

Factors Affecting The Performance Operational Assistance Budget Health Center at Palu City

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This study aims to analyze the influence of budget planning, budget implementation, and budget accountability on the performance of the health operational assistance budget at the Palu City Health Center. This study uses a quantitative method with a research sample of 42 employees. The data analysis technique used multiple linear regression. The results of the study show that the variables of budget planning, budget implementation, and budget accountability for the performance of the health operational assistance budget are partially the variables of budget planning, budget implementation, and budget accountability for the performance of the health operational assistance budget. The correlation coefficient value (R) shows that the relationship between motivation, work environment, and compensation variables with employee performance is 96.8% (very strong) with a determinant coefficient value (Adjusted R-Square) of 0.933 means that the variables of budget performance can be explained by the variables of budget planning, budget implementation, and budget accountability of 93.3%.

1. Introduction

Health development is an important part of national development to realize the President's vision and mission as well as the implementation of the Nawa Cita. Achieving this goal is certainly not easy and requires various efforts, one of which is the implementation of Individual Health Efforts (UKP) and Public Health Efforts (UKM) with a sustainable promotive and preventive approach.

Health service facilities are also supported by health development in the community in the form of Community Health Centers (Puskesmas). According to Law No. 36 concerning health services article 3 of 2009, health development aims to increase awareness, willingness, and ability to live a healthy life for everyone in order to realize the highest degree of public health, as an investment in the development of socially and economically productive human resources. One of the tangible evidences of the realization of this article is the construction of health centers and their networks which have a strategic function as the spearhead of health services and health development centers in their work areas which aim to create a community that has healthy behaviors, so that it will be able to reduce the burden of health financing on the curative and rehabilitative sides (Deby & Kasim, 2019).

The Ministry of Health as the person in charge of health development in Indonesia. It has made a breakthrough to accelerate the achievement of health development goals through various efforts that are carried out continuously. One of them is the launch of the Health Operational Assistance (BOK) fund for Puskesmas as an innovative activity in addition to other activities such as Public Health Insurance (Jamkesmas) and Childbirth Insurance (Jampersal). The reason for the launch and this BOK is because of the limited BOK of the health center, so that the function of the health center is considered to be not running optimally. Therefore, BOK funds are one of the sources of funding to support service operations at Puskesmas (Permenkes RI, 2019). According to the Ministry of Finance's Annual Report, the allocation of BOK funds in Palu City from 2022 to 2024 can be known as follows:

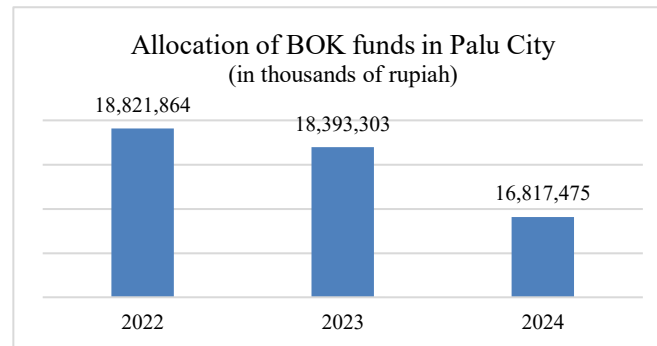


Figure 1 BOK Fund Allocation in Palu City
(Source: Ministry of Finance of the Republic of Indonesia, 2024)

The data above shows that in 2022 the allocation of BOK funds in Palu City was 18.82 billion, in 2023 it was 18.39 billion, and in 2024 it was 16.81 billion. The data is based on the allocation of BOK funds in Palu City over the past 3 years and has continued to decline. This means that the decrease in the allocation of BOK funds in Palu City has the potential for static performance in the Puskesmas, another thing also indicates that the realization of the specified targets is not achieved so that budget planning, budget implementation, and budget accountability are needed effectively and efficiently in order to achieve the performance of the BOK funds of the Puskesmas in Palu City. The results of research conducted by (Yulisda Rata Widayanti et al., 2023) show that budget planning, implementation, and accountability affect the performance of the BOK budget.

