

Factors Affecting the Realization of Non-Physical Special Allocation Funds in The Health Sector at the Baubau City Health Office

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ABSTRACT

Failure of meeting the budget realization target can result in the loss of spending benefits, because not all of the funds allocated can be utilized by the government which means there are idle funds. This study aims to investigate the factors that affect budget Realization. This study was approached using mixed method design, using a saturated sample technique where the sample used was the entire population of financial managers within the scope of the Baubau City's Health Office and Community Health Center totaling 76 respondents. The data were collected by questionnaire techniques and in-depth interviews with 6 informants and analyzed by univariate analysis techniques, bivariate with Chi Square formula, and multivariate logistic regression analysis. The results showed that budget planning ($p = 0.000$), budget implementation ($p = 0.000$), human resources ($p = 0.000$), regulation ($p = 0.001$), and leadership ($p = 0.012$) influence on budget Realization. The results of logistic regression analysis show that budget planning is the most influential factor on budget Realization with p value of $0.002 < 0.005$ and OR 11.353. Budget planning, budget implementation, human resources, regulations and leadership factors influence budget realization. Related parties are expected to improve the quality of human resources in the field of planning and budgeting division, which in turn, can increase budget realization.

Key words: Budget Realization, Human Resources, Implementation, Leadership, Planning, Regulation.

INTRODUCTION

Non-physical in the Health Sector is a fund sourced from the State Budget allocated to regions to help fund operational activities in the health sector in accordance with national priorities. Non-physical Special Allocation Funds in the Health Sector in general aims to support regions in the implementation of health sector development to achieve national priority targets in the health sector (National Medium-Term Development Plan, Strategic Plan Renstra, Government Work Plan, and Minimum Service Standard) in order to support national health system reform. The targets include provincial health offices, district/city health offices, Community Health Centre, Regional Health Laboratories or Public Health Laboratories and regional general hospitals.¹

According to the World Bank (2013) low budget Realization can occur for several reasons, including frequent and unpredictable policy changes related to program implementation (rules and processes); the complexity of the procurement process exacerbated by poor planning; and the complexity of coordination between departments that is often exacerbated by poor governmental leadership. Typically, Realization capacity is positively correlated with the ability of the central authority to prepare a consistent multi-year plan, to handle large amounts of administrative work, and to finance and oversee implementation, with the ultimate goal of avoiding fraud, clientelism, and corruption.²

According to Development Finance International (DFI)³ Factors that hinder budget Realization

are skilled human resources, recurrent vs capital funding, (key partner) coordination, timing of funding flows, planning, effective leadership. Low budget absorption is caused by Budget planning, DPA ratification and implementation process, Competent human resources, Slow tender process, Issuance of operational guidelines and technical guidelines for implementing DAK-funded activities (Regulation), Caution, Internal supervision.⁴

According to Mahmudi (2010), there are two important aspects pertaining to regional spending, namely expenditure policy and expenditure management which require harmonization and synchronization so that optimization of regional financial management can be achieved. Regional spending policies are explicitly contained in regional planning documents, i.e. the General Policy of the Regional Revenue and Expenditure Budget, Budget Ceilings and Priorities, Regional Government Work Plans and Regional Medium-Term Development Plans. Meanwhile, regional expenditure management is more technical of budget implementation, which includes four principles, namely good spending planning, sufficient spending control, spending accountability, and audits of regional expenditures.⁵

Based on budget realization data for the Non-physical Special Allocation Funds in the health sector of the Baubau City's Health Office in the last 3 (Three) years, the total Non-physical Special Allocation Funds in 2020 was Rp. 11,723,458,000 with financial realization of Rp. 8,540,172,141 or 72.85%. In 2021, the total budget of Non-Physical Special Allocation Funds is IDR 12,924,106,320 with a financial realization of Rp.6,704,607,128 or 51.88%. In 2022, the total Non-Physical Special Allocation

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Funds budget is Rp.12,820,403,000 with a financial realization of Rp.7,374,934,921 or 57.52%.⁶

The low realization of the Non-Physical Special Allocation Funds budget in the health sector shows that there is not optimal use of funds so that there are programs or activities that do not run according to initial planning. The low absorption of the Non-physical Special Allocation Funds budget in the health sector can also affect preventive and promotive health services in supporting the achievement of SPM Health both at the Health Service and at community health centers.

