

Analysis of the Budget and Realization of Regional Expenditure of the Health Department of the Province of North Sumatra During the Covid-19 Pandemic

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Abstract. *This research is entitled "Budget Analysis and Realization of Regional Expenditures for the Health Office of North Sumatra Province during the Covid-19 Pandemic". This study aims to analyze budget control and regional expenditure realization at the North Sumatra Provincial Health Office and prove whether regional budget funds have been realized efficiently. This research was conducted using descriptive research methods. The data collection technique in this study is in the form of documentation, and the data used is secondary data. The results of the research that has been done show that controlling or refocusing regional budget funds at the North Sumatra Provincial Health Office for the 2020 and 2021 Fiscal Years is less effective in increasing the efficiency of budget realization by looking at the $\geq 90\%$ efficiency level of budget realization. This is because the government focuses on controlling and handling Covid-19 through programs to fulfill individual health efforts and public health efforts, programs to increase the capacity of human resources for health, and programs to support provincial government affairs with activities such as conducting outreach to the public about the dangers of Covid-19, by implementing health and vaccination protocols and increasing medical personnel for the prevention and treatment of Covid-19.*

Keywords: *Efficiency, Budget, Realization, Refocussing.*

INTRODUCTION

A budget is a report that describes the comparison between the revenue and expenditure budgets and their realization, which demonstrates compliance with regulations and statutory provisions. A budget is a work plan for a period to come and has been valued in money. Budgets in the public sector are the backbone of government administration. of government administration. Local government efforts in exploring sources of funds derived from regional potential, as well as the ability to manage and

utilize existing sources of funds in the Regional Revenue and Expenditure Budget (APBD).

Regional expenditures are all regional obligations that are recognized as a reduction in net worth in the relevant fiscal year period. APBD is a form of regional financial management that is determined annually by Regional Regulation. The APBD consists of a revenue budget, expenditure budget, and financing. Regional revenues come from local own-source revenues, balancing funds, and other legal payments. The APBD is prepared by the needs of government administration and the ability of regional income. The preparation of the Draft APBD is guided by the Regional Government work plan in order to realize the achievement of state goals in the Regional Regulation of the APBD (Law No. 17 of 2003).

The North Sumatra Provincial Health Office is one of the offices of the North Sumatra Province. It has the task of assisting the Governor of North Sumatra to carry out regional government affairs in the health sector, which are the authority of the province/region and assistance tasks, assigned to provincial regions within the scope of technical policy, coordination, advocacy, guidance, monitoring, evaluation, control, synchronization and synergy in the field of public health, disease prevention and control, health services, health resources and assistance tasks.

Financial accountability describes the implementation of activities in Government Agencies. Government agencies including the North Sumatra provincial health office. There are five (5) program sections in the North Sumatra provincial health office including the program for fulfilling individual health efforts and public health efforts, the program for increasing the capacity of human resources, and the program for increasing the capacity of human resources. public health efforts, human resource capacity building program health, pharmaceutical preparation programs, medical devices, and food and beverages, community empowerment programs in the field of health, and supporting programs in provincial government affairs.

Table 1. Budget and Realization of Regional Expenditure of the Health Office of North Sumatra Province in Fiscal Years 2020 and 2021

Description	2020		2021	
	Budget	Realization	Budget	Realization
Regional Expenditure of Health Office	Rp 238.626.984.844	Rp 218.240.498.390	Rp 635.120.292.996	Rp 585.030.801.517
Program for Fulfillment of Individual Health Efforts and Public Health Efforts	Rp 196.044.036.961	Rp 180.059.812.304	Rp 431.823.339.341	Rp 399.852.246.101
Capacity Building Program Health Human Resources Program	Rp 163.720.800	Rp 148.544.500	Rp 31.736.272.671	Rp 21.726.112.145
Pharmaceutical Supplies, Medical Devices & Food & Beverages	Rp 3.644.194.550	Rp 2.722.489.807	Rp 230.591.000	Rp 184.922.580
Community Empowerment Program in the Field of Health	Rp 2.356.879.050	Rp 2.030.236.675	Rp 1.299.199.800	Rp 1.153.535.400
Supporting Program Provincial Government Affairs	Rp 36.418.153.483	Rp 33.279.415.104	Rp 170.030.890.184	Rp 162.113.985.291
Percentage of Expenditure Budget Realization Regional	91,46 %		92,11 %	

