

Analysis Of Budget Refocusing Implementation On Program Achievements In The Service District Health Rabbit

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ABSTRACT

This research aims to analyze the implementation of budget refocusing on program achievements at the Kerinci District Health Service. This research is a qualitative descriptive study. The sampling technique is purposive sampling. Data collection used indepth interview guidelines. The research was conducted at the Kerinci District Health Service. Qualitative data analysis techniques are carried out by analyzing the context of statements resulting from secondary data and primary data from an informant. The results of this research show that there are details of the Special Non-Physical Allocation Fund according to Province/Regency/City for Fiscal Year 2023 in Kerinci Regency, namely IDR. 142,500,202. The Health Service programs that were affected by budget refocusing were all implemented. According to the Regional Government Information System (SIPD), there is a sequence, namely programs, activities, and sub-activities. All programs, activities, and sub-activities, but some output achievements in budget realization are not in accordance with what has been budgeted. For the Kerinci District Health Service to be able to take more efficient and effective steps in efforts to allocate funds so that it does not affect the achievements of programs, activities, and sub-activities that should be implemented and the establishment of policies to improve economic conditions.

Keywords: *implementation of budget refocusing*

INTRODUCTION

Jambi Province contributed 0.7% of positive cases from the total number of national confirmed cases, showing that the Covid-19 situation as of December 4, 2021, was 29,770 confirmed cases, with a Covid-19 prevalence in Jambi Province of 8.1%. Kerinci Regency showed that there had been 590 confirmed cases recorded by the local health office, which is estimated to be more than that, with a prevalence of 2.46%. The cases described have an impact on the financial stability of the district.

The issuance of the Government Regulation in Lieu of Law on state financial policy and financial system stability for handling Covid-19. The government regulation is the basis for policies for the Central Government and Regional Governments, especially Kerinci Regency, regarding the budget refocusing policy.

The Kerinci Regency Health Office is one of the Regional Apparatus Organizations (OPD) that implements a budget refocusing policy. With a sufficient budget, policies in any form can be implemented properly so that the economy can remain stable. The Kerinci Regency Health Office regulates income, expenditure, and financing to deal with the Covid-19 pandemic. The achievement of a budget affects the level of effectiveness of the planned program. The Covid19 pandemic has affected programs at the Kerinci Regency Health Office, therefore an analysis is needed to see the level of program achievement as seen from the output of the budget realization report at the Kerinci Regency Health Office. To what extent have the budget and programs of the Kerinci Regency Health Office been implemented? The goal is that the Kerinci Regency Health Office has the planned program and budget objectives that can be achieved according to the targets that have been set.

Based on the above phenomenon, the author is interested in conducting research entitled "**Analysis of Budget Refocusing Implementation on Program Achievements at the Kerinci Regency Health Office**".

LITERATURE REVIEW UNDERSTANDING BUDGET

The budget is a tool for planning and supervising financial management operations where the level of budget formality depends on the size of a company" (Biduri, 2018). According to Mardiasmo (2018), a budget is a statement regarding the estimated performance to be achieved in a certain time period expressed in financial measurements. The purpose of the budget, according to Hasanah & Fauzi (2017), is "to facilitate decision-making related to annual expenditures." The government itself has developed a budget system that will provide a systematic presentation of suggestions for financial expenditures by the executive body in the legislative body.

Understanding Budget Refocusing

Forrester & Mullins in Haikal (2021) stated that budget refocusing is the activity of revising and updating the budget adopted during the budget year by the government. Budget refocusing is a way to maintain national economic conditions due to economic decline.

Factors Influencing Budget Refocusing

In the research (Junita, 2015), it is explained that every budget that experiences changes has a basis or reason for the change; the following are factors that influence budget refocusing:

a. *Income variance*

Revenue variance comes from the difference between expected and actual revenue. Based on Law No. 23 of 2004, regional revenue includes:

- 1) Regional Original Income (PAD) which comes from regional taxes, regional levies, regional business profit share, other regional original income.
- 2) Balancing funds consisting of revenue sharing funds, General Allocation Funds (DAU), Special Allocation Funds (DAK)

b. *Variance of expenditure*

Expenditure variance consists of routine expenditure variance and development expenditure variance.

c. *Financing variance*

Budget changes that occur in financing can occur when the preparation of the APBD must be revised, such as budget realization that does not match the previously set budget.

