

Evaluation of Financial Budget Management at the Gresik Regency National Narcotics Agency (BNN)

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Abstract

This study aims to analyze the management of budget absorption and its implications for budget performance at the National Narcotics Agency (BNN) of Gresik Regency during the 2015–2025 period. The research employed a qualitative case study approach to gain an in-depth understanding of the budget management process in its actual organizational context. Data were collected through semi-structured interviews with six key informants directly involved in budget planning, implementation, monitoring, and evaluation. Supporting data were obtained from budget documents, performance reports, and relevant regulations. Data were analyzed using data reduction, data display, and source triangulation techniques. The findings reveal that budget absorption management at BNN Gresik Regency has been carried out systematically through the stages of planning, implementation, monitoring, and evaluation. However, the optimization of budget absorption is still constrained by limited budget allocations, government expenditure efficiency policies, and changes in program priorities determined by the central government. The study also indicates that budget absorption has implications for budget performance and program implementation. Nevertheless, the level of budget realization alone does not fully determine organizational performance. The achievement of performance is also influenced by program effectiveness, target accuracy, and the benefits generated for stakeholders and society. Therefore, budget performance assessment should consider not only financial realization but also the achievement of program outputs and outcomes.

Keywords: budget absorption, budget performance, performance-based budgeting, public sector, qualitative case study, BNN Gresik Regency

INTRODUCTION

State financial management is an important instrument in the administration of government and development. In public sector accounting, the budget functions as a planning and control tool to ensure that organizational objectives are achieved effectively, efficiently, and accountably (Mardiasmo, 2018). Therefore, the success of a government institution is largely determined by the quality of budget planning, the effectiveness of budget utilization, the level of budget absorption, and the ability to achieve optimal budget performance. The National Narcotics Agency (BNN), as the implementing body for the Prevention and Eradication of Narcotics Abuse and Illicit Trafficking (P4GN) program, faces increasingly complex challenges. The state expenditure efficiency policy under Presidential Instruction Number 1 of 2025 required BNN to implement a self-blocking of its budget amounting to IDR 998 billion. Furthermore, in 2026, BNN's budget was reduced by 52.8%, from IDR 3.21 trillion to IDR 1.51 trillion. Nevertheless, BNN was still able to

achieve a budget realization rate of 96.89% and a P4GN program achievement rate of 88.23%. This condition reflects the demand to maintain optimal performance despite fiscal constraints.

A similar situation is experienced by the Gresik Regency BNN, which received a budget allocation of IDR 1,717,707,000 in 2025. With limited available resources, the Gresik Regency BNN is required to manage its budget effectively to ensure that the P4GN program continues to operate optimally. However, based on the Government Agency Performance Accountability Report (LKIP), there are indications that budget absorption has not always been directly proportional to improvements in budget performance. This suggests that a high budget realization rate does not necessarily reflect good budget management if it has not produced optimal outputs and outcomes.

The phenomenon of suboptimal budget absorption also occurs at the national level. Data from the Ministry of Home Affairs in 2025 show that regional expenditure realization remained low and varied across regions. Research by Satria et al. (2018) found that in Banten Province, expenditure realization was often delayed due to the late enactment of the Regional Revenue and Expenditure Budget (APBD). Cahyaningrum (2021) also reported weak budget performance evaluation in the Directorate of P2PTVZ of the Ministry of Health, as indicated by low budget realization, output realization, and consistency in fund withdrawal plans. In addition, the state expenditure efficiency policy introduced in 2025 further narrowed the fiscal space of both the central and regional governments. Ministry/agency expenditure realization up to September 2025 had only reached approximately 55%, while national APBD expenditure realization up to November 2025 stood at around 65.3%. In Gresik Regency itself, APBD expenditure realization in 2025 had only reached 66.96%, and there was still a Budget Surplus (SiLPA) of IDR 89.07 billion from the previous year.

Previous studies indicate that both low and high levels of budget absorption are influenced by the quality of planning, the effectiveness of budget utilization, organizational capacity, and program implementation. However, most previous research has focused on the quantitative relationships among variables and has not thoroughly explained how the budget management process takes place within organizations. Therefore, this study aims to understand and evaluate the implementation of financial budgeting at the Gresik Regency BNN, particularly with regard to budget planning, implementation, budget absorption, and their implications for budget performance during the 2015–2025 period.

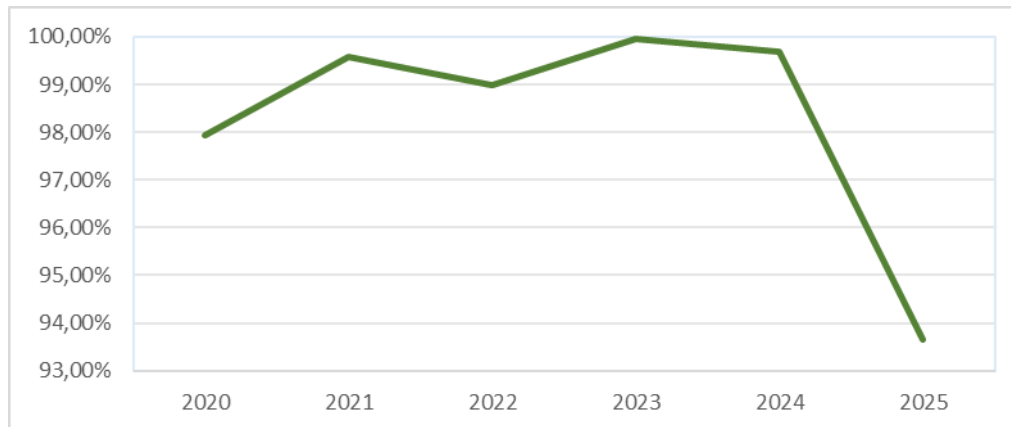


Figure 1. Budget Absorption Effectiveness of the Gresik Regency National Narcotics Agency (BNN) for the 2020–2025 Period

