



Review Article

Administrative Efficiency in Official Travel Management: A Literature Review on Bureaucratic Processes and Cost Control in Local Government

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Abstract: Official travel constitutes a routine yet strategically significant component of local government administration, closely intertwined with bureaucratic processes, public financial management, and accountability arrangements. Despite its operational importance and fiscal visibility, official travel management has received limited integrative attention in the public administration literature, and existing studies remain fragmented across procedural, financial, and governance perspectives. This article addresses this gap by providing a comprehensive literature review on administrative efficiency in official travel management within local governments, with particular attention to bureaucratic processes and cost control mechanisms. Adopting a narrative-analytical literature review design, the study employs a state-of-the-art and theory-driven synthesis of recent peer-reviewed scholarship in public administration, public financial management, governance, and related fields. The analysis integrates thematic and conceptual synthesis techniques to identify recurring patterns, relationships among key concepts, and unresolved issues in the literature. The findings reveal consistent patterns of procedural inefficiency, including administrative burden, complex approval chains, and process fragmentation, which persist even under formal cost control and accountability systems. The review further demonstrates that compliance-oriented financial controls often secure fiscal conformity without necessarily improving administrative efficiency, particularly when misaligned with bureaucratic workflows and constrained by limited administrative capacity. Governance and accountability mechanisms enhance transparency and oversight but frequently prioritize answerability over performance learning, thereby legitimizing inefficiencies rather than resolving them. By synthesizing insights from Administrative Efficiency Theory, Public Financial Management, Bureaucratic Process Theory, Administrative Capacity Theory, and Governance and Accountability perspectives, this article advances an integrative conceptual framework that explains efficiency outcomes as systemic products of interacting institutional dimensions.

Keywords: Administrative Efficiency; Bureaucratic Processes; Cost Control; Local Government; Official Travel Management.

1. Introduction

Official travel constitutes a core administrative instrument in local government operations, enabling coordination across administrative units, supervision of policy implementation, intergovernmental collaboration, and the delivery of public services beyond organizational headquarters. Within decentralized governance systems, local government officials frequently rely on official travel to conduct field supervision, attend

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intergovernmental meetings, support executive leadership functions, and ensure the continuity of administrative services. As such, official travel is not merely a logistical activity but an embedded component of bureaucratic functioning that supports the execution of statutory mandates and policy objectives. From a public administration perspective, official travel facilitates organizational connectivity and administrative responsiveness, particularly in territorially dispersed jurisdictions where face-to-face interaction remains institutionally significant. However, the routine and repetitive nature of official travel often obscures its strategic importance, leading it to be treated as a technical or clerical matter rather than as a substantive administrative process with efficiency implications. Recent scholarship in public administration emphasizes that routine administrative activities, when aggregated, may generate substantial organizational costs and inefficiencies if not systematically governed and evaluated (Haque et al., 2021). Consequently, positioning official travel as a strategic administrative function is essential for understanding its broader implications for administrative efficiency and organizational performance in local governments (McQuestin et al., 2022).

Official travel is deeply integrated within bureaucratic processes and public financial management (PFM) systems, linking administrative procedures with budgetary authorization, expenditure execution, and financial accountability mechanisms. The management of official travel typically involves multiple procedural stages, including travel authorization, budget allocation, documentation verification, reimbursement, and post-travel reporting. These stages are governed by formal rules and hierarchical approvals that reflect the bureaucratic logic of compliance and control. Within PFM frameworks, travel expenditure represents a recurring operational cost category that must comply with budget ceilings, accounting standards, and audit requirements. Scholars in public financial management have highlighted that operational expenditures, such as official travel, often serve as indicators of budget discipline and financial governance quality at the local government level (Cuadrado-Ballesteros & Bisogno, 2021). Inefficient integration between administrative procedures and financial control systems may result in duplicated processes, delays, and cost escalation, thereby undermining both administrative efficiency and fiscal sustainability. Furthermore, the increasing reliance on digital accounting and expenditure systems has introduced new coordination challenges between administrative units and financial departments, particularly when procedural complexity remains high (Rajala, 2025). Understanding official travel as an intersection between bureaucratic process and financial governance is therefore critical for analyzing efficiency outcomes in local government administration.

The efficiency of official travel administration is strongly influenced by the complexity of bureaucratic procedures and the administrative burdens imposed on public officials. Bureaucratic process theory suggests that rule density, hierarchical approvals, and procedural formalism, while intended to ensure accountability, may inadvertently generate inefficiencies through delays, redundancy, and increased transaction costs. In the context of official travel, these inefficiencies manifest in extended processing times, excessive documentation requirements, and fragmented responsibilities across organizational units. Recent literature on administrative burden and red tape emphasizes that such procedural complexities create hidden administrative costs that are often overlooked in traditional budget analyses (Halling & Baekgaard, 2024). These hidden costs include staff time, opportunity costs, and cognitive effort expended to navigate complex procedures. When multiplied across numerous travel instances, administrative inefficiencies can significantly reduce organizational productivity and undermine the intended benefits of official travel. Moreover, digitalization does not automatically eliminate these burdens; instead, poorly integrated digital systems may reproduce or even intensify administrative complexity (Rajala, 2025). Consequently, examining official travel through the lens of administrative efficiency requires attention not only to financial expenditure but also to the procedural architecture that shapes administrative behavior and resource utilization (Bracci et al., 2022).

Beyond efficiency considerations, official travel management has strategic implications for accountability, transparency, and governance in local governments. Travel expenditure is frequently subject to public scrutiny and audit oversight, as it is perceived as vulnerable to inefficiency, misuse, or weak justification. Effective governance of official travel therefore requires alignment between administrative procedures, financial controls, and accountability mechanisms. Governance and accountability literature underscores that transparent procedures, clear role allocation, and reliable financial information are essential for maintaining public trust and institutional legitimacy (Poljašević et al., 2021). When travel management systems lack clarity or coherence, accountability risks emerge, including weak

expenditure justification and limited traceability of administrative decisions. Conversely, well-designed administrative workflows and cost control mechanisms can enhance both efficiency and accountability by ensuring that travel serves clear administrative purposes and complies with budgetary constraints. In this context, administrative capacity—encompassing human competence, institutional arrangements, and system integration—plays a mediating role in shaping governance outcomes (Haque et al., 2021). These dynamics highlight the need for a comprehensive literature review that integrates administrative efficiency and public financial management perspectives to better understand official travel management as a strategic governance issue in local government administration.

Administrative inefficiency in the management of official travel in local governments is closely associated with the complexity of bureaucratic procedures embedded in public sector organizations. Official travel administration typically requires compliance with formalized rules governing authorization, budgeting, documentation, and accountability, reflecting the bureaucratic emphasis on procedural correctness and hierarchical control. While such procedures are designed to safeguard public resources, empirical studies demonstrate that excessive procedural complexity often generates inefficiencies by prolonging processing time, increasing administrative workload, and diverting attention from substantive administrative tasks. Bureaucratic process theory highlights that rule density and procedural formalism can produce unintended consequences, including delays and redundancy, particularly in routine administrative activities such as official travel (Bracci et al., 2022). In local government contexts, where travel requests may be frequent and operationally necessary, complex procedures can accumulate into significant administrative burdens. These burdens are not always visible in financial reports but manifest as reduced organizational responsiveness and lower administrative productivity. Research on administrative burden further indicates that such inefficiencies disproportionately affect middle- and lower-level administrators, who must navigate multiple procedural requirements to secure approvals and reimbursements (Halling & Baekgaard, 2024). Consequently, bureaucratic complexity emerges as a central driver of inefficiency in official travel management.

A critical source of inefficiency in official travel management lies in the length and rigidity of administrative approval chains within local government bureaucracies. Travel authorization often involves multiple layers of approval across functional and hierarchical units, including technical supervisors, budget officers, and senior executives. While hierarchical approval mechanisms are intended to ensure compliance and fiscal prudence, empirical evidence suggests that extended approval chains frequently result in bottlenecks and coordination failures. Studies in public administration and public financial management indicate that excessive hierarchical control can slow decision-making processes and increase transaction costs without proportionate gains in accountability (McQuestin et al., 2022). In the context of official travel, delays in authorization or reimbursement may disrupt administrative coordination, undermine policy implementation schedules, and create disincentives for officials to engage in necessary field activities. Moreover, rigid approval structures often lack flexibility to accommodate operational urgency, leading to procedural workarounds that further complicate administrative control. The persistence of lengthy approval chains reflects a bureaucratic logic that prioritizes *ex ante* control over efficiency outcomes, even when empirical evidence points to diminishing returns in terms of cost containment (Cuadrado-Ballesteros & Bisogno, 2021). As a result, hierarchical approval systems contribute to inefficiencies that affect both administrative performance and fiscal management.

Inefficiencies in official travel management are also linked to weaknesses in internal control mechanisms and financial oversight systems within local governments. Public financial management literature emphasizes that effective internal controls are essential for ensuring budget discipline, expenditure efficiency, and accountability. However, empirical studies reveal that internal controls related to operational expenditures, including official travel, are often fragmented or poorly integrated with administrative workflows. Weak coordination between administrative units and financial departments can result in inconsistent documentation standards, delayed verification, and limited *ex post* monitoring (Bracci et al., 2022). Such weaknesses not only reduce administrative efficiency but also increase the risk of budgetary waste and audit findings. Research on public sector accounting reforms suggests that when internal control systems focus narrowly on formal compliance rather than process efficiency, they may fail to prevent inefficient spending patterns (Cuadrado-Ballesteros & Bisogno, 2021). In the case of official travel, inadequate oversight can allow cost escalation through repetitive trips, suboptimal travel arrangements, or delayed

reimbursement processes that generate additional administrative costs. These shortcomings undermine fiscal accountability and weaken the credibility of local governments' financial management systems, reinforcing public perceptions of inefficiency and mismanagement.

Underlying procedural complexity and weak controls are broader constraints related to administrative capacity in local governments. Administrative capacity theory emphasizes the role of human competence, institutional arrangements, and system integration in shaping administrative performance. Empirical research indicates that limited staff capacity, insufficient training, and fragmented information systems constrain the ability of local governments to manage routine expenditures efficiently, including official travel (Haque et al., 2021). Capacity limitations often exacerbate bureaucratic inefficiencies by increasing reliance on manual processes, reinforcing rigid procedural compliance, and reducing the effectiveness of financial oversight. These inefficiencies have broader governance implications, as inefficient travel management affects organizational performance, fiscal accountability, and public trust. Studies on governance and accountability highlight that visible inefficiencies in routine expenditures can erode public confidence in government institutions, particularly when such expenditures are perceived as discretionary or poorly justified (Poljašević et al., 2021). Consequently, inefficiencies in official travel administration are not merely technical issues but governance challenges that influence perceptions of integrity and effectiveness in local government administration. Understanding these dynamics is essential for contextualizing official travel management as a critical site of administrative and fiscal performance.

