



Analysis of Budget Planning and Determination in the Mimika District Health Office Funded by the Regional Budget of Central Papua Province

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ABSTRACT

This study aims to analyze the process of preparing and planning the Mimika Regency Health Office budget which is sourced from the Regional Revenue and Expenditure Budget (RREB). This research is a qualitative type of case study design. Data collection was carried out through in-depth interviews with 7 informants taken using the Purposive Sampling Technique. Data analysis was carried out using Miles and Huberman interactive techniques. The results of the study show that budget preparation is carried out through a technocratic approach that is dynamically adjusted based on the results of annual evaluation and real conditions in the field. The operational planning system emphasizes normative aspects of administration, field data, surveillance results, patient visit reports, and health centers. Prioritization takes into account key criteria.

INTRODUCTION

Planning and budgeting are two main pillars in public sector management that are interrelated and determine the success of implementing development programs, including in the health sector. At the regional level, the budget sourced from the Regional Revenue and Expenditure Budget (RREB) is the main instrument in realizing equitable and quality health services. Therefore, the process of preparing and determining the Health Office budget should be based on the Health Office's medium-term strategic planning document, which is then translated into the Work Plan, Work Plan and Budget, and finally determined in the form of RREB through legislative approval.

Law Number 17 of 2023 confirms that the central government will allocate the health budget from state revenues and expenditures, in accordance with the needs of the national program listed in the health sector master plan. This allocation will take into account the performance-based budget approach to ensure efficiency and effectiveness in implementing health programs. The Health Fund Budget is important to consider input, process, and output factors, because the three are interrelated.

In the last five years (2020–2024), the allocation of the health budget from the Mimika Regency RREB has shown an increasing trend. In 2020, it was allocated IDR 99.9 billion (48%), increasing to IDR 385 billion (84%) in 2024 (Lakip Dinkes Mimika, 2024). This increase reflects the government's increasing attention to the need for health services. However, the preparation and determination of the budget are not free from challenges, such as limited funds, political dynamics, and public pressure through the Regional People's Representative Council.

Based on the budget realization in accordance with the health program activities, the budget for each year from the last five years starting in 2020-2024 has increased or increased the budget. This picture shows that the need for a health budget increases every year, and is balanced by an increase in budget realization according to needs. Based on the agreement of the Regents and Mayors throughout Indonesia that the health financing system and the Regional Government are budgeted through the Regency or City RREB, the proportion of the health budget will be gradually increased so that it is in accordance with needs. Based on WHO standards, namely a minimum of 5% of PDRB (Gross Regional Domestic Product) or equivalent to a minimum of 15% RREB. The Legislative Committee Team in preparing and determining the budget where there are budget limitations must be planned and managed effectively and efficiently, one of which is based on the Priority Scale, but if there is a change, the activities that have been included in the priority scale list will lose some activities. This is due to the very urgent demands of the community through the Regional People's Representative Council.

The preparation of regional budgets must be based on integrated planning between the top and bottom levels. In the context of decentralization, regional health development planning ideally combines technical proposals from the Health Center (bottom-up) with the Health Office's strategic plan and regional budget policies. Synchronization of planning and budgeting is very important so

that the allocation of funds is right on target. As stated in the Minister of Health Regulation No. 7/2014 that the success of health development is largely determined by the quality of good, targeted, and efficient planning and budgeting, the concept of regional health planning recommends an integrated approach: The Health Office's Strategic Plan and Work Plan must accommodate proposals from lower levels such as the Health Center. Thus, the bottom-up planning mechanism is expected to produce health programs that are in accordance with the real needs of the community and long-term strategic targets. However, in practice there is often a gap between technocratic planning documents and budget realization. Plans and strategies that are prepared in a top-down manner sometimes do not fully reflect the operational needs of the Health Center. On the other hand, proposals from the Health Center based on field needs are often not fully included in the Regional Government Work Plan/General Budget Policy Document - Priorities and Temporary Budget Ceiling/ to RREB.