Source: North Sumatra Provincial Health Office (2022)

There was a focus on the Regional Budget in the years of 2020 and 2021. There was an increase in budget and realization in the program fulfillment of individual health efforts and public health efforts, programs to increase the capacity of health human resources, and programs to support provincial government affairs. supporting provincial government affairs. There was a decrease in budget and realization in pharmaceutical supplies, medical devices food and beverages programs, and community empowerment programs in the health sector. Refocussing is government budget activities that were originally used to build-diverted for handling Covid-19. The budget was shifted forward due to the Covid-19 pandemic. With the increase in the budget amount, community participation is one of the main aspects of the use of funds.

LITERATURE REVIEW

According to the Regulation of the Minister of Finance of the Republic of Indonesia Number 195 /PMK.05/2018 good budget realization standards are budget realization that can achieve efficiency. Article 3 of the regulation explains that budget implementation is the achievement of program goals/objectives, activities, and expenditures in accordance with the plans set out in the budget implementation documents at the Ministry of budget implementation documents at the Ministry of State Institution, echelon I unit, and/or Satker accurately. accurately. Efficiency in the use of the budget is the achievement of the goals/objectives of the program, activities, outputs programs, activities, and outputs with the minimum possible input.

According to SAP PP Number 71 of 2010 in PSAP 02, the purpose of the preparation of the Budget Realization Report (LRA) is:

- a. The purpose of the LRA Standard is to establish the basis for the presentation of the LRA for the government in fulfilling the objectives set by the legislation. government in fulfilling the objectives set by the legislation.
- b. The objective of Budget Realization Reporting is to provide information about realization and budget on a comparable basis. The comparison between budget and between budget and realization shows the level of achievement of agreed targets. The Budget Realization Report provides information that is useful in predicting the economic resources that will be received to fund central and local government activities in future periods by activities of the central and local governments in future periods by presenting comparative reports on a comparative basis. The budget realization report can provide information to users of the report about indications of the acquisition and use of economic resources, namely economic resources, i.e. have been implemented efficiently, effectively, and economically. Has been carried out in accordance with the budget APBD or APBN and has been implemented in accordance with laws and regulations.

The Government Accounting Standards Committee (2010) states that The Budget Realization Report describes the comparison between the budget and its realization in one period. The Budget Realization Report provides information about the budget and

realization of revenues, expenditures, transfers, surplus/deficit, and financing of the reporting entity.

Minister of Home Affairs Regulation Number 27 Article (1) of 2021, in Ministerial Regulation, what is meant by the Regional Revenue and Expenditure Budget A Regional Budget, hereinafter abbreviated as APBD, is an annual financial plan that is stipulated by regional regulation. APBD Preparation Guidelines are the main policies as instructions and directions for local governments in the preparation, discussion, and stipulation of the APBD. The regional Government is the regional head as an element of regional government organizers who lead the implementation of government affairs which are the authority of the region.

The APBD in one fiscal year includes:

- a. Local government rights that are recognized as an increase in net assets;
- b. Local government liabilities as a deduction of net worth;
- c. Revenues that need to be repaid and/or expenditures that will be to be reimbursed and/or expenditures that will be received back, both in the fiscal year concerned and in the following budget years. all regional revenues and expenditures are made through the Regional General Treasury Account.

The scope of regional finances consists of directly managed regional finances and separated regional assets. Included in directly managed finances are APBD and regional inventory items. Included in directly managed finances are APBD and regional inventory items. While separated regional finances include Regional-Owned Enterprises Regionally Owned Enterprises (BUMD). The scope of regional finance is all elements of finance or wealth that are the responsibility of the region (Halim, 2014).

Local government financial reports include:

1. Budget realization report
2. Balance sheet
3. Operational Report
4. Statement of Changes in Equity
5. Statement of changes in SAL
6. Cash flow statement
7. Notes to the Financial Statements.

The budget realization report includes revenues, expenditures, financing, and remaining budget financing. The balance sheet includes cash, receivables, inventories, investments in financial assets, fixed assets, other assets, liabilities, and fund equity. The statement of operations examines operating income, operating expenses, and operating surplus or deficit. The statement of cash flows includes cash flows from operating activities, investment activities, financing activities, and non-budgetary activities (Mardiasmo, 2019).