Budget planning is an instrument that helps company leaders and government agencies so that budget decisions for a certain period can be realized, according to (Guasmin et. al, 2022) this is related to financial planning and short-term and long-term activities, where the budget is used as the basis for the implementation of regional activities. The concept of budget planning is also relevant to the results of research conducted by (Khairunnisa et al., 2024) that in the planning of BOK puskesmas there are many activities that can be carried out, this is due to the existence of a budget analysis stage in a program to be achieved, and innovations are designed optimally so that program targets can be realized for one period. In addition to financial planning, budget implementation is also one of the factors for achieving the performance of BOK Puskesmas funds.

The implementation of the budget contains plans that can be used as guidelines in carrying out the company's operations, then the actual results of the organization, compared to the budget to

control the running of operations and ensure the optimal use of resources. The results of the implementation of this budget will be used as feedback for budget planning in the next period. According to (Sasongko & Parulian, 2020:2) a budget is an activity plan that will be carried out by management in a period that is quantitatively stated. The results of the research revealed by (Putri Herawati et. al, 2024) show that the implementation of BOK funds can improve Essential SME services at the Medan Johor Health Center, and experience a significant increase in performance achievements every year. It is similar to the results of research conducted by (Yulisda Rata Widayanti et al., 2023) that the implementation of the budget affects the performance of the BOK budget at the health center. In addition to budget implementation, accountability is also a factor in achieving the performance of BOK Puskesmas funds.

According to (Rosidah & Widjantie, 2022), accountability is a form of reporting by leaders or institutions to groups that hold the right and authority to know and obtain reports related to the performance that has been carried out in achieving an organizational goal in the form of periodic reporting. The results of the research conducted by (Yuliyanti et. al, 2023) show that accountability has a positive and significant influence on the management of BOK funds.

An initial survey conducted by researchers at the Palu City Health Office, found that the performance of Health Operational Assistance (BOK) funds in a number of health centers is still relatively low. Overall, the average realization of BOK funds in Palu City reached 74.22%, but there are several Puskesmas whose realization is still below the average. Of the total 13 Puskesmas in Palu City, 5 of them have not even reached the realization of 80%, which shows that there are obstacles in the utilization of this budget. This phenomenon has many factors that cause the performance of BOK funds to not be optimal, as the results of research conducted by (Mimi Hanggraini, Asdi Agustar, Jafrinur, 2023) that BOK funds have not been utilized optimally because human resources, policies, and others are not running as planned. Another finding is also that the programs financed by the BOK have not run smoothly because the disbursement time of the BOK budget is too long, and it is felt that it is quite difficult for the Puskesmas, so that many planned programs are disrupted in implementation.

Phenomena in the field and empirical studies prove that there is an underlying conformity that the performance of BOK funds is not optimal or effective due to various factors. Therefore, good budget planning, implementation, and accountability are needed in order to achieve the performance of BOK funds. Therefore, this research needs to be scientifically analyzed further and is expected to answer existing problems and provide information to policy holders or stakeholders so that it can be used as a basis for decision-making related to the performance of BOK Puskesmas funds in Palu City. The objectives of this study are 1) To analyze whether there is a simultaneous significant influence between budget planning, budget implementation, and budget responsibility on the performance of the Health Operational Assistance (BOK) budget at the Palu City Health Center. 2) Analyze whether there is a significant influence of budget planning on the performance of the Health Operational Assistance (BOK) budget at the Palu City Health Center. 3) Analyze whether there is a significant influence of budget implementation on the performance of the Health Operational Assistance (BOK) budget at the Palu City Health Center. 4) Analyze whether there is a significant influence of budget responsibility on the performance of the Health Operational Assistance (BOK) budget at the Palu City Health Center.

2. Literature Review

Budget Performance

According to Mahmudi (2019), it is explained that performance-based budgeting is a budgeting system that is carried out by paying attention to the relationship between the budget (input) and the expected outcome of activities and programs, including efficiency in achieving these outputs and results.

According to Halim and Kusufi (2014), performance-based budgets are prepared to overcome various weaknesses found in traditional budgets and performance budgets emphasize the concept of value for money. According to Mardiasmo (2018) in the value for money indicator, there is a concept known as 3E, which is as follows:

1. Economics is the relationship between the market and cash of input. In the economic sense (frugal or appropriate) it is often called austerity which also includes careful or careful management and no waste.
2. Efficiency is closely related to productivity. Efficiency measurement is carried out using a comparison between the output produced against the input used.
3. Effectiveness is the relationship between output and the goal or goal that must be achieved. Operational activities are said to be effective if the activity process achieves the goals and final objectives of the policy.

