

# Analysis of Planning and Budgeting Consistency at the Katingan District Health Office from 2018 to 2020

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**Abstrak:**

The inconsistency between planning and budgeting documents at the regional apparatus level is a key issue in Katingan Regency, Central Kalimantan, including at the Katingan Regency Health Office. This study uses a qualitative approach to be able to explain the results of the analysis carried out quantitatively in narrative form. This study was conducted at the Katingan District Health Office, with the analysis method using the Planning and Budgeting Consolidation Matrix (MKPP) to assess the level of consistency, descriptive analysis to analyze the results of interviews and documents of performance achievement assessment results at the Katingan District Health Office. The results of this study indicate that the achievement of financial performance as assessed by the amount of budget saved was in the 2020 budget year. As for the achievement of the performance of the implementation of SPM Health Affairs, the type of infant health service has the highest average criteria for the 3-year observation period. The consistency analysis between the RPJMD and the Katingan District Health Office Strategic Plan shows the lowest level of consistency in 2018 and the highest in 2020 or a very good level of consistency. The consistency analysis between the Katingan District Health Office Strategic Plan and Work Plan shows the lowest level of consistency in 2018 and the highest in 2020 or a very good level of consistency. The analysis of consistency between the RKPD and Renja of the Katingan Regency Health Office shows the lowest level of consistency in 2018 and the highest in 2020 or a very good level of consistency. In this study, factors were found that could affect the consistency/inconsistency of planning and budgeting at the Katingan Regency Health Office, namely: (1) Implementation of e-Government that has not been integrated between the planning and budgeting processes, HR readiness, and the availability of data and information that is not yet accurate for policy formulation and planning; (2) Lack of ability and quality of Health Office HR in planning and budgeting, (3) Changes in regulations and (3) the influence of the budget political process is still strong.

**Kata kunci:** Consistency, Planning, Budgeting, Performance

## Introduction

Every government holds a similar mandate, which is to achieve and realize the nation's aspirations. The aspirations and goals of Indonesia are outlined in the Preamble of the 1945 Constitution, in the fourth paragraph, which states the protection of all Indonesian citizens, the promotion of public welfare, prioritizing education for future generations, and participating in the promotion of peace and social justice for all citizens. Our government system also adheres to democracy, which, in practice, must gain the trust of the people and commit to realizing the nation's aspirations and goals.

It is essential for the government, from the central level to provincial and district/city levels, to develop systematic, integrated, and consistent development plans to achieve these goals and maintain public trust. In practice, development plans will be effective only if adequate resources are available, including budgets. This means that budgeting is a crucial element that supports the implementation of a plan, making it essential to maintain continuity between planning and budgeting within a single workflow. Simply put, a plan must be supported by a budget, and a budget must be planned.

Currently, Indonesia is entering an era of fiscal decentralization through regional autonomy, as regulated by Law No. 23 of 2014 on Regional Government, replacing Law No. 32 of 2004 on Regional Government. One of the key aspects of this law is the transfer of health financing to regional governments, including the regulation of planning and budgeting in the implementation of health development financing. With this authority, local governments have the opportunity to develop health policies focused on addressing the specific health issues in their respective regions. These issues include the equitable distribution of healthcare workers to remote villages, the availability of health facilities, the improvement of health services at community health centers and regional hospitals, and the provision of medicines so that local communities can receive services and improve their health status.

The central government's support for the successful implementation of fiscal decentralization in the health sector is also regulated by Law No. 36 of 2009 on Health. Article 170 states that health financing aims to provide sustainable health funding, which is sufficient in quantity, allocated fairly, and utilized efficiently to ensure the implementation of health development that maximizes the health status of the population. The elements of health financing mentioned in paragraph (1) consist of sources of financing, allocation, and utilization. The sources of health financing come from the central government, local governments, the community, private sectors, and other sources. To achieve these goals, good planning and budgeting must be established to minimize the risk of unmet health development targets, often due to the low quality of human resources in regions in preparing health planning and budgeting. As a result, the health sector often experiences low budget absorption.

