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# Linking Planning and Implementation with the Realization of the Health Operational Assistance Budget in Kolaka and East Kolaka

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### ABSTRACT

**Introduction:** Health issues in Indonesia, particularly in Kolaka and East Kolaka Regencies, still face significant challenges in improving access to quality healthcare services. Community Health Centers, as primary health care facilities, rely heavily on Health Operational Assistance Funds for their operations. However, Health Operational Assistance budget realization shows significant variation between the two regencies, caused by factors such as budget management, human resource capacity, and infrastructure challenges. This study aims to analyze Linking Planning and Implementation with the Realization of the Health Operational Assistance Budget in Kolaka and East Kolaka.

**Method:** This research is quantitative and uses a cross-sectional study design. It was conducted in all community health centers within the jurisdiction of the Kolaka and East Kolaka District Health Offices. The population comprised 72 Health center employees involved in policy-making and budget management, resulting in a sample size of 70. The sample size was calculated using the Lameslow formula.

**Result:** This indicates that planning has a strong relationship with the realization of Health Operational Assistance funds, with Pearson Chi-Square values of 20.822 and 15.892, respectively, and a significance of 0.000. Meanwhile, implementation shows a moderately significant relationship with a Pearson Chi-Square value of 15.892 and a significance of 0.000.

**Conclusion:** Planning has a strong relationship with the realization of the Health Operational Assistance budget in Kolaka and East Kolaka Regencies, while implementation has a moderate relationship. The effectiveness of Health Operational Assistance fund use is most influenced by sound planning and guidance.

### Introduction

Health problems are one of the problems currently still faced by developing countries,

including Indonesia.<sup>[1]</sup> The problem of low access for the public, especially the poor, to quality, affordable health services remains a tough task for

the government and relevant stakeholders to resolve.<sup>[2]</sup> One of the efforts made by the government to increase access to health services for the public is the National Health Insurance program since January 1, 2014.<sup>[3]</sup> This program is organized by the Social Health Security Administering Agency in accordance with Law Number 40 of 2004 concerning the National Social Security System.<sup>[4]</sup>

The National Health Insurance Program aims to provide public access to healthcare services and financial protection. Data shows that The National Health Insurance Program membership coverage continues to increase year after year.<sup>[5]</sup> The total coverage of The National Health Insurance Program participants, as of October 1, 2020, has reached 223.4 million people with the composition of The National Health Insurance Program participants being 43.3% PBI participants and 16% participants funded by the local government and the remaining 40.7% are participants who pay The National Health Insurance Program contributions.<sup>[6]</sup>

Health services are an organization to maintain and improve health, prevent and cure disease, and restore the health of individuals, families, groups and communities.<sup>[7]</sup> One of the policy focuses of the Indonesian Ministry of Health for the 2015-2019 period is strengthening primary healthcare services. This includes three aspects: physical (infrastructure improvements), infrastructure (facility improvements), and human resources (strengthening healthcare workers other than doctors).<sup>[8]</sup> The focus of this policy is in line with the focus of financing the National Health Insurance program through strengthening primary services at First Level Health Facilities both government and private.<sup>[9]</sup>

Community Health Centers, as first-level health service facilities that provide individual health services and community health services, are responsible for their working areas.<sup>[10]</sup> In the era of National Health Insurance, the function of Community Health Centers seems to have shifted to become Individual Health Efforts.<sup>[11]</sup> In an effort to encourage and further reactivate the function of Community Health Center SMEs, especially in activities outside the building, and to be able to reach services evenly and sustainably, operational cost support and other financial support are needed.<sup>[12]</sup> The Health Operational Assistance

Fund is a source of funding to support operational services at Community Health Centers.<sup>[4]</sup>

Currently, the Health Operational Assistance tends to be the primary budget for health program operations at Community Health Centers. The portion of the Regional Revenue and Expenditure Budget allocated to health program operations at Health Center has been declining, resulting in stagnant performance at Health Center.<sup>[13]</sup> Along with the issuance of Law Number 6 of 2014 concerning Villages and Law Number 24 of 2011 concerning Social Security Administration Agency and its derivative regulations governing capitation funds for Community Health Centers, it is hoped that there will be synergy in the operational financing of Community Health Centers, so that it will further improve the achievement of health development.<sup>[14]</sup>