Planning

Planning theory means striving to use human resources (human resource), natural resources (natural resource) and other resources (other resource). Planning is the process of defining organizational goals, creating strategies to achieve those goals and developing a plan of organizational work activities. According to George (2021), Steiner argues that the definition of planning is the process of initiating various goals, strategic limitations, policies, and also a very detailed plan in achieving them, the achievement of the organization to implement decisions and also includes performance reviews and also feedback in terms of the introduction of new plan cycles. According to Zakiyudin (2013:23), the planning process describes a series of steps that can be taken systematically. Each stage of planning generally always goes through the following four stages:

1. Set goals or objectives. The planning process begins with the determination of goals/objectives or goals of the work group or organization as a whole. Because without determining the organization's goals, the use of resources by the organization will be ineffective.
2. Summarizing the current situation. Managers need to identify the current state of the company, the resources available to achieve the goals. This needs to be done considering that planning is about the time that will be achieved in the future. At this stage, managers need information, especially related to finance and statistical data.
3. Making alternatives is compiling a list of alternative ways to achieve the goals that have been set. This list of alternatives should be made as many as possible to avoid gaps in how to achieve the goal.
4. Develop a plan. The final stage of the planning process includes the activity of developing various alternative activities to achieve the goals. Managers must be able to assess the various available alternatives and make the selection of the available alternatives.

Actuating

Budget-related implementation is a series of processes to achieve a budget performance in an organization which consists of programs that have been planned for a period or year. According to (Yulisda, 2023), budget implementation is a stage of activity where it is made by each budget

implementer in order to carry out activities, to realize the budget as planned. The implementation of the budget is carried out after the budget is completed, which includes the use of the instruments needed, the implementation of the budget, the method, time and location of the budget implementation.

Budget implementation is a complex and multidimensional process. Experts identify various dimensions that need to be considered in the implementation of the budget to run effectively and efficiently. According to Anthony and Govindarajan (2007), the following are some of the main dimensions of budget implementation:

1. The managerial dimension, emphasizing the managerial dimension in the implementation of the budget. This dimension includes planning, organizing, implementing, controlling, and evaluating activities. Effective budget implementation requires strong and coordinated management at all levels of the organization.
2. The technical dimension includes technical aspects related to the implementation of the budget, such as procurement of goods and services, financial management, and information systems. Efficient budget implementation requires reliable system and procedure support.
3. The compliance dimension, emphasizes the importance of budget implementation in accordance with applicable regulations and regulations. Compliance with regulations will ensure that budgets are implemented in a transparent and accountable manner.

Accountability

According to (Triyani & Tubarad, 2018) in order to realize community welfare and account for the management of state wealth, the role of financial statements is very necessary. Accountability theory (Donaldson and Davis, 1991) is part of agency theory, which describes a situation when managers are not motivated by individual goals but rather are focused on their main outcomes for the benefit of the organization.

According to Hasibuan (2014), responsibility is the necessity to carry out all responsibilities/duties imposed as a result of the authority received or possessed. Meanwhile, according to Nitiemo (2016), the responsibility in working is to do the work completely, not procrastinate the time, so that the work is improved, of high quality and can be held accountable officially and legally. The above opinion emphasizes that responsibility shows the level of work completion and the quality of work results which leads to the creation of efficiency and effectiveness in completing the work. Efforts to increase work productivity in achieving goals require high responsibility for all personnel in an organization. The various responsibilities according to Mustari (2011) include:

1. Personal responsibility, this responsible person is entirely voluntary.
2. Moral responsibility usually refers to the idea that a person has a moral obligation in a certain situation. A person who disobeys moral obligations then becomes a reason for punishment.
3. Social responsibility is a responsibility where humans give to each other and do not cause harm to other people, besides that social responsibility is a responsibility that is a trait that needs to be controlled in relation to others.

3. Methodology

The type of research used in this study is causal descriptive with quantitative methods. The population in this study is all users or implementers of the BOK budget in each Puskesmas in Palu City. The population in this study consists of 3 people, namely: 1). Head of Health Center, 2). Treasurer of Health Center, 3). Implementer of BOK. While the number of health centers in Palu City is 14, the total population of this study is 42 people ($3 \times 14 = 42$). The sample in this

study is census or all populations are used as samples, this is due to the small number of population or below 100. Thus, the sample in this study amounted to 42 people.