The lack of Realization that does not even reach 60% makes this phenomenon very interesting to explore. This is due to the low achievement of budget use which is very contrary to the principle of "3E" (Economical, Efficient, and Effective) in public sector budget theory. This will also have an impact on the national economy in general.⁷

METHOD

This research was approached using mixed method design. This study used a saturated sample technique where the sample used was the entire population of financial managers within the scope of the Baubau City's Health Office and Community Health Center totaling 76 respondents. In-depth interviews were conducted with 6 informants including 2 key informants and 4 supporting informants. The data were analyzed by univariate analysis techniques, bivariate with *Chi Square* formula, and multivariate logistic regression analysis. The questionnaire consists of 10 sub-statements. This study has received ethics approval with registration No: 4515/UN4.14.1/TP.01.02/2023. Before data collection is carried out, researchers ask for respondents' consent by providing informed consent. After obtaining approval, data were collected by filling out questionnaires based on respondents' answers at the time of interview. The data processing employed IBM SPSS Statistics 22 using Chi-Square test followed by multivariate logistic regression analysis.

RESULT

General characteristics of respondents including age group, gender, recent education, and length of service can be seen in the following table.

This table shows that female is the most dominant study subjects with 56 people (73.7%). Based on age, respondents aged 36-45 years were the most with 46 people (60.5%). As for education, respondents

Table 1: Distribution of Respondents' Characteristics at the Baubau City's Health Office in 2023.

Characteristics	Frequency (n=76)	Percentage (%)
Age		
26-35 years	12	15.8
36-45 years	46	60.5
46> years	18	23.7
Sex		
Male	20	29.6
Female	56	73.7
Gender		
Senior High School	1	1.3
Three-years Diploma	13	17.1
Four-years Diploma /Bachelor	55	72.4
Masters	7	9.2
Length of Service		
1-5 years	8	10.5
6-10 years	7	9.2
10-15 years	33	43.4
>16 Years	15	36.8
Total	76	100.0

Table 2: Distribution of Respondents Based on Variables studied at the Baubau City Health Office Year 2023.

Variable	Frequency (n = 76)	Percent (%)
Budget Realization		
Sufficient	46	60.5
Insufficient	30	39.5
Budget Planning		
Sufficient	54	71.1
Insufficient	22	28.9
Budget Implementation		
Sufficient	44	57.9
Insufficient	32	42.1
Human Resources		
Sufficient	49	64.5
Insufficient	27	35.5
Regulation		
Sufficient	52	68.4
Insufficient	24	31.6
Leadership		
Sufficient	23	69.7
Insufficient	53	30.3
Total	76	100.0

with four-year diploma/bachelor education background are the most dominant cluster, namely 55 people (72.4%). Based on length of service, respondents with 10-15 years of service were the most, namely 33 people (43.4%).

Table 2 shows that most respondents rated the budget Realization as sufficient (60.5%) while 39.5% rated insufficient. Most respondents (71.1%) rated budget planning as sufficient while 28.9% rated insufficient. Most respondents (57.9%) rated budget implementation as sufficient while 42.1% rated insufficient. Most respondents (64.5%) rated human resources as sufficient while 35.5% rated insufficient. In terms of regulation, 68.4% of respondents rated sufficient while 31.6% rated insufficient. As for leadership factor, 69.7% of respondents rated sufficient while 30.3% rated insufficient.

Based on bivariate statistical tests, it was found that the budget planning variable had a value of $p = 0.000 < 0.05$, budget implementation variable with $p = 0.000 < 0.05$, human resources variable with $p = 0.000 < 0.05$, regulation variable with $p = 0.001 < 0.05$, and leadership variable with $p = 0.012 < 0.05$. This means that variables of budget planning, budget implementation, human resources, regulation, and leadership affect the Realization of the Non-Physical Special Allocation Funds budget in the Health Sector at the Baubau City Health Office.