The Minister of Health Regulation states that currently the planning and budgeting process has not been fully implemented due to the difficulty of synchronization and coordination between units and the short planning time. This condition creates a communication gap: coordination between regional planning and budgeting is still weak. As a result, each regional apparatus tends to submit as many program proposals as possible so that funding opportunities increase. This practice is dangerous because budget allocations often deviate from the priority of real needs. In short, weak technocratic coordination and provincial/district budget targets make it difficult to synchronize the proposals of the Health Center and the Health Office Renstra, resulting in the desacralization of field needs into the final budget.

LITERATURE REVIEW

Peprevious research conducted by Maghfiroh et al., (2022) which evaluated the preparation of the budget for the regional apparatus organization of the Pamekasan Regency Health Service. The results are that the budget planning process at the Health Service starts from the proposal of the Health Center which is combined with the results of the Participatory Development Planning Deliberation and then combined with proposals from various Sections and Sub-Sections to be submitted to the Participatory Development Planning Deliberation at the Regency Level. The target objectives of the Health program refer to the Draft Strategic Plan.

Another study conducted by Wiwin Kurniasih (2017) analyzed the process of preparing and determining the budget for the health service sourced from the Tasikmalaya City RREB and found that in preparing the budget, the contents of the Work Unit Budget Plan proposal did not comply with the format determined by the Executive Budget Preparation Team, for planning the objectives and targets that serve as guidelines are the Health Service Strategic Plan which is still in draft form, in operational planning many activities were eliminated, in terms of budgeting, the Work Unit Budget Plan proposal was not all realized according

to the proposal, and in determining the budget there were budget cuts that were seen from the total budget amount.

A similar study was also conducted by Pitriani et.al (2022) who also analyzed the budget for the Maternal and Child Health priority program at the Rejang Lebong Regency health office and found that the implementation of the maternity assurance program (Jampersal) in Rejang Lebong has not been optimal with priority problems in the form of access to the location of Jampersal referral health facilities that are quite far away. Activity planning is described with short, medium, and long-term timelines/milestones from March 2021 to December 2022. The activities carried out are adjusted to each milestone (Pitrianti & Syakurah, 2022).

The difference between this study and the previous one is the variables of place, time and research as well as research design. Previous research mostly used quantitative cross-sectional research design, whereas this study used a qualitative case study design method.