The validity test is used to show whether the instrument is suitable for use or not, then the validity test is used using item analysis, with correlation techniques. Sugiyono (2017:218) said that if the correlation between items and the total score of all items is a variable > 0.3 , then the instrument is declared valid. But on the other hand, if the correlation between the items of a variable is < 0.3 , then the instrument is declared invalid. Reliability tests describe the extent to which the measuring tool in a study is reliable. According to Sugiyono (2017:220), an instrument is declared reliable if the reliability coefficient is at least 0.6 ($\alpha \geq 0.6$). The validity and reliability test on all items has been valid and reliable.

Hypothesis testing is carried out with a t-test and an F test. This test is carried out to obtain valid and reliable parameters. The classical assumption test according to Sugiyono (2017:54) consists of a normality test, a heteroscedasticity test, and a multicollinearity test. Multiple regression analysis was used to analyze the influence of Budget Planning (X_1), Budget Implementation (X_2), Budget Accountability (X_3), and on BOK Budget Performance (Y).

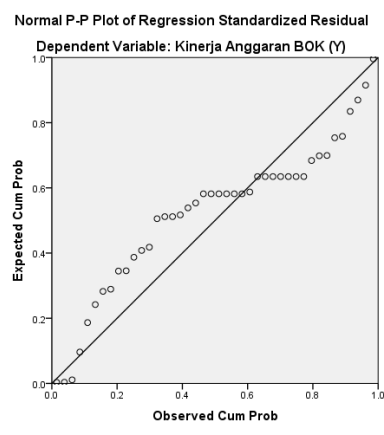
$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Where:

Y	= BOK Budget Performance
β_0	= Konstanta
X_1	= Budget Planning
X_2	= Budget Implementation
X_3	= Budget Accountability
$\beta_1 \dots \beta_3$	= Regression Coefficient
e	= Error

4. Results and Discussion

The normality test is used to test whether the regression model, dependent variables, and independent variables have a normal distribution or not. The results of the data test in the normality test used the help of the IBM SPSS Statistics V.23 program which showed that if the data was scattered and followed the direction of the diagonal line, then the regression model met the assumption of normality. For more details, you can see Figure 2 which explains the results of the normality test.



In the image above, it can be concluded that the data in this study meets the normal requirements, this is because the points on the graph are close to or almost in the direction of the diagonal axis.

The heteroscedasticity test is to see and test whether unequal variance data needs to be avoided, because in regression analysis the desired is the similarity of data variance (heteroscedasticity). The heterokedasticity test can be carried out by plotting a graph between the predictive value of the bound variable (ZPRED) and its residual (SRESID) where the heteroscedasticity disturbance will be visible with the presence of certain patterns on the graph. To find out whether there is a heteroscedasticity problem or not, namely with graph media, if there is no clear pattern, and the points spread above and below the number 0 on the Y axis, then heterokedasticity does not occur. The results of the heteroscedasticity test obtained through the IBM SPSS Statistics V.23 program can be seen in Figure 3.

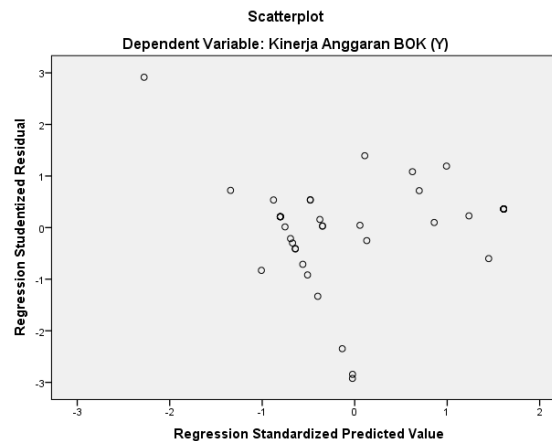


Figure 3 Heteroscedasticity Test Results

The above picture of the results of the heteroscedasticity test carried out in this study is with a plot graph where if the points in the graph are scattered or do not form a certain pattern and the points are spread above and below 0 on the Y axis, then heterokedasticity does not occur. It can be seen from the diagram above that this research model does not have heterokedasticity disorders because there is no specific pattern on the graph. The dots on the graph are relatively spread both above the zero axis and below the zero axis.