At the Gresik Regency National Narcotics Agency (BNN), the budget absorption rate during the 2020–2024 period showed relatively high and stable performance, ranging from 98–100 percent. This condition indicates that the Gresik Regency BNN was able to maintain a good level of budget realization despite facing various resource limitations and policy dynamics. However, in 2025, the effectiveness of budget absorption declined to approximately 93.50 percent. This decline occurred amid a budget limitation of IDR 1,717,707,000 and budget support from the Gresik Regency Government amounting to IDR 200 million.

This phenomenon indicates that the implementation of the financial budget at the Gresik Regency BNN is influenced by various factors, such as budget efficiency policies, limited resources, and the organization's continuously evolving needs. From the perspective of public financial management, budget absorption that does not reach its maximum target may indicate constraints in the planning, implementation, and budget control processes. In addition, the evaluation of the P4GN program during one period showed a performance achievement score of 44.80, which falls into the very low category. Although this achievement cannot be generalized to the entire research period, it illustrates that high budget realization does not necessarily result in optimal program performance.

Therefore, the research problem focuses not only on the level of budget absorption but also on how the budget planning, implementation, and evaluation processes are carried out, as well as the factors influencing the ability of the Gresik Regency BNN to realize the budget according to its targets during the 2015–2025 period.

Budget absorption refers to the ability of a work unit to realize the allocated budget into actual expenditures. According to the Ministry of Finance Regulation (PMK) No. 22/PMK.02/2021, budget absorption is one of the primary indicators of budget implementation performance. Studies by Aini (2016) and Zulaikah and Burhany (2019) show that suboptimal

budget absorption is generally caused by the accumulation of expenditure realization at the end of the fiscal year (year-end spending), reflecting problems in the budget planning and implementation processes. However, the Gresik Regency BNN has distinct characteristics because it operates with limited human resources, infrastructure, and relatively limited budget support, making a more in-depth study of financial budget implementation within the organization necessary.

Budget performance is not measured solely by the level of budget absorption but also by the achievement of program outputs and outcomes. PMK No. 22/PMK.02/2021 emphasizes that budget performance encompasses the aspects of effectiveness, efficiency, and compliance. Research by Haslinda and Majid (2016) found that budget planning and evaluation influence organizational performance. However, most previous studies have primarily focused on financial measures, whereas at the BNN, budget performance must also be assessed based on the successful implementation of the P4GN program, which includes prevention, rehabilitation, and narcotics eradication.

The accuracy of program implementation indicates the extent to which activities are carried out according to plan in terms of timing, cost, output targets, and program objectives. Studies by Cahyaningrum (2021) and Satria et al. (2018) show that low program effectiveness is often influenced by weak planning, delays in activity implementation, and discrepancies between program targets and actual outcomes. These conditions may result in low budget utilization effectiveness and the accumulation of expenditure realization at the end of the fiscal year.

Theoretically, this study is based on public sector budgeting theory, effectiveness and efficiency theory, contingency theory, and performance-based budgeting theory. These theories explain that the success of budget management is influenced by the quality of planning, the effectiveness of resource utilization, organizational conditions, and the relationship between budgeting and performance achievement. Nevertheless, a gap still exists between theory and practice, particularly in organizations facing budgetary and resource constraints such as the Gresik Regency BNN.

This study does not focus on statistical analysis of budget performance indicators but rather on gaining a deeper understanding of the budget planning, implementation, control, and evaluation processes occurring at the Gresik Regency BNN during the 2015–2025 period. The research focuses on understanding the dynamics of financial budget implementation that cannot be fully explained through administrative data and performance figures alone.

Based on these phenomena, previous studies, and the identified theoretical gap, this research was conducted to evaluate the implementation of the financial budget at the Gresik Regency BNN during the 2015–2025 period. The evaluation covers the processes of budget planning, implementation, control, and evaluation to determine the extent to which budget

implementation has supported the achievement of organizational objectives and to identify various constraints and improvement efforts that can be undertaken in the future.

This study has the following research question, How has the financial budget been implemented at the Gresik Regency BNN during the 2015–2025 period. The objective of this study is **to understand and analyze the implementation of the financial budget at the Gresik Regency BNN, covering the aspects of budget planning, implementation, control, and evaluation during the 2015–2025 period.

Definition & Core Concepts of Performance-Based Budgeting Theory

Performance-Based Budgeting (PBB) is a budgeting approach that links budget allocation to the achievement of an organization's outputs and outcomes. PBB emphasizes that the use of the budget must be aligned with organizational goals, performance indicators, and the intended results. According to Zinyama and Nhema (2016), PBB connects funding with program results through the establishment of missions, objectives, indicators, and performance targets. Meanwhile, Paul and Renmans (2018) explain that PBB is part of the managing for results approach, which focuses on achieving results rather than merely ensuring administrative compliance. The main elements of PBB include: (1) mission, objectives, and performance indicators; (2) the linkage between the budget and achieved results; (3) the use of performance information in the budgeting process; (4) accountability and performance evaluation; and (5) the efficiency and effectiveness of resource utilization. These elements serve as the foundation for ensuring that budgets are used optimally to achieve organizational objectives.