Frame of Mind

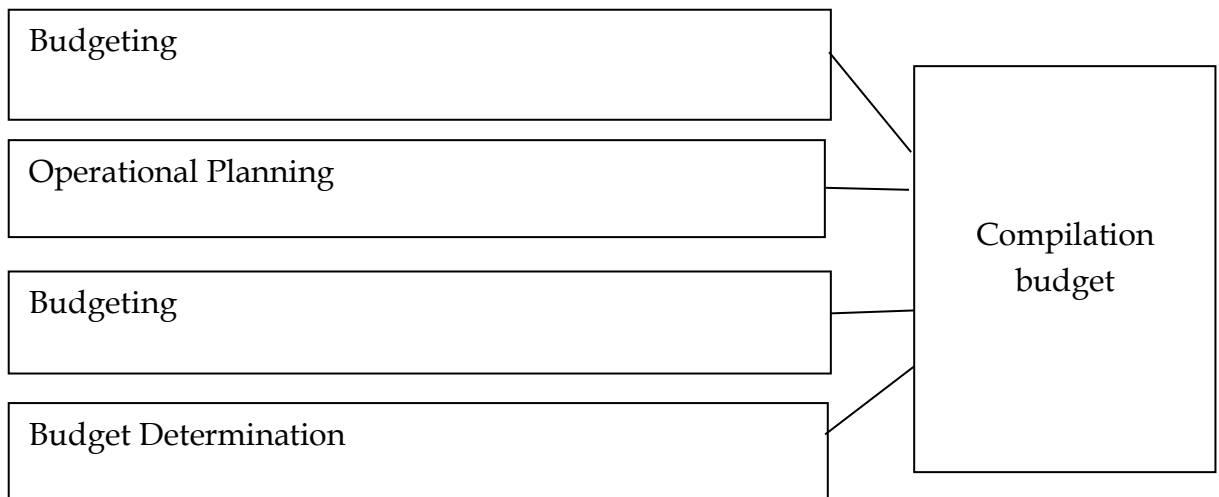


Figure 1. Conceptual Framework

METHODOLOGY

PeThis study uses a qualitative research type with a case study design. Informants as many as 7 informants were taken using purposive sampling and snowball sampling techniques. The criteria for informants are people who are involved in the field of budgeting and finance and the use of regional budgets, working in this field for > 2 years and willing to be informants. Data were collected through in-depth interviews and document observations, data were analyzed using interactive analysis from Miles and Huberman.

RESEARCH RESULTS

Budget Preparation Mechanism

The Mimika Regency Local Government Budget Team (LGBT) has carried out coordinating and technocratic functions in preparing a budget that is in line with the direction of regional policy, fiscal capacity, and priority program needs

of each region. Regional Apparatus Organization (RAO). The following is a summary of the informant's responses:

"..We started the process from technocratic planning, then consolidated the results of Musrenbang and RAO proposals. Development planning became the basis for compiling the General Policy of RREB – Temporary Budget Ceiling Priority which was then discussed in LGBT." (I2).

"..After the Regional Development Planning Agency has prepared the General Policy for RREB – Temporary Budget Ceiling Priority, we prepare the budget ceiling based on the region's fiscal capacity and ensure balance between priority programs." (I3).

After the General Policy of Priority Budget Ceiling Temporary Budget is formulated, the next stage is synchronization between regional fiscal capacity and RAO spending proposals. Most informants stated that the main challenges are fiscal limitations and inadequate supporting data. Economic uncertainty is also a factor which affects the region's ability to optimally finance health programs. The informant explained:

"..The challenge is to ensure that revenue projections are sufficient to fund priority and urgent health programs, especially in conditions of economic uncertainty." (I4).

";;The challenge lies in adjusting the technical needs of the Health Service with the limitations of fiscal capacity and the available budget ceiling.." (I3)

One of the main principles in regional planning and budgeting is to ensure that the budget allocations prepared truly reflect the priority needs of the community and regional development. Based on the results of interviews with a number of members of the Local Government Budget Team (LGBT), it was found that this process was based on an evidence-based approach, technical analysis, and alignment with strategic planning documents such as the RM-TDP and Renstra RAO. The following is an excerpt from the interview:

"..LGBT uses an evidence-based approach and priority analysis, considering RM-TDP, Musrenbang, and performance indicators. The programs proposed by RAO are based on a clear scale of priorities and outcomes." (I1).

With this approach, LGBT seeks to ensure that budget preparation is not ceremonial or merely accommodates routine spending, but is truly directed at responding to the real needs faced by local communities in a specific, measurable and sustainable manner.

Program Activity Goal and Target Determination Process

The process of setting program goals and targets does not only refer to planning documents such as the Strategic Plan and the Regional Medium-Term Development Plan (RM-TDP), but also considers the dynamics of field needs, the results of previous year's evaluations, and input from implementing units and the community. The following is a summary of the results of respondents' responses to the process:

"..We formulate the program's goals and objectives based on the Renstra, previous year's achievements, and input from technical units and Musrenbang results. Synchronization with RM-TDP is also the main basis." (I6).

Meanwhile, from the LGBT side, their involvement in determining the objectives of the Regional Apparatus Organization (RAO) program is to harmonize with regional macro policies and RM-TDP. The Head of the Regional Development Planning Agency stated that LGBT also provided direction so that the objectives of the RAO program did not deviate from the established policy line:

"..LGBT, through the Regional Development Planning Agency, facilitates synchronization between the RAO Renstra and RM-TDP. We provide input and direct so that the goals and targets are in line with development indicators." (I2).