The test results in this study were carried out by looking at the value of VIF and Tolerance which can identify the existence or absence of multicollinearity problems. According to (Ghozali, 2016:107-108) multicollinearity does not occur if the Tolerance value is > 0.100 and the VIF value is < 10.00 . To support this test, the IBM SPSS Statistics V.23 program was used which obtained the following multicollinearity values:

Table 1 Multicollinearity Test Results

Type		Collinearity Statistics	
		Tolerance	VIF
1	Budget Planning (X1)	0.26	3.79
	Budget Implementation (X2)	0.23	4.22
	Budget Accountability (X3)	0.26	3.82

Source: IBM SPSS Statistics Output V.23, 2024

The table above shows that all independent variables have a VIF value below 10, and the result is that the tolerance value of all independent variables is above 0.1. Based on the results of the test, it can be concluded that there are no symptoms of multicollinearity between the independent variables of Budget Planning (X1), Budget Implementation (X2) and Budget Accountability (X3) in the regression model.

The F test (some also call it a model simultaneous test) is the initial stage of identifying the estimated regression model that is feasible or not. Feasible (reliable) here means a model that is estimated to be feasible to use to explain the influence of independent variables on bound variables. The name of this test is called the F test, because it follows the F distribution whose test criteria are like One Way Anova. When the value of prob. F-calculation is smaller than the error rate (alpha) of 0.05 (which has been determined) then it can be said that the estimated regression model is feasible, whereas if the value of prob. F is calculated to be greater than the error rate of 0.05, it can be said that the estimated regression model is not feasible. The results of the F test obtained are as follows:

Table 2 Results of the F Test or Simultaneous Test

Model		F	Sig.
1	Regression	189.893	0.000

Source: IBM SPSS Statistics Output V.23, 2024

Prob value . The F calculation (sig.) in the table above is 0.000 smaller than the significance level of 0.05 so it can be concluded that the multiple linear regression model estimated is feasible to be used to explain the influence of Budget Planning (X1), Budget Implementation (X2) and Budget Accountability (X3) on BOK Budget Performance (Y).

The t-test in multiple linear regression is intended to test whether the parameters (regression coefficients and constants) that are assumed to estimate the multiple linear regression equation/model are already the right parameters or not. The exact meaning here is that the parameter is able to explain the behavior of the free variable in influencing its bound variable. The results of the t-test obtained are as follows:

Table 3 Results Of T-Test Or Partial Test

Model		Unstandardized Coefficients		t	Sig.
		B	Std. Error		
1	(Constant)	0.22	1.12	0.20	0.84
	Budget Planning (X1)	0.39	0.06	5.71	0.00
	Budget Implementation (X2)	0.32	0.07	4.41	0.00
	Budget Accountability (X3)	0.19	0.07	2.60	0.01

Source: IBM SPSS Statistics Output V.23, 2024

The result of the table above the prob value. T count (sig.) from the independent variable of Budget Planning (X1) of 0.000 which is smaller than 0.05 so that the variable of Budget Planning (X1) has a significant effect on the bound variable of BOK Budget Performance (Y) at alpha 5%. The independent variable of Budget Implementation (X2) is the value of prob. t calculation

(sig.) 0.000 which is smaller than 0.05 so that it can be said that the Budget Implementation variable (X2) has a significant effect on the BOK Budget Performance variable (Y) at alpha 5%. Variable free of Budget Accountability (X3) prob value. t calculation (sig.) 0.013 which is smaller than 0.05 so that it can be said that the Budget Accountability variable (X3) has a significant effect on the BOK Budget Performance variable (Y) at alpha 5%. The multiple linear regression equation model in this study is as follows:

$$Y = 0.226 + 0.396 (X1) + 0.324 (X2) + 0.199 (X3)$$

The form of regression elaboration above shows that the independent variables analyzed X1, X2 and X3 have a positive influence on the dependent variable (Y) and can be explained by the value of the constant value coefficient of 0.226, which means that without the independent variables X1, X2 and X3 in this study, the value of the dependent variable (BOK budget performance) is fixed at 0.226. The value of the Budget Planning variable coefficient (X1) is 0.396. This means that there is a one-way (positive) relationship between the budget planning variable and the BOK budget performance, where if the budget planning variable increases by 0.396, then the budget performance variable of the BOK Puskesmas in Palu City will increase by 0.396. The value of the variable coefficient of Budget Implementation (X2) is 0.324. This means that there is a one-way (positive) relationship between the budget implementation variable and the BOK budget performance, where if the budget implementation variable increases by 0.324, then the BOK Puskesmas budget performance variable in Palu City will increase by 0.324. The value of the variable coefficient of Budget Accountability (X3) is 0.199. This means that there is a one-way (positive) relationship between the budget accountability variable and the BOK budget performance, where if the budget accountability variable increases by 0.199, then the budget performance variable of the BOK Puskesmas in Palu City will increase by 0.119.

