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Explanation Of The Effectiveness Of Public Performance In The Implementation Of Work From Anywhere Through Operational Cost Management at Regional Office IV BKN Makassar

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Abstract: *Digital transformation has encouraged public sector organizations to adopt the Work From Anywhere (WFA) policy as a strategy to enhance work flexibility and organizational efficiency. However, empirical evidence regarding the mediating role of operational cost management in explaining the relationship between WFA implementation and public performance effectiveness remains limited. This study aims to examine the effect of WFA implementation on public performance effectiveness and to investigate the mediating role of operational cost management at the Regional Office IV of the National Civil Service Agency (BKN) Makassar. This study employed a quantitative approach with a cross-sectional design. Data were collected through questionnaires distributed to 55 employees selected using purposive sampling and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results indicate that WFA implementation has a positive and significant effect on public performance effectiveness ($\beta = 0.548$; $p < 0.001$) and operational cost management ($\beta = 0.693$; $p < 0.001$). Operational cost management also has a positive and significant effect on public performance effectiveness ($\beta = 0.373$; $p = 0.002$) and significantly mediates the relationship between WFA implementation and public performance effectiveness ($\beta = 0.258$; $p = 0.004$). The model explains 72.2% of the variance in public performance effectiveness. These findings suggest that the effectiveness of WFA implementation in the public sector depends not only on work flexibility but also on effective operational cost management, which contributes to improved organizational performance and public service quality.*

INTRODUCTION

Digital transformation has brought fundamental changes in organizational work systems, including in the public sector which is required to be more adaptive to the dynamics of the strategic environment. This transformation encourages changes in business processes, organizational structures, and governance in order to be able to provide more effective and efficient public services (Malodia et al., 2021). One of these forms of adaptation is the application of *Work From Anywhere (WFA)*), which allows employees to carry out work without being tied to a specific physical location. This policy is not only a response to technological developments, but also part of bureaucratic reform efforts to increase work flexibility and optimize organizational performance through the use of information technology (Khan et al., 2021). In the context of the Regional Office IV of BKN Makassar, the implementation of *WFA* bring significant changes, especially in organizational work patterns and resource management, including operational costs. Research shows that the implementation of remote work supported by digital technology can increase organizational flexibility, even though it requires adequate policy support, digital infrastructure, and organizational management for its implementation to run effectively (Battisti et al., 2022; Ng et al., 2022). This condition shows that there is an important background that underlies the need for a more in-depth study related to changes in organizational strategies in the face of flexible work systems.

Along with the implementation *WFA*, organizations are faced with challenges in adjusting the structure and strategy of managing operational costs. On the one hand, there is potential for efficiency from reduced use of office facilities and official travel costs, but on the other hand, new needs arise such as technology investment, digital infrastructure support, and strengthening information security systems. Imbalances in the management of these aspects have the potential to cause inefficiencies and have an impact on the quality of public performance (Zhang et al., 2025). This shows the urgency to comprehensively understand how organizations respond to these changes through appropriate strategy adjustments.

Although various studies have addressed work flexibility and organizational efficiency, most studies tend to focus on quantitative approaches that emphasize the end result, such as productivity and cost efficiency (Rahmawati & Savitri Pusparini, 2023). However, there is still limited research examining the role of operational cost management in explaining the relationship between implementation *Work From Anywhere* and the effectiveness of public performance, especially in public sector organizations. (Sosial et al., 2025) This condition reflects the existence of research gaps that need to be filled through a more exploratory and contextual approach.

The limited understanding of the strategic processes and internal dynamics of the organization has the potential to cause the implementation *of Work From Anywhere* to be viewed only from the aspect of result efficiency, without providing an adequate explanation of how operational cost management contributes to the effectiveness of public performance. Therefore, research that is able to explore the process contextually is needed to produce a more comprehensive understanding as the basis for the development of organizational management strategies in the public sector.

This study seeks not only to see the end result of cost efficiency, but also to understand the processes, experiences, and perspectives of stakeholders in formulating and implementing operational cost management strategies. The focus on reconstructing this strategy provides a different perspective compared to previous research which is more normative and quantitative in nature. Thus, this approach shows an element of novelty in understanding the phenomenon of operational cost management in the era of flexible work.

Based on this description, this study aims to examine the influence of the implementation of *Work From Anywhere* on operational cost management and public performance effectiveness, as well as to test the role of operational cost management in increasing the effectiveness of public performance in the Regional Office IV of BKN Makassar. This direction also reflects the research objectives to be achieved through a quantitative approach with hypothesis testing.

In line with this focus, this study seeks to answer several key questions related to the implementation of *WFA,* the process of restructuring operational cost management strategies, factors that affect the success and obstacles faced, and their impact on the effectiveness of public performance. These questions are representations of the formulation of the problems that are the basis for the implementation of this research.

