

Original Research Article

Analysis of Direct Expenditures Budget for the Community Nutrition Improvement Program at the South-Central Timor Regency Health Office from 2016 to 2019

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Abstract: Background: A budget is a written plan for an organization's operations that is specified quantitatively for a certain period of time and is usually stated in monetary units. Due to a low budget for the community nutrition improvement program in 2017, the number of cases in 2018 was 1,574. **Subjects and Methods:** This is a descriptive analytic study with a retrospective approach undertaken at the South-Central Timor Regency Health Office. The study population consisted of health department data and financial reports. The financial statements of the public nutrition improvement program budget are the variables in this study. Data was gathered at the research site by collecting secondary data. **Result:** The research findings include the amount of the budget for the community nutrition improvement program in the Health Office of South-Central Timor Regency from 2016 to 2019, with the highest budget amount in 2019 amounting to Rp. 2,930,460,419.00, the highest number of cases in the 2016 - 2019 budget period, including 1,574 cases in 2018, The highest budget deviation in the 2016 - 2019 budget period, namely in 2019, is Rp. 1 094,930.893.00, the effectiveness of the 2016 - 2019 budget period is said to be effective, namely in 2016 - 2017, while 2018 - 2019 is less effective, the budget efficiency for the 2016-2019 budget period is inefficient, with the sum of the budget for cases of malnutrition in the budget period 2016-2019 reaching Rp. 2,930,460,419.00 in 2019 with a total of 800 cases. **Conclusion:** The size of the budget from 2016 to 2019 influences the amount of malnutrition cases. Whereas the higher the budget, the lower the number of cases of malnutrition.

Keywords: Budget, Expenditures, and Malnutrition.

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INTRODUCTION

The budget is the incorporation of projected results to be accomplished over a certain time period, represented in financial terms. The public sector budget, according to Mardiasmo, is an instrument for transparency in the administration of public funds and the execution of projects funded by public funds (Mardiasmo, 2006).

Malnutrition weakens a child's immune system, making him or her more vulnerable to infectious diseases. If hunger is not tackled soon, it will have an impact on the next generation's quality of life (Ari Madi Yanti et al., 2015). Malnutrition has a short-term effect on children's health by causing apathy, speech defects, and other developmental disorders. While the long-term effect is a 10-13-point decline in Intelligence Quotient (IQ) test score, decreased cognitive development, decreased sensory integration,

attention deficit disorder, decreased self-confidence, and, of course, decreased academic achievement in education (Rotua, 2018).

Poor nutrition is estimated to be the cause of 54 percent of child deaths, according to World Health Organization (WHO) data. Malnutrition affects 4.5 percent of Indonesia's 22 million children, or 900,000 Indonesian children, and is responsible for more than 80 percent of child deaths. According to Riskesdas 2018 data, the rate of malnutrition in NTT province is 29.5 percent, a 4.5 percent decrease from the previous Riskesdas report in 2013, which was 33.5 percent. The report on the realization of the financial budget from the Health Office of the South-Central Timor Regency with a limited budget in 2017, namely Rp. 90. 250,000, can cause a rise in cases of malnutrition in 2018, as many as 1,574 infants.

Local governments have multiple regulatory agencies, each with its own set of responsibilities. Of course, the needs of each agency vary in these various tasks. Because of these variations, someone must balance these various needs. Aside from that, as an institution, it would undoubtedly face financial difficulties. There is also a process of obtaining income and spending expenditure in the government system (Mahmudi, 2010).

Realizing Good Governance necessitates a shift in the fundamental paradigm of government from the old system, which was fully authoritarian and relied heavily on the central government to determine policies. This new paradigm necessitates a structure capable of reducing, if not completely eliminating, local government reliance on the central government, as well as empowering regions to compete regionally, nationally, and internationally. In response to this new paradigm, the government has provided the greatest amount of autonomy possible, with the goal of enabling regions to administer and manage their own households in order to be competitive and successful in government administration and growth, as well as in the context of serving the community (Mahmudi, 2010).