5. Discussion

The Influence of Budget Planning, Budget Implementation, Budget Accountability on BOK Budget Performance.

The results of this study show that there is a significant simultaneous influence between the variables of budget planning, budget implementation, and budget accountability on the budget performance of the BOK Puskesmas in Palu City. This means that the three main components in the budget management cycle are interrelated and together determine how well BOK funds are used to support basic health care goals. Budget performance in the context of BOK funds is not only measured based on budget absorption alone, but also on how economically, efficiently, and effectively the budget is used. These three dimensions are important benchmarks in assessing the quality of public sector financial governance, especially in the health sector.

The economic aspect emphasizes the ability of budget managers to obtain inputs (goods/services) at the lowest price while still meeting the required quality standards. The results of the study show that the better the budget planning and accountability are carried out, the greater the potential for cost savings that can be achieved, because the allocation and use of funds becomes more selective and needs-based. According to (Hatry, 2021), economic principles in public sector budget management are greatly influenced by the process of analyzing the right needs and the selection of efficient procurement methods. In the context of BOK, the procurement of medical devices, training of medical personnel, or health promotion activities carried out with the principle of value for money reflects the achievement of good economic performance.

Efficiency describes the ratio between inputs and outputs, i.e. how the resources used can produce maximum results. The findings of this study show that the implementation of the budget on time, according to procedures, and supported by careful planning will increase operational efficiency. According to (Gibson et. al., 2022) emphasizes that efficiency in public organizations is achieved if the designed activities are able to deliver results at minimum cost and time. In the operation of the Health Center, efficiency can be seen from the realization of the BOK program that is implemented without waste, for example through the integration of programs between fields or cross-agency collaboration to minimize cost redundancy.

Effectiveness is a measure of the extent to which the output and outcome produced are in accordance with the goals and objectives that have been set. In this context, the quality of planning and accountability in budget accountability greatly determine the achievement of health service indicators financed by BOK funds. According to (OECD., 2020) the effectiveness of public budgets depends on how closely linked program planning is and the outcomes achieved. This means that if budget planning is prepared based on data and supported by disciplined implementation and transparent reporting, then BOK funds can significantly increase the coverage of services such as immunization, examination of pregnant women, and public education.

These findings theoretically strengthen the performance-based budgeting and good governance model in public financial management. Good budget performance is not only determined by one aspect, but the result of interaction from the entire budget cycle from planning, implementation, to accountability. In the context of BOK funds, the synergy between the three variables will encourage the realization of an economical, efficient, and effective budget, which ultimately has an impact on improving the quality of health services at the Puskesmas level.

The Influence of Budget Planning on BOK Budget Performance.

The results of this study show that there is a significant influence of budget planning variables on the budget performance of the BOK Puskesmas in Palu City. This means that the better the quality of budget planning carried out, the more optimal the performance of using the BOK budget in supporting health services. In the dimension of budget planning, there are several important stages that are interrelated and contribute directly to the achievement of budget performance, namely the setting of goals is the first step in the budget planning process, which emphasizes the clarity of the objectives of the programs and activities that will be funded by the BOK budget. Accuracy in setting goals greatly determines the direction and focus of the use of funds. When goals are formulated in a specific, measurable, and relevant manner to the needs of the community, this encourages the achievement of budget effectiveness, namely the extent to which the output and outcomes produced are in accordance with the goals that have been set. In the context of health centers, budget effectiveness can be seen from increasing the coverage of basic health services such as immunization, nutrition, and maternal and child health.

The formulation of this stage involves analyzing the situation and identifying the real conditions faced by the Health Center, including priority health problems and limited resources. Accurate formulation of circumstances allows the preparation of a budget plan based on evidence (data) and real needs. Planning based on a deep understanding of local circumstances will increase budget efficiency, i.e. optimal use of funds to produce maximum output. For example, by

knowing the areas with the highest prevalence of disease, the allocation of funds can be focused on appropriate interventions, so that there is no waste.