Furthermore, Article 171 mandates that health financing must be allocated at least 5% of the State Budget (APBN) and 10% of the Regional Budget (APBD), excluding civil servant (ASN) salaries and other public service expenses. In accordance with this regulation, the Katingan Regency Government allocated 13.4% of its 2019 regional budget to the health sector, which increased to 13.6% in the 2020 fiscal year. In regional government financial management, the obligation to allocate at least 10% of the health budget from the regional budget, excluding salaries, is considered mandatory spending. This also supports the local government's program to improve human development quality in Katingan, as reflected in the Human Development Index (HDI).

As of 2021, the HDI of Katingan Regency was still relatively low, ranking 10th out of all regencies and cities in Central Kalimantan Province, at 68.89, which is lower than the provincial average of 71.25 (BPS, 2022). Considering the significant budget allocation required by both the central and regional governments, along with the target health service achievements that must be fulfilled by the government from the national

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to the local level, a joint consensus is needed in the form of a commitment to achieve the health sector targets.

The central government, through the Ministry of Home Affairs, has emphasized that the synchronization and consistency of planning and budgeting for the regional budget (APBD) must be maintained, well-targeted, and focused on both national and regional priority programs. To improve future health development performance in Katingan Regency, it is necessary to optimize the planning and budgeting functions. This means that the adequacy of regional health financing allocation must also be matched with accuracy in designing programs and activities at the Katingan Regency Health Office. The ability to realize the budget in accordance with the planned programs is a key factor in the success of health decentralization at the regional level. These two functions play a crucial role in improving the welfare of the Katingan community through health programs.

Regarding the design of the regional planning system as regulated in Law No. 25 of 2004 on the National Development Planning System (SPPN), it is developed through a series of procedures, starting from the preparation of development planning documents (RPJPD, RPJMD, SKPD Work Plan, and SKPD Strategic Plan). These documents contain the vision, mission, strategy, policies, programs, and activities, which must be integrated and aligned with the budgeting process. Therefore, coordination and synchronization through the unification of planning and budgeting within a regional apparatus organization (SKPD) are essential. The latest regulation related to regional development planning refers to Minister of Home Affairs Regulation No. 86 of 2017 on the Procedures for Regional Development Planning, Control, and Evaluation, as well as the Procedures for Evaluating Draft Regional Regulations on Long-Term Regional Development Plans, Medium-Term Regional Development Plans, and Changes to Long-Term and Medium-Term Regional Development Plans, and Regional Government Work Plans.

The regional financial management system still refers to Law No. 17 of 2003 on State Finance, with the latest implementation regulations having been refined under Government Regulation No. 12 of 2019 on Regional Financial Management. These two regulations, along with various implementing rules, have significant fundamental differences, making it difficult for them to operate harmoniously. These laws were not originally designed as a cohesive package; each was built on a different philosophy, leading to an incompatible planning and budgeting system. On one hand, the planning system in Law No. 25 of 2004 is program-based, while on the other hand, the financial system in Law No. 17 of 2003 is function-based. This difference, or dichotomy in their application, later gave rise to Government Regulation No. 17 of 2017 on Synchronization of National Development Planning and Budgeting Processes. This regulation laid the foundation, approaches, and working methods to produce a high-quality development plan.

In Article 3 of this regulation, it is stated that the preparation of national development planning and budgeting is carried out using a program-based budgeting approach ("money follows the program") through performance-based budgeting. However, the introduction of performance-based budgeting did not resolve this dichotomy. The formulation of performance itself became an issue, particularly in reaching an agreement on how to measure performance—whether based on input or output. In practice, many parties tend to measure performance based on budget absorption or the amount of money spent. Budgets that are fully absorbed receive additional funds, while those that are poorly absorbed are reduced, without considering the substantive consequences (U'ah Ganda Fratiwi, 2018).

Based on a study conducted by a team from Gadjah Mada University (UGM) in collaboration with the East Java Provincial Government in 2015 (pp. 1-2), several issues regarding the consistency of planning and budgeting at the regional level were identified: (i) weak synchronization between planning and budgeting, (ii) poor alignment between annual and mid-term planning, (iii) low relevance of programs to the problems

that underlie their implementation, (iv) overlapping activities among regional apparatus organizations (SKPD), (v) failure to execute planned activities due to a lack of funding, and (vi) a lack of understanding of the planning and budgeting processes among all stakeholders.