Understanding Performance

Fahmi (2018) said, "Performance is the result obtained by an organization, whether the organization is profit-oriented or non-profit-oriented, which is produced during a period of time." King in Uno and Lamatenggo (2014) states, "Performance is a person's activity in carrying out the main tasks assigned to him." Mangkunegara (2017) said, "Performance (Work achievement) is the work results in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him." According to Miner in Edison (2017), to achieve or assess performance, there are dimensions that are used as benchmarks, namely:

- a. Quality, namely: level of error, damage, accuracy.
- b. Quantity, namely: the amount of work produced.

- c. Use of time at work, namely the level of absenteeism, lateness, effective working time/lost working hours.
- d. Cooperate with other people at work.

METHODS

This study is a qualitative descriptive study to determine the analysis of budget *refocusing implementation* on program achievements at the Kerinci District Health Office, with the subjects in this study being people who are considered capable of knowing about the implementation of budget *refocusing* at the Kerinci District Health Office. The sampling technique was *purposive sampling*. Data collection used indepth interview guidelines. The study was conducted at the Kerinci District Health Office. Qualitative data analysis techniques were carried out by analyzing the context of statements of secondary data results and primary data from an informant.

RESULTS Implementation of Budget Refocusing in the Kerinci District Health Office

Table 1. Details of Non-Physical Special Allocation Funds by Province/Regency/City for the 2023 Fiscal Year in Kerinci Regency

No	Information	Budget (in thousands of rupiah)
1.	BOK for Regency/City Offices	9,713,559
2.	Health Center BOK	18,173,576
3.	Family Planning Operational Assistance	5,606,218
4.	Cooperative and MSME Capacity Improvement Fund	277,570
5.	Tourism Service Fund	1,233,320
6.	Investment Facility Fund	511,300
7.	Food and Agriculture Security Fund	508.150
8.	Institutional Capacity Building Fund for SME Centers	2,000,000
9.	Total Non-Physical DAK for 2023	142,500,202

DISCUSSION Implementation of Budget Refocusing in the Kerinci District Health Office

In connection with the 2023 budget, the Kerinci District Health Office attended a health office coordination meeting in implementing health development activities, this meeting was led directly by the Head of the Jambi Provincial Health Office attended by the head of the office and secretary, In the discussion there were 6 health system transformations that must be considered, namely: 1. Primary Care Transformation

It is the first pillar in Indonesia's health transformation, where in its implementation it focuses on strengthening preventive promotive activities to create more healthy people, improve health screening and increase the capacity of primary services. In its implementation, the main focus can be described into 4 things, including:

- a. Population Education, namely by strengthening the role of cadres, campaigns, and building movements, using digital platforms and community leaders.
- b. Primary Prevention, this is done by adding routine immunization to 14 antigens and expanding coverage throughout Indonesia.

- c. Secondary Prevention, namely by screening for 14 diseases that cause the highest mortality in each age target, screening, stunting, & increasing ANC for maternal and infant health.
 - d. Increasing the Capacity and Capability of Primary Services, by revitalizing the network and standardizing services at Community Health Centers, Integrated Health Posts, and Home visits.
2. Referral Service Transformation
As the second pillar in Indonesia's health transformation, the transformation of referral services focuses on improving the quality and equality of health services throughout all corners of Indonesia. In its implementation, the things that must be done to achieve this goal are to improve access and the quality of secondary and tertiary services through the construction of hospitals in the Eastern Indonesia region, networking with 6 leading services, and partnering with *World's Top Healthcare Centers* ."
 3. Transformation of Health Resilience System
In the third pillar of Indonesia's health transformation, the Transformation of the Health Resilience System plays an important role in maintaining a good health system amidst global health threats. This also includes the manufacture or production to the distribution of pharmaceuticals that are smooth and can be produced domestically. If we look further, the scope of the Health Resilience System Transformation also includes:
 - a. Increasing the resilience of the pharmaceutical and medical device sector by carrying out domestic production in the form of 14 routine vaccines, Top 10 drugs, Top 10 medical devices by volume and by value.
 - b. Strengthening emergency response resilience by conducting a national network of LA-based surveillance, preparing emergency response reserve personnel, and conducting Table Top Exercises on crisis preparedness.
 4. Transformation of Health Financing System
The Transformation of the Health Financing System is the fourth pillar of Indonesia's health transformation, which focuses on providing easy and equal access to health services, especially for people who are in the underprivileged group. In the health financing regulation, there are 3 goals to be achieved, including ensuring availability, ensuring adequacy and sustainability and being allocated fairly, and the last is ensuring effective and efficient utilization.
 5. Transformation of Health Human Resources
 6. In the fifth pillar of Indonesia's health transformation, Health Human Resources Transformation will focus on ensuring equitable distribution of health workers throughout Indonesia, including in the DTPK area. In its implementation, the government will increase student quotas, domestic and foreign scholarships, and facilitate the inclusion of health workers who graduate from foreign universities.
 7. Health Technology Transformation
 8. In the sixth pillar, and also the last pillar in Indonesia's health transformation, Health Technology Transformation has a role in utilizing information technology and biotechnology that are around health. Thus, it will make the world of health in Indonesia more adaptable and make good use of the development of digital technology, so that the digitalization process around health can grow even more .