A substantial body of public administration literature has highlighted the limitations of conventional administrative approaches that rely heavily on rigid procedural compliance in managing routine government expenditures, including official travel. Conceptual and empirical studies consistently demonstrate that rule-based, procedure-centric administrative systems tend to prioritize formal adherence over efficiency outcomes, particularly in operational activities that require flexibility and timeliness. Within the context of official travel, such approaches emphasize *ex ante* authorization, detailed documentation, and multiple verification steps, often without systematic assessment of their contribution to cost containment or administrative performance. Research on bureaucratic process theory suggests that excessive proceduralism may generate diminishing returns, as additional rules and controls increase transaction costs and administrative burden while offering limited marginal gains in accountability (Bracci et al., 2022). Empirical findings from local government settings further indicate that procedural rigidity frequently results in prolonged processing times and duplicated administrative tasks, undermining the intended efficiency of travel-related activities (McQuestin et al., 2022). These studies collectively point to a pattern in which administrative systems designed to prevent misuse of public funds may paradoxically weaken efficiency by constraining managerial discretion and adaptive decision-making. Such limitations underscore the need to critically assess procedural-oriented administrative models in the governance of official travel expenditures.

Another recurring theme in the literature concerns the fragmentation of authority and weak coordination among administrative units involved in official travel management. Empirical studies in public sector management reveal that travel administration typically spans multiple organizational units, including line departments, financial offices, and executive secretariats, each operating under distinct mandates and accountability structures. While this fragmentation is intended to strengthen checks and balances, prior research suggests that it often leads to coordination failures, inconsistent interpretations of rules, and inefficiencies in expenditure management (Cuadrado-Ballesteros & Bisogno, 2021). From a public financial management perspective, fragmented authority complicates budget execution and weakens the alignment between administrative decisions and financial oversight mechanisms. Studies examining operational expenditures in local governments show that poor coordination between administrative and financial units can delay reimbursements, obscure responsibility for cost control, and limit the effectiveness of monitoring systems (Poljašević et al., 2021). Conceptually, these findings resonate with governance theories that emphasize the importance of integrated administrative systems for achieving efficiency and accountability. However, the literature also reveals inconsistencies in how coordination challenges are conceptualized and measured, with some studies focusing on structural arrangements and others emphasizing behavioral or informational dimensions, thereby limiting cumulative theoretical advancement.

A further limitation identified in prior research is the overemphasis on administrative compliance as the dominant criterion for evaluating official travel management. Many empirical studies document that administrative and audit systems tend to assess travel expenditure primarily in terms of regulatory conformity rather than efficiency or value for money. Public financial management scholarship has long cautioned that compliance-oriented control systems may crowd out performance considerations, particularly when compliance indicators are easier to measure than efficiency outcomes (Cuadrado-Ballesteros & Bisogno, 2021). In the context of official travel, this orientation often translates into meticulous scrutiny of procedural documentation while neglecting broader questions regarding the necessity, frequency, or cost-effectiveness of travel activities. Comparative studies of local government accounting and control practices indicate that such compliance-focused approaches may fail to prevent budgetary waste and, in some cases, legitimize inefficient spending patterns as long as formal rules are followed (Bracci et al., 2022). At the conceptual level, this tension reflects a broader debate in public administration between control-oriented bureaucracy and performance-oriented management. However, existing studies vary significantly in their conclusions regarding the effectiveness of compliance mechanisms, reflecting methodological diversity and inconsistent operationalization of efficiency concepts across the literature.

Despite the growing volume of research on administrative efficiency and public expenditure management, the literature on official travel governance exhibits notable conceptual and methodological constraints. Many empirical studies address travel expenditure indirectly, treating it as a subcategory of operational spending rather than as a distinct administrative process with specific procedural and governance characteristics. As a result, theoretical insights from bureaucratic process theory and administrative capacity theory are often applied only superficially, limiting their explanatory power (Haque et al., 2021). Methodologically, prior studies frequently rely on single-case analyses or descriptive financial indicators, which restrict cross-contextual comparison and theory development. Moreover, inconsistencies in defining and measuring administrative efficiency—ranging from budget accuracy to processing speed—further complicate synthesis across studies (McQuestin et al., 2022). These limitations suggest that existing research has yet to fully integrate administrative process analysis with public financial management perspectives in a systematic manner. While individual studies provide valuable insights into specific dimensions of official travel management, their fragmented conceptualization and methodological diversity constrain the development of a coherent understanding of why conventional administrative approaches struggle to deliver efficiency and effective cost control in local government contexts.

Despite the growing attention to administrative efficiency and public expenditure management, the existing literature on official travel in local governments remains highly fragmented. Prior studies tend to address efficiency-related issues through isolated analytical lenses, focusing either on bureaucratic procedures, financial compliance, or accounting controls without integrating these dimensions into a coherent analytical framework. Research grounded in bureaucratic process theory often emphasizes procedural complexity, red tape, and administrative burden, yet frequently overlooks how these processes interact with budget execution and cost control mechanisms (Bracci et al., 2022; Halling & Baekgaard, 2024). Conversely, public financial management studies typically assess travel expenditure through indicators of budget accuracy, accounting quality, or fiscal discipline, treating administrative processes as exogenous or merely technical constraints (McQuestin et al., 2022). This conceptual separation has limited the ability of existing studies to explain why inefficiencies persist even in contexts where formal rules and financial controls are in place. As a result, the literature offers partial explanations that fail to capture the systemic nature of inefficiency in official travel management, thereby constraining cumulative theoretical development and cross-study comparability within public administration and governance research.

A further gap in the literature arises from the predominant emphasis on administrative compliance and cost control as standalone objectives, rather than as components of an integrated administrative system. Many empirical studies implicitly assume that strengthening financial oversight and compliance mechanisms will automatically lead to improved efficiency in operational expenditures, including official travel. However, evidence from public sector accounting and governance research suggests that compliance-oriented controls may coexist with persistent inefficiencies when administrative workflows remain fragmented and capacity constraints are unaddressed (Cuadrado-Ballesteros & Bisogno, 2021; Poljašević et al., 2021). Studies that focus narrowly on cost containment often neglect how approval chains, inter-unit coordination, and information asymmetries shape administrative behavior and resource

utilization. From a theoretical perspective, this narrow focus reflects an underdeveloped integration between public financial management and administrative capacity theories. Consequently, existing research provides limited insight into how cost control mechanisms function in practice within complex bureaucratic environments, particularly in routine administrative activities such as official travel. This analytical gap underscores the need for a more holistic approach that situates financial controls within the broader architecture of administrative processes and organizational capacity.

Another significant limitation in the literature concerns the insufficient contextualization of official travel efficiency within the governance realities of local governments. While several studies draw on national-level data or generalized public sector models, relatively few explicitly account for variations in institutional capacity, organizational size, and governance arrangements across local governments. Administrative capacity theory emphasizes that efficiency outcomes are contingent upon human resources, institutional design, and system integration, all of which vary substantially at the local level (Haque et al., 2021). Yet, many existing studies treat local governments as homogeneous administrative units, thereby obscuring how contextual factors influence the effectiveness of administrative and financial controls. Empirical findings on budget execution and efficiency demonstrate that similar formal rules may produce divergent outcomes depending on local administrative capacity and governance quality (McQuestin et al., 2022). The absence of context-sensitive synthesis limits the applicability of existing research to local government settings, where official travel often plays a critical role in coordination, supervision, and service delivery. This gap highlights the need for a literature review that explicitly foregrounds local government contexts and governance challenges in analyzing administrative efficiency.

Building on these limitations, the present literature review positions itself as an integrative effort to bridge conceptual and empirical gaps in the study of administrative efficiency in official travel management within local governments. Rather than examining bureaucratic processes, administrative capacity, or cost control in isolation, this review adopts a theory-driven synthesis that connects these dimensions within a unified analytical framework grounded in public administration and public financial management theories. By systematically synthesizing recent conceptual and empirical studies, the article seeks to advance understanding of how administrative efficiency in official travel emerges from the interaction between procedural design, organizational capacity, and financial governance mechanisms. This positioning responds directly to calls in the literature for more integrative and context-sensitive analyses of public sector efficiency (Bracci et al., 2022; Haque et al., 2021). Accordingly, the contribution of this review lies not in proposing immediate solutions, but in clarifying conceptual relationships, identifying patterns across fragmented studies, and establishing a robust analytical foundation for subsequent empirical inquiry and policy-oriented research in local government administration.

Against the backdrop of fragmented and partially integrated scholarship, the primary objective of this literature review is to provide a comprehensive synthesis of research on administrative efficiency in the management of official travel within local governments. Specifically, the article aims to systematically integrate three interrelated strands of literature that have often been examined in isolation: administrative efficiency and bureaucratic processes, public financial management and cost control, and governance and administrative capacity in local government contexts. By reviewing and synthesizing recent conceptual and empirical studies, this article seeks to clarify how inefficiencies in official travel management emerge from the interaction between procedural design, organizational capacity, and financial oversight mechanisms. In doing so, the review directly addresses the research gap identified in prior studies, namely the absence of an integrated analytical perspective capable of explaining persistent inefficiencies despite the presence of formal rules and financial controls (Bracci et al., 2022; McQuestin et al., 2022). Rather than advancing prescriptive solutions, the article is positioned as an analytical foundation that consolidates existing knowledge, identifies dominant patterns and inconsistencies in the literature, and establishes a coherent basis for subsequent theoretical refinement and empirical investigation in the study of local government administration (Haque et al., 2021).

The theoretical contribution of this literature review lies in its integrative approach to administrative efficiency in official travel management, bridging conceptual divides between public administration and public financial management scholarship. Existing studies frequently privilege either bureaucratic process theory or financial control frameworks, resulting in partial explanations of efficiency outcomes. By synthesizing these perspectives, this article advances a more holistic understanding of administrative efficiency as a systemic

phenomenon shaped by procedural rules, organizational capacity, and governance arrangements. In particular, the review contributes to public administration theory by contextualizing bureaucratic process theory within operational expenditure management, highlighting how rule density, approval hierarchies, and administrative burden interact with financial accountability mechanisms (Halling & Baekgaard, 2024). Simultaneously, it enriches public financial management debates by situating cost control and budget discipline within the realities of administrative workflows and capacity constraints, rather than treating them as purely technical or accounting issues (Cuadrado-Ballesteros & Bisogno, 2021). Through this integrative synthesis, the article contributes a coherent analytical framework that can support cumulative theory building and comparative analysis in future research on efficiency and governance in local government administration.