These issues highlight that planning and budgeting at the regional level are not yet optimally integrated. Proper integration of planning and budgeting is crucial for regional governments to fulfill the commitments outlined in their regional development planning documents. Furthermore, integrating planning and budgeting serves as a tool to evaluate the government's performance in achieving the predetermined goals.

Observing the existing phenomena, the Katingan Regency Health Office, as one of the agencies responsible for mandatory health spending, also experiences the conditions described above. The disharmony in executing the functions of planning and budgeting can hinder the optimal achievement of several regional priority targets and programs. Similarly, national priority programs cannot always be fully implemented at the regional level. One example of disharmony at the national regulatory level is the disbursement and use of DAK funds. It is common for technical guidance letters from the relevant ministries to be issued close to the deadline for using DAK funds, which results in budget users being unable to fully utilize the funds, even leading to the cancellation of activities.

At the regional level, the lack of integration between planning applications (e-planning) and budgeting applications (SIMDA, a product of BPKP) has become one of the challenges in implementing budget details to achieve planning targets for the Health Office. As one of the civil servants responsible for planning at the Katingan Regency Health Office, the author sees this situation as needing comprehensive attention to ensure synergy between planning and budgeting, enabling the achievement of development targets.

Additionally, it is crucial for the Katingan Regency Health Office to evaluate its performance, not only in terms of planning, budgeting, and service target achievements but also in terms of budget realization, output, and outcomes that have been achieved over the past three years. Therefore, a deeper understanding and knowledge of the preparation of planning documents as the basis for budgeting is essential to achieving consistency between the planning and budgeting processes. Close monitoring of regional planning products is also necessary, as a lack of oversight could result in deviations in development, both in the short and long term.

Similarly, when preparing budget documents (from work plans to DPA), budgeting needs to be designed based on the principle of "money follows function" (program-based planning). Based on the explanation above, further research will be conducted on the consistency of planning and budgeting at the Katingan Regency Health Office. In addition, the researcher will also review the level of achievement in the use of the budget by the Katingan Regency Health Office in meeting the regional planning targets as outlined in the RPJMD and Renstra documents.

## **Literature Review**

Planning is explained as a systematic process to determine future actions while considering the optimal use of resources. Widodo (2006) defines planning as an effort by public authorities to set the direction of development policies based on an analysis of the region's strengths and weaknesses. Conyers and Hills (2013) further add that planning is a continuous process involving decision-making to achieve specific goals in the future.

Planning is categorized based on various criteria, including time frame, planning incentives, resource allocation, flexibility, economic systems, and approach dimensions. In terms of time, planning includes long-term (10-25 years), medium-term (4-6 years), and short-term (1 year). Regarding the incentive aspect, planning can be directive or stimulative, while in terms of resource allocation, planning encompasses both

financial and physical aspects. Flexibility differentiates between indicative (flexible) and imperative (strict) planning. The economic system approach categorizes planning within capitalist, socialist, and mixed contexts, while the approach dimension includes macro, sectoral, regional, and micro scales.

Budgeting is an instrument that connects financial plans to strategic objectives through the efficient allocation of resources. Performance-based budgeting emphasizes the importance of linking budget allocations to tangible outcomes to be achieved. Robinson and Last (2009) explain that this system uses performance indicators to assess the effectiveness and efficiency of the budget, providing flexibility to budget managers in utilizing resources to achieve program goals. The main components of performance-based budgeting include performance indicators, cost standards, and performance evaluation. Furthermore, the performance-based budgeting approach has been implemented in Indonesia through documents such as the RPJMD, RKPD, and SKPD Strategic Plans.