The table above shows that the budget planning variable is statistically significant with p value = $0.002 < 0.05$. This means that budget planning variables is the most influential factor on budget Realization, judging from the β value budget planning which is greater than the other four variables, namely budget implementation, human resources, regulations and leadership with an β value of 11,353.

DISCUSSION

The Effect of Budget Planning on Budget Realization

Budget planning is defined based on legislation No. 25 Year 2004 concerning the national development planning system as a series of processes in determining appropriate actions in the future through a sequence of choices taking into account available resource.⁸ According to Demianyshyn and Pohrishchuk (2017) Budget planning is a component of budget management, which, along with other interrelated components, such as budget execution, budget accounting, budget reporting, and control over budget execution.⁹

Table 3: Bivariate Analysis of Planning, Implementation, Human Resources, Regulation, Leadership on Non-Physical Special Allocation Funds Realization in the Health Sector at the Baubau City Health Office Year 2023.

Variable	Budget Realization				Total		p Value
	Insufficient		Sufficient		n	%	
	n	%	n	%			
Planning							
Insufficient	18	81.8	4	18.2	22	100	0.000
Sufficient	12	22.2	42	77.8	54	100	
Implementation							
Insufficient	22	68.8	10	31.2	32	100	0.000
Sufficient	8	18.2	36	81.8	44	100	
Human Resources							
Insufficient	18	66.7	9	33.3	27	100	0.000
Sufficient	12	24.5	37	75.5	49	100	
Regulation							
Insufficient	16	66.7	8	33.3	24	100	0.001
Sufficient	14	26.9	38	73.1	52	100	
Leadership							
Insufficient	14	60.9	9	39.1	23	100	0.012
Sufficient	16	30.2	37	69.8	53	100	

Table 4: Multivariate Analysis of Logistic Regression of budget planning, budget implementation, human resources, regulation, and leadership on budget Realization of Non-Physical Special Allocation Fund in Health Sector in the Baubau City Health Office Year 2023.

Variable	R2	Lower Limit	Upper Limit	Df	Sig.	Exp (B)
Budget Planning		2.477	52.045	1	0.002	11.353
Budget Implementation		2,040	30.436	1	0.003	7.880
Regulation	0.613	1,046	19.443	1	0.043	4.510
Human Resources		0,921	14,026	1	0.066	3.594
Leadership		0.326	5.448	1	0.689	1.333

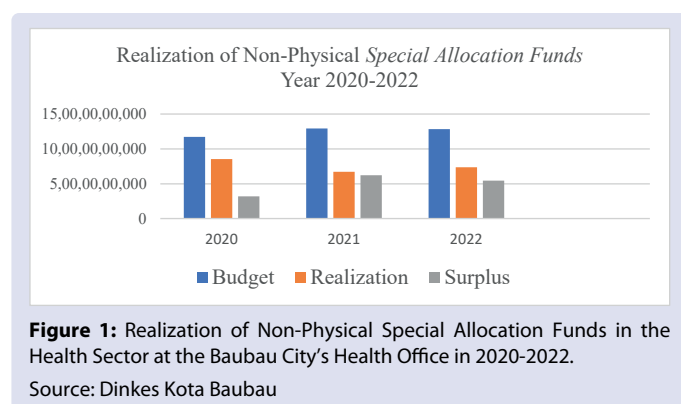


Figure 1: Realization of Non-Physical Special Allocation Funds in the Health Sector at the Baubau City's Health Office in 2020-2022.

Source: Dinkes Kota Baubau

The results of statistical tests show that the p value obtained is $p = 0.000 < 0.05$ at a significance level of 95%, which means that H_0 is rejected or H_a is accepted. It can be interpreted that budget planning significantly influence the budget Realization of Non-Physical Special Allocation Funds in the Health Sector at the Baubau City Health Office.

Most respondents rated the budget planning as sufficient for the reason that planning had involved all parties related to the program. (MS, VC, AB). Excerpt of the interview with MS (54) are presented as follows:

“The planning process is carried out by each division in the office and public health center by involving the organizer of each program. The budget already has a ceiling determined from Bapeda, so the office and public health center only need to adjust any items that will be spent later.”

