

***Analysis of Plans and Strategies in Facing Budget Efficiency at Jember
Education Office***

Commission Guide Dessy Putri Andini S.E., M.M

Vivant Juniar Yasinov

Study Program of Public Sector Accounting

Majoring in Business

ABSTRACT

This research aims to analyze plans and strategies in dealing with budget efficiency policies in the Jember District Education Office using the perspective of agency theory. The focus of research is directed at the relationship between local governments as principals and the Education Office as an agent in the implementation of efficiency policies, including the potential differences in perception, information asymmetry, monitoring mechanisms, and their impact on educational programs and outputs. This research uses a qualitative approach with data collection techniques through in-depth interviews and questionnaires to the planning and finance section. The results showed that budget efficiency is not only understood as a reduction in spending, but as a process of measuring and determining the scale of the priority of the program in order to remain in harmony with performance targets and accountability principles, it can be seen from the plan and strategy implemented, namely by implementing priority programs between important needs to support the sustainability of service and optional needs. Despite the challenges of coordination and data limitations, the internal control mechanism applied is able to maintain consistency in policy implementation and minimize the potential for conflict in principle-agent relations.

Keywords: Budget Efficiency, Agency Theory