LITERATURE REVIEW

This research is based on a number of relevant theories to explain the relationship between *Work From Anywhere (WFA)*, operational cost management strategies, and the effectiveness of public performance. Contingency Theory (*Contingency Theory*) states that there is no one managerial approach that is universal, but the effectiveness of organizational strategies is largely determined by its suitability to the environmental conditions faced (Citrayanti & Yuhertiana, 2021). In the context of changes in the work system towards *WFA*, public organizations are required to adjust strategies, including in managing operational costs to remain adaptive and effective.

Cost Management Theory (*Cost Management Theory*) emphasizes the importance of the process of planning, controlling, and decision-making related costs in order to achieve organizational efficiency (Hasrish & Hartanti, 2021). The transformation of the work system towards WFA has led to changes in the cost structure, such as a decrease in the cost of physical facilities and an increase in technology investment, so that a reconstruction of the cost strategy is needed to maintain optimal use of resources (Wati & Harmain, 2022). In the public sector, accrual-based cost information also plays an important role in supporting the budgeting and decision-making process because it can improve the quality of resource allocation, especially in conditions of budget constraints (Kuroki & Motokawa, 2021)

Public Sector Performance Theory (*Public Sector Performance Theory*) explains that the performance of public organizations is not only measured based on output, but also the efficiency of resource use and the quality of services to the community. Therefore, an effective operational cost management strategy is an important factor in improving the overall performance of the public sector (Hari Susanto, 2023)

Work Flexibility Theory (*Flexible Work Arrangement Theory*) states that flexibility of work, including the application of *WFA,* has the potential to increase productivity and work-life balance of employees. However, its implementation requires the support of an adequate management system so as not to cause inefficiency or a decrease in organizational performance (Scott, 2025).

Relationship Between Variables and Hypothesis Development

WFA has the potential to directly affect the effectiveness of public performance. Work flexibility can increase employee productivity and satisfaction, but it can also pose challenges in coordination, communication, and performance monitoring. Therefore, the direct relationship between *WFA* and public performance is important to be empirically tested.

The Effect of Work *From Anywhere Implementation* on Public Performance Effectiveness

Implementation *Work From Anywhere (WFA)* is a form of work flexibility that allows employees to carry out tasks from various locations by utilizing digital technology as the main means of carrying out work (Kusworo & Fauzi, 2022). The implementation of this work system is expected

to be able to increase the effectiveness of task implementation through work flexibility, ease of access to the work system, improved communication and coordination, and optimization of employee productivity (Abdilla & Adriansyah, 2024; Uisuma & Lambey, 2024). In addition, work supervision supported by digital technology allows organizations to maintain the quality of task execution even though employees work outside the office environment (Rahmawati & Savitri Pusparini, 2023).

In public sector organizations, the implementation of *WFA* which is managed effectively has the potential to increase the achievement of performance targets, the quality of public services, the timeliness of services, employee productivity, the efficiency of the service process, and the satisfaction of service users. (Fadhilah & Eryandra, 2025). Thus, the implementation of *WFA* It is estimated to have a direct influence on the effectiveness of public performance. Thus, the following hypothesis is formulated:

H1: The implementation of *Work From Anywhere* has a positive effect on the effectiveness of public performance in the Regional Office IV of BKN Makassar.

The Effect of Work *From Anywhere* Implementation on Operational Cost Management

Application *Work From Anywhere (WFA)* Changing the pattern of using organizational resources so that it affects the structure of operational costs. Reduced use of physical workspaces, electricity consumption, business travel, and the need for office stationery and logistics provide opportunities for organizations to achieve operational cost efficiency (Work et al., 2023). On the other hand, changes in work systems require organizations to be able to adjust budget management strategies to keep the use of resources effective and efficient (Akmalia & Gregorius, 2023).

Good management of operational costs during implementation *WFA* It is reflected in the organization's ability to control operational costs, carry out budget efficiency, optimize the use of resources, and develop more controlled budget planning. Therefore, implementation *WFA* is estimated to have an effect on the management of organizational operational costs (Economics & Accounting, 2024). Thus, the following hypotheses are formulated:

H2: The implementation of *Work From Anywhere* has a positive effect on the management of operational costs at the Regional Office IV of BKN Makassar.

The Effect of Operational Cost Management on Public Performance Effectiveness

Operational cost management is one of the important aspects in supporting the effectiveness of public organizations. Efficient cost management allows organizations to optimally allocate resources to support the implementation of public services (Efficiency et al., 2025). Efficient use of the budget also provides space for organizations to improve service quality, speed up service processes, and increase employee productivity without reducing the quality of work results (Raafi Melati Putri & Indri Yuliafitri, 2023). Effective management of operational costs is determined not only by budget control, but also by the efficiency of administrative processes. Administrative procedures that have not been digitally integrated have the potential to increase operational costs and reduce the effectiveness of work execution (Toding et al., 2023).