Public-sector reform followed by democratization demands has become a global phenomenon, including in Indonesia. This call for democratization necessitates transparency and accountability. The duty of government agencies to manage resources, report and disclose all actions and activities relating to consumers of public resources to mandates is known as public accountability (Mahmudi, 2010).

Government Regulation No. 58 of 2005 on Regional Financial Management, which establishes goals for regional financial management policies so that government spending can be clearly identified and

calculated in relation to anything to be accomplished in a single fiscal year (YEAR, 2005).

Article 36 of Permendagri No. 13 of 2006, which was later refined by Permendagri No. 59 of 2007, notes that expenditures are classified into two types: indirect expenditure and direct expenditure. Direct expenditure is budgeted expenditure that is specifically related to the execution of policies and operations, such as personnel, goods and services, and capital expenditure.

Expenditures, as described in PP N0.24 of 2005, are all expenditures from the State / Regional General Treasury Account that decrease current fund equity during the fiscal year in question and for which the government will not be reimbursed. An representative strategy document containing health improvement programs to be adopted by the Health Office and promoting community participation over a five-year period.

The regional expenditure part reflects how the regional government spends its money on public services. Regional expenditure is divided into four major posts: Employee Expenditure, Goods and Services Shopping, Capital Expenditure, and Other Expenditure. This regional expenditure provides insight about the regional government's investment goals, which may have an impact on the welfare of its people. Local governments in the APBD can plan APBD deficits or surpluses. In fact, regional deficits are frequently mentioned in the APBD document. Regional financing can help to fund regional deficits. Regional finance is divided into two posts: financing revenues and financing expenditures. Local governments have a propensity to offset the provincial shortfall from the previous Fiscal Year's residual Budget Calculation (SiLPA) or by making regional loans or regional bonds that are in the process of being financed. Capital participation (regional investment) and principal debt payments are two major components of the financing expenditure item that are commonly used by local governments.

Ni Made Dwi Ratnadi's 2016 study, titled *Analysis of the Impact of Direct Expenditure on Economic Growth and Poverty Alleviation in Bali Province*, found that direct expenditure has a positive effect on economic growth. Economic prosperity has a negative impact on poverty, and direct expenditure has a negative impact on poverty. Thus, the greater the direct expenditure distribution in the APBD, the greater the degree of economic growth capable of reducing or alleviating poverty.

As a result, the South-Central Timor Regency Health Office uses the regional income and expenditure budget for discretionary expenditure. Based on the above definition, the researcher needs to conduct an

"Analysis of Direct Expenditures Budget for the Community Nutrition Improvement Program at the South-Central Timor Regency Health Office from 2016 to 2019, as sourced from the APBD."

RESEARCH METHOD

Analytical descriptive research with a retrospective approach was carried out at the Health Office of South-Central Timor Regency in August 2020. The study population consisted of all budget realization documentation at the South-Central Timor Regency Health Office, with the sample documents being budget realization of the community nutrition

development program. The prevalence of malnutrition in children was the dependent variable in this study, and the independent variables were budget, variance, efficiency, and effectiveness. In this study, the data was evaluated to decide the sum of the expenditure budget and the realization, and then the direct expenditure budget for community nutrition development projects was analyzed: Variance, Efficiency, Effectiveness, and an analysis was performed to determine the impact of budget size on the incidence of malnutrition.

RESULTS

Number	Year	2016	2017	2018	2019
1	Budget (rp)	136.430.000,00	90.250.000,00	201.216.518,00	2.930.460.419,00
2	Realization (rp)	126.434.175,00	87.250.000,00	156.228.000,00	1.835.529.526,00
3	Variations (rp)	9.995.825,00	3.000.000,00	44.988.518,00	1.094.930.893,00
4	Level of efficiency	Not efficient	Not efficient	Not efficient	Not efficient
5	Level of effectiveness	Effective	Effective	Not effective	Not effective
6	Malnutrition case	442	340	1.574	800
7	Total case comparison / year	0	102	1.234	774

DISCUSSION

Budget variance for community nutrition improvement programs

The result of estimating the variance/difference in the budget for the community nutrition improvement program at the South-Central Timor Regency Health Office showed that the difference in 2016 was Rp. 9,995,825.00, the difference in 2017 was Rp. 3,000,000.00, the difference in 2018 was Rp. 44,988.518.00, and the difference in 2019 is Rp. 1.094.930.893.00. According to the available variance study findings, the Health Office of South-Central Timor Regency is still not adequately using the budget because it is not in line with the defined budget targets.