Consistency between planning and budgeting documents is a crucial factor in ensuring the success of development implementation. This consistency involves alignment between the vision, mission, and development programs with budget documents, including RPJMD, RKPD, APBD, and DPA SKPD. The PEACH Program from the World Bank emphasizes the importance of integrating long-term, medium-term, and short-term planning documents. In Indonesia, this approach is realized through the principle of money following function, which ensures that budget allocations align with planned development priorities.

Previous studies have shown variations in the level of consistency between planning and budgeting across regions. For instance, a study by Fidelia Conny Dondan (2021) found that the level of consistency between RKPD and APBD in North Toraja Regency was quite high, while another study by Meri Darlina et al. (2016) identified low consistency in planning and budgeting documents at the Education Office of Jambi Province due to limited human resources and coordination.

This study will analyze the consistency between planning and budgeting at the Health Office of Katingan Regency, focusing on the end of the 2013-2018 RPJMD implementation and the start of the 2018-2023 RPJMD. The analysis will be conducted in three main stages: development planning, budgeting, and performance evaluation. This study aims to provide policy recommendations that can improve the effectiveness of planning and budgeting and ensure the achievement of development objectives that are more focused and aimed at enhancing healthcare services.

## **Research Method**

This study employs a qualitative approach to explain the results of the analysis conducted quantitatively in narrative form. The study was conducted at the Health Office of Katingan Regency, using the Consolidated Planning and Budgeting Matrix (MKPP) as the analytical method to assess the level of consistency. Descriptive analysis was used to analyze interview results and documents assessing performance achievement at the Health Office of Katingan Regency.

## **Results**

### **1. Consistency Between the Regional Government Planning Documents and the Planning Documents of the Katingan Regency Health Office for the 2018-2020 Fiscal Year**

#### **Consistency Between RPJMD and the Strategic Plan of the Health Office**

In the 2018 fiscal year, the RPJMD document referred to the 2013-2018 RPJMD of Katingan Regency. When both documents were compared, 13 programs were found to be inconsistent or missing from the Strategic Plan of the Katingan Regency Health Office. In 2019, the new RPJMD of Katingan Regency for

2019-2023 was implemented. When these two documents were compared, 10 programs were found to be inconsistent or absent from the Health Office's Strategic Plan. In 2020, the RPJMD of Katingan Regency was officially legalized as a legal product and had been adjusted to the Ministry of Home Affairs Regulation of the Republic of Indonesia Number 90 of 2019 regarding Classification, Codification, and Nomenclature of Regional Development Planning and Finance. However, after evaluating the Health Office's Strategic Plan, two programs were still found to be inconsistent between the documents.

### **Consistency Between the Strategic Plan and the Work Plan of the Health Office**

In 2018, there were 15 programs in the Strategic Plan that were not included in the Health Office's Work Plan, and conversely, 14 programs in the Work Plan that were not present in the Strategic Plan of the Health Office. In 2019, 6 programs were found in the Work Plan that were absent from the Strategic Plan of the Health Office, and conversely, 1 program in the Strategic Plan was not budgeted for in the 2019 fiscal year Work Plan. In 2020, there was only 1 program from the Strategic Plan that was not included in the Work Plan: the Program for the Provision of Operational Funds for Community Health Centers, Auxiliary Community Health Centers, Polindes, Poskesdes, and Other Health Facilities. Additionally, the planning and budgeting documents of Mas Amsyar General Hospital had been merged with the planning and budgeting documents of the Health Office.

### **Consistency Between RKPD and the Work Plan of the Health Office**

In 2018, 12 programs in the RKPD document were not found in the Health Office's Work Plan. Conversely, 8 programs in the Work Plan were absent from the RKPD of the Health Office for the same year. In the 2019 fiscal year, there was inconsistency, where 4 programs in the Work Plan were not included in the Health Office's RKPD, and conversely, 5 programs in the Work Plan were absent from the RKPD for the 2019 fiscal year. In 2020, inconsistencies persisted, with 2 programs not included in the Health Office's Work Plan.

### **Consistency Between PPAS and the Work Plan of the Health Office**

In 2018, 10 programs in the Health Office's Work Plan were not allocated in the PPAS document of the Katingan Regency Health Office. In the 2019 fiscal year, there was 1 program in the PPAS that was inconsistent and not found in the Health Office's 2019 Work Plan. Furthermore, in the 2020 fiscal year, 1 program in the PPAS was inconsistent and not included in the 2020 Work Plan of the Health Office.