However, it can be seen in table 3 that there are 22 respondents rated the the budget planning as insufficient. It is reinforced by interviews with WA, AZ, BU. Excerpt of the interview with WA (40) is as follows:

“One common planning issue is the mismatch of budget account codes, such as when the transport budget intended for in-area travel is mistakenly categorized as out-of-area spending. Consequently, this mismatch of account codes hinders the process, causing delays. Additionally, budget miscalculations further exacerbate the situation, adding to the challenges we face and contributing to the delay.”

Based on interviews, respondents who rated the budget planning as insufficient blame the mismatch of account codes, the preparation of budget planning that has not accommodated all program needs, the limited time, and invalid data which all affect the budget Realization. Meanwhile, they considered the budget planning as "sufficient" because the planning process is in accordance with existing processes, budgeting uses a performance-based budget approach and instruments such as performance indicator achievements, and that the planning has involved all related parties.

The findings of this study align with the conclusions of Study¹⁰, which posited that factors related to budget planning can contribute to delays in budget Realization. Additionally, Study^{11,12} corroborated it by establishing a positive and significant correlation between planning variables and budget Realization. In essence, the study reveals that effective planning plays a crucial role in enhancing budget Realization, with a direct relationship between the quality of planning and the extent of budget Realization improvement. However, these results are different from research findings¹³ that budget planning has no effect on high expenditure realization.

The budget planning process is one of the important stages in the framework of budget management. Good budgeting positively impacts on the implementation of the programs and it is expected that the budget can be implemented effectively and efficiently¹⁴.

The Effect of of Budget Implementation on Budget Realization

The implementation plan, is the most specific and detailed section of the business plan, converting the pro-posal into a focused action plan. This section will require you to consider obstacles and pitfalls in the implementation with plans made to address them.¹⁵ According to Financial and Development Supervisory Agency in 2011¹⁶, Budget implementation is a crucial phase in financial management, occurring subsequent to the completion of the budget planning process. It involves the dedicated efforts to actualize the formulated and determined plans and policies. The execution of budget implementation is a logical progression following the completion of budget planning.

The result of the statistical test shows that the p value obtained is $0.000 < 0.05$ at a significance level of 95%, which means H_0 is rejected or H_a is accepted. It can be interpreted that budget implementation significantly influence the Realization of the Non-Physical Special Allocation Funds budget in the Health Sector at the Baubau City Health Office.

Majority of the respondents rated the budget implementation as sufficient (MS, VC, BU). Excerpt of the interview with MS (54) is as follows:

“We adjust the budget implementation to the Budget Implementation Document, then examine the completeness of the document and evaluate the accountability report prepared by the treasurer”

However, it can be seen in Table 3 that there are 32 respondents rate the budget implementation as insufficient. This is reinforced by interviews with WA and AB. Excerpt of the interview with WA (40) is as follows:

“Regarding the problem of budget implementation, one of the challenges that is often experienced is that for example, there are programs that are planned to be carried out in the quarter two, but when checked at Local Government Information System, the budget falls in the quarter three. Finally, the disbursement of the budget for related programs was postponed. We can only process the budget back in the system at the appropriate time, then such obstacles are inevitable.”

The results revealed that the poor budget implementation stemmed from a process not aligned with fund availability, a convoluted budget implementation and disbursement flow, and inappropriate verification and establishment of minimum service standards. Consequently, this led to a low budget Realization, with several planned programs failing to be executed and thereby impeding the timely realization of the budget.

The findings of this study align with the results of study^{13,17}, indicating that partial budget implementation significantly affects high budget Realization. Additionally, study¹⁸ affirms that budget implementation exerts a positive and substantial influence on the Realization of SKPD budget in Banda Aceh City. In contrast, this study diverges from the findings of research¹⁹, which suggests that budget implementation, despite being deemed very good, does not impact budget Realization.