The organization's ability to plan, control, and optimize operational costs is expected to have an impact on improving the achievement of work targets, the quality of public services, the timeliness of services, the efficiency of the service process, and the satisfaction of service users (Ednoer et al., 2023). Therefore, operational cost management is estimated to affect the effectiveness of public performance. Thus, the following hypothesis is formulated:

H3: Operational cost management has a positive effect on the effectiveness of public performance at the Regional Office IV of BKN Makassar.

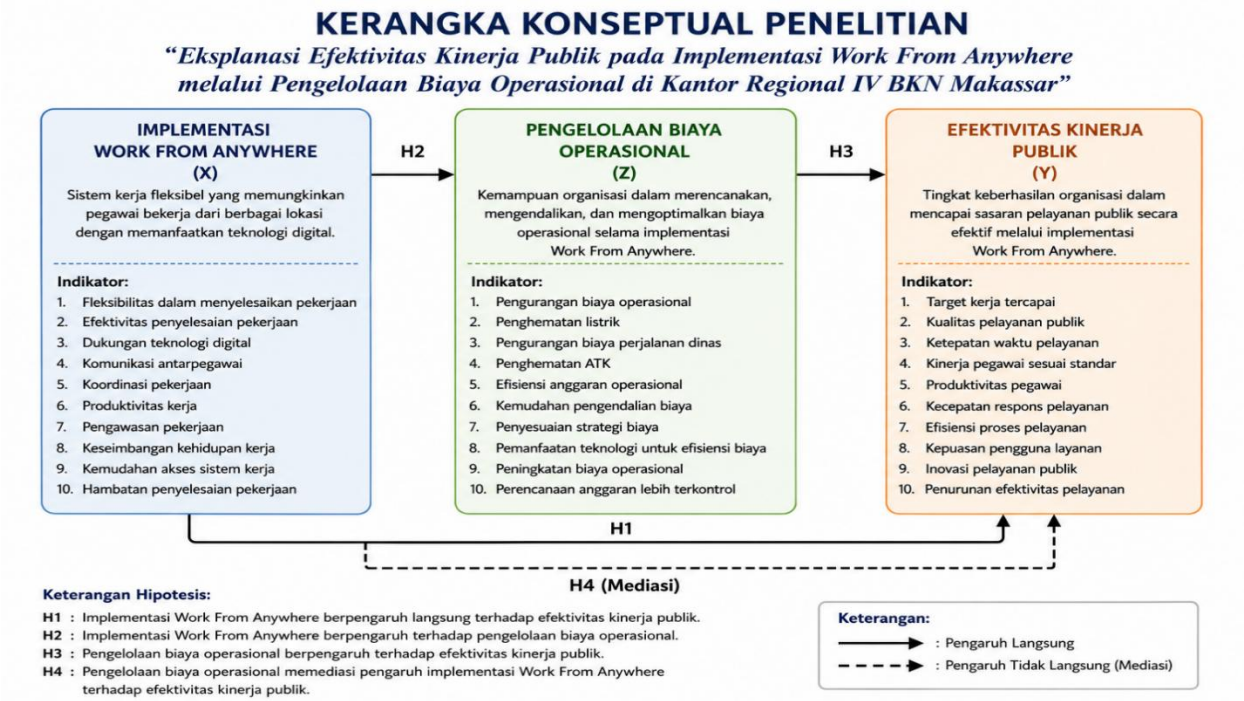
The Role of Operational Cost Management Mediation in the Relationship between Work *From Anywhere Implementation* and Public Performance Effectiveness

Successful implementation *Work From Anywhere (WFA)***)** In improving the effectiveness of public performance is determined not only by the implementation of a flexible work system, but also by the organization's ability to effectively manage operational costs (Kumar, Sunil; Lochab, A.; Mishra, 2021). The flexibility of work generated through the implementation of WFA will provide optimal benefits if followed by an operational cost management strategy that is able to control budget utilization, increase resource efficiency, and support the sustainability of public services (Pradipta & Martdianty, 2023).

In other words, the implementation *WFA* affect the effectiveness of public performance not only directly, but also indirectly through the management of operational costs. Therefore, the management of operational costs is positioned as an intervening variable that bridges the relationship between implementation *WFA* and the effectiveness of public performance (Asyrofi & Nugraha, 2025). Thus, the following hypotheses are formulated:

H4: Operational cost management mediates the effect of the implementation *of Work From Anywhere* on the effectiveness of public performance in the Regional Office IV of BKN Makassar.

Conceptual Framework



Narrative Conceptual Framework

The conceptual framework of this study shows that the application of *Work From Anywhere* not only does it have a direct influence on the effectiveness of public performance, but also an indirect influence through the reconstruction of operational cost management strategies. Operational cost strategies act as intervening variables that explain how changes in the work system can be translated into improvements in organizational performance. Thus, the effectiveness of public performance is not only determined by work flexibility, but also by the organization's ability to manage resources efficiently, effectively, and adaptively to the dynamics of the work environment (Efendi & Oktaviane, 2025; Rochmah et al., 2023).