Various studies have also raised criticisms of PBB. Moynihan and Beazley (2016) highlight the gap between the concept and the practical implementation of PBB. Mauro et al. (2021) explain that PBB often becomes merely a form of administrative compliance and can even be used as a punitive control instrument. Musso and Weare (2020) add that implementing performance-based incentives may lead to high administrative costs and encourage manipulation of target achievement. Furthermore, measuring the outcomes of government programs is often difficult because program results cannot always be measured directly or quantitatively.

Thus, PBB remains an important foundation in public sector budget management because it emphasizes the linkage between budget utilization and performance achievement, although its implementation continues to face various challenges in practice.

Definition of Budget Performance

Budget performance is a measure of the success of government agencies in managing and realizing the budget to achieve the predetermined program targets, outputs, and outcomes. In performance-based budgeting, success is not measured solely by the level of budget absorption, but also by the effectiveness, efficiency, and accountability of budget utilization. Taintri Bararoh

(2024) states that the financial performance of regional governments is reflected in their ability to manage the Regional Revenue and Expenditure Budget (APBD) in accordance with regional characteristics and policies. Meanwhile, Batubara and Risna (2020) explain that budget performance is an evaluation instrument for measuring the government's success in implementing development policies and programs. In addition, Wuwungan et al. (2019) emphasize that budget performance should be viewed through the concept of value for money, which includes the aspects of economy, efficiency, and effectiveness.

Factors Determining Budget Performance

Budget performance is influenced by various interrelated factors, including budget planning and implementation, organizational and human resource capacity, regulatory and policy dynamics, and the characteristics of the programs being implemented. Pribadi et al. (2020) state that the competence of human resources in understanding regulations affects the effectiveness of program implementation. In the context of the National Narcotics Agency (BNN) of Gresik Regency, these factors are particularly important given the limited resources and policy changes affecting the implementation of the P4GN program.

Dimensions of Budget Performance

Budget performance can be understood through three main dimensions: budget planning, implementation, and evaluation. Arniwita et al. (2019) explain that realistic planning can support effective budget absorption. Furthermore, Ferniyanti et al. (2019) and Safriansah et al. (2021) emphasize the importance of effective and timely budget implementation. Evaluation and control serve as the basis for improving performance in subsequent periods (Buana & Widiatmoko, 2019; Dwiyaniti & Septariani, 2021; Wicaksono & Budiwitjaksono, 2021).

Aspects of Budget Performance Assessment

In government financial management, budget implementation performance is generally evaluated using the Budget Implementation Performance Indicator (IKPA) developed by the Ministry of Finance. According to Buana and Widiatmoko (2019), IKPA assesses the quality of budget management through aspects such as planning, cash management, budget revisions, and administrative compliance. However, in qualitative research, IKPA is regarded as an administrative instrument that helps in understanding budget governance and does not fully reflect the substantive achievements of programs or the outcomes produced.

Program Implementation Accuracy

Definition of Program Implementation Accuracy

Program implementation accuracy refers to the degree of alignment between program execution and the established plan in terms of timing, budget, output targets, and program objectives. In performance-based budgeting, implementation accuracy is measured not only by

budget absorption but also by the successful execution of programs according to their planned objectives (Cahyaningrum, 2021; Satria et al., 2018). At the National Narcotics Agency (BNN) of Gresik Regency, program implementation accuracy is understood contextually because certain programs are not implemented during specific periods due to policy changes or the absence of formal program approval, making it impossible to assess solely based on realization figures.

Planning and Methodology for Maintaining Program Implementation Accuracy

Program implementation accuracy can be maintained through consistency between planning and budgeting as well as by strengthening monitoring and evaluation systems. Satria et al. (2018) explain that the Planning and Budgeting Consistency Matrix (MKPP) is used to ensure alignment between planning and budgeting documents. Meanwhile, Krpan et al. (2023) emphasize the importance of a project management approach in controlling schedules, costs, and implementation risks. Hairudin et al. (2020) add that the ability to adapt to changes in conditions, regulations, and organizational needs is an important factor in maintaining program implementation accuracy.

Key Elements of Program Implementation Accuracy

Several key elements that reflect program implementation accuracy include: (1) alignment between program planning and implementation (Ramdayani et al., 2019; Dahana & Ermawati, 2020), (2) timeliness of activity implementation (Satria et al., 2018; Cahyaningrum, 2021), (3) the ability to adjust plans when conditions change (Hairudin et al., 2020), (4) achievement of program output and outcome targets (Ogilo et al., 2020; Cahyaningrum, 2021), and (5) accuracy in targeting program beneficiaries. In qualitative research, these elements are used as an analytical framework to understand the dynamics of program implementation in the field.

Aspects of Assessing Program Implementation Accuracy

The assessment of program implementation accuracy can be conducted through aspects such as the timeliness of activity implementation and the alignment between the Fund Withdrawal Plan (RPD) and budget realization (Satria et al., 2018; Cahyaningrum, 2021). In qualitative research, these aspects are not used as quantitative measures but rather as tools to understand the causes of deviations in program implementation, such as policy changes, coordination barriers, or other operational factors. Thus, the focus of the analysis is directed toward the processes and contexts that influence program realization, rather than merely the magnitude of its achievement.