From the perspective of technical implementers in the field, input into program target setting comes directly from the community and the results of monitoring previous activities. This approach creates bottom-up planning that strengthens the relevance of the program:

"..From the Puskesmas side, we provide input based on the results of the previous year's activity evaluation, local health data, and community suggestions. This input is forwarded to the Health Office for further formulation." (I2).

Meanwhile, from the budget planning side, LGBT plays an important role in ensuring that the goals and objectives of the program prepared by the RAO, especially the Health Office, are in line with the direction of regional policy and fiscal capacity. One informant said:

"..LGBT harmonizes RAO goals and objectives with regional policy directions. Health programs are reviewed based on alignment with RM-TDP and key health indicators." (I1).

The target-setting process is also inseparable from the involvement of internal and external stakeholders, including public consultation forums, cross-sector meetings, and Musrenbang. In addition, performance indicators such as Minimum Service Standards (MSS), RM-TDP achievements, and national targets are used to assess whether program targets are realistic and measurable.

"..Stakeholders such as health centers, hospitals, and the community are involved through public consultation forums and health development planning discussions." (I5).

"..We ensure alignment of goals and objectives with adequate funding. The Regional Financial and Asset Management Agency provides input on the feasibility of funding and sustainability of the program budget." (I3).

With the active involvement of LGBT and technical RAO, the determination of health program goals and targets is carried out through a consultative, technocratic, and data-based process. Harmonization between planning documents and fiscal policy directions is key so that the health program that is designed truly targets the priority needs of the community and can be implemented effectively and sustainably.

Operational Planning Strategy

To illustrate how the Mimika District Health Office designs effective and responsive programs, researchers asked about the operational planning strategies used. From the interview results, respondents explained that this strategy was formulated through a data-based approach, mapping field needs, budget efficiency, and strengthening human resource capacity. The following is a summary of respondents' answers regarding the strategies applied in operational planning in the health sector:

"..We review data from the health information system, surveillance reports, as well as input from the Community Health Centers and case reports in the field..." (I6).

The next strategy is strengthening human resource capacity. In this case, the Health Office does not only rely on routine training, but also develops a rotation system and technical assistance involving health facilities in various regions. The Head of the Health Center said his initiative at the field level:

"..We propose technical training, mentoring by the Service, as well as a program for exchanging personnel between Health Centers to share experiences..." (I7).

In order for planning to be operational and not just normative, the Health Office applies the principle of efficiency in budget allocation and logistics. This strategy is carried out by compiling spending based on priority programs and performance evaluation results. One informant said that:

"..We prioritize priority programs and carry out operational spending efficiency. Planning is based on real needs and indicator achievements...." (I5).

This is in line with the results-based planning approach emphasized in the current regional development planning system. Operational planning in the health sector is also designed to be able to adapt to the dynamics of community needs, such as disease outbreaks, malnutrition, or health disasters. By conducting monthly evaluations and cross-sector coordination, the Health Office can adjust interventions quickly and precisely.

Program Planning Based on Priority Scale

Determining the priority scale of a program is one of the most important aspects in regional development planning, especially in the health sector which has complex needs and limited resources. Based on the results of interviews with five respondents from LGBT and the Health Office, it can be concluded that the priority setting mechanism is carried out through a combination of technocratic, participatory, and analytical approaches. The criteria used by LGBT to assess the priority of a program include the urgency of needs, contribution to RM-TDP, readiness for implementation, and funding potential. The following is an excerpt from the interview:

"..Assessment is based on urgency, socio-economic impact, contribution to RM-TDP, and community input. Programs that support economic recovery and public health are prioritized..." (I1).

“..The priority scale is determined based on urgency, indicator achievement, and Musrenbang results. We use a technical and participatory approach...” (I2).

On the Health Office side, prioritization is carried out using a local health data-based approach. The Head of the Health Office explained that priority is given to programs that show high urgency based on key health indicators.