Beyond its theoretical relevance, this literature review offers practical contributions for policymakers and practitioners in local government by providing a consolidated conceptual foundation for improving the governance of official travel. By synthesizing evidence on bureaucratic complexity, administrative capacity, and financial control mechanisms, the article equips decision-makers with a clearer understanding of the structural and organizational factors that shape efficiency outcomes in routine administrative expenditures. This understanding is particularly valuable for local governments facing increasing fiscal pressure and public scrutiny over operational spending, where official travel is often perceived as a symbol of inefficiency or misuse. The review highlights that inefficiencies are rarely attributable to individual behavior alone, but instead arise from systemic interactions between procedures, organizational arrangements, and control systems (Poljašević et al., 2021). As such, the article provides a conceptual basis for practitioners to critically reflect on existing administrative arrangements and governance practices without prematurely prescribing one-size-fits-all reforms. By clarifying how efficiency, accountability, and capacity are interrelated in the management of official travel, the review supports more informed policy deliberation and administrative learning in local government contexts. These practical insights form a logical bridge to the subsequent Literature Review section, which elaborates the theoretical foundations underpinning the analysis.

2. Literature Review

Administrative Efficiency as a Core Concept in Public Administration

Conceptual Foundations and Evolution of Administrative Efficiency

Administrative efficiency has long been a foundational concept in public administration, traditionally understood as the relationship between administrative inputs, processes, and outputs in the pursuit of organizational objectives. Early efficiency-oriented approaches emphasized procedural rationality and the minimization of administrative costs, reflecting Weberian and managerialist traditions that valued rule compliance and predictability. Over time, however, the concept of administrative efficiency has evolved beyond narrow cost-minimization toward a more multidimensional understanding that incorporates procedural effectiveness, organizational capacity, and governance quality. Contemporary public administration scholarship conceptualizes administrative efficiency as the ability of administrative systems to deliver required functions with optimal use of resources while maintaining accountability and legitimacy (Haque et al., 2021). This evolution reflects growing recognition that efficiency in the public sector cannot be reduced to financial metrics alone but must account for procedural complexity, coordination demands, and institutional constraints. Empirical studies increasingly emphasize that efficiency outcomes are shaped by how administrative processes are designed and implemented, rather than merely by the level of resources allocated (McQuestin et al., 2022). As a result, administrative efficiency has become a central analytical lens for examining routine governmental activities, including operational expenditures such as official travel, where procedural design and cost considerations intersect.

Dimensions of Administrative Efficiency: Procedural, Cost, and Organizational Performance

The literature identifies administrative efficiency as a multidimensional construct encompassing procedural efficiency, cost efficiency, and organizational performance. Procedural efficiency refers to the smoothness, speed, and coherence of administrative workflows, including the degree to which procedures avoid unnecessary complexity and

redundancy. Cost efficiency, in contrast, focuses on the relationship between administrative activities and financial resources, emphasizing value for money and budget discipline within public organizations. Organizational performance links these dimensions by assessing how efficiently administrative systems support policy implementation and service delivery. Public financial management research demonstrates that inefficiencies often arise when these dimensions are misaligned, such as when procedurally complex systems generate higher administrative costs without corresponding improvements in control or accountability (Cuadrado-Ballesteros & Bisogno, 2021). Studies on administrative burden further reveal that procedurally inefficient systems impose hidden costs on organizations, including staff time and opportunity costs, which undermine overall performance (Halling & Baekgaard, 2024). In the context of local government, these dimensions are particularly salient, as operational activities like official travel involve repetitive procedures, multiple approvals, and recurring expenditures. Administrative efficiency theory thus provides a comprehensive framework for analyzing how procedural design and cost control interact to shape performance outcomes in public sector administration.

Administrative Efficiency in Empirical Studies of Public Expenditure Management

Empirical research has increasingly applied administrative efficiency theory to the analysis of public expenditure management, highlighting its relevance for understanding operational spending patterns in government organizations. Studies examining budget execution and expenditure efficiency consistently find that administrative inefficiencies are often rooted in process design rather than resource scarcity. For example, research on local government financial management shows that inaccurate budgeting, fragmented procedures, and weak coordination between administrative and financial units contribute to inefficient use of operational funds (McQuestin et al., 2022). From a public sector accounting perspective, efficiency is closely linked to the availability and use of reliable financial information, which enables managers to assess the cost implications of administrative activities (Poljašević et al., 2021). These findings underscore the importance of integrating administrative efficiency considerations into public financial management frameworks. In operational domains such as official travel, where expenditures are frequent and decentralized, inefficiencies may accumulate incrementally through small procedural delays or cost overruns. Administrative efficiency theory thus offers a lens for identifying how routine administrative practices, when inadequately governed, can undermine fiscal discipline and organizational effectiveness at the local government level.

Relevance of Administrative Efficiency Theory to Official Travel Management

The application of administrative efficiency theory to official travel management highlights the strategic significance of this routine administrative activity within local government operations. Official travel represents a recurring operational expenditure that is deeply embedded in bureaucratic processes, requiring coordination between administrative units and financial oversight mechanisms. Empirical studies suggest that inefficiencies in travel management often stem from procedurally dense approval systems and fragmented responsibilities, which increase administrative workload and processing time without necessarily enhancing cost control (Bracci et al., 2022). From an administrative efficiency perspective, such inefficiencies reflect misalignment between procedural safeguards and performance objectives. Furthermore, public financial management literature indicates that operational expenditures like travel are frequently scrutinized for compliance but rarely evaluated for procedural efficiency or organizational impact (Cuadrado-Ballesteros & Bisogno, 2021). By conceptualizing official travel as an administrative process rather than merely a budget item, administrative efficiency theory enables a more nuanced analysis of how procedural design, cost control, and accountability interact. This theoretical perspective is particularly relevant for local governments, where variations in administrative capacity and governance arrangements shape efficiency outcomes. As such, administrative efficiency theory provides a robust conceptual foundation for examining official travel management as a critical component of public sector performance and fiscal accountability.

Public Financial Management, Operational Expenditure, and Cost Control in Local Government

Public Financial Management as a Framework for Administrative Efficiency

Public Financial Management (PFM) provides a comprehensive institutional framework through which governments plan, allocate, execute, and control public resources, with direct implications for administrative efficiency. In the context of local government, PFM is not

limited to fiscal discipline or accounting compliance but functions as a governance system that shapes how administrative activities are organized and performed. Core PFM components—budget formulation, budget execution, internal control, and fiscal accountability—collectively influence the efficiency with which routine operational expenditures are managed. Scholars argue that weak alignment between these components often results in inefficiencies, particularly when budgetary controls operate independently of administrative workflows (Cuadrado-Ballesteros & Bisogno, 2021). From an administrative efficiency perspective, PFM frameworks affect not only how much is spent but also how administrative processes are structured to manage expenditures. Empirical studies demonstrate that local governments with fragmented PFM arrangements tend to experience higher transaction costs, delayed expenditure execution, and reduced responsiveness, even when formal budget controls are in place (McQuestin et al., 2022). Thus, PFM should be understood as an enabling or constraining environment for administrative efficiency, rather than as a purely technical financial system. This perspective is essential for analyzing operational activities such as official travel, where financial decisions and administrative procedures are tightly interwoven.

Cost Control Mechanisms and Operational Spending in Local Government

Cost control constitutes a central pillar of PFM, particularly in the management of operational expenditures that recur frequently and involve discretionary administrative decisions. Official travel expenditure exemplifies such spending, as it requires balancing administrative necessity with fiscal restraint. PFM literature highlights that cost control mechanisms—such as expenditure ceilings, standardized rates, verification procedures, and audit oversight—are designed to prevent overspending and misuse of public funds. However, empirical evidence suggests that these mechanisms do not automatically translate into efficient spending outcomes. Studies indicate that cost control systems often emphasize compliance with formal rules while overlooking the efficiency of underlying administrative processes (Bracci et al., 2022). This compliance-oriented approach may allow inefficient practices to persist as long as expenditures conform to regulatory standards. Moreover, research on public sector accounting shows that inadequate cost information and limited managerial use of financial data constrain the ability of local governments to assess the efficiency of operational expenditures, including travel (Poljašević et al., 2021). From an administrative efficiency standpoint, cost control mechanisms that are detached from process analysis may reduce flexibility and increase administrative burden without delivering proportional savings. These findings underscore the importance of integrating cost control within broader administrative efficiency frameworks.

Budget Planning, Execution Gaps, and Moral Hazard in Travel Expenditure

A recurrent issue identified in PFM-oriented studies is the misalignment between budget planning and budget execution, particularly in relation to operational expenditures such as official travel. Budget plans often rely on historical expenditure patterns or standardized assumptions that fail to reflect actual administrative needs or changing operational contexts. Empirical research in local government finance demonstrates that such planning practices contribute to budget inaccuracies, which in turn are associated with lower technical and administrative efficiency (McQuestin et al., 2022). These execution gaps may create opportunities for moral hazard, as administrative actors adapt their behavior to rigid budget structures rather than efficiency objectives. PFM scholarship notes that when budget execution is evaluated primarily through absorption rates or compliance indicators, incentives for efficient resource use are weakened (Cuadrado-Ballesteros & Bisogno, 2021). In the case of official travel, this dynamic may result in unnecessary trips, suboptimal travel arrangements, or end-of-year spending pressures that undermine cost efficiency. These patterns illustrate how weaknesses in PFM design and implementation can indirectly foster administrative inefficiency, reinforcing the need to analyze travel expenditure through an integrated PFM–administrative efficiency lens.

Integrating PFM and Administrative Efficiency in Official Travel Management

The synthesis of PFM and administrative efficiency perspectives reveals important theoretical and practical implications for understanding official travel management in local governments. While PFM frameworks provide essential tools for cost control and fiscal accountability, their effectiveness depends on how well they are embedded within administrative processes and organizational capacities. Studies on administrative capacity emphasize that human competence, institutional coordination, and system integration mediate the impact of PFM mechanisms on efficiency outcomes (Haque et al., 2021). Without sufficient administrative capacity, even well-designed financial controls may fail to prevent

inefficiency or budgetary waste. Moreover, governance-oriented PFM research highlights that transparency and accountability mechanisms must be complemented by process-oriented analysis to ensure that cost control does not come at the expense of administrative performance (Bracci et al., 2022). In the context of official travel, integrating PFM with administrative efficiency theory allows for a more nuanced understanding of how financial rules, procedural design, and organizational behavior interact. This integrative approach provides a conceptual bridge to subsequent discussions on bureaucratic process theory and administrative capacity, which further illuminate the structural and organizational determinants of efficiency in local government administration.

