

## IMPLEMENTATION OF BUDGET EFFICIENCY POLICY ON THE PERFORMANCE OF STATE CIVIL APPARATUS IN THE SECRETARIAT OF THE BANJAR CITY DPRD

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### Article History

Received: 2 June 2025

Accepted: 17 June 2025

Published: 31 August 2025

### Abstract

This study explores the implementation of budget efficiency policies and their impact on performance within the Secretariat of the Regional People's Representative Council (DPRD). The background of this research arises from the need for transparent and efficient public financial management, particularly in public organizations. The DPRD Secretariat functions as a support system for the legislative, budgeting, and supervisory roles of the DPRD, thus bearing significant responsibility in ensuring effective budget utilization. The objective of this study is to examine how the budget efficiency policy is implemented, the factors that support and hinder its execution, and the extent to which this policy contributes to improving the performance of the DPRD Secretariat. The research employs a qualitative descriptive methodology with a case study approach. Data collection was conducted through in-depth interviews with relevant officials and staff at the DPRD Secretariat, participatory observation, and analysis of documents and financial reports. The findings indicate that the implementation of the budget efficiency policy in the DPRD Secretariat has been carried out through various approaches, including cost savings in operational expenses, rationalization of activities, and optimization of resource utilization. However, several challenges were identified, such as limited comprehensive socialization, dissatisfaction with changes, and a lack of skilled human resources in performance-based budget management. Overall, the budget efficiency policy demonstrates a positive relationship with performance improvement in certain aspects, particularly in financial accountability and transparency. Nevertheless, its impact on productivity and service quality still requires enhancement. This study recommends strengthening leadership commitment, enhancing human resource capabilities, and improving systems and procedures in the implementation of budget efficiency policies to achieve better performance in the DPRD Secretariat.

**Keywords:** Budget Efisiensi, Performance of the DPRD Secretariat, Optimizing Budget Use

### A. INTRODUCTION

Budgetary efficiency is a critical principle in state financial management, aiming to ensure that resources are used optimally and effectively (Wulaningsih & Asriani, 2024). In

local governance, implementing budget efficiency policies is a particular challenge, especially for the Regional House of Representatives (DPRD) Secretariat, which supports legislative, budgetary, and oversight functions.

Presidential Instruction Number 1 of 2025 on Spending Efficiency in the Implementation of the State and Regional Revenue and Expenditure Budgets for Fiscal Year 2025 serves as the basis for local governments to rationalize their budgets. In response to this, various DPRD Secretariats across Indonesia have taken concrete steps. The Banjar City DPRD, for example, has reduced budgets for official travel, food and beverages, and office stationery (ATK) (Kurniawan, 2025).

In 2024, the Banjar City DPRD passed a Regional Regulation (Perda) concerning the Regional Revenue and Expenditure Budget (APBD) for Fiscal Year 2024. During its drafting, the DPRD's Budgetary Board collaborated with the Regional Government's Budget Team (TAPD) to achieve spending efficiency through various savings. This included reviewing the Additional Income Allowance (TPP) for Civil Servants (PNS) and Government Employees with Work Agreements (PPPK), and maximizing the potential of Regional Original Revenue (PAD) from each regional department (Sari, 2023).

Subsequently, in 2025, the Banjar City DPRD issued a recommendation for the Regional Revenue and Expenditure Budget Draft (RAPBD) for Fiscal Year 2025. In this recommendation, the DPRD emphasized that the local government must prioritize programs relevant to regional needs, especially those that are mandatory for public services. These programs must be able to run efficiently, effectively, responsively, and flexibly in the face of economic changes.

The implementation of this budget efficiency policy not only affects spending but also impacts the performance of the Banjar City DPRD Secretariat in carrying out its legislative, budgetary, and oversight roles. The Banjar City Government estimated the total budget efficiency to be around IDR 46 billion. This efficiency applied not only to the executive branch but also to the legislative branch.

## B. LITERATURE REVIEW

According to Mardiasmo (2009), efficiency is closely related to the concept of productivity. Efficiency is measured by comparing the output produced to the input used (*cost of output*). An operational process is considered efficient when a specific product or result is achieved with the lowest possible use of resources and funds (*spending well*) (Yunianti, 2015). Efficiency indicators show the relationship between the resources an organizational unit uses (e.g., staff, wages, administrative costs) and the output it generates (Pangkey & Pinatik, 2015).