The preparation of alternative stages in this stage contains the identification of various alternative activities or strategies to achieve goals with estimated costs and impacts each. Through cost-benefit and cost-effectiveness analysis, decision-makers can choose the most technically and economically profitable alternatives (Halim, A., & Kusufi, M. S., 2012). A mature alternative formulation will have a positive impact on the budget economy, namely the use of funds at the lowest possible cost without sacrificing the quality of results. For example, the implementation of community-based health campaigns can be a more economical option than large-scale activities with high costs but low participation.

The development of this final stage plan includes the formulation of work plans and budgets in a systematic, integrated, and adjusted manner to the implementation time frame and activity priorities. A well-prepared plan will facilitate the process of implementation, monitoring, and evaluation. The development of a measurable and targeted plan is the key to achieving overall budget performance, because the plan is a reference in the implementation and accountability process. This supports the creation of an economical, efficient, and effective budget.

This finding strengthens the theory of performance-based budgeting as stated by Mardiasmo (2018) and Mahmudi (2019), that rational, systematic, and needs-based planning is the main prerequisite in achieving successful public financial management. In the context of BOK funds that have characteristics and focus on preventive-promotional services, careful budget planning will encourage the appropriate and targeted use of funds.

Practically, Puskesmas in Palu City need to continue to increase the capacity of human resources in preparing budgets that are data-based and involve cross-sector participation in order to create synergy and accountability in the management of BOK funds. Strengthening the health information system, technical training in the preparation of activity plans, and monitoring based on performance indicators are steps that can support the improvement of budget performance in a sustainable manner.

The Effect of Budget Implementation on BOK Budget Performance.

The results of this study show that there is a significant influence of budget implementation variables on the budget performance of the BOK Puskesmas in Palu City. This means that the quality of budget implementation which includes managerial, technical, and compliance aspects directly affects the extent to which BOK funds are managed economically, efficiently, and effectively. Budget implementation is a critical phase that bridges the gap between planning and program outcomes. Optimal budget performance can only be achieved if the implementation is carried out systematically, directed, and in compliance with regulations. Each dimension in the implementation of the budget has a specific contribution to the final performance of the use of the BOK budget.

The managerial aspect includes leadership competence, decision-making, team coordination, and control of program implementation. Budget implementation managed with strong leadership and good coordination allows BOK activities to run on time, on target, and within the available budget corridors. According to (Schiavo Campo and Tommasi, 2022), successful budget

implementation requires strategic managerial control to ensure that programs are carried out as planned and able to adapt to dynamics in the field. In the context of Puskesmas, management that is responsive to changes in field needs, such as a surge in dengue cases or malnutrition, will increase budget effectiveness, namely the achievement of program goals.

Technically, it is related to the accuracy of implementation procedures, disbursement of funds, the use of financial information system applications, and operational readiness at the implementation level. The technical accuracy of the implementation has a great effect on budget efficiency, as procedural errors often cause delays or waste. (OECD, 2023) in Public Financial Management and Health Systems emphasizes the importance of strengthening the technical capacity of implementing apparatus to accelerate program implementation and reduce administrative inefficiencies. For example, if the disbursement of funds and the preparation of technical documents are carried out digitally and automatically, then administrative costs can be reduced and the implementation time shortened.

Compliance with regulations, government accounting standards, and technical instructions for the use of BOK funds is the foundation for credible budget implementation. A high level of compliance will have a direct impact on the budget economy, as funds are used according to the designation, avoiding illegal or unregulated expenditures. According to (Premchand, 2021), compliance in budget implementation is the main indicator of fiscal discipline and supports good governance in public budget management. In the context of Puskesmas, compliant implementation will ensure that every rupiah of BOK funds is used in accordance with national priority programs, such as promotive and preventive, and is easily accounted for in financial audits.

The implementation of the budget that is well implemented in all three dimensions has been proven to contribute to the achievement of BOK budget performance where expenditures are made as needed at the lowest possible cost without reducing the quality of services, for example the procurement of logistics for health programs at competitive prices through e-catalogue. Activities are carried out on time and resources are used optimally, such as the implementation of integrated posyandu across programs to save costs and energy. The program's goals were achieved, such as increasing immunization coverage, maternal and child health, and environmental health education.