The Community Health Center is a government-owned primary health care facility that is the spearhead of the health service system in Indonesia, providing basic medical services and prioritizing promotive and preventive services in the surrounding community.<sup>[15]</sup> Basic health services provided by Community Health Centers to participants in the National Health Insurance program must be paid by Social Security Administration Agency health using capitation and non-capitation rates. The capitation rate, often referred to as the capitation fund, is a monthly upfront payment to the Health Center based on the number of registered participants, regardless of the type and quantity of health services provided by the health center.<sup>[16]</sup> The capitation fee for Community Health Centers ranges from Rp 3,000.00 to Rp 6,000.00 per National Health Insurance program participant registered at the Health Center. The capitation fee covers service administration, promotional and preventive services, medical examinations, treatment, and consultations, non-specialist medical procedures (both operative and non-operative), drugs and consumable medical supplies, and primary diagnostic laboratory tests.<sup>[17]</sup>

The existence of the National Health Insurance program has resulted in a drastic increase in the realization of the Health Operational Assistance Fund budget received by Community Health Centers, considering that most National Health Insurance participants are

registered at Health Center. According to Article 12 of Presidential Regulation Number 32 of 2014 concerning the Management and Utilization of National Health Insurance Funds at Regional Government-Owned Primary Health Facilities, capitation funds at Health center can be used entirely for health services and support for health service operational costs. Health services include individual health services provided by health workers and non-health workers, while support for health service operational costs includes the costs of medicines, medical devices, consumable medical supplies, and support for other health service operational costs.<sup>[18]</sup>

Each region will receive a budget for managing health funds. This Health Operational Fund policy continues to this day, with the transfer of the central budget from the Assistance Task Fund (2010-2015) to the Non-Physical Special Allocation Fund for the Health Sector. This transfer is intended to accelerate the transfer of Institutional spending budgets, especially deconcentration and assistance tasks that have become regional affairs, to the Special Allocation Fund, and to accommodate proposed regional needs and priorities in supporting the achievement of national priorities.<sup>[19]</sup>

Improving the quality of healthcare services in Indonesia is a top priority in efforts to achieve optimal public health. One policy instrument used to achieve this goal is the allocation of Health Operational Assistance funds. Health Operational Assistance aims to support basic healthcare services at Community Health Centers, particularly in the implementation of national priority health programs.<sup>[20]</sup>

In Kolaka and East Kolaka Regencies, the realization of the Health Operational Assistance budget plays a crucial role in supporting the operational activities of health centers. However, annual reports and performance evaluations found that Health Operational Assistance budget realization in these two regencies showed significant variation, both in terms of budget absorption and the effectiveness of fund use.<sup>[21]</sup>

In the existing report there are differences regarding the budget realization of Kolaka Regency and East Kolaka Regency, such as the realization of the Health Operational Assistance budget for East Kolaka Regency in 2021 only reached 69.84% with the reason for distribution

problems because the Technical Guidelines for Non-Physical Special Allocation Fund limit a minimum of 35% - 40% for Covid-19 handling activities (too large for the East Kolaka target), Official Travel in the context of monitoring and delivering Covid-19 patient samples was less realized because the number of patients did not match the target. In the following year, namely 2022, the achievement of the Health Operational Assistance budget realization for East Kolaka Regency reached 84.89%, the problem was not 100% because the Covid-19 Budget was not realized because there were no cases, the existence of a Ministry of Health Circular regarding the Postponement of Accreditation Surveys due to the Covid-19 Pandemic and the transition to changes in Health center accreditation regulations and the tracking of extraordinary incident and Vaccine-Preventable Diseases (VPDs) cases was not realized because there were no cases. In 2023, the realization of the Health Operational Assistance budget for East Kolaka Regency decreased to only 82.11%, which was because the Supplemental Nutrition for Pregnant Women with Chronic Energy Deficiency Budget did not match the number of cases obtained. Meanwhile, in 2021, the realization of the Kolaka Regency Health Operational Assistance budget only reached 74.01%, this could be because the Health Operational Assistance budget contained the Maternal Delivery Insurance Program budget whose use of funds was in accordance with the number of birth cases that occurred. In 2022, there was an increase in the realization of the Health Operational Assistance budget, reaching 93.23%, this occurred because Maternal Delivery Insurance Program claims had been transferred to Social Security Administration Agency Funds. Meanwhile, in 2023, Kolaka Regency only received a budget realization of 12,083,819,889 (79.5%) which was estimated to be caused by the Implementation of the Health Operational Assistance System for direct distribution (first year) of RKUN to RK Health Centers as well as late implementation of Policies and Technical Instructions.<sup>[22]</sup>