DISCUSSION

Budget Preparation Mechanism

The health sector budgeting mechanism in Mimika Regency involves a structured, tiered, and collaborative process between institutions. This mechanism begins with the preparation of proposals by technical units such as the Health Center based on evaluation results and local needs. These proposals are then summarized and formulated by the Health Office in the Renja RAO document and inputted into the Regional Government Information System. Furthermore, the proposals are synchronized in the Development Planning Deliberation forum and the regional apparatus forum, then evaluated by Bappeda for compliance with planning documents such as RM-TDP and the Regional Development Work Plan. LGBT acts as the final decision maker regarding the feasibility, rationality, and financing capabilities of the region. This process ends with the preparation of the General Policy of the APBD-Priority and Temporary Budget Ceiling, Budget Work Plan, and determination of the Hospital.

This process begins with the Development Planning Deliberation (Musrenbang) and proposals from the Health Center, which are then formulated by the Health Office Program Section. The proposals are then consolidated by BAPPEDA to be adjusted to the direction of regional development policies. After going through the technical planning stage, the draft budget goes to the LGBT to be evaluated, both in terms of the feasibility of the substance and the fiscal capacity of the region. The results of the LGBT evaluation become the final basis before being ratified in the Regional Revenue and Expenditure Budget by the regional government and DPRD. This process shows the importance of coordination between technical and strategic units in ensuring an effective, efficient budget that is in accordance with the priority needs of regional health.

The results of this study are the same as the study conducted by Rahayu & Lestari (2020) at the Surakarta City Health Office that the budget preparation process at the Health Office starts from the planning meeting at the Health Center level, continues to the Office Work Plan, and enters the Regional Government Information System. However, the final result is highly dependent on synchronization with the Regional Apparatus Work Plan and LGBT approval.

Maghfiroh & Sugiono (2022) in a study conducted at the Pemekasan Regency Health Office explained that the budget planning process at the Health Office begins with the proposal of the Health Center which is combined with the results of the Participatory Development Planning Deliberation (MP3) then combined with proposals from various Sections and Sub-Sections to be submitted to the MP-3 Regency Level. The target objectives of the health program refer to the Draft Renstra which contains the Vision, Mission, objectives and

targets of the health program in 11 policy packages and becomes a barometer of health development.

In contrast to the findings of Simanjuntak (2022) at the Deli Serdang Regency Health Office, which showed that budget planning at the Deli Serdang Regency Health Office was not entirely technocratic. Political intervention, especially from the Regional People's Representative Council, caused a shift in the budget from activities based on technical needs to symbolic and ceremonial activities. However, in my research in Mimika Regency, it was not explicitly found that political priorities were the dominant factor in shifting programs from Renja to budget work plans or RREB. On the contrary, program reallocation or improvement is more associated with the evaluation of indicator achievements, budget capacity, synchronization of regional and national strategic policies, decision-making is more controlled by technical, evaluative, and fiscal considerations through the Regional Government Budget Team mechanism. "

Program Activity Goal and Target Determination Process

The determination of the goals and targets of the Health program in Mimika Regency is carried out using a strategic document-based approach. The Health Office refers to the RAO Strategic Plan (Renstra), the regional RM-TDP, and various national policies such as the RPJMN and the Regulation of the Minister of Health (Permenkes). In practice, this planning is not carried out rigidly, but is adjusted to the results of annual evaluations and the dynamics of developing health problems. Planning is adaptive to environmental changes, such as the emergence of new diseases, spikes in certain cases, or changes in regional demographics. LGBT plays an important role as a liaison between RAO technical planning and regional macro policies. The coordinating function of the Regional Government Budget Team encourages alignment between program proposals and regional policy directions, both in terms of program substance and regional fiscal capacity. This synchronization process ensures that RAO programs do not stand alone, but are part of an integrated regional development planning system.

Important elements that form the process of setting program activity goals and targets as described by respondents in the interview. Based on research findings, this determination does not stand alone, but is the result of formulating clear targets, determining performance indicators, and prioritizing programs based on urgency and previous achievements. In addition, respondents emphasized that compliance with the strategic plan (Renstra), stakeholder participation such as health centers and the community, and periodic evaluation and revision are integral parts of this process. The combination of all these elements ensures that the goals and targets set are realistic, measurable, and responsive to real needs in the field.