Definition of Budget Absorption

Budget absorption refers to the level of realization of the budget allocated to finance government programs and activities. In public sector financial management, budget absorption reflects an organization's ability to carry out activities in accordance with the allocated budget (Priagung et al., 2016). Ramadhani and Setiawan (2019) explain that budget absorption indicates

the comparison between actual expenditures and the available budget ceiling. From the perspective of performance-based budgeting, budget absorption is measured not only by the amount of expenditure realized but also by the extent to which the budget supports the effective and efficient achievement of program outputs and outcomes.

Factors Contributing to Suboptimal Budget Absorption

Budget absorption is influenced by various factors, including the quality of budget planning, human resource capacity, organizational commitment, internal control systems, as well as regulatory and bureaucratic dynamics. Saputro et al. (2016) state that unrealistic budget preparation, regulatory changes, and weak organizational commitment can hinder budget realization. In addition, Priagung et al. (2016) emphasize that human resource competence, the quality of planning, and internal controls play an important role in improving the effectiveness of budget absorption. Juwita (2017) also demonstrates that sound planning and effective control contribute to the accountability and quality of budget realization.

Assessment Aspects of Budget Absorption

Budget absorption can be assessed through several aspects, such as the level of budget realization, the distribution of budget absorption by quarter, the alignment between targets and actual realization, the consistency of budget implementation, and the timeliness of budget realization. According to Priagung et al. (2016) and Ramadhani and Setiawan (2019), these aspects can provide an overview of the quality of budget implementation and the effectiveness of government program management. In qualitative research, these aspects are used as an analytical framework to understand the processes, obstacles, and dynamics that influence budget absorption at the National Narcotics Agency (BNN) of Gresik Regency, rather than merely serving as quantitative measurement tools.

Previous studies in this research are reviewed thematically to understand the processes and context of public sector budget management. The literature review is grouped into three main themes: budget performance, the accuracy of program realization, and budget absorption. These three themes provide an understanding of the relationship between planning, implementation, budget realization, and the achievement of organizational performance. This categorization is consistent with the qualitative approach because it focuses on understanding the processes, mechanisms, and dynamics of budget management within the context of the National Narcotics Agency (BNN) of Gresik Regency, rather than testing causal relationships between variables.

Budget Effectiveness as a Process of Translating Resources into Performance

Research on budget effectiveness shows that effectiveness is not measured solely by a high level of budget realization, but also by an organization's ability to translate resources into the achievement of program objectives. Satria (2020) found that financial effectiveness does not

always reflect the quality of budget utilization because it is influenced by decision-making processes and organizational characteristics. Syahputra and Rahmat (2021) emphasized that effectiveness should be understood alongside the aspects of efficiency and economy when evaluating organizational performance. Meanwhile, Nabilah and Moorcy (2023) demonstrated that high budget effectiveness and budget absorption do not necessarily represent the overall quality of program performance. In general, previous studies indicate that budget effectiveness is the result of the interrelationship among planning, implementation, resource utilization, and program achievement. In this study, effectiveness is used as the basis for understanding how the Gresik Regency National Narcotics Agency (BNN) manages its resources and translates them into program achievements, as well as for identifying potential gaps between budget realization, activity implementation, and the outcomes achieved.

Budget Planning as a Process of Formulating and Adjusting Program Implementation

Previous studies indicate that budget planning is an essential process in determining priorities, allocating resources, scheduling activities, and setting organizational performance targets. Fadhilatunnisa, Suwondo, and Novianty (2021) emphasize that the success of planning is strongly influenced by budget execution and absorption. Putri et al. (2024) show that budget planning takes place in a dynamic environment and therefore must adapt to changes in regulations and implementation conditions. Meanwhile, Anggita and Budi (2023) as well as Wihananto (2022) found that the quality of planning does not always guarantee successful implementation, as it is influenced by organizational capacity, coordination, and operational conditions. Overall, previous studies demonstrate that budget planning serves as a guideline for budget utilization, a means of coordinating program implementation, and a basis for adjusting to changes in the organizational environment. In this study, budget planning is understood as an organizational process that includes setting targets, allocating resources, coordinating activities, and adjusting policies, with a focus on how this process is translated into program implementation at the National Narcotics Agency (BNN) of Gresik Regency.

Budget Absorption as an Implementation Process in the Organizational Context

Previous studies indicate that budget absorption not only reflects an organization's ability to realize its budget but also represents the outcome of an implementation process influenced by planning, human resource capacity, coordination, administrative procedures, procurement, and policy changes. High or low budget absorption does not necessarily indicate the success or failure of a program, as it is affected by various organizational and environmental conditions. The literature also shows that the concentration of budget realization at the end of the fiscal year may reflect implementation dynamics that are not apparent from the realization percentage alone. Therefore, budget absorption is more appropriately understood as an implementation process

involving an organization's ability to translate plans into program execution while adapting to changing conditions. In this study, budget absorption at the Gresik Regency National Narcotics Agency (BNN) is understood within the context of implementing the P4GN program, which is influenced by national policies, human resource capacity, cross-sectoral coordination, and the evolving needs of the program. Accordingly, the focus of this study is directed toward understanding the process and the factors that influence budget absorption within the context of the organization.

Research Conceptual Framework

Based on the background of the study, research problem formulation, theoretical foundation, as well as the findings and research gaps identified in previous studies, a research conceptual framework was developed to serve as an analytical guide. This framework systematically illustrates the logical flow of the study and provides a structured basis for conducting the research.