To minimize the buildup of budget Realization, budget implementation must be carried out consistently according to plan. The problem frequently faced in budget Realization is the gap occurring between planning and implementation, leading the budget to be not properly realized.¹³

Influence of Human Resources on Budget Realization

The path to good governance hinges on human resources, with the institution/organization's objectives attainable through the optimal utilization of the physical and psychological potential of its human resources. Recognizing the pivotal role of human resources in the state

civil apparatus as key actors governing at both central and regional levels is crucial. Therefore, enhancing their competence becomes imperative.⁸ Training is important to improve human resource capabilities and maximize the use of information systems. Staff must be involved in all steps from planning to implementation.²⁰

The results of statistical tests show that, the p value obtained is $p = 0.000 < 0.05$ at a significance level of 95%, which means H_0 is rejected or H_a is accepted. It can be interpreted that human resources are significantly influential on the budget Realization of the Non-Physical Special Allocation Funds in the Health Sector at the Baubau City Health Office.

Most respondents rated sufficient for human resources (MS, WA). Excerpt of the interview with MS (55) is presented as follows:

“The treasurer of the public health center know what they do, how to apply and disburse, and make financial reporting. However, the relevant division of the office will later verify the report in the end”

However, we can see in Table 3 that there are 27 respondents rated the human resources factors as insufficient. This is reinforced by interviews with BU and AZ. Excerpt of interview with AZ (29) is as follows:

“We at public health center lack training on financial literacy. If we participate in training quite regularly, I think it's a positive move so that we know the rules, the SOPs, and how they work.”

Respondents who rated the human resources factors insufficient in the study expressed the belief that their education does not align with the tasks assigned, citing a lack of technical guidance or training in financial management. Furthermore, they noted that financial managers handling multiple roles adversely impact budget Realization. In the context of goal-setting theory, the competence of human resources can serve as motivation to enhance individual employee performance, ultimately aligning with the broader organizational goal of improving overall performance. Consequently, improving the competence of financial management employees directly correlates with enhanced budget Realization.

The findings of this study align with study²¹, indicating that human resources influence the delay in budget Realization, and are consistent with study¹⁴ which asserts that human resource competence impacts budget Realization. Nevertheless, the results contrast the findings of study¹⁹, which concluded that budget Realization remains unaffected despite the fact that human resources at Jember University are highly skilled.

If the government apparatus is equipped with high competence in managing the budget, their performance will be good, which will further affect the performance of the organization in general. That is, the higher the competence of budget managers, the more it will improve the performance of the organization which in this case is the target of budget Realization performance⁷.

Effect of Regulation on budget Realization

According to Bastian, 2010 in²² regulations are defined as rules created to regulate the instructions used to make something more organized and contain provisions that must be obeyed.

The results of statistical tests show that the p value obtained is $p = 0.001 < 0.05$ at a significance level of 95% which means that H_0 is rejected or H_a is accepted. It can be interpreted that regulations are significantly influential to the Realization of the Non-Physical Special Allocation Funds budget in the Health Sector at the Baubau City Health Office.

Most respondents rated the regulation factors as sufficient (MS, VC). Excerpt of the interview with MS (55) is presented as follows:

“Indeed, changes in rules related to the disbursement and reporting of Health Operational Assistance funds do exist, aiming to make the realization faster. So, once the public health center finishes making Work Reference Framework, this is immediately verified by the office, leaving the central government to transfer it to the public health center directly. So, it's not through Regional Financial and Budget Management Agency anymore. That way, the time is more efficient and budget realization can be maximized.”

However, it can be seen in Table 3 that there are 24 respondents rated the regulation factors insufficient. This is reinforced by interviews (AZ, BU, AB). Excerpt of the interview with AZ (32) is as follows:

“These rules on filing or reporting change almost every year which ultimately confuses us. Inevitably, those of us who had begun to understand the mechanism of disbursement and reporting had to learn again when new rules take place”

Based on the interviews, respondents who rated regulations factors as insufficient identified challenges such as complex budget disbursement mechanisms, technical guidelines, and implementation guidelines that diverge from provincial office regulations. Additionally, they highlighted the frequent changes in budgeting regulations, coupled with prolonged verification processes and lengthy submission requirements, which collectively hinder efficient financial management. These issues adversely impact budget Realization. To optimize budget Realization, it is crucial for regional apparatuses to adeptly navigate and adhere to budgeting rules and regulations, ensuring a comprehensive understanding even amidst regulatory changes.