This research is backed by research conducted by Andre P. Tulangow (2016), who found that the realization of the Minahasa Regency government's regional revenue performance in terms of income by using measurement of variance in 2013-2015 was unfavorable, since the realization did not meet the budgeted amount.

This research is also supported by theory and a number of previous studies that claim that budget realization that is less than budget preparation is considered unfavorable. As a result, it is hoped that the budget preparation committee will increase results, and the leadership will need to monitor and evaluate.

Level of effectiveness of public nutrition improvement program budget

According to the results of the estimate of the level of effectiveness of the public nutrition improvement program budget at the South-Central

Timor Regency Health Office, the effectiveness level in 2016 was 92.7 percent (Effective), and the effectiveness level rose to 96.7 percent the following year (Effective). Furthermore, the effectiveness level decreased by 77.6 percent in 2018 from the effectiveness ratio to (less effective), and the effectiveness decreased by 62.6 percent in 2019 (less effective). During the period 2016-2019, the level of effectiveness improved in 2016-2017, but declined in 2018-2019.

This research is supported by studies undertaken by Andre P. Tulangow (2016), in which every program and budget preparation is realized but not in accordance with budget preparation in 2013 - 2015, where the extent of effectiveness is effective.

The effectiveness of the expenditure budget varies from year to year, occasionally increasing and sometimes declining. The fluctuation of the level of effectiveness of the expenditure budget occurs where the realized budget is not in line with the goal set. Furthermore, since the money is not being spent on time, it is important to provide oversight and assessment by the leadership so that the budget can be realized effectively.

Level of efficiency of the public nutrition improvement program budget

The efficiency ratio of the budget for the community nutrition improvement program at the Health Office of South-Central Timor Regency in 2016 was calculated to be 107.9 percent (Inefficient). The efficiency level then fell to 103.4 percent the next year, in 2017. (Inefficient). Furthermore, in 2018, efficiency improved to 128.8 percent (inefficient), and in 2019, efficiency increased to 159.7 percent (Inefficient).

There was a 4.5 percent decline from 2016 to 2017, and a 32.9 percent rise from 2018 to 2019. The efficiency level was inefficient from 2016 to 2019.

This research was supported by Syurtika Mira Lomboan (2014), who found that the level of efficiency of the North Sulawesi Provincial Health Office was inefficient from 2010 to 2013.

According to the results of the estimation of the amount of the efficiency ratio of the budget for the community nutrition improvement program at the Health Office of South-Central Timor Regency, the allocation of the budget between 2016 and 2019 is inefficient, requiring more severe output from health workers.

A comparison of the budget amounts in the case of malnutrition

According to the findings of this study, the lowest budget number in 2017 is Rp. 90,250,000, - then there was a rise in cases in 2018 by 1,234 cases, and in 2018 there was an increase in budget to Rp. 201. 216. 518, - then there was a reduction in cases by 774 cases.

This research is consistent with the findings of Bernatal Saragih (2009), who found that the low allocation (APBD) for welfare, with an estimate of around 3 percent (0.5 percent for the diet program), makes it impossible to minimize cases of malnutrition.

According to the results of the preceding study, the higher the appendix for community nutrition improvement programs, the lower the cases of malnutrition. The execution of program monitoring and evaluation is insufficient, resulting in underutilization of the budget and a negative impact on the community nutrition development initiative. This can be addressed by the Health Office undertaking oversight in preparation, management, and evaluation in order to reduce malnutrition cases in the South-Central Timor Regency.

CONCLUSION

Based on the results of research and discussion of the amount of the budget for cases of malnutrition in the South-Central Timor Regency Health Office from 2016 to 2019, it is possible to infer that the amount of the budget will impact cases of malnutrition. Whereas there was a reduction in the budget in 2017, there was a rise in malnutrition cases in 2018, there was an increase in the budget in 2018, and there was also a decrease in malnutrition cases in 2019.

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