These findings reinforce the importance of increasing the capacity of Puskesmas apparatus in the technical and managerial dimensions of budget implementation and compliance-based internal supervision. The success of the budget implementation is not only a matter of the absorption of funds, but how the funds really have a real impact on society through economical, efficient, and effective use. However, it is very necessary to strengthen managerial training, digital-based monitoring systems, and internal audits that are educational in nature to ensure that the implementation of the budget runs optimally.

The Effect of Budget Accountability on the Performance of the BOK Budget.

The results of this study show that there is a significant influence of the variable of Budget Accountability on the Budget Performance of BOK Puskesmas in Palu City. This means that the quality of budget accountability directly affects the extent to which the use of BOK funds can run economically, efficiently, and effectively. In the context of public budgeting, budget

accountability is not just an administrative activity that ends in financial statements, but is part of a governance ethics that upholds transparency, integrity, and concern for the social impact of budget use. Therefore, understanding the dimensions of personal, moral, and social responsibility is very important in explaining how budget accountability can affect performance.

Personal responsibility reflects the commitment of individuals (e.g. the head of the health center, the treasurer, and the program implementer) in implementing and reporting on the use of the budget accurately, on time, and in accordance with the rules. When individuals realize that they are personally responsible for the use of public funds, then the tendency to use funds economically increases. According to (Kloot & Martin, 2022) individual accountability is at the core of a performance-based budget management system. At the Puskesmas level, if each implementer feels that he has personal responsibility for reporting the use of BOK funds, then the risk of inefficiency and waste can be minimized.

Morally related to integrity, honesty, and goodwill in implementing the budget, including in reporting and using the budget for the right purpose. This responsibility strengthens the efficiency dimension, as budget implementers will try to avoid abuse and maximize the results of limited funds. According to (Mulgan, 2023) states that accountability in the public sector is not only about formal procedures, but also about moral commitment to achieve public values. BOK fund implementers who have high moral responsibility will ensure that the funds are not only absorbed, but have a real impact on society.

Social responsibility reflects the awareness that budget management must provide benefits to the wider community. In the context of the BOK, this means that funds should be used for activities that directly improve public health status, such as maternal-child health services, immunization, or environmental health promotion. According to (Bovens et. al., 2021) social responsibility in the management of the public budget greatly determines the effectiveness of the budget, because the implementer is not only oriented towards the completion of the administration, but also the social impact of the use of the budget. Puskesmas that prepare outcome-based accountability reports tend to have more effective performance.

Contribution to BOK Budget Performance Based on the findings of the study, the dimensions of budget accountability are directly related to BOK's budget performance, where personal responsibility encourages economical, precise, and not excessive reporting and use of budgets. Moral responsibility avoids wasteful practices and encourages the use of funds that produce maximum output. Social responsibility ensures that the activities carried out truly answer the needs of the community and improve the quality of health services.

These findings emphasize that building a strong culture of accountability within the Puskesmas is not only a bureaucratic obligation, but an integral part of the strategy to improve budget performance. Therefore, it is important to encourage integrity and public ethics training for budget implementers, strengthen performance-based reporting systems, and encourage community-based accountability in evaluating the results of the use of BOK funds. Thus, strong budget accountability not only results in complete and timely reports, but also realizes a budget that has a real impact on improving the degree of public health.

6. Conclusion

There is a simultaneous significant influence between the variables of budget planning, budget implementation, and budget accountability on the budget performance of the BOK Puskesmas in Palu City.

There is a significant influence of budget planning variables on the budget performance of the BOK Puskesmas in Palu City.

There is a significant influence of budget implementation variables on the budget performance of the BOK Puskesmas in Palu City.

There is a significant influence of the Budget Accountability variable on the Budget Performance of the BOK Puskesmas in Palu City.

7. Recommendation

It is necessary to map the internal conditions of the Puskesmas in more detail as well as the development of alternative programs/activities that are creative but still realistic within the limits of budget capabilities, so that BOK spending is effective and cost-effective.

Puskesmas need to develop an activity monitoring system based on performance indicators (KPIs), as well as open the results of program implementation to the public to increase accountability and budget effectiveness.

Puskesmas can publish a summary of accountability reports in community forums, websites, or information boards to foster public oversight and strengthen social accountability.

For policymakers, these results serve as an important basis for strengthening participatory planning systems, improving the technical competence of budget implementation, and building a transparent and performance-based accountability system.

Summarize the main points of the paper, including the problem, methodology, findings, and implications. Emphasize the contribution of this study to the field.

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