The results of this study are in line with research²³ which states that regional financial regulations have a positive and significant effect on budget Realization. This research is also in line with research²⁴ which states that regulations have a positive impact on budget Realization.

Influence of Leadership on budget Realization

Stakeholder theory posits that evaluating regional progress hinges on the government's role as the foremost power holder in terms of budget management, allowing it to be optimized for the welfare of local communities. The effective utilization of budgetary resources is contingent on the unwavering commitment of a leader, thereby enhancing budget Realization and, consequently, fostering regional development²⁵. Leaders can provide motivation to subordinates through emotional appeal and the creation of an attractive vision to challenge subordinates in working together for the benefit of the organization²⁶. Leaders should understand that the most important thing to do is to design effective policies. What matters is not the amount of money but effective decision making regarding the expenditure of this money.²⁷

The results of the statistical test show that the p value obtained is $p = 0.012 < 0.05$ at a significance level of 95%, meaning that H_0 is accepted or H_a is rejected. Thus, it can be interpreted that leadership has a significant effect on the Realization of the Non-Physical Special Allocation Funds budget in the Health Sector at the Baubau City Health Office.

Most respondents rated the leadership factors as sufficient (MS, BU, VC). Excerpt of the interview with MS (54) are presented as follows:

“The office head consistently provides guidance and encouragement, actively overseeing our operations. In terms of disbursement, he actively inquiries about its progress, seeking updates on any challenges. In the event of obstacles, he urges immediate communication. Prior to formulating policies and decisions, he ensures to consult us, seeking our perspectives on potential solutions.”

However, it can be seen in Table 3 that there are 23 respondents rated the regulations factors as insufficient. This is reinforced by interviews (AZ, AB). Excerpts of the interview with A-Z (32) are as follows:

“The leader tends to resist considering suggestions, preferring a one-sided approach without opening the door for collaborative discussions and problem-solving. Consequently, we often find ourselves simply adhering to his direction without meaningful input. When faced with challenges or obstacles, the responsibility falls on us to present these issues to the official office independently, despite the leader's potential assistance in facilitating a swifter resolution.”

The results revealed that respondents rated the leadership factors as sufficient. This positive evaluation stemmed from effective coordination between leaders and subordinates, active involvement of subordinates in decision-making processes, motivational efforts by leaders, and reciprocal evaluations between leaders and subordinates. Importantly, these factors were found to have a positive impact on budget Realization. Notably, the study indicated a direct correlation: the greater the commitment demonstrated by leadership, the higher the level of budget Realization achieved by regional officials.

Leadership commitment is undeniably paramount in attaining organizational objectives. Through their competence and authority in planning, directing, coordinating, and supervising subordinates, leaders possess the inherent capacity to influence and inspire diligent efforts toward the established goals.²⁸

The control system of government agency leaders is obliged to carry out control activities in accordance with the size, complexity and nature of the tasks and functions of the relevant government agency.²⁹

The findings of this study align with prior research²⁸ indicating a positive correlation between leadership commitment and budget Realization. Additionally, our results are consistent with another study³⁰ highlighting the positive impact of leadership characteristics on the quality of budget Realization. This implies that superior leadership characteristics contribute to an enhanced quality of budget Realization. Nevertheless, it is essential to note a deviation from the findings of a separate study³¹⁻³⁸ which contends that leadership commitment lacks a significant impact on budget Realization.

CONCLUSION

The research findings on factors impacting the budget Realization of non-physical Special Allocation Funds in the health sector reveal significant correlations among budget planning, budget implementation, human resources, regulations, and leadership. Specifically, these factors influence the Realization of the Non-Physical Special Allocation Fund budget at the Baubau City Health Office. In light of these results, the researchers recommend that the Baubau City Health Office enhance the proficiency of its human resources in planning and budgeting through financial management training. This initiative is anticipated to elevate the budget Realization capabilities and overall effectiveness of the Health Sector's Special Allocation Funds budget.

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CONFLICTS OF INTEREST

All authors declare no conflict of interest in this paper.

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