Bureaucratic Process Theory and Administrative Efficiency in Official Travel Management

Core Concepts of Bureaucratic Process Theory and Administrative Control

Bureaucratic process theory conceptualizes public administration as a rule-bound system characterized by hierarchical authority, formalized procedures, and a clear division of labor intended to ensure predictability, accountability, and control. Classic bureaucratic principles emphasize standardized decision-making and procedural compliance as safeguards against arbitrariness and misuse of public resources. Within local governments, these principles are operationalized through formal authorization procedures, documentation requirements, and layered approvals that govern routine administrative activities, including official travel. While such arrangements are designed to enhance administrative control, contemporary public administration scholarship cautions that procedural formalism may generate inefficiencies when applied uniformly to heterogeneous administrative tasks (Bracci et al., 2022). In operational domains like official travel, rigid adherence to standardized procedures can constrain managerial discretion and responsiveness, particularly when travel activities are frequent and time-sensitive. From an administrative efficiency perspective, bureaucratic process theory thus presents an inherent tension between control and performance: mechanisms intended to protect public funds may simultaneously increase administrative workload and processing time. This tension is especially salient in expenditure-related processes where administrative decisions intersect with financial authorization and accountability requirements, linking bureaucratic process theory directly to public financial management concerns (Cuadrado-Ballesteros & Bisogno, 2021).

Procedural Complexity, Rule Density, and Inefficiency Outcomes

A substantial body of empirical research highlights procedural complexity and rule density as key drivers of administrative inefficiency within bureaucratic systems. Studies examining administrative burden demonstrate that the accumulation of procedural requirements—such as multiple forms, verification steps, and compliance checks—imposes significant time and cognitive costs on public officials (Halling & Baekgaard, 2024). In the context of official travel management, these burdens manifest through extended authorization processes, repetitive documentation, and fragmented responsibilities across administrative units. Such complexity often results in delays that disrupt coordination and increase indirect administrative costs, even when direct financial expenditures remain within budget limits. Bureaucratic process theory explains these outcomes as unintended consequences of rule proliferation, where additional controls yield diminishing returns in accountability while exacerbating inefficiency. Empirical evidence from local government settings further indicates that procedurally dense systems may obscure responsibility for efficiency outcomes, as compliance with rules becomes an end in itself rather than a means to effective resource use (McQuestin et al., 2022). These findings underscore the need to assess bureaucratic processes not only for their control function but also for their efficiency implications, particularly in managing recurrent operational expenditures such as official travel.

Hierarchical Approval Chains and Decision-Making Bottlenecks

Hierarchical approval chains constitute a defining feature of bureaucratic organizations and play a central role in shaping administrative efficiency. In local government travel management, decision-making authority is often distributed across multiple hierarchical levels, including line managers, financial controllers, and executive offices. While such arrangements aim to strengthen oversight and fiscal discipline, empirical studies suggest that elongated approval chains frequently generate decision-making bottlenecks and coordination failures (McQuestin et al., 2022). From a bureaucratic process perspective, these bottlenecks arise when authority is fragmented and sequential approvals are required without adequate

integration or delegation mechanisms. The resulting delays can undermine the timeliness of administrative action and increase transaction costs, particularly when travel is required to support policy implementation or service delivery. Public financial management research further indicates that hierarchical rigidity may weaken cost control by encouraging procedural compliance rather than proactive financial management, as actors focus on securing approvals rather than optimizing expenditure decisions (Cuadrado-Ballesteros & Bisogno, 2021). Thus, hierarchical control structures, while central to bureaucratic accountability, may inadvertently reduce administrative efficiency when applied to routine and operational expenditures such as official travel.

Integrating Bureaucratic Process Theory with Administrative Efficiency and PFM

Synthesizing bureaucratic process theory with administrative efficiency and public financial management perspectives offers a more comprehensive understanding of inefficiency in official travel management. Bureaucratic process theory explains how procedural formalism, hierarchical decision-making, and rule density shape administrative behavior, while administrative efficiency theory highlights the performance consequences of these processes. Public financial management frameworks, in turn, reveal how financial controls interact with bureaucratic procedures to influence expenditure outcomes. Empirical studies suggest that inefficiencies persist when these dimensions are misaligned, such as when financial controls are layered onto procedurally complex systems without addressing underlying process design (Bracci et al., 2022). Administrative capacity theory further emphasizes that the effectiveness of bureaucratic processes depends on institutional coordination and human competence, which vary across local governments (Haque et al., 2021). In the context of official travel, integrating these perspectives enables a nuanced analysis of how bureaucratic structures both enable and constrain efficiency and cost control. This integrative theoretical approach provides a foundation for examining administrative capacity and governance mechanisms in subsequent literature review sections, advancing a systemic understanding of efficiency challenges in local government administration.

Administrative Capacity and Efficiency in Official Travel Management

Administrative Capacity as a Determinant of Efficiency in Local Government

Administrative capacity theory conceptualizes the ability of public organizations to effectively design, implement, and control administrative processes in pursuit of policy and organizational objectives. In local governments, administrative capacity is commonly understood as a multidimensional construct encompassing human resources, organizational arrangements, institutional rules, and supporting systems. Contemporary public administration scholarship emphasizes that administrative efficiency is contingent not only on formal procedures or financial controls but also on the capacity of institutions to operationalize these instruments effectively (Haque et al., 2021). In the context of official travel management, administrative capacity shapes how rules are interpreted, how budgets are executed, and how control mechanisms are applied in practice. Local governments with limited administrative capacity often struggle to align procedural requirements with operational needs, resulting in delays, duplication of tasks, and inefficient use of resources. Empirical studies indicate that even well-designed bureaucratic and PFM frameworks may fail to deliver efficiency gains when administrative capacity is insufficient to support coordination, monitoring, and learning (McQuestin et al., 2022). Thus, administrative capacity theory provides a critical lens for understanding why inefficiencies in official travel management persist despite the existence of formal rules and financial oversight systems.

Human Resources, Technical Competence, and Process Execution

A central dimension of administrative capacity concerns the quality and competence of human resources responsible for managing administrative and financial processes. Studies in public administration consistently demonstrate that the efficiency of routine administrative activities depends heavily on the technical skills, experience, and professional judgment of public officials. In official travel management, inadequate competence in budgeting, financial reporting, or procedural coordination can lead to errors, prolonged processing times, and ineffective cost control. Research on public sector decision-making highlights that limited understanding of financial information constrains managers' ability to assess the cost implications of administrative decisions, thereby weakening efficiency outcomes (Poljašević et al., 2021). Furthermore, capacity constraints at the operational level often reinforce rigid adherence to procedures, as officials rely on formal rules to compensate for limited discretion or expertise. This dynamic aligns with bureaucratic process theory, which suggests that low

individual capacity can intensify procedural rigidity and administrative burden. Empirical evidence from local government finance indicates that such capacity-related issues contribute to inefficiencies in operational expenditures, including travel, by increasing administrative workload without improving accountability (McQuestin et al., 2022). These findings underscore the importance of human resource capacity as a foundational determinant of administrative efficiency.

Organizational Capacity, Systems Integration, and Internal Control

Beyond individual competence, organizational and system-level capacities play a decisive role in shaping efficiency in official travel management. Organizational capacity refers to the ability of institutions to coordinate tasks, integrate information systems, and align administrative workflows with financial control mechanisms. Public financial management literature emphasizes that fragmented organizational structures and poorly integrated systems weaken internal controls and reduce the effectiveness of cost management (Cuadrado-Ballesteros & Bisogno, 2021). In local governments, official travel administration often involves multiple units, including technical departments, finance offices, and executive secretariats, each operating within distinct procedural and informational silos. Empirical studies suggest that weak system integration exacerbates administrative inefficiencies by creating information gaps, inconsistent documentation standards, and delayed verification processes (Bracci et al., 2022). From an administrative capacity perspective, these challenges reflect institutional limitations rather than isolated procedural failures. Inadequate information systems and fragmented organizational arrangements undermine the capacity to monitor travel expenditure effectively, increasing the risk of inefficiency and budgetary waste. This evidence highlights the need to consider administrative capacity as an organizational attribute that conditions the performance of both bureaucratic processes and PFM mechanisms.

Integrating Administrative Capacity with Bureaucratic Process and PFM Perspectives

Synthesizing administrative capacity theory with bureaucratic process theory and PFM provides a more comprehensive explanation of efficiency challenges in official travel management. While bureaucratic process theory elucidates how procedural rules and hierarchical structures shape administrative behavior, and PFM focuses on budget discipline and cost control, administrative capacity theory explains the conditions under which these frameworks function effectively. Empirical research indicates that capacity constraints often mediate the relationship between formal controls and efficiency outcomes, determining whether rules and financial mechanisms translate into improved performance or persistent inefficiency (Haque et al., 2021). In local governments with limited capacity, procedural complexity and financial controls may reinforce administrative burden rather than efficiency, as institutions lack the resources and systems needed to adapt processes to operational realities. Conversely, stronger administrative capacity enhances the ability to coordinate procedures, utilize financial information, and implement internal controls in a manner consistent with efficiency objectives (Bracci et al., 2022). By explicitly integrating these perspectives, administrative capacity theory serves as a critical bridge between process-oriented and finance-oriented analyses, laying a conceptual foundation for subsequent discussions on governance, accountability, and cost control mechanisms in local government travel management.

Governance, Accountability, and Cost Control in Official Travel Management

Governance and Accountability as Foundations of Cost Control in the Public Sector

Governance and accountability constitute foundational principles in public sector management, shaping how public resources are allocated, monitored, and justified. In governance studies, accountability is commonly understood as the obligation of public officials and institutions to explain and justify their actions to oversight bodies and the public, supported by mechanisms of transparency, monitoring, and enforcement. Within local governments, these principles are operationalized through internal controls, audit systems, reporting requirements, and external oversight arrangements. Public financial management literature emphasizes that effective cost control depends not only on technical budgetary rules but also on governance arrangements that align authority, responsibility, and oversight (Cuadrado-Ballesteros & Bisogno, 2021). In the context of official travel, governance structures determine how travel decisions are authorized, how expenditures are recorded, and how compliance with rules is assessed. Weak accountability mechanisms may allow inefficiencies or waste to persist even when formal procedures exist, whereas strong

governance frameworks enhance the credibility and effectiveness of cost control. From an administrative efficiency perspective, governance and accountability influence not only financial outcomes but also the design and functioning of administrative processes that manage operational expenditures such as travel.

Accountability Mechanisms and the Prevention of Waste and Moral Hazard

Empirical studies consistently highlight the role of accountability mechanisms in reducing waste, moral hazard, and opportunistic behavior in public expenditure management. In local governments, official travel expenditure is often perceived as particularly vulnerable to inefficiency or misuse due to its discretionary nature and frequent occurrence. Research in public sector accounting and governance demonstrates that robust accountability systems—combining internal audits, external audits, and transparent reporting—can mitigate these risks by increasing the visibility and traceability of spending decisions (Bracci et al., 2022). However, the literature also reveals that accountability mechanisms are most effective when they extend beyond formal compliance checks to include substantive evaluation of expenditure necessity and efficiency. Studies indicate that when accountability is narrowly defined as adherence to procedural rules, inefficient practices may persist as long as documentation requirements are met (Poljašević et al., 2021). This finding resonates with administrative efficiency theory, which emphasizes that accountability should be linked to performance outcomes rather than compliance alone. Thus, accountability mechanisms play a dual role: they constrain opportunistic behavior while shaping incentives for efficient administrative decision-making in official travel management.