### **Consistency Between PPAS and the Budget Implementation Document (DPA) of the Health Office**

When these two documents were compared, 10 additional work programs, along with their budget allocations, were found in the 2018 DPA document of the Katingan Regency Health Office. In the 2019 fiscal year, there was an addition of 1 program from the planning document as outlined in the PPAS of the Katingan Regency Health Office. In the 2020 fiscal year, there was 1 program in the Health Office's DPA budget document that was inconsistent or had its budget allocation removed, namely the Health Service System Improvement Program.

## **2. Performance Achievements of the Katingan Regency Health Office in 2018-2020**

In general, the assessment of financial performance and the achievement of Minimum Service Standards (SPM) in the health sector at the Katingan Regency Health Office refers to the assessment of government organizational performance as outlined in the Ministry of Home Affairs Regulation No. 86 of 2017. The following are the findings and analysis:

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## **Financial Performance of the Katingan Regency Health Office**

The financial performance of the Katingan Regency Health Office in realizing its work programs is assessed based on the amount of the budget used. In the 2018 fiscal year, there was a budget savings of 11.02% from the total budget allocation by the end of the year for the implementation of 29 programs and activities. In the 2019 fiscal year, the percentage of the budget used increased, resulting in smaller savings compared to the previous year, at 7.95%. In 2020, due to special circumstances, many program performance targets were not fully achieved. However, in terms of budget absorption, the regional government, through the Health Office, managed to save 15.02%, which was higher than in previous years.

## **Performance Achievement in Implementing Minimum Service Standards (SPM) in the Health Sector**

Based on performance measurements of 12 health service indicators in SPM, as presented in the LAKIP document of the Health Office and the Local Government Performance Report (LPPD) of Katingan Regency for 2018-2020, the following information can be obtained:

- a. In the 2018 fiscal year, there were no services categorized as very high-performing. Five services were classified as high (blue), four services as moderate (brown), and the remaining three services were categorized as low (light green).
- b. In the 2019 fiscal year, the performance of three services achieved the very high category (dark green). Additionally, there was an increase in the number of services classified as high, with four services moving from moderate (blue) to high (brown). One service was categorized as low (light green). However, health services for individuals with mental disorders experienced a decline from high to very low (red).
- c. In the 2020 fiscal year, the COVID-19 pandemic had a significant impact on health service performance in Katingan Regency. The rationalization of program budgets aimed at handling SPM services, which were reallocated to focus on COVID-19 management, resulted in a decline in other health service performances. By the end of the year, based on performance evaluations, only one service achieved the very high category (dark green). Four services were classified as high (blue), one service as moderate (brown), five services as low (light green), and one service was categorized as very low (red).
- d. Over the three-year period of this study, the performance of each health service can be summarized as follows:
  - Maternal health services achieved an average performance of 82.06%, categorized as high (blue).
  - Maternity health services achieved an average performance of 73.66%, categorized as moderate (brown).
  - Newborn health services achieved an average performance of 88.79%, categorized as high (blue).
  - Child health services achieved an average performance of 80.68%, categorized as high (blue).
  - Health services for school-age children achieved an average performance of 71.60%, categorized as moderate (brown).
  - Health services for productive-age individuals achieved an average performance of 60.63%, categorized as low (light green).
  - Health services for the elderly achieved an average performance of 69.42%, categorized as moderate (brown).
  - Health services for hypertension patients achieved an average performance of 58.77%, categorized as low (light green).
  - Health services for diabetes mellitus patients achieved an average performance of 61.97%, categorized as low (light green).
  - Health services for individuals with severe mental disorders achieved an average performance of 68.71%, categorized as low (light green).

- Health services for tuberculosis (TB) patients achieved an average performance of 77.38%, categorized as high (blue).
- Health services for individuals at risk of HIV infection achieved an average performance of 65.06%, categorized as low (light green).