METHOD

Types and Approaches to Research

This study uses a quantitative approach with an explanatory research type that aims to examine the causal relationship between the implementation of *Work From Anywhere*, operational cost management, and the effectiveness of public performance. The research design used is a cross-sectional and cross-sectional approach, where data is collected in a specific period of time.

Research Location and Time

This research was carried out at the Regional Office IV of BKN Makassar. The selection of this location was based on the focus of the research targeting Regional Office Employees IV of BKN Makassar as the main respondent with an estimated research time of 30 days.

Population and Sample

The population in this study is individuals who work in the regional office IV of BKN Makassar. This population was chosen because they are considered to have been involved in the implementation of *the Work From Anywhere (WFA)* policy. This study uses a purposive sampling technique, which is a sampling technique with certain considerations or criteria that have been set by the researcher. This technique was chosen because not all populations match the characteristics needed for the research, so only qualified respondents can be sampled. Based on these criteria, as many as 55 respondents were obtained who were eligible to be sampled in this study and then used in the data analysis process

In this study, there are two main data collection techniques used: questionnaire and literature study. Questionnaires are the main instruments in this study. The questionnaire is prepared in a closed form and uses a 5-point Likert scale, ranging from "Strongly Disagree (1)" to "Strongly Agree (5)". The questionnaire will be distributed online through Google Form or other survey platforms. The distribution of the questionnaire is carried out online through platforms such as Google Form to facilitate the distribution and collection of data, as well as to improve the efficiency of research time and costs. In addition, the online method also allows respondents to fill out questionnaires flexibly without being bound by time and location, which is in line with the research context related to *WFA policies.*

Data Analysis Techniques

Data analysis in this study was carried out using the Structural Equation Modeling – Partial Least Squares (SEM-PLS) method. The SEM-PLS method is used because it is able to analyze complex relationships between variables, both direct and indirect relationships (mediation), and is suitable for use in studies with a relatively small sample size.

In this study, SEM-PLS was used to test the influence of the implementation *of Work From Anywhere* (*WFA)* on the effectiveness of public performance, either directly or through operational cost management as a mediation variable.

The software used in data processing is SmartPLS, which allows simultaneous analysis of measurement models (outer models) and structural models (inner models).

Model Test and Analysis

In this study, primary data and secondary data were used. Primary data was obtained through the dissemination of a structured questionnaire that used a five-point Likert scale to measure respondents' perception of research variables. Meanwhile, secondary data was obtained from scientific journals, organizational documents, and other related documents that were used to support the understanding and discussion of research results.

This study uses two data sources, namely primary data and secondary data. The main data is collected through a standardized questionnaire that measures respondents' perception of the research variables using a 5-point Likert scale. Secondary data comes from scientific literature, journals, and other related documents that are used to support the interpretation and discussion of research results. This study examines three main constructs, namely the implementation *of Work From Anywhere* (X), operational cost management (Z), and the effectiveness of public performance (Y).

In this study, the data analysis method used was SEM-PLS with the help of SmartPLS software. This method was chosen because it was effective in analyzing complex relationships between variables, both direct and indirect (mediation), and had a good level of reliability at a relatively small sample size. The analysis approach included testing convergent validity and discriminant validity, as well as reliability tests using *Cronbach's Alpha* and *Composite Reliability*.

Hypothesis testing was carried out through *path analysis* and bootstrapping techniques to test the direct influence of the implementation *of Work From Anywhere* on the effectiveness of public performance, the effect of the implementation *of Work From Anywhere* on the management of operational costs, the effect of operational cost management on the effectiveness of public performance, and the indirect influence through the mediating role of operational cost management.

The model's performance and overall model suitability were evaluated using *the R-Square value* (R^2) to measure the ability of independent variables to explain dependent variables, *Q-Square* (Q^2) values to assess the predictive ability of the model, and the model feasibility index to ensure that the research model used was in accordance with empirical data.

RESULT AND DISCUSSION

Test Respondent Demographic Profile

The demographic information of the respondents in Table 1 describes the characteristics of the employees of the Regional Office IV of the Makassar State Civil Service Agency (BKN) who are the research sample. This study involved 55 respondents, and all questionnaires distributed were successfully collected so that they could be analyzed using *the Structural Equation Modelling–Partial Least Squares* (SEM-PLS) method.

Based on gender, the majority of respondents were women as many as 34 people (61.8%), while men as many as 21 people (38.2%). This composition shows that the research sample is dominated by female employees.

Based on age, most of the respondents were in the range of 20–30 years as many as 44 people (80.0%), followed by 31–40 years old as many as 10 people (18.2%), and 41–50 years old as 1 person (1.8%). This shows that the majority of respondents are at productive age so they are expected to have good ability to adapt to the application of technology-based work systems.

Based on the length of service, the majority of respondents had a working period of 1–5 years as many as 41 people (74.5%), followed by a working period of less than one year for 10 people (18.2%), 6-10 years for 3 people (5.5%), and more than 10 years for 1 person (1.8%). This condition shows that most of the respondents have sufficient work experience to provide an

assessment of the implementation of *Work From Anywhere*, management of operational costs, and the effectiveness of public performance.