Mardiasmo (2009) defines a budget as a financial estimate of the performance to be achieved over a specific period, while budgeting is the process or method of preparing a budget. Kabo (2009), cited in Dima (2013), identifies four factors that can influence budget efficiency:

1. The quality of human resources who implement regional autonomy.
2. Financial factors as the backbone of local government activities.
3. Facilities and infrastructure that support local government activities.

#### 4. Organizational and management factors as a means of conducting government administration.

This study is based on several fundamental concepts and theories relevant to understanding the relationship between implementing budget efficiency and the performance of public organizations, specifically at the Banjar City DPRD Secretariat.

First, the concept of public policy is the main foundation. Public policy is defined as a strategic choice or action taken by the government to resolve societal issues through a legitimate and organized mechanism (Alamsyah, 2016). In this case, the budget efficiency policy is a component of public policy applied to enhance effectiveness and accountability in managing state and regional finances. This policy typically arises from a desire to reduce spending, increase transparency, and adapt to government fiscal conditions.

Next, the study's main focus is on budget efficiency. This aims to manage public funds so that their use provides maximum results with minimal cost (Sari et al., 2018). In government agencies like the DPRD Secretariat, efficiency means ensuring every rupiah of the budget has a significant impact on the institution's performance and services. Unnecessary expenses must be reduced without compromising the quality of core work, such as administrative services for council members, preparing meeting agendas, and holding strategic meetings (Istiyani et al., 2018).

To understand the implementation of this efficiency policy, the theory of policy implementation is used. Policy implementation refers to the process of how a policy is executed from the planning stage to operation (Iswandi et al., 2021). Several factors, such as policy communication, resource availability, the commitment of those implementing it, and support from the social and political environment, heavily influence the success of efficiency implementation. Here, if the efficiency policy is not well-communicated or if implementers lack adequate understanding, its execution may face resistance or even fail.

Meanwhile, public organizational performance is the indicator of the policy's success. Performance is measured by how effectively and efficiently an agency carries out its functions (Harindra & Sapari, 2019). At the DPRD Secretariat, performance is reflected in the timeliness of services, the completeness of meeting administration, the quality of legislative documents, and the satisfaction level of council members with the technical support provided by the secretariat.

Finally, the relationship between the budget efficiency policy and organizational performance is explained through performance management and public finance theories. Theoretically, a well-designed budget efficiency policy will drive an increase in organizational performance. Conversely, an unrealistic or overly burdensome efficiency policy has the potential to decrease performance by hindering essential operational processes.

Several previous studies support this argument. Research by Siregar (2018) shows that budget efficiency can improve the quality of public services if supported by a good reporting and oversight system. Additionally, Rahmawati (2020) found that efficiency has a positive effect on organizational performance if policy implementers are involved in the planning and evaluation.

Thus, this literature review establishes a framework that a budget efficiency policy, if applied correctly within the DPRD Secretariat, has significant potential to improve

organizational performance. However, this is highly dependent on how the policy is designed, communicated, and implemented consistently and professionally.

### **C. RESEARCH METHODOLOGY**

This research uses a qualitative method to study the implementation of a budget efficiency policy and its impact on performance at the Banjar City Regional House of Representatives (DPRD) Secretariat. The qualitative approach was chosen to allow for an in-depth exploration of the experiences, views, and strategies used by decision-makers, and their effects on civil servant performance. Data was collected through in-depth interviews with Civil Servants (PNS) and Government Employees with Work Agreements (PPPK). Observation to understand the direct implementation of the policy. Document analysis of budget reports that have undergone efficiency measures. Data analysis followed a thematic approach with three steps: data reduction, data display, and conclusion drawing, to identify key patterns and trends. The validity of the data was ensured through source and technique triangulation, confirming that the findings accurately reflect the policy's reality. This approach allowed the study to gain a deep understanding of how budget efficiency impacts employee performance at the Banjar City DPRD Secretariat.

### **D. RESULT AND DISCUSSIONS**

Based on Presidential Instruction (Inpres) No. 1 of 2025, the budget efficiency policy aims to help regional leaders achieve their government's vision and mission within the first 100 days in office. Its implementation is expected to accelerate the achievement of regional development goals effectively and efficiently.

As a follow-up to this policy, the Banjar City Regional House of Representatives (DPRD) Secretariat has actively implemented a budget efficiency program. This program is outlined in a Banjar Mayor's circular letter that specifically regulates concrete steps to reduce budgetary waste within the local government, including the Banjar City DPRD Secretariat itself. This circular letter provides the government with a clear reference for implementing budget efficiency in line with directives from the central government.