Governance Quality, Administrative Capacity, and the Effectiveness of Cost Control

The effectiveness of governance and accountability mechanisms in controlling travel expenditure is closely mediated by administrative capacity and organizational context. Governance studies emphasize that transparency and oversight structures require sufficient institutional capacity to function effectively, including skilled personnel, reliable information systems, and coordinated organizational arrangements. Empirical research shows that local governments with limited administrative capacity often struggle to translate formal accountability requirements into effective cost control, resulting in delayed reporting, inconsistent enforcement, and limited learning from audit findings (Haque et al., 2021). From a public financial management perspective, weak integration between governance mechanisms and administrative processes undermines the ability to monitor and manage operational expenditures in real time (Cuadrado-Ballesteros & Bisogno, 2021). In official travel management, these capacity constraints may lead to fragmented oversight, where financial controls operate independently of administrative workflows. This disconnect reduces the potential of governance mechanisms to enhance efficiency and accountability simultaneously. By linking governance quality to administrative capacity, the literature underscores that cost control is not merely a function of rules and audits but depends on the institutional ability to coordinate, interpret, and act upon governance information.

Integrating Governance, Accountability, and Administrative Efficiency in Travel Management

Synthesizing governance and accountability perspectives with administrative efficiency, bureaucratic process theory, and PFM provides a comprehensive understanding of cost control in official travel management. Bureaucratic process theory explains how hierarchical structures and procedural rules shape administrative behavior, while administrative capacity theory highlights the organizational conditions necessary for effective governance. PFM frameworks contribute tools for monitoring and controlling expenditure, but their success depends on governance arrangements that promote transparency and responsibility. Empirical studies suggest that inefficiencies in official travel persist when governance mechanisms emphasize formal oversight without addressing procedural complexity and capacity constraints (Bracci et al., 2022). Conversely, integrated governance systems that align accountability mechanisms with administrative processes and financial controls are more likely to achieve both efficiency and fiscal discipline. This integrative perspective reinforces the argument that cost control in official travel should be understood as a governance challenge rather than solely a technical or financial issue. By embedding accountability within administrative workflows and capacity-building efforts, local governments can enhance the efficiency and legitimacy of travel expenditure management. This synthesis provides a theoretical bridge to subsequent analytical sections that examine comparative findings and broader implications for public sector governance and administrative reform.

Integrative Synthesis and Conceptual Framework

Integrative Synthesis of Administrative Efficiency and Financial Governance

The literature reviewed demonstrates that administrative efficiency in official travel management within local governments emerges from the interaction of multiple institutional dimensions rather than from isolated procedural or financial interventions. Studies grounded in administrative efficiency theory consistently emphasize that efficiency is not reducible to cost minimization but reflects the alignment between administrative processes, resource utilization, and organizational performance (Haque et al., 2021). Public financial management scholarship complements this perspective by highlighting how budget planning, execution, and cost control mechanisms shape incentives and constraints within which administrative processes operate (Cuadrado-Ballesteros & Bisogno, 2021). However, empirical evidence indicates that strong financial controls alone are insufficient to ensure efficiency when bureaucratic processes remain procedurally dense and poorly coordinated (McQuestin et al., 2022). Across the literature, a recurring pattern emerges: inefficiencies in official travel management persist when financial governance mechanisms are layered onto complex administrative systems without addressing underlying process design and institutional capacity. This convergence of findings underscores that administrative efficiency in operational expenditures such as travel is fundamentally a systemic outcome, shaped by the interaction between administrative structures and financial governance arrangements rather than by any single control instrument.

Bureaucratic Processes, Administrative Capacity, and Governance Interactions

A second integrative insight from the literature concerns the interdependence between bureaucratic process characteristics, administrative capacity, and governance quality. Bureaucratic process theory explains how hierarchical structures, rule density, and approval chains influence administrative behavior, often generating delays and administrative burden in routine processes such as travel authorization and reimbursement (Halling & Baekgaard, 2024). Administrative capacity theory further clarifies that the effects of these processes depend on institutional capabilities, including human competence, organizational coordination, and system integration (Haque et al., 2021). Governance and accountability studies add an additional layer by demonstrating that transparency and oversight mechanisms shape how administrative and financial rules are interpreted and enforced in practice (Bracci et al., 2022). The literature converges on the finding that weak administrative capacity amplifies the inefficiencies associated with complex bureaucratic processes, while strong governance arrangements can mitigate—but not fully eliminate—these effects if capacity constraints persist. Conversely, even well-capacitated institutions may experience inefficiency when governance systems prioritize procedural compliance over performance. This interactional perspective highlights that efficiency in official travel management is contingent upon the alignment of process design, institutional capacity, and governance mechanisms.

Toward a Conceptual Framework for Analyzing Official Travel Efficiency

Synthesizing these theoretical and empirical insights, the literature points toward a conceptual framework in which administrative efficiency in official travel management is positioned as an outcome of four interrelated domains: bureaucratic processes, administrative capacity, public financial management, and governance and accountability. Bureaucratic processes define the structural and procedural environment within which travel decisions are made, influencing transaction costs and administrative burden. Administrative capacity conditions how effectively these processes are implemented, determining whether rules and controls translate into efficient practice. Public financial management provides the instruments for planning, monitoring, and controlling travel expenditure, shaping cost efficiency and fiscal discipline. Governance and accountability mechanisms frame the incentives and oversight structures that align administrative behavior with public interest objectives (Cuadrado-Ballesteros & Bisogno, 2021; Poljašević et al., 2021). The interaction among these domains explains variations in efficiency outcomes across local governments, even under similar regulatory frameworks. This conceptual synthesis provides an analytical foundation for the subsequent empirical analysis by clarifying the relationships among key constructs and guiding the thematic organization of findings in the Results, Discussion, and Comparison sections.

Implications of the Synthesis for Analytical Strategy

The integrative synthesis developed in this literature review has direct implications for the analytical strategy adopted in the remainder of the article. By conceptualizing administrative efficiency as a systemic outcome shaped by interacting institutional

dimensions, the review moves beyond linear or single-factor explanations of inefficiency in official travel management. This perspective supports an analytical approach that examines how patterns identified in the literature cluster around process complexity, capacity constraints, governance arrangements, and financial controls. It also provides a coherent basis for comparing findings across studies that employ different theoretical lenses or empirical methods. Importantly, the conceptual framework articulated here does not prescribe normative solutions but establishes an interpretive structure through which empirical evidence can be systematically analyzed. This framework therefore serves as a logical bridge to the Materials and Method section, which details the review design and analytical techniques used to operationalize these concepts in the synthesis of findings. By grounding the methodological approach in an explicit conceptual structure, the article ensures coherence between theory, analysis, and interpretation in examining administrative efficiency in local government travel management (Bracci et al., 2022; McQuestin et al., 2022).

3. Materials and Method

Research Design and Review Approach

This study adopts a narrative–analytical literature review design, which is particularly suitable for synthesizing fragmented theoretical and empirical research across public administration, public financial management, and governance studies. Unlike systematic reviews aimed at aggregating effect sizes, this review emphasizes conceptual integration and interpretive analysis, allowing for the examination of complex administrative phenomena that cannot be reduced to uniform variables. The review is guided by a state-of-the-art approach, focusing on recent scholarly contributions to capture contemporary debates and evolving conceptualizations of administrative efficiency and cost control in local governments. In addition, a theory-driven synthesis is employed to structure the analysis around core theoretical perspectives, including administrative efficiency theory, public financial management, bureaucratic process theory, administrative capacity theory, and governance and accountability frameworks. This combination enables the review to move beyond descriptive summarization and toward analytical explanation of how administrative and financial mechanisms interact in the management of official travel. Such an approach is consistent with established methodologies for integrative reviews in public administration and management research (Snyder, 2019; Tranfield, Denyer, & Smart, 2003).

Literature Search Strategy and Data Sources

The literature search was conducted systematically across several reputable academic databases, including Scopus, Web of Science, DOAJ, Google Scholar (curated), and national journals indexed in SINTA, to ensure comprehensive coverage of both international and high-quality national scholarship. The search was limited to publications from the last five years (2021–2025) to reflect current theoretical developments and empirical findings. A combination of keywords and Boolean operators was used, including administrative efficiency, official travel management, government travel expenditure, public financial management, bureaucratic process, cost control, and local government. Reference lists of key articles were also examined to identify additional relevant studies. This multi-database and iterative search strategy aligns with best practices in literature review research, enhancing both the breadth and depth of coverage while minimizing selection bias (Booth, Sutton, & Papaioannou, 2016). All retrieved records were managed and screened systematically to ensure transparency and replicability of the search process.

Inclusion, Exclusion, and Quality Assessment Criteria

Clear inclusion and exclusion criteria were applied to ensure the relevance and academic rigor of the reviewed literature. Included studies were peer-reviewed journal articles or reputable conference proceedings that (1) focused on the public sector or local government, (2) addressed administrative efficiency, bureaucratic processes, public financial management, governance, or cost control, and (3) provided a verifiable DOI or official publisher URL. Both empirical studies and conceptual or review articles were included to support comprehensive synthesis. Excluded sources comprised non-academic publications, policy commentaries without peer review, practitioner reports, and journals identified as predatory or lacking credible indexing. Following initial screening of titles and abstracts, full-text evaluation was conducted to assess methodological robustness, theoretical relevance, and contribution to the research objectives. Quality assessment emphasized conceptual clarity, appropriateness of research design, and relevance to administrative efficiency in operational

expenditure management. This staged selection process is consistent with established guidance for rigorous narrative and integrative reviews (Xiao & Watson, 2019).

Analytical Techniques and Synthesis Procedures

The selected literature was analyzed using thematic analysis combined with conceptual synthesis. Thematic analysis was employed to identify recurring patterns, concepts, and relationships related to administrative efficiency, bureaucratic processes, cost control, and governance. An iterative coding process was used, beginning with open coding to capture key ideas, followed by axial coding to identify relationships among themes (Braun & Clarke, 2006). Conceptual synthesis was then applied to integrate these themes into a coherent analytical framework, enabling interpretation of how different theoretical perspectives intersect in shaping efficiency outcomes in official travel management. This approach supports the identification of research gaps, inconsistencies, and underexplored relationships without relying on quantitative aggregation. Importantly, the methodology is explicitly interpretive and theory-oriented, designed to support analytical explanation rather than statistical generalization. By grounding the analysis in established review methodologies, this approach provides a robust foundation for the thematic findings presented in the Results section and the theoretical interpretation developed in the Discussion.