RESEARCH METHOD(S)

The research entitled "Analysis of Budget and Realization of Expenditure Regional Health Office of North Sumatra Province during the Covid-19 Pandemic", this research uses a type of quantitative research approach that is descriptive in nature.

The data source used is secondary data. Secondary data is data sourced from writings and reports that are considered relevant to this paper such as records or documentation in the form of financial reports on financial statements. with this paper such as records or documentation in the form of financial reports on the budget and realization of regional expenditure at the Provincial Health Office of Sumatra Province. budget and realization of regional expenditure at the Health Office of North Sumatra Province. North Sumatra.

FINDINGS AND DUSCUSSION

Research Results

1. Brief History of the North Sumatra Provincial Health Office

Health development is essentially an effort that is carried out by all components of the Indonesian Nation which aims to increase awareness, willingness, and ability to live a healthy life for everyone in order to realize the highest the highest degree of public health, as an investment for the development of socially productive human resources. development of socially and economically productive human resources. The success of health development is largely determined by continuity between program and sector efforts, as well as continuity with efforts that have been implemented by the previous period. efforts that have been implemented by the previous period.

Dinas Kesehatan (health department) for the region of North Sumatra Province. health department, North Sumatra has the task of formulating health sector policies, implementing health sector policies, carrying out evaluation and reporting health sector, carrying out the administration of the Health Office, and carrying out other functions related to health affairs.

In addition to these functions, the health office is also responsible for conducting health counseling, health education, and health promotion. the government is also responsible for conducting health counseling, counseling on healthy living with exercise, and mental health for the community and families. family. This health office is also in charge of guaranteeing and supervising health facilities in its working area, hospitals, medical devices, medicines, doctors, clinics, pharmacies, and so on.

2. Vision and Mission of the North Sumatra Provincial Health Office

The Vision and Mission of the Ministry of Health for 2020-2024 follow the Vision and Mission of the President of the Republic of Indonesia, namely "Realization of an advanced Indonesia that is Mission of the President of the Republic of Indonesia, namely "Realization of an advanced Indonesia that is sovereign, independent, and personality based on mutual cooperation".

3. Vision of the North Sumatra Provincial Health Office

Efforts to realize this vision are carried out, namely:

- 1) Improvement of the quality of Indonesian human beings.
- 2) Productive, independent, and competitive economic structure.
- 3) Equitable and fair development.
- 4) Achieving a sustainable living environment.
- 5) Cultural progress that reflects the nation's personality.
- 6) Enforcement of a legal system that is free of corruption, dignified, and trusted.
- 7) Protection for the entire nation and providing a sense of security to citizens.
- 8) Clean, effective, and trusted government management.
- 9) Synergy of local governments within the framework of the Unitary State.
- 10) Realizing a society with a personality in culture.

The role of the Directorate General of P2P in supporting the achievement of the Ministry of Health's indicators, namely organizing disease prevention and control in a comprehensive manner. Health, namely organizing disease prevention and control in a successful and successful and empowered in supporting the achievement of a high degree of public health through surveillance and health quarantine activities, prevention and control of diseases through health surveillance and quarantine activities, prevention and control of directly transmitted diseases, prevention and control of vector-borne and zoonotic diseases vector-borne and zoonotic diseases, prevention and control of non-communicable diseases, prevention and control of mental health problems and management support and implementation of other technical tasks in the P2P Program.

4. Mission of the North Sumatra Provincial Health Office

The vision of the North Sumatra Provincial Health Office is "The realization of a healthy Healthy North Sumatra Province. Independent and Competitive". what is meant by:

- 1) Healthy is a condition where the population of North Sumatra is healthy both physically, mentally, and spiritually so as to be able to live productively in a healthy manner. physical, mental, and spiritual so as to be able to live productively socially and economically. socially and economically.
- 2) Independent is a condition where people have the knowledge and ability to maintain the quality of their health.
- 3) Competitiveness, which is a condition in which the population of North Sumatra has the ability and excellence to maintain the quality of health. North Sumatra has the ability, and excellence so as to be able to life in a competitive society.

