025 and SE Bupati No. 100.3.4.2/810-BPKAD has been carried out through concrete steps such as RKA revision, official travel cuts, and DPA restructuring based on priority scale. Generally, the execution of the policy indicates a continuing need for increased leadership commitment and is still faced with various implementative challenges from technical implementers.

Analysis based on the George C. Edwards III model indicates that the main constraints in policy implementation lie in three things: first, policy communication that is not yet uniformly understood; second, human resource and technical limitations; and third, a bureaucratic structure that is still rigid. Meanwhile, according to the Lipsky approach, technical implementers in the field often take their own policies in interpreting and adjusting leadership instructions. This reflects the existence of flexibility in execution, but at the same time creates challenges in control and consistency of implementation. Thus, the increase of leadership commitment in overseeing efficiency is necessary.

The budget efficiency policy yielded positive impacts in the form of budgetary savings and an increased focus on public spending, but also caused negative impacts such as activity postponements, cultural resistance, and a piled-up workload. Successful implementation is highly dependent on leadership, effective communication, and the readiness of support systems. The novelty of this research lies in the systemic and in-depth approach in analyzing the dynamics of efficiency policy execution on a strategic entity such as the Regional Secretariat, as well as the utilization of the combinative implementation model of Edwards III (top-down) and Lipsky (bottom-up) to understand the interaction between actors in the bureaucracy and the impact and challenges of budget efficiency policy implementation.

The scientific contribution of this research includes an understanding of the structural and cultural challenges that influence the successful implementation of efficiency policies in local government. This finding provides a new perspective for

the development of public administration science, especially in more adaptive and sustainable local financial management. Generally, the results of this research reflect the importance of efficiency as a foundation of good governance, which is not only applicable in Bogor Regency but can also be applied in the context of other local governments.

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