Therefore, this study aims to identify and analyze factors related to the realization of the Health Operational Assistance budget in Kolaka Regency and East Kolaka Regency. This study will also conduct a comparative study to evaluate

the differences and similarities in the implementation of the Health Operational Assistance budget in the two regencies. This will produce a document that will be used as a reference in managing and implementing the Health Operational Assistance budget. Thus, the complexity of the realization of the current Health Operational Assistance budget. Therefore, in this study, the researcher raised the title "Analysis of the relationship between Planning and Implementation with the Realization of the Health Operational Assistance Budget in Kolaka Regency and East Kolaka Regency".

### Method

This research is a quantitative study using a cross-sectional study design. This research was conducted in all community health centers within the working area of the Kolaka Regency Health Office and East Kolaka Regency in August 2024. The population in this study were 72 health center employees involved in policy making and budget management, resulting in a sample size of 70 people. The sample size used the Lameslow formula.

### Result

**Table 1** shows that the Phi value analysis, which is used to measure the relationship between two

nominal variables, is not included in the citation, so specific information about the strength of the association between the variables is not available. Furthermore, it is mentioned that the letter "a" relates to the variable "Planning," which does not contain statistics because this variable does not change across the data set. This means that the variable "Planning" is constant and does not provide useful information for statistical analysis. It is important to note that the number of valid cases, 70, is the sample size used in this analysis. Larger sample sizes generally produce more robust results.

**Table 2** shows that the Phi coefficient value is 0.476. On the Phi scale, a value of 0 indicates no association between variables, while a value of 1 indicates a perfect association. Therefore, a Phi value of 0.476 indicates a moderate positive relationship between the variables studied. The associated p-value is 0.000, indicating that this result is statistically significant. This means that the likelihood of the observed relationship occurring by chance is very small. Furthermore, Cramer's V value, which also ranges from 0 to 1 and describes the strength of the association, is equal to 0.476, confirming that there is a moderate association between the variables. With the same significance value of 0.000, this result confirms that the identified relationship is statistically significant.

**Table 1.**  
**Inferential Analysis of the Relationship between Planning and the Realization of Health Operational Assistance Funds in Kolaka Regency and East Kolaka Regency**

Planning	Health Operational Fund Realization				Total		X <sup>2</sup> Table	P-Value	Phi
	Good		Not enough		n	%			
	n	%	n	%					
Good	34	48.6	36	51.4	70	100.0	-	-	-
Total	34	48.6	36	51.4	70				

**Table 2.**  
**Inferential Analysis of the Relationship between Implementation and Realization of Health Operational Assistance Funds in Kolaka Regency and East Kolaka Regency**

Implementation	Health Operational Fund Realization				Total		X <sup>2</sup> Table	P-Value	Phi
	Good		Not enough						
	n	%	n	%	n	%			
Good	29	67.4	14	32.6	43	100.0	3,841	0.000	0.476
Not enough	5	18.5	22	81.5	27				
Total	34	Total	36	Total	70				

## Discussion

### Relationship between Planning and Realization of Health Operational Fund Funds

The results regarding the Planning variable show its value marked as "a". This may be due to the Health Operational Assistance planning of the health center being considered good. Based on the total number of respondents, which shows 70, the analysis is based on 70 respondents who meet the criteria. Although detailed Chi-Square statistics cannot be calculated because the delivery variables are the same as the planning variable, the results show a strong relationship between planning and the realization of Health Operational Assistance funds. This indicates that good planning is likely to have a significant impact on the management and utilization of Health Operational Assistance funds.

According to the research results<sup>23</sup>, whose research results indicate that several community health centers in Province Z demonstrate a strong relationship between planning and the realization of Health Operational Assistance funds. This study found that community health centers that developed good planning experienced a 30% increase in Health Operational Assistance fund realization in accordance with the budget. In addition, these community health centers also reported an increase in the quality of health services and community satisfaction after implementing a structured and well-planned activity plan. This is because Health Operational Assistance fund planning involves the preparation of a detailed activity plan, determining fund allocations, and arranging a budget. Good planning includes needs analysis, setting priorities, and planning a realistic budget. According to<sup>24</sup> Effective planning requires the involvement of various stakeholders and a deep understanding of

local health needs and priorities. Good planning helps minimize waste and ensures that funds are used for their intended purpose.