Achievements of the Kerinci District Health Service program through budget refocusing

The Kerinci Regency Government will build a Pratama Hospital (RS) in Bukit Kerman District in 2023. The Kerinci Regency Government received special allocation funds (DAK) from the central government. The construction of the hospital is a priority because Kerinci Regency does not yet have a hospital after the hospital grant to Sungai Penuh City. Head of the health service, H. Hermendizal, said that the construction of

the Kerman Hill Pratama Hospital was a priority considering that Kerinci did not yet have a hospital.

... "God willing, the collective desire of the Kerinci community for a primary hospital

will soon be realized and this continues to be voiced by the regent to the central government," he said.

In addition to Bukit Kerman Hospital, the Kerinci Regency Government is also trying to continue the construction of Ujung Ladang Hospital because the geographical location of the Kerinci region is very far between the north and south, especially between Bukit Kerman District, with the center of the district capital in Siulak, so that in the 2024 Budget Year, the focus of infrastructure development in the health sector will be directed at the construction of the Ujung Ladang Type D Hospital. The Planning, Evaluation, and Reporting (PEP) SubSection Staff also said:

... "We hope that health services will be very good with the presence of this hospital and we will strive to fulfill the human resources of health workers, adequate facilities and infrastructure, both IPAL medical devices and ambulances.

The hospital is also expected to be a bridge to handle problems such as:

1. Accelerating the Reduction of Stunting and Reducing the Maternal Mortality Rate (MMR) and Infant Mortality Rate (IMR) are still the priorities of the health program.
2. The prevalence of stunting in Kerinci Regency has decreased from 33.5% in 2019 to 26.7% in 2021, although there has been a decrease but it is still above the national target of 14% in 2024.

Based on the above, the Kerinci District Health Office formed the RT ISTIMEWA innovation which generally aims to Empower Neighborhood Associations to take joint action as a unit involving various stakeholders at the RT, village, and other parties levels to encourage participation and empower community capabilities to participate in preventing and handling stunting in the village. While the specific objectives include:

1. Realizing early preparedness in the community for every possible health problem that will threaten the health of women, children and young girls in the RT area.
2. The creation of an early warning system from the community in the smallest scope, namely the neighborhood association.
3. Documentation of targets caught by special RT cadres for follow-up by stakeholders
4. The role of the community in accelerating the handling of stunting and reducing maternal and child mortality rates, so we feel it is important to create an innovation to accelerate the handling of stunting and reduce maternal and child mortality rates in Kerinci Regency in synergy with the community itself in finding and overcoming health problems that occur in their own villages.

CONCLUSION

1. Details of Non-Physical Special Allocation Funds by Province/Regency/City for the 2023 Fiscal Year in Kerinci Regency are Rp. 142,500,202,-
2. The Health Service Programs affected by budget refocusing were all implemented. According to the Regional Government Information System (SIPD), there is a sequence, namely programs, activities, and sub-activities. All programs, activities, sub-activities but the output achievements in budget realization, some of which are not in accordance with what has been budgeted
3. The Kerinci District Health Office as an SKPD implementing the budget refocusing policy has several areas that are important participants in the formulation or reporting of budget refocusing, namely the Planning, Evaluation, and Implementation (PEP) subsection and the Finance and Assets subsection.

ACKNOWLEDGEMENT

1. For the Kerinci District Health Office to be able to take more efficient and effective steps in allocating funds so as not to affect the achievement of programs, activities,

and sub-activities that should be implemented and the determination of policies to improve economic conditions.

2. For further research, it is to be more detailed regarding the analysis of budget refocusing on program achievements so that more complete research results can be found. Then add a budget period of more than one year, because this study only uses one budget period so that the results obtained are more specific.

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