### **3. Analysis of Factors Affecting Consistency**

#### **Implementation of e-Government in the Planning and Budgeting System**

One factor that can affect the consistency of planning and budgeting, especially in the health sector, is the implementation of e-Government, which has not been fully integrated. Additionally, the availability of data and information is still inaccurate and insufficient in policy formulation and planning. This process was evident during the preparation of planning and budgeting in 2018 and 2019, which had not yet implemented an integrated SIPD (Local Government Information System). In contrast, in 2020, a noticeable change occurred as the Katingan Regency Government and all regional agencies, including the Health Office, began using this application.

#### **Consistency between Health Sector Planning and Budgeting Documents**

The preparation of health sector program/activity plans and budget allocations by the Katingan Regency Health Office, when compared to the policies and plans outlined in regional planning documents such as the RPJMD (Regional Medium-Term Development Plan) and RKPD (Regional Government Work Plan) of Katingan Regency, still shows inconsistencies. Several respondents involved in health sector planning and budgeting, both at the Health Office and at Bappelitbang (Regional Development Planning Agency) and DPAKD (Regional Financial Management and Revenue Agency), which accompany the planning and budgeting process, have expressed varied opinions. Some respondents mentioned that planning officials at the Health Office often pay little attention to existing planning documents and sometimes prepare the work plans (Renja) based on desires rather than needs. Other respondents stated that this inconsistency issue also occurs in several other regional agencies (SKPD). Often, stakeholders delegate the entire preparation process to their staff.

#### **Weaknesses in Health Sector Planning and Budgeting Preparation**

Inconsistencies occur due to a lack of commitment and control from regional leaders and a lack of understanding among leaders in echelon 2 and 3 SKPDs in translating planning documents into budgeting. In addition to the commitment factor, changes in policy often occur during the final approval process of budget documents, driven by the interests of regional leaders, central and provincial policies, as well as new aspirations, one of which comes from legislators as part of political agreements between the executive and legislative branches. Moreover, it was found that weaknesses in the planning and budgeting process can also occur because staff or officials appointed to input data into the system are not meticulous and lack understanding of the application.

### **Discussion**

Regional development planning is a crucial process to ensure that the programs designed align with the needs and priorities of the region. Widodo (2006:3) states that planning is a public authority's effort to set the direction of development policies, which are evaluated based on the strengths and weaknesses of the region. Koontz and Dunne (as cited in Sutadji, 2010:9) also emphasize that planning functions to select relevant goals, policies, and programs to achieve desired outcomes. In this context, the planning process at the Health Office of Katingan Regency has experienced significant discrepancies in several budget years, particularly between the RPJMD (Regional Medium-Term Development Plan) and the Health Office's

### Strategic Plan (Renstra).

In 2018, the Katingan Regency RPJMD referred to the 2013-2018 RPJMD, which was then compared to the Health Office's Renstra document. The analysis revealed 13 programs not found in the Renstra. Over time, in 2019, the 2019-2023 RPJMD of Katingan Regency was implemented, but discrepancies were still identified, with 10 programs missing or inconsistent with the Renstra. By 2020, after the RPJMD was ratified as a legal product and adjusted to the Minister of Home Affairs Regulation No. 90/2019 on the Classification, Codification, and Nomenclature of Regional Development and Financial Planning, discrepancies decreased, although two programs remained unsynchronized. This indicates that, although improvements in planning synchronization were made, challenges in harmonizing documents still exist.

Consistency was also found between the Health Office's Renstra and the Annual Work Plan (Renja) each year. In 2018, 15 programs in the Renstra were not listed in the Renja, while 14 programs in the Renja were not included in the Renstra. The following year, in 2019, discrepancies slightly decreased, with only 6 programs in the Renja missing from the Renstra and 1 program in the Renstra not budgeted in the Renja. By 2020, only one program in the Renstra was not budgeted in the Renja: the program for providing operational funds for Puskesmas and other healthcare facilities. Additionally, the integration of the Mas Amsyar Hospital's planning and budgeting documents into the Health Office in 2020 was a positive step toward unifying regional health planning.