4. Results

Procedural Inefficiency in Official Travel Administration

The literature consistently identifies procedural inefficiency as a dominant feature of official travel management in local governments. Across multiple empirical and conceptual studies, official travel administration is characterized by lengthy processing times, redundant documentation, and multiple verification stages that collectively slow administrative workflows. These inefficiencies are most frequently observed in the authorization and reimbursement phases, where sequential approvals and formal compliance requirements extend processing duration without demonstrable gains in financial control. Studies focusing on administrative burden report that routine travel procedures impose substantial time and cognitive costs on public officials, particularly when similar information must be submitted repeatedly to different administrative units (Halling & Baekgaard, 2024). The literature further shows that procedural inefficiency is not confined to paper-based systems; digital travel management platforms may reproduce existing complexities when digitalization is layered onto unchanged bureaucratic rules (Rajala, 2025). Empirical findings from local government contexts indicate that such procedural inefficiencies accumulate over time, resulting in reduced administrative productivity and delayed coordination activities (McQuestin et al., 2022). Overall, the reviewed studies converge in identifying procedural inefficiency as a structural feature of official travel administration rather than an episodic or incidental problem.

Bureaucratic Complexity and Approval Chain Length

A second recurring pattern concerns the complexity of bureaucratic structures and the length of approval chains involved in official travel management. The literature documents that travel-related decisions typically require authorization from multiple hierarchical levels, including line managers, budget officers, and senior executives. Empirical studies show that extended approval chains are associated with administrative bottlenecks, particularly when approvals are sequential rather than parallel (McQuestin et al., 2022). This complexity is amplified in local governments with fragmented organizational structures, where responsibilities for administrative and financial authorization are dispersed across units. Research on bureaucratic process design indicates that long approval chains contribute to delays in travel execution and reimbursement, often necessitating informal workarounds that further complicate administrative control (Bracci et al., 2022). The literature also reports variability across jurisdictions, with some local governments exhibiting more centralized approval mechanisms and others relying on decentralized authorization, but the presence of multiple approval layers remains a common feature. Across studies, bureaucratic complexity is consistently linked to higher administrative transaction costs, even when formal compliance is maintained. These findings suggest that approval chain length is a key empirical characteristic shaping efficiency outcomes in official travel administration.

Administrative Burden and Hidden Costs

Beyond visible financial expenditures, the literature highlights the presence of hidden administrative costs associated with official travel management. Studies applying the administrative burden framework reveal that procedural requirements generate indirect costs in the form of staff time, opportunity costs, and reduced organizational responsiveness (Halling & Baekgaard, 2024). These hidden costs are not typically captured in budget documents or financial reports, yet they represent a significant component of the total cost of travel administration. Empirical research indicates that public officials spend considerable time navigating procedural requirements related to travel authorization, documentation, and reimbursement, diverting attention from substantive policy or service delivery tasks. The literature also shows that administrative burden is unevenly distributed across organizational levels, with frontline and mid-level staff bearing the greatest procedural load. In local government settings, where travel activities are frequent and operationally necessary, these hidden costs accumulate, contributing to overall inefficiency even when direct travel expenditures remain within budget limits (McQuestin et al., 2022). The reviewed studies consistently report that administrative burden is an inherent feature of travel management systems, shaped by procedural design rather than individual behavior.

Cost Control Mechanisms in Travel Expenditure

The literature identifies a wide range of cost control mechanisms applied to official travel expenditure, including standardized travel rates, expenditure ceilings, documentation requirements, and audit oversight. Empirical studies show that these mechanisms are widely implemented across local governments as part of public financial management frameworks (Cuadrado-Ballesteros & Bisogno, 2021). However, findings indicate considerable variation in their effectiveness. Several studies report that cost control mechanisms primarily ensure compliance with formal rules rather than optimizing expenditure efficiency. In many cases, travel spending remains compliant with regulations while still exhibiting patterns of inefficiency, such as unnecessary trips or suboptimal travel arrangements (Bracci et al., 2022). Research on accounting information use further shows that limited access to timely and disaggregated cost data constrains managerial capacity to evaluate travel efficiency (Poljašević et al., 2021). Across the literature, cost control mechanisms are consistently present but unevenly integrated with administrative processes, resulting in mixed efficiency outcomes. These findings highlight the descriptive pattern that cost control exists as a formal system, while its practical influence on administrative efficiency varies significantly across local government contexts.

Budget Planning and Execution Gaps

A further theme emerging from the literature concerns misalignment between budget planning and budget execution in relation to official travel expenditure. Empirical studies show that travel budgets are often formulated using historical spending patterns or standardized assumptions, which may not accurately reflect operational needs or changing administrative demands (McQuestin et al., 2022). As a result, discrepancies frequently arise between planned and actual travel expenditure. The literature documents that such budget execution gaps are associated with inefficient spending patterns, including end-of-year expenditure pressures and ad hoc adjustments. Public financial management research further indicates that budget performance is often evaluated through absorption rates rather than efficiency indicators, limiting incentives for cost-conscious administrative behavior (Cuadrado-Ballesteros & Bisogno, 2021). Across reviewed studies, budget execution gaps are reported in diverse institutional contexts, suggesting that this pattern is not confined to specific governance systems. These findings consistently describe a structural disconnect between budget planning processes and the realities of travel administration, contributing to inefficiency without necessarily violating fiscal rules.

Administrative Capacity Constraints

The literature consistently identifies administrative capacity as a critical factor influencing efficiency outcomes in official travel management. Empirical studies show that limited human resource capacity, inadequate technical competence, and insufficient training constrain the ability of local governments to manage travel procedures efficiently (Haque et al., 2021). Capacity constraints are particularly evident in budgeting, documentation verification, and

financial reporting tasks related to travel expenditure. Research indicates that officials with limited financial literacy or system familiarity rely more heavily on rigid procedural compliance, increasing administrative workload without improving efficiency (Poljašević et al., 2021). Organizational capacity limitations, such as understaffed finance units or unclear task allocation, further exacerbate inefficiencies. Across studies, administrative capacity is described as uneven across local governments, with larger or better-resourced jurisdictions generally exhibiting stronger capacity. However, even in higher-capacity contexts, inefficiencies persist when capacity is not aligned with procedural complexity. These findings consistently portray administrative capacity as a conditioning factor that shapes how bureaucratic and financial systems operate in practice.

Information Systems and Digitalization

The literature reports mixed findings regarding the role of information systems and digitalization in improving travel management efficiency. Empirical studies indicate that digital travel management and accounting systems can enhance transparency and processing speed when properly integrated with administrative workflows (Rajala, 2025). However, numerous studies also document that digitalization often reproduces existing bureaucratic complexity when procedural rules remain unchanged. In such cases, digital systems add new layers of documentation and verification, increasing administrative burden rather than reducing it. Research on digital accounting technologies shows that system fragmentation and limited interoperability between administrative and financial platforms constrain efficiency gains (Cuadrado-Ballesteros & Bisogno, 2021). Across local government contexts, digitalization outcomes vary widely depending on system design, user competence, and organizational coordination. The reviewed literature consistently emphasizes that digital tools alone do not guarantee efficiency improvements, highlighting the descriptive pattern that technological adoption must be accompanied by process alignment and capacity development.

Governance and Accountability Arrangements

Governance and accountability mechanisms emerge as a central empirical theme in the literature on official travel management. Studies consistently report that travel expenditure is subject to heightened scrutiny due to its discretionary nature, making it a focal point for internal and external oversight (Bracci et al., 2022). Empirical findings indicate that strong accountability systems—such as internal audits, external audits, and transparent reporting—enhance expenditure traceability and compliance. However, the literature also shows that accountability mechanisms frequently prioritize documentation completeness over efficiency evaluation (Poljašević et al., 2021). In several studies, inefficient travel practices persist despite robust oversight structures, as long as formal reporting requirements are met. Governance quality varies significantly across local governments, influencing how accountability mechanisms are applied and enforced. These findings consistently describe accountability as a necessary but not sufficient condition for administrative efficiency, with its effectiveness contingent on integration with administrative processes and capacity.

Interaction Between Processes, Capacity, and Cost Control

A cross-cutting pattern in the literature concerns the interaction between bureaucratic processes, administrative capacity, and cost control mechanisms. Studies consistently report that inefficiencies arise when these elements are misaligned. For example, complex procedures combined with limited administrative capacity and rigid cost controls produce higher transaction costs and delayed processing (Haque et al., 2021). Conversely, studies also document contexts where stronger capacity and coordinated governance arrangements mitigate, but do not fully eliminate, inefficiencies associated with procedural complexity. Public financial management research indicates that cost control mechanisms are most effective when embedded within coherent administrative workflows (Cuadrado-Ballesteros & Bisogno, 2021). Across reviewed studies, interaction effects are emphasized as key empirical findings, suggesting that efficiency outcomes cannot be attributed to single factors in isolation. This pattern reinforces the relevance of a systemic analytical approach to official travel management.

Cross-Contextual Variations in Local Government Settings

Finally, the literature documents significant variation across local government contexts in the efficiency of official travel management. Comparative studies show that institutional size, governance arrangements, and administrative traditions influence how travel systems operate (McQuestin et al., 2022). Smaller or resource-constrained local governments often face more pronounced capacity limitations, while larger jurisdictions encounter complexity-related inefficiencies. Despite these differences, common patterns—such as procedural burden, approval chain length, and compliance-oriented cost control—are observed across contexts. These findings indicate that while efficiency challenges are context-sensitive, they also reflect broader structural features of public administration. The literature consistently portrays official travel management as a routine yet strategically significant administrative function, with efficiency outcomes shaped by recurring institutional dynamics rather than isolated managerial decisions.

5. Discussion

Administrative Inefficiency as a Systemic, Not Incidental, Phenomenon

The findings reported in the Results section indicate that inefficiency in official travel management within local governments is not an episodic or managerial anomaly but a systemic administrative condition. Interpreted through the lens of Administrative Efficiency Theory, these patterns reflect a misalignment between procedural design, resource utilization, and organizational performance. The persistence of procedural delays, redundant documentation, and approval bottlenecks suggests that efficiency losses are embedded within institutional routines rather than arising from isolated failures. This interpretation aligns with contemporary public administration scholarship, which emphasizes that administrative efficiency is shaped by how systems are designed and coordinated, not merely by compliance with rules or the presence of financial controls (Haque et al., 2021). The results reinforce the theoretical argument that efficiency in the public sector cannot be equated with cost containment alone; instead, it must account for administrative workload, time costs, and opportunity costs. The recurrence of these inefficiencies across diverse local government contexts further supports the view that official travel management functions as a revealing microcosm of broader administrative dynamics, where routine operational activities expose systemic inefficiencies that remain less visible in higher-level policy processes (McQuestin et al., 2022).