Overall, the characteristics of the respondents showed that the research sample was dominated by female employees, were of productive age, and had a working period of between one and five years. These characteristics were considered adequate to provide relevant information in accordance with the purpose of the study.

Table 1. ***Respondent Demographic Profile (n=55)***

Characteristics	**Categories**	**Frequency (n)**	**Percentage (%)**
Gender	Women	34	61,8
	Male	21	38,2
Age	20–30 Years	44	80,0
	31–40 Years	10	18,2
	41–50 Years	1	1,8
Long Time Working	< 1 Year	10	18,2
	1–5 Years	41	74,5
	6–10 Years	3	5,5
	> 10 Years	1	1,8

Test Summary of Measurement Model Evaluation Result

Evaluation of the measurement model *is* carried out to ensure that the research construct has met the requirements for validity and reliability before testing the structural model. The evaluation includes testing outer loading, *Average Variance Extracted (AVE*), *Cronbach's Alpha*, *Composite Reliability (CR),* and *Heterotrait-Monotrait Ratio (HTMT).* The test results are presented in Table 2.

The results of the analysis showed that most of the indicators had an *outer loading* value above 0.70. Although there were two indicators, namely X8 (0.601) and Z4 (0.605), which were slightly below the ideal value, both indicators were still maintained because the entire construct had *an AVE* value above 0.50 and *a Composite Reliability* above 0.70. Thus, all constructs met the requirements for convergent validity.

In addition, *Cronbach's Alpha* and *Composite Reliability* values for the entire construct were above 0.70, indicating that the instrument had good internal consistency. The *HTMT test results* also showed that all values were below the 0.90 limit so that the discriminant validity had been met. Based on these results, the measurement model was declared valid and reliable, making it feasible to use at the structural model testing stage.

Table 2. ***Summary Of Measurement Model Evaluation Result***

Construct	***Code***	***Loading***	***Cronbach's Alpha***	***CR***	***AVE***	***HTMT***
Work Form Anywhere Implementation	X1	0.776				
	X2	0.764	0.949	0.954	0.699	0.856
	X3	0.823				
	X4	0.860				
	X5	0.745				
	X6	0.807				
	X7	0,833				

	X8	0.601				
Public Performance Effectiveness	Y1	0.865				
	Y2	0.774	0.914	0.925	0.608	0.788
	Y3	0.874				
	Y4	0.779				
	Y5	0.860				
	Y6	0.884				
	Y7	0.822				
	Y8	0.803				
	Y9	0.853				
Operational Cost Management	Z1	0.734				
	Z10	0.835	0.941	0.941	0.643	0.734
	Z2	0.735				
	Z3	0.605				
	Z4	0.780				
	Z5	0.884				
	Z6	0.902				
	Z7	0.857				
	Z8	0.838				

R-Square Value Test

The *R-Square value (R²)* is used to measure the ability of exogenous variables to explain endogenous variables. The results of the analysis show that Public Performance Effectiveness has an R^2 value of 0.722, which means that 72.2% of the variation in public performance effectiveness can be explained by the Implementation of Work From Anywhere and Operational Cost Management, while the remaining 27.8% is influenced by other factors outside the research model.

Meanwhile, Operational Cost Management had an R^2 value of 0.480, indicating that 48.0% of the variation could be explained by the Implementation of *Work From Anywhere*, while 52.0% was influenced by other factors not included in the model. The results showed that the model had a strong explanatory ability towards Public Performance Effectiveness and a moderate category towards Operational Cost Management.

Table 3. ***R-Square Value***

Variable	***R-Square***	***R-Square Adjusted***
Public Performance Effectiveness	0.722	0.711
Operational Cost Management	0.480	0.470

Test F – Square Value

The F-Square (f^2) *test* aims to determine the amount of contribution of each exogenous variable

to the endogenous variable. The results of the analysis show that the Implementation *of Work From Anywhere* has a major influence on Public Performance Effectiveness (f^2 = 0.561) and Operational Cost Management (f^2 = 0.922). Meanwhile, Operational Cost Management has a moderate influence on Public Performance Effectiveness (f^2 = 0.260). These findings show that Work *From Anywhere* Implementation is the most dominant variable in the research model.