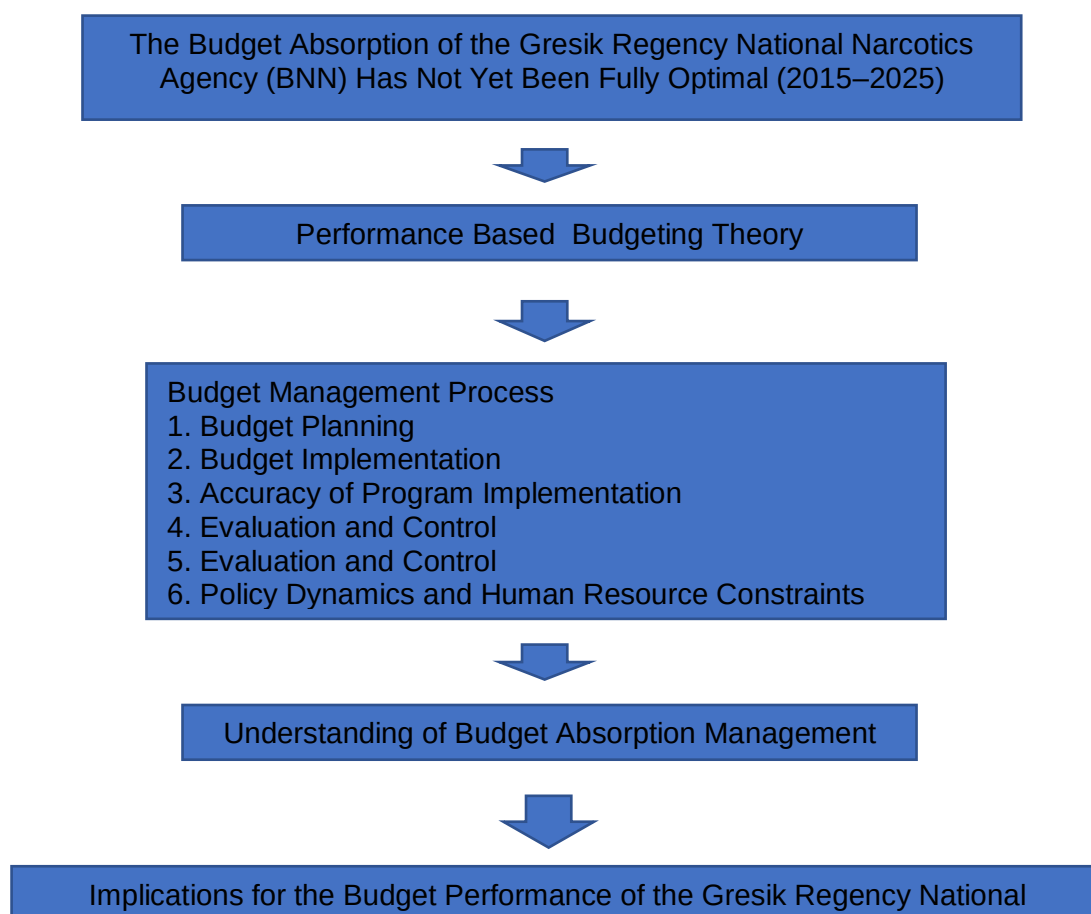


Figure 2. Research Conceptual Framework

RESEARCH METHODS

This study employed a qualitative approach using a case study design. The qualitative approach was selected because the study aimed to gain an in-depth understanding of how the Gresik Regency National Narcotics Agency (BNN Kabupaten Gresik) manages budget absorption and its implications for budget performance during the period of 2015–2025. This approach enables researchers to understand phenomena holistically within their real-life context (natural setting) through the experiences, perspectives, and interpretations of informants (Creswell & Creswell, 2018).

A case study design was chosen because the research focuses on a single unit of analysis, namely BNN Kabupaten Gresik, which possesses unique characteristics as a vertical government work unit with limited resources, predominantly non-physical programs, and policy dynamics that influence budget management. According to Yin (2018), a case study is an appropriate research strategy for addressing “how” and “why” questions concerning a phenomenon within its real-world context.

This study is descriptive-exploratory in nature, aiming not only to describe the conditions of budget absorption, the accuracy of program realization, and budget performance, but also to explore the mechanisms influencing the relationships among these aspects. In qualitative research, the researcher serves as the primary research instrument, while data are obtained through in-depth interviews with key informants and official documents related to budget management. The use of both primary and secondary data allows for source triangulation to enhance the credibility and trustworthiness of the research findings (Creswell & Creswell, 2018; Yin, 2018).

Research Object and Unit of Analysis

The object of this study is the Gresik Regency National Narcotics Agency (BNN Kabupaten Gresik), a vertical work unit of the National Narcotics Agency responsible for implementing the Prevention and Eradication of Drug Abuse and Illicit Trafficking Program (P4GN) in Gresik Regency.

The selection of this research object was based on several considerations, including budget constraints, a relatively high level of budget absorption that is not always aligned with program performance achievements, and the characteristics of its programs, which are predominantly non-physical in nature, such as prevention, rehabilitation, and intelligence activities.

Unit of Analysis

The unit of analysis in this study is the process of budget absorption management and its implications for budget performance at the Gresik Regency National Narcotics Agency (BNN Kabupaten Gresik) during the period of 2015–2025. The analysis encompasses the processes of

budget planning, implementation, evaluation, and control, as well as their relationship to the achievement of program performance.