Bureaucratic Process Theory and the Logic of Procedural Persistence

From a Bureaucratic Process Theory perspective, the dominance of complex procedures and elongated approval chains observed in the Results can be interpreted as the outcome of bureaucratic rationality oriented toward control and predictability. Classic bureaucratic principles prioritize formal authorization, documentation, and hierarchical oversight as safeguards against misuse of public resources. However, the findings demonstrate that these mechanisms persist even when their marginal contribution to efficiency is limited. This persistence reflects what bureaucratic scholars describe as procedural inertia, whereby rules and approval structures become institutionalized and resistant to change (Halling & Baekgaard, 2024). In official travel management, such inertia manifests in the replication of approval steps and verification requirements across administrative units, even when travel activities are routine and low-risk. The discussion thus highlights a fundamental theoretical tension: bureaucratic processes designed to ensure accountability may simultaneously undermine administrative efficiency by increasing transaction costs. The Results section shows that this tension is not resolved through incremental adjustments but remains structurally embedded, reinforcing the relevance of bureaucratic process theory in explaining why inefficiencies endure despite reform efforts (Bracci et al., 2022).

Administrative Burden as an Overlooked Dimension of Efficiency

The empirical patterns related to administrative burden underscore an important theoretical implication for administrative efficiency studies. While traditional efficiency analyses focus on financial expenditures, the Results demonstrate that hidden administrative costs—such as staff time, cognitive effort, and procedural delays—constitute a significant

dimension of inefficiency in travel management. Interpreted through administrative efficiency theory, these burdens represent inefficiencies in process design rather than failures of compliance. The literature on administrative burden suggests that such costs disproportionately affect frontline and mid-level officials, shaping behavior and decision-making in subtle but consequential ways (Halling & Baekgaard, 2024). In the context of official travel, administrative burden may discourage timely coordination or incentivize informal practices that bypass formal procedures, further complicating governance arrangements. The discussion thus extends the concept of efficiency beyond budgetary metrics, reinforcing the argument that public sector efficiency must incorporate administrative workload and process friction as core analytical dimensions. This insight contributes theoretically by linking administrative burden more explicitly to operational expenditure management, an area where it has received comparatively limited attention in public administration research.

Public Financial Management and the Limits of Compliance-Oriented Cost Control

The Results reveal that cost control mechanisms in official travel management are widely implemented but unevenly effective. From a Public Financial Management perspective, this pattern reflects the limitations of compliance-oriented control systems that prioritize rule adherence over performance outcomes. PFM frameworks traditionally emphasize expenditure ceilings, standardized rates, and audit oversight as tools for ensuring fiscal discipline. However, the findings suggest that these mechanisms often operate independently of administrative workflows, resulting in formal compliance without substantive efficiency gains (Cuadrado-Ballesteros & Bisogno, 2021). This disjunction aligns with PFM scholarship that cautions against equating budget compliance with effective resource use. In official travel management, cost control may succeed in preventing overt misuse while failing to address inefficiencies related to unnecessary travel, suboptimal arrangements, or excessive administrative processing. The discussion thus highlights a theoretical implication: cost control mechanisms must be interpreted as part of a broader administrative system rather than as standalone instruments. This reinforces calls within PFM literature to integrate financial controls with administrative process analysis to better understand their real-world impact on efficiency (Poljašević et al., 2021).

Budget Planning–Execution Gaps and Organizational Behavior

The recurring misalignment between budget planning and execution identified in the Results section can be interpreted through both PFM and organizational behavior perspectives. Budget planning practices based on historical expenditure patterns or standardized assumptions may fail to capture evolving operational needs, leading to execution gaps and inefficiencies. The literature suggests that such gaps are not merely technical issues but reflect institutional incentives embedded within budgeting systems (McQuestin et al., 2022). When budget performance is evaluated through absorption rates rather than efficiency indicators, administrative actors may prioritize spending completion over cost-conscious behavior. In official travel management, this dynamic manifests in end-of-year spending pressures or ad hoc adjustments that undermine efficiency without violating formal rules. The discussion thus situates budget execution gaps within a broader theoretical understanding of how financial systems shape administrative behavior. This interpretation reinforces the argument that efficiency outcomes are influenced by incentive structures as much as by procedural design, highlighting the need for integrative analytical frameworks that connect budgeting practices with administrative efficiency considerations (Cuadrado-Ballesteros & Bisogno, 2021).

Administrative Capacity as a Conditioning Variable

The Results consistently point to administrative capacity as a critical conditioning factor in official travel management efficiency. Interpreted through Administrative Capacity Theory, these findings suggest that human resources, technical competence, organizational coordination, and system integration determine how effectively rules and financial controls are operationalized. Capacity constraints exacerbate procedural complexity by limiting the ability of officials to exercise discretion, interpret rules contextually, or utilize financial information effectively (Haque et al., 2021). Conversely, stronger capacity can mitigate—but not fully eliminate—inefficiencies arising from complex bureaucratic structures. This conditional relationship underscores a key theoretical insight: administrative capacity

mediates the impact of both bureaucratic processes and PFM mechanisms on efficiency outcomes. The discussion thus advances administrative capacity theory by situating it explicitly within operational expenditure management, an area where capacity is often assumed rather than examined. It also highlights that capacity development alone is insufficient if procedural complexity and governance misalignment persist, reinforcing the systemic nature of efficiency challenges in local government administration.

Digitalization and the Reproduction of Bureaucratic Complexity

The mixed findings regarding digitalization require careful theoretical interpretation. While digital systems are often promoted as efficiency-enhancing tools, the Results indicate that digitalization frequently reproduces existing bureaucratic complexity when procedural rules remain unchanged. This pattern aligns with socio-technical perspectives in public administration, which emphasize that technology reflects organizational structures rather than transforming them by default (Rajala, 2025). From an administrative efficiency standpoint, digital tools may reduce processing time for individual tasks while increasing overall administrative burden through additional data entry, verification, or system navigation requirements. The discussion thus challenges deterministic assumptions about digitalization and efficiency, reinforcing the argument that technological adoption must be analyzed within institutional and procedural contexts. This insight contributes theoretically by integrating digital governance debates with administrative efficiency and bureaucratic process theory, highlighting that efficiency gains depend on process redesign and capacity alignment rather than technological adoption alone.

Governance and Accountability as Enablers and Constraints

The Results demonstrate that governance and accountability mechanisms play an ambivalent role in official travel management efficiency. On one hand, robust oversight systems enhance transparency and expenditure traceability; on the other hand, they often prioritize documentation completeness over efficiency evaluation. Interpreted through governance theory, this reflects a dominant accountability model centered on answerability rather than performance learning (Bracci et al., 2022). From an administrative efficiency perspective, such models may legitimize inefficient practices as long as formal reporting requirements are satisfied. The discussion thus highlights a theoretical tension between accountability and efficiency, suggesting that stronger oversight does not automatically translate into better administrative performance. This finding aligns with broader governance scholarship that emphasizes the need to balance control and flexibility in public administration. Importantly, the discussion does not argue against accountability but underscores the need to understand how accountability mechanisms interact with administrative processes and capacity to shape efficiency outcomes (Poljašević et al., 2021).

Interaction Effects and the Value of an Integrative Framework

A central contribution of this Discussion is the interpretation of interaction effects among bureaucratic processes, administrative capacity, PFM mechanisms, and governance arrangements. The Results show that inefficiencies emerge most clearly when these elements are misaligned, supporting the integrative conceptual framework developed in the Literature Review. This finding reinforces systems-oriented perspectives in public administration, which argue that efficiency outcomes cannot be explained through single-factor analyses. The discussion thus contributes theoretically by demonstrating the value of integrative frameworks for understanding routine administrative functions such as official travel. It also clarifies why reform efforts targeting individual components—such as digitalization or tighter cost controls—often yield limited efficiency gains when broader institutional alignment is lacking (Haque et al., 2021; Cuadrado-Ballesteros & Bisogno, 2021).

Implications for Administrative Practice and Policy Discourse

While avoiding prescriptive recommendations, the discussion highlights important administrative and policy implications. The interpretation of findings suggests that improving efficiency in official travel management requires attention to procedural design, capacity development, governance alignment, and financial systems simultaneously. The literature indicates that efficiency gains are unlikely to result from isolated interventions, underscoring the importance of systemic administrative reform. This insight contributes to policy discourse

by reframing official travel management as a strategic administrative issue rather than a marginal operational concern. It also suggests that discussions of fiscal discipline should incorporate administrative efficiency considerations to avoid reinforcing compliance-oriented practices that generate hidden costs. These implications provide a conceptual bridge to the Comparison section, where the findings of this review will be situated relative to broader state-of-the-art research in public administration and public financial management.

6. Comparison

Positioning official travel management within the state-of-the-art on administrative efficiency

State-of-the-art scholarship on administrative efficiency in local government has increasingly moved from narrow cost-minimization metrics toward multidimensional assessments that incorporate process quality, strategic management, and organizational performance. For example, cross-national work on local administrative offices highlights that efficiency deficits frequently stem from weaknesses in strategic and financial management as well as fragmented managerial processes, rather than from single budgetary line items (Grzebyk et al., 2021). In contrast, studies explicitly focused on official travel systems remain comparatively sparse and are often treated as a peripheral operational issue rather than a revealing site of administrative dysfunction. The more recent travel-specific literature—particularly from public sector accounting and internal control perspectives—has begun to frame official travel as a locus of expenditure inefficiency and fraud risk that requires process redesign and system integration (Akbar & Suprayitno, 2025). Compared with the broader efficiency literature, which typically addresses administrative performance at an aggregate organizational level, travel-focused studies offer more granular visibility into how administrative procedures, approvals, and documentation routines shape efficiency outcomes. This review’s comparative contribution is to connect these literatures, positioning travel management as a practical and analytically meaningful “micro-foundation” of local government efficiency debates.

Bureaucratic process approaches: from classic “red tape” to digital red tape and compliance burden

Across the state-of-the-art, bureaucratic process theory remains central to explaining persistent inefficiency, but recent research differentiates between traditional rule burdens and digitally embedded rule systems. Administrative burden scholarship has emphasized that procedural frictions impose time and cognitive costs and can persist even when organizations pursue modernization agendas (Halling & Baekgaard, 2024). Contemporary “digital red tape” research further extends this argument by showing that digital transformation can reproduce or amplify rule dysfunction when formalization and centralization become hard-coded into information systems (Liu et al., 2025). This contrasts with older reform narratives that presumed digital tools would automatically reduce red tape. Travel-management research often mirrors this trajectory: some studies treat process problems as paperwork or compliance issues, while others emphasize systemic redesign (Akbar & Suprayitno, 2025). Relative to the state-of-the-art on digital governance, travel-specific studies have been slower to adopt digital red tape as an explanatory lens. The comparative implication is that official travel management should be analyzed as a hybrid administrative domain where bureaucratic procedures, digital infrastructures, and compliance expectations interact, producing persistent inefficiency even under “modernized” systems.