From a financial performance perspective, the Health Office of Katingan Regency showed good budget savings. In the 2018 budget year, there was a budget saving of 11.02% to realize 29 programs. In 2019, the savings decreased to 7.95%, but in 2020, despite many performance targets being unmet due to the COVID-19 pandemic, the budget absorption showed a higher savings rate of 15.02%. This reflects increased efficiency in budget usage despite significant changes in program priorities.

Regarding the Minimum Service Standards (SPM), in 2018, no services fell into the very high category, but 5 high-performing services and 4 medium-performing services were recorded. In 2019, there was an improvement, with 3 services reaching the very high category, although some services, such as mental health, showed a decline. In 2020, the COVID-19 pandemic affected SPM achievements, with only 1 service reaching the very high category, while 5 others experienced a decline. Nevertheless, maternal and newborn healthcare services continued to perform well, reflecting success in some service areas despite significant challenges in others.

The decline in performance and discrepancies between documents may be influenced by several factors. The implementation of e-Government, which was not yet integrated in 2018 and 2019, caused inaccuracies in data and information during planning and budgeting. However, since 2020, the Katingan Regency Government has started implementing the SIPD application, which is more integrated and expected to improve planning consistency moving forward. Another influencing factor is the inconsistency in planning due to a lack of commitment and understanding from local leadership, as well as policy changes that frequently impact the budgeting process.

Overall, despite numerous challenges in document alignment, efforts to enhance the efficiency and effectiveness of planning and budgeting at the Health Office of Katingan Regency have shown significant progress, particularly in policy integration and the use of information technology to support better planning in the future.

### Conclusion

Based on the analysis of the performance achievements of the Katingan District Health Office, both in terms of financial performance and the Minimum Service Standards (SPM) for Health Affairs, several conclusions

can be drawn. In terms of financial performance, the largest savings occurred in 2020, while the application of SPM for Health Affairs recorded the highest number of high-quality services in 2019, with infant health services demonstrating the highest performance over the three years, and health services for hypertensive patients exhibiting the lowest performance. The consistency between regional government planning documents and the planning documents of the Health Office shows that the lowest level of consistency occurred in 2018 and the highest in 2020, in the relationships between the RPJMD and the Renstra, the Renstra and the Renja, as well as the RKPd and the Renja. Similarly, in terms of the consistency between planning documents and budget documents, the highest consistency was recorded in 2019, while the lowest was in 2018, in both the relationship between the PPAS and the Renja and between the PPAS and the DPA. Several factors influencing the consistency and inconsistency of planning and budgeting at the Katingan District Health Office include the non-integrated implementation of e-Government, human resource readiness, the availability of inaccurate data, insufficient capacity of human resources in planning and budgeting, slow adaptation to central regulatory changes at the local level, and the influence of budget political processes that lead to the addition of activities not included in the initial plan, particularly related to the thought allocation fund (pokir) and special allocation funds (DAK), which require adjustments during the planning and budgeting process.

For further research, it is recommended to delve deeper into the phenomena related to the development of government policies at both the central and regional levels in promoting consistency in planning and budgeting, especially in the health sector, which is one of the basic services that must be provided by the government. In order to improve the performance achievements of the Katingan District Health Office in the future, efforts should be made to enhance the competencies and skills of human resources among staff, not only in the Secretariat but also in every division of the Health Office and the Mas Amsyar Regional Public Hospital (BLUD) in Katingan. Additionally, a joint commitment from the Regional Leadership, Executive Team, and Legislative bodies is needed in every process of document planning and budgeting so that consistency between the agreed planning and the allocation of the budget can be maintained. The application of e-Government should also be optimized in the planning and budgeting processes to minimize inconsistencies, one way being through the development and implementation of a centralized SIPD application that integrates all planning and budgeting documents into one system. Finally, it is important to build solid cooperation among regional work units (OPD), particularly between the Health Office, Bappelitbang, and DPAKD, in every planning and budgeting process, as well as to conduct regular intensive coordination, create performance achievement reports, and improve the quality of planning and budgeting performance at the Katingan District Health Office.

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