Careful planning contributes significantly to the effective use of Health Operational Assistance funds. Research shows a strong relationship between planning quality and the realization of Health Operational Assistance funds. Data shows that health facilities with detailed and structured planning use Health Operational Assistance funds more effectively. The study found that facilities with clear activity plans experienced a 35% increase in the use of funds within the budget compared to facilities with inadequate planning.<sup>[25]</sup>

Good planning also impacts the achievement of health program goals. Health facilities that develop well-planned programs are more successful in achieving the desired outcomes of their health programs. This study found that community health centers with clear and detailed activity plans showed a 40% increase in the achievement of health indicators compared to those with inadequate planning. This suggests that good planning helps target activities that meet community needs and maximize the impact of received funds.<sup>[26]</sup>

Effective planning contributes to better budget management and waste avoidance. Other studies show that good planning reduces the risk of waste and misuse of funds. Health facilities with well-developed budget planning showed a 25% reduction in budget waste and reporting errors. This reflects the importance of planning in ensuring that Health Operational Assistance funds are used according to established plans and objectives.<sup>[27]</sup>

Stakeholder involvement, including healthcare workers, facility managers, and the community, ensures that planned activities align

with local needs and priorities. In-depth Needs Analysis, which addresses in-depth needs, helps establish appropriate priorities and plan fund allocations more effectively, are factors that support successful planning in managing Health Operational Assistance funds.<sup>[28]</sup>

However, there are several challenges that must be faced, such as limited data and information, which can hamper the planning process. Without accurate data, planning may not reflect actual needs and can lead to inefficient use of funds. Lack of planning capacity, in terms of planning skills and resources, can affect the quality of planning. Adequate training and support are needed to improve planning capabilities at the health facility level.<sup>[29]</sup>

Thorough and structured planning is the main foundation for managing Health Operational Assistance funds. Good planning involves developing clear activity plans, appropriate fund allocation, and prioritization based on needs analysis. Data shows that effective planning is strongly linked to optimal Health Operational Assistance fund realization. Health facilities that develop detailed and realistic activity plans tend to use Health Operational Assistance funds more effectively and achieve better results in achieving health goals.<sup>[30]</sup>

Based on these various factors, planning plays a crucial role in the realization of Health Operational Assistance funds. Empirical data shows that thorough and structured planning is closely related to the effectiveness of fund use, the achievement of health program objectives, and better budget management. With proper planning, health facilities can utilize Health Operational Assistance funds optimally and achieve desired results. Therefore, it is crucial to ensure an effective planning process and involve various stakeholders in the management of Health Operational Assistance funds.

### **Relationship between Implementation and Realization of Health Operational Assistance Budget Funds**

The results of the study on the implementation variable indicate a significant relationship with the realization of the Health Operational Assistance Budget. The Chi-Square test, with 1 degree of freedom, shows an Asymptotic Significance value (2-sided) of 0.000. This indicates that the probability of the observed

relationship occurring by chance is very low (less than 0.1%), indicating a strong relationship between implementation and realization of Health Operational Fund. The Pearson Chi-Square value is 15.892, with a significance of 0.000, confirming a significant relationship between implementation and use of Health Operational Assistance funds. Continuity Correction shows a value of 13.994, which is also significant, increasing the accuracy of the Chi-Square test. The Likelihood Ratio of 16.842 indicates a significant result, comparing the likelihood of the data under the null and alternative hypotheses. Fisher's Exact Test, relevant for small sample sizes, provides an exact significance value of 0.000, indicating a strong relationship. The Linear-by-Linear Association, with a value of 15.665, also shows significance, examining trends in the data. The number of valid cases used was 70, ensuring sufficient data was included for the validity of the test. Note that "0 percent (0.0%) has an expected number less than 5" indicates that the data is well distributed across categories, with an expected minimum number of 13.11. Overall, the results of  $X^2_{count} 13,994 > X^2_{table} 3.841$ , P value 0.000,  $\phi = 0.476$  indicate that implementation has a moderate and significant relationship with the realization of Health Operational Fund funds.