Table 4. **F – *Square Value***

Variable	**Public Performance Effectiveness**	**Work Form Anywhere Implementation**	**Operational Cost Management**
Public Performance Effectiveness			
Work Form Anywhere Implementation	0.561		0.922
Operational Cost Management	0.260		

Test Model Fit Result

The evaluation of the fit *model (model fit*) was carried out using *SRMR, d_ULS, d_G, Chi-Square, and NFI* indicators. The results of the analysis showed an SRMR value of 0.089, which is still within the acceptance limit (<0.10) for PLS-SEM-based research. The value shows that the residual between the observed covariance matrix and that predicted by the model is still at an acceptable level. Meanwhile, an NFI value of 0.595 indicates that the model fit level has not reached the ideal condition. However, in the PLS-SEM approach, the *fit model* index is not the only basis for determining the feasibility of the model because this approach is more *prediction-oriented*. Therefore, the model evaluation is carried out comprehensively through testing convergent validity, discriminant validity, construct reliability, determination coefficient (R^2), effect size (f^2), and path coefficient significance. Based on the overall results of the evaluation, the research model is declared to meet the requirements for use in hypothesis testing and is able to adequately explain the relationship between the variables studied.

Table 5. **Model Fit Result**

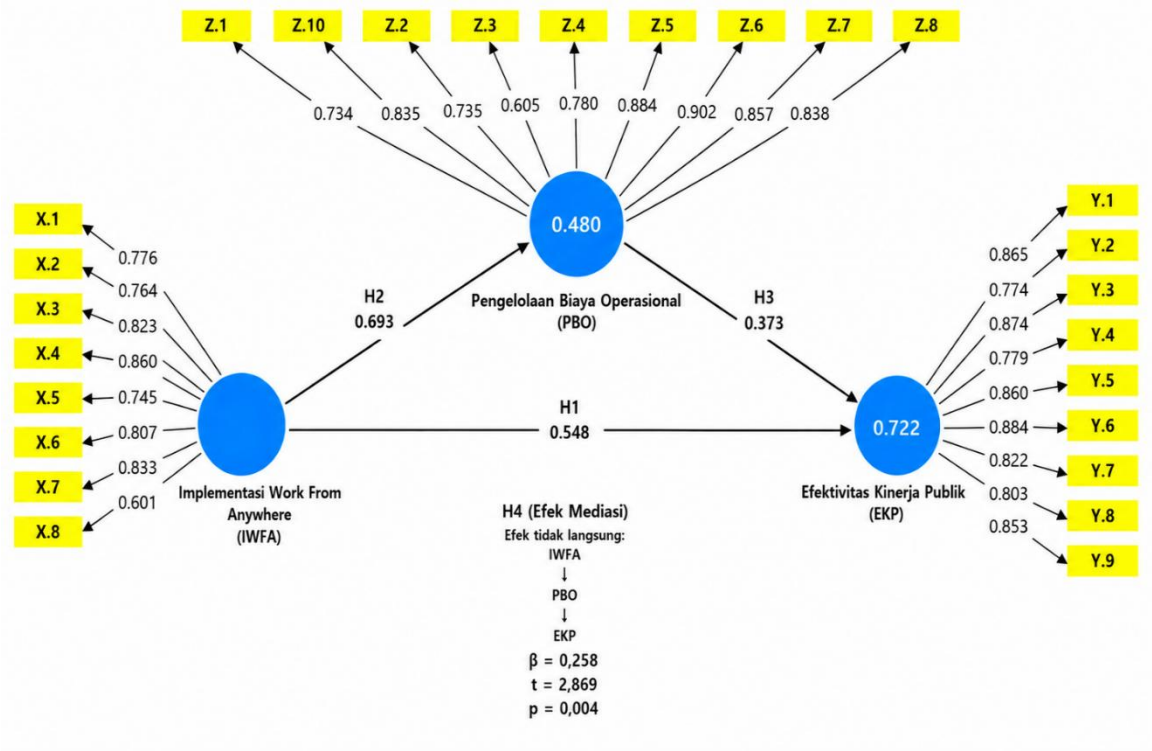
Models	***Estimated Model***	***Saturated Model***
SRMR	0.089	0.089
d_ULS	2.762	2.762
d_G	3.304	3.304
Chi-square	698.965	698.965
NFI	0.595	0.595

Test Structural Equation Modelling

After the measurement model (*outer model*) is declared to meet the criteria of validity and reliability, the next stage is to evaluate the structural model (*inner model*) using the *Structural Equation Modelling–Partial Least Squares* (SEM-PLS) approach. The evaluation of the structural model aims to test the causal relationship between latent variables that have been formulated in the research hypothesis, including direct and indirect influences through mediation variables. The test was carried out using the bootstrapping procedure on SmartPLS to obtain the

estimated *path coefficient*, *t-statistics*, and *p-values* so that the significance of the relationship between variables can be statistically determined. The results of the structural model analysis showed that all hypothesized relationships had a positive relationship direction. Furthermore, the level of significance of each relationship was evaluated through path coefficient testing as presented in Table 6

Table 6. ***Structural Equation Modelling***



Uji Path

Coeffcient and Hypothesis Test

Hypothesis testing is carried out based on Original Sample (β*), T-Statistics,* and *P-Values* obtained through *the bootstrapping procedure*. A hypothesis is stated to be supported if it has a T-Statistics value of > 1.96 and *P-Values* < 0.05.