The research data were obtained from:

1. Primary Data, consisting of in-depth interviews with informants who were directly involved in budget management and program implementation.
2. Secondary Data, consisting of budget documents, financial reports, performance reports, planning documents, and various regulations and policies related to budget management.

The selection of informants was carried out by identifying individuals who possessed direct knowledge of and involvement in budget management activities. The initial informant was Nila Mega Restu, S.Ikom., serving as the First Expert Planner at BNN Kabupaten Gresik. Subsequently, additional informants were selected based on the information needs that emerged during the interview process until sufficient and relevant information was obtained to address the research focus. This process continued until the data collected were considered adequate to provide a comprehensive understanding of the phenomenon under investigation.

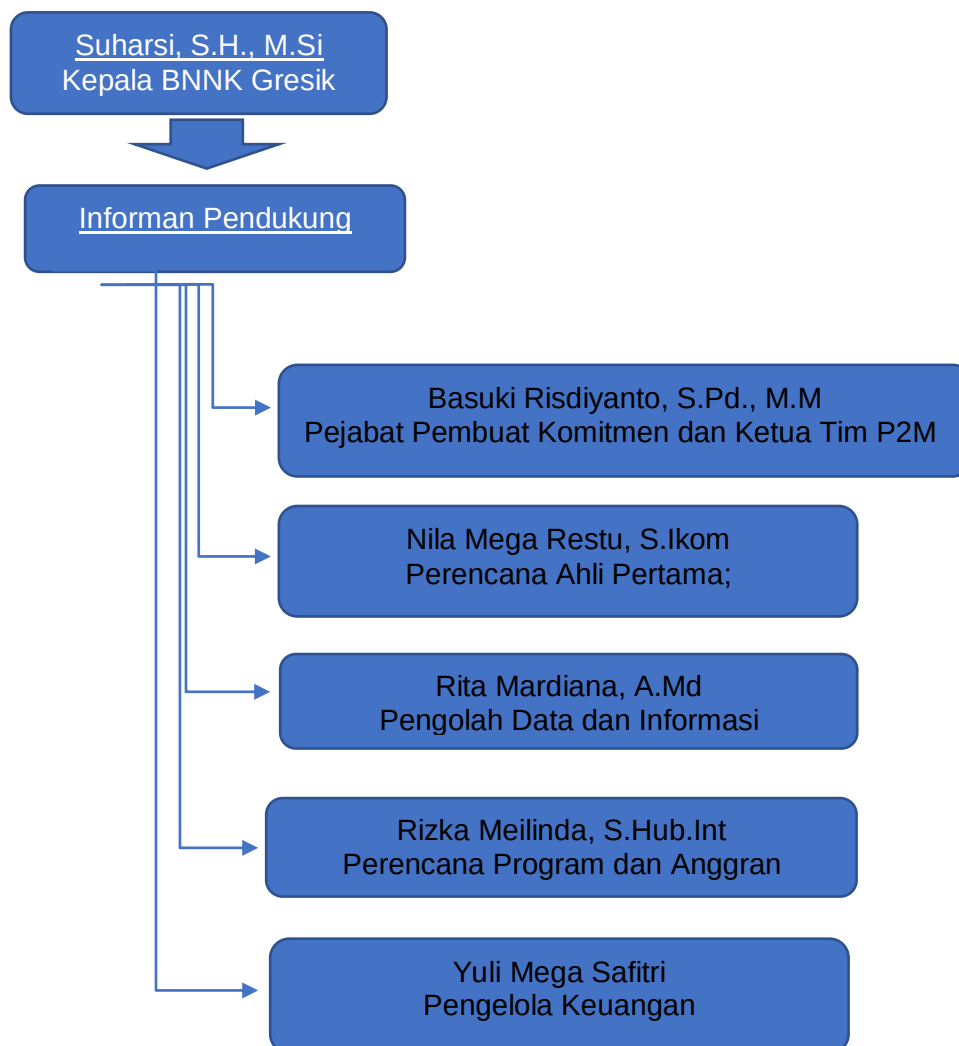


Figure 3. Research Informant Structure through Purposive Sampling**Types of Data**

This study utilized qualitative data obtained through in-depth interviews with informants involved in budget planning, budget management, program implementation, and performance evaluation at the Gresik Regency National Narcotics Agency (BNN Kabupaten Gresik). The primary data consisted of narratives, experiences, perspectives, and interpretations provided by the informants regarding budget management processes, budget absorption, the accuracy of program realization, and budget performance. In addition, the study employed supporting data derived from official documents, including financial reports, performance reports, planning documents, and various regulations and policies related to budget management. Numerical data contained in these documents were used to provide context and support the interpretation of interview findings rather than for statistical testing. The study also utilized scholarly literature, books, and laws and regulations as conceptual foundations for understanding and interpreting the research findings. Thus, interview data served as the primary source of data, while documents and literature were used as supporting sources to enrich and strengthen the analysis.

Data Sources

The data sources consisted of primary and secondary data. Primary data served as the main source of information and were obtained through in-depth interviews with six informants directly involved in budget planning, budget management, program implementation, and performance evaluation at BNN Kabupaten Gresik. These informants included the Head of BNN Kabupaten Gresik, the Commitment Making Officer (PPK), the First Expert Planner, the Data and Information Officer, the Program and Budget Planner, and the Financial Manager. Semi-structured interviews were conducted to gain an understanding of budget management processes, the challenges encountered, and their relationship to performance achievement.