In order to realize the Vision, the Provincial Health Office North Sumatra sets 2 (two) Missions that are carried out consistently, namely:

- 1) Increase the availability of quality health services, equitable and affordable.
- 2) Increase community independence in the health sector.

Research Discussion

This study entitled "Analysis of Budget and Expenditure Realization Regional Health Office of North Sumatra Province during the Covid-19 Pandemic" where this study presents the growth of the budget, realization, and efficiency of the regional budget at the North Sumatra Provincial Health Office during the Covid-19 pandemic. covid-19 pandemic. Research by Srikandi Negara Harahap (2021) discusses how Budget changes in the Medan City Government are carried out as an effort to suppress and prevent the rate of increase in the spread of the Covid 19 virus in Medan City.

Based on the research results, it can be explained that the growth of the budget for Fiscal Years 2020 and 2021 is increasing, where the growth of the budget increases as well as its realization. Control or refocussing of regional expenditure budget funds at the Health Office of North Sumatra Province in North Sumatra Fiscal Years 2020 and 2021 are less effective in increasing the efficiency of budget realization by looking at $\geq 90\%$ efficiency level of budget realization. budget realization. This is because the government focuses on controlling and handling Covid-19 such as maintaining Health Protocols, Vaccinations, and Socialization to the public about the dangers of Covid-19. Socialization to the public about the dangers of Covid-19.

Research by Tri Marlina Naully (2019) explained that the realization of the budget regional expenditure has increased regional expenditure. Realization of regional expenditure budget realization has not yet reached the target, this is due to the obstacles faced when realizing regional expenditures the realization of regional expenditure is, if there is a rationalization or reduction in the budget to be shifted to the budget based on the Sumut provincial government policy. From analysis of the total efficiency of regional expenditures shows that the efficiency of regional expenditures can be categorized as quite efficient at the Secretariat of the DPR of North Sumatra Province.

Performance measurement of the North Sumatra Provincial Health Office Government in the implementation of the expenditure budget The benchmark used is comparing the realization of the expenditure budget with the expenditure budget multiplied by 100%. In this case the level of efficiency of the expenditure budget of the Provincial Health Office of North Sumatra Province fluctuates every year. North

Sumatra every year fluctuates. In 2020 the level of efficiency level was 91.46% to 92.11% in 2021.

From an efficiency point of view, this change can be seen as a decrease in the level of efficiency or it can be said that based on the level of efficiency level results in less efficiency of the government in using budget due to the increasing spread of the Covid-19 virus which makes the government must be quick and responsive in preventing and handling Covid-19.

CONCLUSION AND RECOMMENDATION

Conclusion

Based on the analysis that has been done, the conclusions are as follows:

1. Budget growth and realization of regional expenditure of the Health Office North Sumatra Province in the 2020 fiscal year experienced a slight increase of 0.5% and in the 2021 fiscal year the growth of the budget and realization increased by 166.16%.
2. The ratio of the efficiency level of regional expenditure of the Health Office of North Sumatra Province North Sumatra Provincial Health Office in 2020 amounted to 91.46% and in 2021 amounted to 92.11% has less efficient criteria with an average efficiency percentage level $\geq 90\%$. This means that the North Sumatra Provincial Health Office shows performance that is still quite good. However, the Health Office Health Office of North Sumatra Province is considered unable to save funds in budget management.
3. Ratio of Regional expenditure based on work programs to total regional expenditure of the North Sumatra Provincial Health Office during the COVID-19 pandemic there was an increase in budget funds in the Fulfillment Program program.

Individual Health Efforts & Public Health Efforts and Program Increasing the Capacity of Health Human Resources This is because some of the budget funds focus on preventing COVID-19.

Recommendation

Based on the conclusions above, the authors provide suggestions to be useful for related parties. The suggestions given by the author are as follows as follows:

1. The Health Office of North Sumatra Province should continue to increase and optimize its regional income by maximizing the results of local taxes, local levies, and management of separated local assets and other legal PAD. and other legal PAD (Regional Original Income).
2. The Health Office of North Sumatra Province should further optimize all existing resources to improve management in the use of the regional expenditure budget in order to further increase its efficiency.
3. The North Sumatra Provincial Health Office should be able to optimize the existing budget in the Individual Health Efforts Fulfillment Program & Public Health Efforts and the Capacity Building Program Human Resources in handling Covid-prevention.

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