Based on the results of the analysis in Table 6, the implementation of *Work From Anywhere (WFA)* had a positive and significant effect on Public Performance Effectiveness (β = 0.548; t = 4.418; p < 0.001), so that H1 was accepted. The implementation of *WFA* also had a positive and significant effect on Operational Cost Management (β = 0.693; t = 9.276; p < 0.001), so that H2 was accepted. Furthermore, Operational Cost Management had a positive and significant effect on Public Performance Effectiveness (β = 0.373; t = 3.166; p = 0.002), so that H3 was accepted. In addition, the results of the indirect influence test showed that Operational Cost Management significantly mediated the relationship between WFA Implementation and Public Performance Effectiveness (β = 0.258; t = 2.869; p = 0.004), so H4 was accepted. Thus, all hypotheses proposed in this study are supported by empirical data.

Table 7. ***Path Coeffcient and Hypothesis Test***

Hypothesis	*Relationship*	*Original*	*Red*	*SD*	*T-*	*P-*	*Description*

		Sample			*Statistics*	*Values*	
H1	IWFA →EKP	0.548	0.544	0.124	4.418	0.000	Supported
H2	IWFA →PBO	0.693	0.700	0.075	9.276	0.000	Supported
H3	PBO →EKP	0.373	0.376	0.118	3.166	0.002	Supported
H4	IWFA →PBO →EKP	0.258	0.263	0.090	2.869	0.004	Supported (Mediation Supported)

Discussion

The Effect of Work *From Anywhere Implementation* on Public Performance Effectiveness

The results of the study show that the implementation *of Work From Anywhere* (WFA) has a positive and significant effect on the effectiveness of public performance (β = 0.548; *t* = 4.418; *p* < 0.001). These findings show that the better the implementation of WFA in the Regional Office IV of BKN Makassar, the higher the effectiveness of public performance produced. The value of the path coefficient of 0.548 indicates that the implementation of *WFA* has a strong influence in increasing the effectiveness of public performance. This condition occurs because a flexible work system allows employees to manage working hours more effectively, reduce travel time to the office, and still be able to carry out tasks through information technology support. Thus, public services can still run optimally even if employees do not work from the office.

These findings are in line with research (Indradewa & Prasetio, 2023)*Flexible Work Arrangement Theory* which explains that work flexibility can increase productivity, job satisfaction, and work-life balance if supported by an adequate management system, information technology, and supervision mechanisms. In the context of this study, digital technology support at the Regional Office IV of BKN Makassar allows coordination and communication to continue to run effectively so that the quality of public services can be maintained.

The results of this study are also in line with the research (Rahmawati & Savitri Pusparini, 2023) which states that the implementation of *WFA* able to increase employee productivity through the use of digital technology. This finding is reinforced by (Phoenician & Kirchmaier, 2024) that found that the application *Working from home* In public sector organizations, it increases employee productivity without lowering the quality of work because employees have flexibility in managing work and utilizing digital technology optimally. In addition, research (Fadhilah & Eryandra, 2025) shows that work flexibility contributes to improving the quality of public services and achieving organizational targets. Thus, the results of this study strengthen empirical evidence that the implementation of WFA can increase the effectiveness of public performance if supported by adequate organizational governance and digital infrastructure.

The Effect of Work *From Anywhere* Implementation on Operational Cost Management

The results showed that the implementation of WFA had a positive and significant effect on operational cost management (β = 0.693; *t* = 9.276; *p* < 0.001). The value of the path coefficient of 0.693 was the largest influence in the research model, thus showing that the implementation of *WFA* was the dominant factor in increasing the effectiveness of operational cost management in the Regional Office IV of BKN Makassar. This shows that the implementation of a flexible work system is able to encourage organizations to use resources efficiently without reducing the quality

of work implementation.

These findings can be explained through *Cost Management Theory*, which states that changes in organizational strategy must be followed by adjustments to the cost structure to make the use of resources more efficient (Hasrish & Hartanti, 2021). The implementation of WFA allows organizations to reduce electricity usage, workspace, business travel, and other operational costs, while a portion of the budget can be diverted to support the development of digital infrastructure that supports online work execution (Battisti et al., 2022; Ng et al., 2022; Watts & Harmain, 2022).

The results of this study are in line with the research (Akmalia & Gregorius, 2023) which states that organizations need to reconstruct budget strategies when implementing flexible work systems so that cost efficiency can be achieved optimally. These findings are also supported by (Hari Susanto, 2023)which explains that effective cost management in public sector organizations is the basis for achieving budget use efficiency and improving organizational performance. Therefore, the successful implementation *WFA* Not only is it measured by increased work flexibility, but also by the organization's ability to efficiently manage operational costs (Akmalia & Gregorius, 2023; Hari Susanto, 2023)**.**

The Effect of Operational Cost Management on Public Performance Effectiveness

The results showed that operational cost management had a positive and significant effect on the effectiveness of public performance (β = 0.373; t = 3.166; p = 0.002). Although the value of the path coefficient is smaller than other relationships, these results show that operational cost management still has an important contribution in improving the effectiveness of public performance. Efficient cost management allows organizations to allocate resources optimally so that services to the community can be provided more effectively.