Secondary data were obtained from official documents, including Budget Realization Reports (LRA), Budget Implementation Lists (DIPA), Work Plans and Budgets (RKA), Budget Plans (RAB), Budget Withdrawal Plans (RPD), performance reports, strategic planning documents, reports on the implementation of P4GN programs, and various regulations and policies related to budget management. In addition, scholarly literature and previous studies were utilized as conceptual references and comparative materials in the analysis process.

Data Collection Procedures

Data collection was conducted through in-depth interviews as the primary method for exploring the experiences, perspectives, and interpretations of informants regarding budget management and program implementation at BNN Kabupaten Gresik. In addition, document analysis and literature review were employed as supporting methods to provide contextual

understanding, verify information obtained from the interviews, and enrich the analysis and interpretation of the research findings.

In-Depth Interview

In-depth interviews constituted the primary data collection method in this study. The interviews were conducted to gain an in-depth understanding of the experiences, knowledge, considerations, decision-making processes, challenges, and strategies of key actors involved in budget planning, budget management, program implementation, and performance evaluation at the Gresik Regency National Narcotics Agency (BNN Kabupaten Gresik). A semi-structured interview approach was employed to provide a clear direction for the discussion while allowing informants the flexibility to elaborate on their experiences and perspectives based on their knowledge and involvement.

The interview process was carried out through the following stages:

1) Development of the Interview Guide

The interview guide was developed using a semi-structured format based on the research focus and the analytical aspects outlined in Chapter II. These analytical aspects served as the foundation for determining the themes and key questions explored during the interviews, ensuring that the discussions remained aligned with the research focus while allowing informants to elaborate freely on their experiences, knowledge, and perspectives. The relationship between the analytical aspects and the interview themes and questions is presented in Appendix X.

The interview guide functioned as a general framework for maintaining the direction of the discussion, while follow-up questions were developed flexibly based on the informants' responses and new information that emerged during the interviews. Thus, the analytical aspects presented in Chapter II served as an initial framework for guiding data exploration, whereas a more specific understanding of the research phenomenon was developed through the information obtained during the interview process.

2) Determination of Interview Schedule and Location

The schedule and location of the interviews were determined through mutual agreement between the researcher and the informants, taking into account their availability and convenience. The interviews were planned to be conducted face-to-face in locations that allowed for relatively quiet and uninterrupted conversations.

The duration of the interviews was not predetermined, as it varied according to the position, experience, and breadth of knowledge of each informant. However, the interviews were designed to allow sufficient time for the researcher to explore information in depth. When necessary, follow-up interviews were conducted to clarify or further explore specific information that emerged during previous interviews.

3) Conducting the Interviews

The interviews were conducted face-to-face using an in-depth interview approach. Prior to the interview, the researcher explained the purpose of the study, the focus of the discussion, the intended use of the information obtained, and the rights of the informants throughout the research process. The researcher also sought the informants' consent for audio recording whenever recording was deemed necessary and approved by the informants.

During the interviews, the researcher served as the primary research instrument, actively listening, asking questions, developing follow-up questions, and exploring information relevant to the research focus. The researcher not only recorded responses to the prepared questions but also paid close attention to the context of the informants' explanations and any new information that emerged throughout the interview process.

In addition to audio recordings, field notes were prepared to document contextual information, important issues requiring further investigation, and preliminary reflections arising during data collection. These notes served as supporting materials for the analysis process and did not replace the interview transcripts.

4) Data Classification and Organization

The collected and verified data were subsequently classified and organized according to the categories relevant to the research focus in order to facilitate the analysis process. This stage enabled the researcher to systematically manage the data and identify patterns, relationships, and themes emerging from the interview findings.

Document Study

Document study was used as a supporting method to provide context for the information obtained through in-depth interviews. Documents were utilized to assist in understanding budget management and program implementation practices, to trace information related to the explanations provided by the informants, and to clarify the administrative and institutional context of the phenomenon under investigation.

The use of documents in this study was selective and tailored to the research needs. The researcher did not systematically collect all available documents to establish a quantitative database; instead, only documents relevant to the information and themes emerging during the research process were selected.

Documents were obtained from official sources accessible to the researcher, including documents available at BNN Kabupaten Gresik and official sources from relevant government institutions. Documents were selected based on their relevance to the research focus, their relationship to information obtained from the interviews, and their ability to provide contextual or supporting information regarding the phenomenon being studied.

Literature Review

The literature review was employed as a supporting method to provide a conceptual foundation and comparative perspective for understanding the research findings. The literature consulted included books, scholarly articles, previous studies, laws and regulations, and policies relevant to public sector budget management, performance-based budgeting, budget performance, budget absorption, the accuracy of program realization, and government program implementation. The literature was not used as the primary empirical data source concerning the conditions at BNN Kabupaten Gresik; rather, it served to help the researcher understand relevant concepts, enrich analytical perspectives, and connect the research findings with existing studies.

Relevant literature was reviewed selectively in accordance with the research focus and analytical requirements. The results of the literature review were used as a comparative perspective in interpreting information obtained through in-depth interviews and document studies. Therefore, the literature was not used to force the empirical findings to conform to existing theories; instead, it was employed to broaden and deepen the understanding of themes emerging from the research data.