The budget efficiency policy focuses on helping local governments, especially newly-appointed leaders, to optimally carry out their vision and mission within their first 100 days. This policy has been effective in minimizing budget use at the Banjar City DPRD Secretariat. This is reflected in a 50% reduction in official travel costs from the previous budget. This was achieved by cutting study visits and consultations from six times a year to three times, without compromising the substance and quality of the discussions held by council members, unless unforeseen circumstances affect the smooth execution of the activities.

In March 2025, the Banjar City DPRD Secretariat adjusted its budget by allocating around IDR 3.5 billion for efficiency measures. This amount was then used to implement the Regional Government Information System (SIPD), an effort to increase transparency and accountability in managing the regional budget.

The implementation of this policy has not significantly hindered the performance of the Banjar City DPRD Secretariat. All activities for council members continue to be facilitated as

needed, without reducing the quality of service. This shows that the budget efficiency policy can be optimally implemented without negatively affecting the public services provided to the community.

The role of the council leaders and members is crucial in guiding the Banjar City DPRD Secretariat staff in creating regulations and implementing this budget efficiency policy. Their support and commitment are key factors in the policy's success and in achieving the goal of an efficient and accountable government.

## The Role of the Banjar City DPRD Secretariat in Supporting Budget Effectiveness and Efficiency

The Banjar City DPRD Secretariat plays a crucial role in supporting budget effectiveness and efficiency, primarily by ensuring the smooth operation of the DPRD's legislative, oversight, and budgeting functions. The Secretariat works to promote transparency and accountability in budget management within the DPRD. It also helps enhance the capacity of council members, which in turn impacts the effectiveness and efficiency of the budget process.

To ensure the budget is used effectively and efficiently, the Secretariat supports the DPRD's oversight function by:

- **Providing Accountability Reports:** Receiving and managing budget accountability reports from the Banjar City Government to present to the DPRD Secretariat.
- **Facilitating Evaluation:** Assisting the DPRD in evaluating budget realization, comparing targets with achievements, and identifying potential deviations or inefficiencies.
- **Documentation and Archiving:** Documenting the entire budget oversight process, including audit results, recommendations, and follow-up actions, for reference and as evidence.
- **Coordination with APIP:** Coordinating with the Government Internal Supervisory Apparatus (APIP) or other external auditing bodies when necessary for budget oversight.

### Implementation or Process of Budget Efficiency at the Banjar City DPRD Secretariat

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Figure 1. Efficiency and Spending Delays in the Implementation of the Banjar City APBD for Fiscal Year 2025

Following up on Presidential Instruction Number 1 of 2025 concerning Spending Efficiency in the Implementation of the State and Regional Revenue and Expenditure Budgets for Fiscal Year 2025, Heads of Regional Departments are instructed to:

1. Carry out spending efficiency in accordance with the provisions in Appendix I.
2. Report the results of the efficiency as stated in number 1, using the format in Appendix II. The report must be submitted to the Acting Regional Secretary of Banjar City c.q. the Head of the Regional Revenue and Finance Agency no later than Friday, February 7, 2025.
3. Postpone the implementation of activities, the process of procuring goods and services, and/or the signing of goods and services procurement contracts sourced from the General Allocation Fund (DAU) specifically allocated for Public Works and from the Physical Special Allocation Fund (DAK Fisik), until the issuance of a Ministry of Finance Regulation on the amount of Transfers to Regions.

## E. CONCLUSION

Budgetary efficiency is a vital principle in state financial management, especially at the local government level. Implementing a budget efficiency policy, as mandated by Presidential Instruction No. 1 of 2025, is a challenge for the Banjar City Regional House of Representatives (DPRD) Secretariat in carrying out its legislative, budgetary, and oversight functions.

The Banjar City DPRD has taken concrete steps to reduce expenses, such as cutting the travel budget and other spending, and rationalizing the budget in preparing the Regional Revenue and Expenditure Budget (APBD). Research shows that a well-designed and properly implemented budget efficiency policy can improve public organizational performance. The support of leaders and council members is crucial for the success of this policy's implementation.

As a result, the Banjar City DPRD Secretariat has been able to perform its functions effectively without sacrificing the quality of public services and has achieved significant budgetary efficiency. Thus, budget efficiency not only leads to cost savings but also improves the effectiveness and accountability of local financial management.

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