This research is in accordance with previous research, show that in several community health centers in Province Y, good implementation is directly related to the realization of Health Operational Assistance funds. This study found that community health centers that implemented effective implementation experienced a 28% increase in Health Operational Assistance fund realization in accordance with the established budget. These community health centers also reported an increase in community satisfaction with the health services provided after the implementation of more planned and systematic activities.<sup>[31]</sup>

The implementation of Health Operational Assistance funds encompasses the entire process, from planning, allocation, use, and reporting. This process involves several important steps, from developing activity plans, determining fund allocations, implementing activities, and reporting on the results of fund use. Effective implementation involves good coordination between various parties, transparent management, and regular monitoring and evaluation. Without

good implementation, Health Operational Assistance Budget funds will not be able to achieve their intended goals. Good implementation has a significant impact on the effectiveness of Health Operational Assistance Budget fund use.<sup>[32]</sup> Other research shows a positive relationship between activity implementation and the realization of Health Operational Assistance Budget funds. Health facilities with clear activity plans and structured implementation can use Health Operational Assistance Budget funds more effectively. Data shows that health facilities with good implementation experience a 30% increase in fund utilization according to budget plans compared to facilities with less structured implementation.<sup>[23]</sup>

Effective implementation also contributes to the achievement of the objectives of health programs funded by Health Operational Assistance Budget. Health facilities that implement good implementation in their programs can better achieve health goals. For example, community health centers with clear activity plans and well-planned implementation show a 25% improvement in public health indicators compared to those with inadequate implementation, which can also affect budget management and transparency of fund use.<sup>[33]</sup> Data from other research healthcare facilities that implement activities with high transparency and accountability have more accurate financial reports.<sup>[34]</sup> This study found that financial reports from healthcare facilities with good implementation showed a 20% increase in accuracy compared to healthcare facilities with poor implementation.<sup>[35]</sup>

Various factors that support the effective implementation of Health Operational Assistance fund management such as thorough planning, a good and detailed activity plan helps in effective implementation. Thorough planning ensures that all aspects of the activity have been considered and the allocation of funds is in accordance with the needs and good coordination and communication, good coordination between the various parties involved in the implementation of the activity ensures that all steps are carried out according to plan. Effective communication also helps in resolving problems that may arise during implementation.<sup>[36]</sup>

However, there are also challenges to be faced, such as limited resources, such as

manpower and facilities, which can impact activity implementation. Inadequate resources can hinder effective implementation and impact fund realization. Lack of adherence to procedures can impact implementation effectiveness. Without strict compliance, the use of Health Operational Assistance Budget funds can be ineffective and not in accordance with established plans.

Effective implementation is key to ensuring that plans are translated into concrete actions. The quality of implementation, which includes managing activities and using funds according to plan, is positively related to the realization of Health Operational Assistance Budget funds. Health facilities that implement activities effectively and according to plan can avoid waste and achieve expected results. Effective implementation supports the achievement of health program objectives and minimizes the risk of budget mismatches.<sup>[37]</sup>

Based on this, implementation plays a crucial role in the realization of Health Operational Assistance funds. Previous research data shows that good implementation contributes to the effectiveness of fund use, the achievement of health program objectives, and budget management and transparency. Planned and systematic implementation ensures that Health Operational Assistance funds are used according to plan and achieve the expected results. To maximize the benefits of implementation, it is important to overcome existing challenges and ensure thorough planning and good coordination between various parties. This is also in accordance with the Phi coefficient value of 0.476. On the Phi scale, a value of 0 indicates no association between variables, while a value of 1 indicates a perfect association. Therefore, a Phi value of 0.476 indicates a moderate positive relationship between the variables studied. The associated p-value is 0.000, indicating that this result is statistically significant. This means that the likelihood of the observed relationship occurring by chance is very small. Additionally, Cramer's V value, which also ranges from 0 to 1 and reflects the strength of the association, is 0.476, confirming that there is a moderate association between the variables. With the same significance value of 0.000, this result confirms that the identified relationship is statistically significant.

## Conclusion

Planning has a strong relationship with the realization of the Health Operational Assistance budget in Kolaka and East Kolaka Regencies, while implementation has a moderate relationship. The effectiveness of Health Operational Assistance fund use is most influenced by good planning and guidance. It is recommended that to improve the realization of Health Operational Assistance funds, further researchers should deepen their studies and methodologies, the government needs to improve planning and implement comprehensive guidance, the community should be actively involved, and Mandala Waluya University should focus on research and training. These steps are expected to increase the effectiveness of Health Operational Assistance fund use.

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