Data Analysis Technique

Data in this study were analyzed qualitatively using thematic analysis. Thematic analysis was employed to identify, organize, and interpret patterns of meaning emerging from the research data. Since in-depth interviews constituted the primary data collection method, the analysis focused mainly on interview results obtained from six informants who possessed knowledge, experience, and direct involvement in the processes of planning, budget management, program implementation, and performance evaluation at the Gresik Regency National Narcotics Agency (BNN Kabupaten Gresik). The interview data were analyzed to understand the experiences, explanations, considerations, and interpretations of the actors regarding the processes that formed the focus of the study.

The analysis process was conducted in several stages. First, the interview transcripts were read and reviewed comprehensively to gain an overall understanding of the data. Relevant segments of the data related to the research focus were then identified and coded according to their significant meanings. Codes that shared similarities or relationships were subsequently grouped into broader categories. These categories were then examined to identify major themes that could explain the processes, mechanisms, contexts, and experiences of the actors involved in budget management and program implementation. The analysis was conducted inductively while still referring to the analytical aspects discussed in Chapter II as an initial framework to maintain the focus of the study, while allowing new themes and insights to emerge from the interview data.

Data obtained through document analysis were used as supporting evidence to provide context, clarify information, and help verify statements obtained from the interviews. Documents were not analyzed as independent primary data sources; instead, they were used selectively based on their relevance to the themes emerging from the interview findings. Meanwhile, the literature served as a conceptual perspective and comparative reference in interpreting the findings. Comparisons among information obtained from interviews, documents, and the literature were undertaken to enrich the understanding of the research phenomenon and to identify consistencies, differences, and contextual factors underlying the information derived from various sources.

The findings were then organized thematically and interpreted contextually in accordance with the research focus. The analysis was not intended to test causal relationships among variables; rather, it aimed to understand how budget management and program implementation processes were carried out, how the actors interpreted and responded to the various conditions they encountered, and how these processes were related to the achievement of budget performance at BNN Kabupaten Gresik.

Informant Selection Technique

This study employed a purposive sampling technique, as the informants were deliberately selected based on the consideration that they possessed the knowledge, experience, and direct involvement in the processes of planning, implementation, control, and evaluation of budget absorption at the Gresik Regency National Narcotics Agency (BNN Kabupaten Gresik). The data collection process began with interviews with a key informant, namely the Head of BNN Kabupaten Gresik, who serves as the Budget User Authority (Kuasa Pengguna Anggaran/KPA). The informants in this study consisted of the Head of BNN Kabupaten Gresik, the Head of the General Affairs Subdivision, the Commitment Making Officer (PPK), the Expenditure Treasurer, the Financial Manager, and the Program Implementer. These six informants were selected because they were considered capable of providing in-depth information relevant to the focus of the study.

RESULTS AND DISCUSSION

Interview Results

1. Theme 1: Management Process and Budget Absorption Execution

Budget management follows Performance-Based Budgeting principles through planning, implementation, monitoring, evaluation, and policy adjustments, referencing DIPA and P4GN priorities.

2. Theme 2: Obstacles in Optimizing Budget Absorption

Key obstacles include budget ceiling limits, central APBN efficiency policies, regulatory changes, delayed supporting data, schedule changes, budget revisions, and administrative reporting hurdles.

3. Theme 3: Budget Absorption Implications on Performance

Informants agreed that absorption below 100% does not automatically indicate poor performance. P4GN success is heavily determined by program quality, target accuracy, and community benefits.

Data Reduction and Triangulation Tables

Table 1. Informant Statement Results

Informant	P1 (Process)	P2 (Obstacles)	P3 (Performance Impact)
Suharsi (KPA)	✓	✓	✓
Basuki (PPK)	✓	✓	✓
Nila (First Expert Planner)	✓	✓	✓
Rita (Data & Info Processor)	✓	✓	✓
Rizka (Program & Budget Planner)	✓	✓	✓
Yuli (Financial Manager)	✓	✓	✓

Table 2. Data Reduction Results

Question	Reduced Findings
P1	Planning, implementation, monitoring, and evaluation.
P2	Budget limitations, HR constraints, central policies.
P3	Performance is influenced by absorption and program effectiveness.

Table 3. Interview Result Display

Theme	Informant References
Planning	I-1, I-2, I-3, I-5

Theme	Informant References
Implementation	I-1, I-2, I-4, I-6
Monitoring	I-1, I-2, I-4, I-6
Evaluation	I-1, I-2, I-3, I-6

(Note: I-1 = Head of BNNK Gresik; I-2 = PPK; I-3 = First Expert Planner; I-4 = Data & Info Processor; I-5 = Program & Budget Planner; I-6 = Financial Manager)

Table 4. Triangulation Results

Research Aspect	Triangulation Outcome
P1	Budget management is conducted through systematic planning, execution, monitoring, and evaluation.
P2	Primary barriers include budget limits, efficiency policies, and program/policy changes.
P3	Budget absorption impacts organizational performance, though realization rate is not the sole determinant.

Key Findings Summary

1. BNN Gresik Regency has systematically executed budget absorption management across planning, implementation, monitoring, and evaluation stages.
2. Optimization is constrained by limited allocations, APBN efficiency measures, and central policy adjustments.
3. Budget realization affects performance, but qualitative program effectiveness, target accuracy, and community benefits remain key indicators of success.

CONCLUSION

The results show that BNN Gresik Regency manages budget absorption through systematic stages of planning, implementation, monitoring, and evaluation. However, optimization faces constraints such as budget limitations, efficiency policies, and changing program priorities. These conditions impact budget performance, although BNN Gresik Regency continuously

maintains program effectiveness by setting priority scales and utilizing available resources efficiently

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