Administrative capacity in the state-of-the-art: conditioning, mediation, and uneven reform returns

State-of-the-art capacity research treats administrative capacity as a foundational determinant of public-sector performance, particularly in developing and reforming administrative systems. Capacity is understood not only as staffing levels but as the combined institutional ability to plan, coordinate, implement, and learn, including technical competence and organizational routines (Haque et al., 2021). In the official travel domain, the literature often operationalizes capacity indirectly—through process errors, delays, inconsistent verification, and weak utilization of financial information—rather than measuring capacity as an explicit construct. This differs from the broader comparative public administration literature, where administrative capacity is frequently treated as a mediating variable that conditions whether reforms yield efficiency improvements. The state-of-the-art suggests that reforms emphasizing new controls or new systems can have limited returns when capacity constraints prevent effective enactment. Travel-specific research that foregrounds redesign

and integration implicitly supports this capacity-centered view, since integration requires competence, cross-unit coordination, and stable institutional routines (Akbar & Suprayitno, 2025). The distinctive positioning of this review is to explicitly locate travel management within administrative capacity theory, arguing that capacity constraints mediate the impacts of bureaucracy and PFM instruments on efficiency outcomes in local government operations.

PFM approaches: compliance, performance, and the “control–efficiency” boundary

In state-of-the-art PFM literature, cost control is increasingly analyzed as a governance problem rather than a purely technical accounting function. Research on public sector accounting reforms and governance quality suggests that formal reforms may improve reporting and oversight yet still produce uneven performance gains depending on institutional context and implementation capacity (Cuadrado-Ballesteros & Bisogno, 2021). Travel expenditure management often exemplifies this “control–efficiency boundary”: controls can strengthen compliance but may not reduce hidden administrative costs or decision bottlenecks. Studies of management accounting and control in public organizations similarly show that risk management and control systems can proliferate without necessarily improving operational efficiency if they are not integrated into workflow design and managerial learning (Bracci et al., 2022). By comparison, travel-focused studies and audit-oriented analyses frequently emphasize verification, eligibility, and documentation, sometimes conflating “control strength” with “efficiency gains.” This review positions itself against that tendency by aligning travel expenditure management with state-of-the-art PFM debates that distinguish fiscal compliance from administrative efficiency, emphasizing the need to analyze travel cost control as embedded in administrative processes and institutional incentives rather than as an isolated accounting device.

Governance and accountability: from answerability to performance-oriented accountability

State-of-the-art governance studies increasingly distinguish between accountability systems that emphasize answerability (documentation, reporting, auditability) and those that support performance learning (feedback, managerial adjustment, strategic prioritization). Literature on management accounting and control systems underscores that accountability mechanisms can be effective at traceability yet limited in improving operational performance when they are designed primarily for compliance (Bracci et al., 2022). In the official travel domain, the literature frequently treats travel as high-risk due to discretion and recurrence, making it a natural target for oversight. However, the comparative insight from governance scholarship is that stronger oversight does not automatically yield efficiency when the oversight model rewards procedural completeness rather than operational outcomes. This aligns with findings in public managers’ use of accounting information: information may exist but still fail to shape efficiency decisions when it is not perceived as useful for managerial problem-solving (Poljašević et al., 2021). Relative to the state-of-the-art, travel studies often under-theorize this accountability-performance distinction. The contribution of this review is to embed travel cost control within governance scholarship, arguing that the quality of accountability systems must be assessed by how they interact with process design and capacity, not by oversight intensity alone.

Comparative patterns across contexts: common regularities and institutional variation

A consistent state-of-the-art finding in comparative public administration is that local government efficiency challenges display both cross-context regularities and context-specific variation. For instance, comparative studies of administrative offices identify recurring efficiency constraints related to strategic management, financial management, and process organization, but also show variation by administrative tradition and institutional maturity (Grzebyk et al., 2021). In travel management, a similar pattern emerges: procedural complexity and approval layering are common, while the degree of digitalization, integration, and control sophistication varies across jurisdictions. Travel-system studies in Indonesia emphasize that end-to-end integration with expenditure systems and external providers can reshape risk and efficiency profiles, implying that institutional ecosystems matter for operational expenditure efficiency (Akbar & Suprayitno, 2025). Digital red tape research adds another comparative dimension by demonstrating that structural features (formalization, centralization) can systematically shape burdens in digitally transformed bureaucracies (Liu et al., 2025). Compared with the state-of-the-art, the travel literature has fewer robust cross-jurisdiction comparative designs; nevertheless, the convergence of patterns across these bodies of work supports analyzing travel management as a cross-context administrative function whose efficiency is conditioned by institutional architecture.

Methodological contrasts: single-lens studies versus integrative synthesis

A key difference among prior studies lies in methodological scope and theoretical lens. Many contributions adopt a single-lens approach—e.g., audits emphasizing compliance, PFM studies focusing on budgeting and accounting reforms, or bureaucratic studies focusing on rule density and administrative burden. While these approaches produce valuable insights, they can fragment understanding of how efficiency outcomes are generated across intertwined administrative and financial subsystems. State-of-the-art review work in public sector accounting and control systems has already called attention to the need for integrative approaches that connect risk management, accounting controls, and organizational processes (Bracci et al., 2022). Travel-system research that employs process improvement and system integration also implicitly recognizes interdependence, but often remains anchored in technical redesign rather than comparative theorization across governance and capacity dimensions (Akbar & Suprayitno, 2025). This literature review differentiates itself by explicitly integrating Administrative Efficiency, PFM, Bureaucratic Process, Administrative Capacity, and Governance/Accountability into one coherent conceptual framework, enabling comparative interpretation across studies that otherwise remain siloed. The review's methodological contribution is therefore not to replace single-lens explanations but to show how their findings map onto a shared conceptual architecture suitable for state-of-the-art positioning.

Where this review sits in the state-of-the-art map

Positioned against the state-of-the-art, this review occupies a bridging role between (a) macro-level local government efficiency research and (b) micro-level operational expenditure domains where administrative frictions become observable and measurable. Efficiency studies of local administrative offices provide broad indicators and diagnose domains requiring change, but often lack granular process tracing (Grzebyk et al., 2021). Conversely, travel-system work provides granular process insights and highlights integration needs, but is rarely connected systematically to broader administrative efficiency theory or comparative governance debates (Akbar & Suprayitno, 2025). PFM and governance scholarship supplies conceptual tools to analyze incentives, control design, and accountability regimes, yet often treats operational expenditure categories only illustratively (Cuadrado-Ballesteros & Bisogno, 2021; Bracci et al., 2022). The unique contribution of this review is to synthesize these streams into a cohesive analytical frame that explains why travel management repeatedly exhibits procedural inefficiency, mixed control effectiveness, and persistent capacity constraints across local government settings. In state-of-the-art terms, the review advances a coherent conceptualization of official travel management as an administrative-financial “interface domain” where bureaucracy, capacity, governance, and PFM instruments jointly shape efficiency outcomes—an integration less explicit in prior studies.

7. Conclusion

Synthesis of key findings and response to the research gap

This literature review has synthesized a fragmented body of scholarship on administrative efficiency in official travel management within local governments by integrating insights from administrative efficiency theory, public financial management, bureaucratic process theory, administrative capacity theory, and governance and accountability studies. The review demonstrates that inefficiency in official travel administration is a systemic and recurring phenomenon, shaped by the interaction of procedurally complex bureaucratic processes, uneven administrative capacity, compliance-oriented cost control mechanisms, and governance arrangements that emphasize answerability over performance learning. These findings directly address the research gap identified in the Introduction, namely the lack of integrative analyses that connect bureaucratic processes, capacity constraints, and financial controls within a single conceptual framework. Rather than treating official travel as a marginal operational issue, the literature consistently shows that it functions as a revealing administrative domain where inefficiencies embedded in routine procedures become visible and measurable (Haque et al., 2021; McQuestin et al., 2022). In doing so, this review fulfills its primary objective of providing a comprehensive conceptual synthesis that clarifies how and why administrative inefficiencies persist in the management of official travel across diverse local government contexts.

Theoretical implications for public administration and public financial management

Theoretically, this review contributes to public administration and public financial management scholarship by reinforcing the argument that administrative efficiency cannot be understood through single-lens approaches. The synthesis highlights that bureaucratic process theory explains the persistence of procedural complexity, while administrative capacity theory clarifies why similar rules and controls yield divergent efficiency outcomes across institutional contexts. Public financial management perspectives further demonstrate that cost control mechanisms often ensure compliance without necessarily improving efficiency when detached from administrative workflows (Cuadrado-Ballesteros & Bisogno, 2021). By integrating these perspectives, the review advances a systemic understanding of efficiency as an outcome of institutional alignment rather than isolated managerial action. This contribution extends existing theory by explicitly situating operational expenditure—particularly official travel—within broader debates on governance, accountability, and performance. In doing so, the article strengthens the conceptual linkage between administrative efficiency and financial governance, offering a coherent analytical foundation for future theoretical refinement and comparative inquiry in local government administration (Bracci et al., 2022).

Practical implications for local government administration

From a practical standpoint, the findings offer reflective insights for policymakers and administrative practitioners without advancing prescriptive or technical recommendations. The literature indicates that efforts to improve efficiency in official travel management are unlikely to succeed if they focus solely on tightening controls or introducing new digital systems in isolation. Instead, the synthesis suggests that efficiency outcomes are shaped by the alignment of procedural design, administrative capacity, governance arrangements, and financial management practices. For local governments, this implies that official travel should be recognized as a strategically significant administrative function rather than a minor budgetary concern, as inefficiencies in this domain signal broader institutional challenges. The review also underscores that accountability mechanisms enhance transparency and fiscal discipline but may inadvertently legitimize inefficient practices when performance considerations are secondary to compliance (Poljašević et al., 2021). These insights support more informed administrative reflection and organizational learning, contributing to ongoing debates on bureaucratic reform, fiscal governance, and administrative modernization in local government settings.

Limitations and future research agenda

This literature review is subject to several limitations that inform directions for future research. First, although the review prioritized high-quality and recent publications, its scope is constrained by the availability of studies that explicitly address official travel management, resulting in reliance on adjacent literatures in administrative efficiency and public financial management. Second, the narrative–analytical approach, while well suited for conceptual synthesis, does not permit statistical generalization or causal inference. Third, much of the reviewed literature reflects specific institutional and national contexts, limiting direct cross-country comparability. Future research could address these limitations by conducting comparative empirical studies across local governments, examining how variations in administrative capacity, governance arrangements, and digital infrastructure influence travel efficiency outcomes. Longitudinal analyses could further explore how reforms in procedures or financial controls reshape efficiency over time. By building on the integrative framework developed in this review, future studies can deepen understanding of official travel management as a critical interface between bureaucracy and public finance, thereby advancing both theory and practice in public administration (Haque et al., 2021; McQuestin et al., 2022).

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