These findings support *Public Sector Performance Theory* which explains that the performance of public organizations is not only measured based on the achievement of output, but also the efficiency of the use of resources in producing quality services (Hari Susanto, 2023). In addition, *Cost Management Theory* explained that good cost management through the process of planning, control, and cost evaluation will increase the effectiveness of the organization in achieving the goals that have been set (Hasrish & Hartanti, 2021)

The results of this study are also in line with the research (Raafi Melati Putri & Indri Yuliafitri, 2023)which states that the efficiency of the operational budget contributes to increasing the effectiveness of the organization through the optimization of the use of resources. The findings are reinforced by (Ednoer et al., 2023)which shows that the implementation of cost standards in government budgeting is able to increase the effectiveness of program implementation and accountability in the use of budgets. In addition, (Uisuma & Lambey, 2024) explained that the effectiveness of the use of the operational budget is one of the important indicators in assessing the success of the performance of government agencies.

Thus, operational cost management is one of the factors that supports increasing the effectiveness of public services in the flexible work era because it allows organizations to optimize the use of resources, increase budget efficiency, and maintain the quality of services to the community (Ednoer et al., 2023; Raafi Melati Putri & Indri Yuliafitri, 2023; Uisuma & Lambey, 2024).

The Role of Mediation in Managing Operational Costs

The results showed that operational cost management was able to significantly mediate the relationship between *WFA implementation* and public performance effectiveness (β = 0.258; t =

2.869; $p = 0.004$). This shows that WFA implementation not only increases the effectiveness of public performance directly, but also through increasing the effectiveness of operational cost management. In other words, the benefits of *WFA* will be more optimal if the organization is able to manage resources and budgets efficiently.

These findings support *Contingency Theory* which explains that organizational effectiveness is influenced by the organization's ability to adapt strategies to changes in the environment (Citrayanti & Yuhertiana, 2021)In the context of this research, changes in the work system towards *WFA* requires adjustments to cost management strategies so that the benefits of work flexibility can be translated into increased organizational performance effectiveness. From perspective *Cost Management Theory*, effective management of operational costs is an important mechanism in ensuring that changes in the work system are able to produce efficiency in the use of resources without degrading the quality of service (Hasrish & Hartanti, 2021)

The results of this study are also in line with the research (Battisti et al., 2022) and (Ng et al., 2022) which states that the successful implementation of flexible working is greatly influenced by the organization's readiness to manage resources, digital infrastructure, and operational strategies. Thus, operational cost management is proving to be an important mechanism that bridges the relationship between implementations *WFA* and the effectiveness of public performance.

Overall, the results of this study show that the implementation of *WFA* has a positive impact on the effectiveness of public performance, both directly and through operational cost management. An R^2 value of 0.722 indicates that the implementation of *WFA* and operational cost management are able to explain 72.2% of the variation in the effectiveness of public performance, so that the research model has a strong predictive ability. This finding also strengthens the research gap that has been identified, namely that there is still limited research that explains the mechanism of influence *of WFA* on the effectiveness of public performance through the management of operational costs in the public sector.

CONCLUSION

This study proves that the implementation of *Work From Anywhere (WFA)* has a positive effect on the effectiveness of public performance, both directly and through the management of operational costs as a mediating variable. The implementation of *WFA* encourages organizations to optimize the use of digital technology, increase the flexibility of work implementation, and make adjustments in the management of resources and operational costs. Effective management of operational costs further contributes to increasing the effectiveness of public performance through more efficient use of the budget without reducing the quality of service to the community. These findings show that the success of *WFA implementation* is not only determined by the flexibility of the work system, but also by the organization's ability to manage resources adaptively in accordance with the demands of changes in the organizational environment. Theoretically, this study strengthens the perspective *of Contingency Theory* which explains that organizational effectiveness depends on the ability to adapt management strategies to changes in the work environment. In this context, operational cost management has proven to be a strategic mechanism that bridges the relationship between *WFA* implementation and public performance effectiveness. Thus, this study expands the study on *WFA* implementation in the public sector by showing that operational cost management not only functions as an instrument of budget efficiency, but also as a factor that supports the achievement of sustainable organizational performance.

Practically, the results of the study provide implications for the Regional Office IV of BKN Makassar and other government agencies that the implementation *of WFA* needs to be accompanied by a planned operational cost management policy, strengthening digital infrastructure, and a continuous control and evaluation mechanism. The synergy between work flexibility and effective resource management is expected to be able to improve organizational efficiency while maintaining the quality of public services. The research is further suggested to develop a research model by including other variables, such as the organization's digital readiness, transformational leadership, organizational culture, or organizational support, so as to provide a more comprehensive explanation of the factors that affect the effectiveness of *WFA* implementation in the public sector.

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