This is in line with the research conducted by Rizki, AP (2021) in Determining Goals and Targets in the Preparation of the Bogor Regency Health Service Work Plan. Emphasizing technocratic-based planning by referring to the RM-TDP and RAO Renstra, as well as the role of the Regional Government

Budget Team in aligning the budget and regional macro priorities is very much needed.

Research conducted by Fatmawati, N. (2019) at the Gresik Regency Health Office showed that the program objectives were formulated referring to the RM-TDP and Renstra, but were not yet responsive to field dynamics, for example not accommodating real needs, shifting disease trends, or public complaints. In contrast to the Mimika Regency Health Office, the results of the interview showed that referring to the result evaluation of the current year and involving input from the Health Center.

Operational Planning Strategy

The operational planning strategy implemented by the Mimika District Health Office shows a progressive and adaptive approach to real conditions in the field. This is important to ensure that every health intervention does not only fulfill administrative obligations, but is also able to answer the needs of the community in a real and measurable way. One of the main characteristics of the operational planning strategy in Mimika District is the application of a data-based approach. The planning process is not carried out intuitively, but rather based on survey results, health service reports, and complaints and direct input from the community. Another important aspect of the operational strategy found in this study is the focus on strengthening human resources. Not only limited to routine technical training, the Health Office also developed an initiative to map the needs of regional-based personnel. This approach shows the understanding that the success of health interventions is highly dependent on the quality and distribution of implementing personnel in the field.

The main components in the operational planning strategy of the Mimika District Health Office as expressed by respondents in interviews. This strategy is designed to ensure that the management of health needs and services runs effectively and efficiently. Based on respondents' responses, operational planning begins with an analysis of health needs supported by an accurate health information system. Furthermore, strengthening internal policies, active community participation, and improving the quality of health workers are important pillars in supporting program implementation. This entire process is carried out with the principle of efficient resource allocation, so that planning is not only technically correct, but also realistic in budget use. These strategies enable the Health Office to respond to community needs in a targeted and sustainable manner.

In the research of Magfiroh & Sugiono (2022) conducted at the Pamekasan Regency Health Office, it was stated that planning is a process that follows a formal budget framework, with an emphasis on macroeconomic functions and fiscal allocations because there are too many proposals in the Health Office so that they have difficulty in sorting health activity programs, proposals from the Health Center cannot all be included in MP-3 because they have been summarized by their respective fields.

Wulandari (2022) in her research on the DKI Jakarta Health Office showed a systematic strategic approach in preparing annual operational plans. Wulandari also found that the implementation of this quality-based masterplan

helped reduce the space for non-technocratic intervention. Because the direction of health development has been determined in a measurable and data-based manner, the budgeting process becomes more defensive against political pressure or allocations that are not based on factual needs. On the other hand, this approach encourages the Health Office to increase internal planning capacity, including by increasing the competence of policy analysts and technical planning staff. Basically, operational planning is a description of the basic objectives and targets and it is in the Health Office's Plan and Strategy, the operational planning is generally in the form of health programs or activities that will be implemented along with the performance targets to be achieved. Therefore, to create a health program, the Health Office should be based on the main Priority Scale and do not reduce the budget for an activity carelessly. This is not in line with the Operational Planning system carried out at the Mimika District Health Office, which actually shows that operational planning does not only rely on strategic planning documents, but is also very much determined by dynamic field conditions, such as health surveillance results, case reports at the Health Center, and direct input from the community. The strategies implemented are adaptive and flexible, and adjust to changes in the real needs of the community, which are sometimes not fully reflected in the Renstra.

Program Planning Based on Priority Scale

Based on the results of interviews with respondents from the Health Service, LGBT, Bappeda, and technical implementing units in Mimika Regency, it can be concluded that Health program budgeting is highly dependent on two main things, namely the scale of program priorities and the availability of APBD funds. The budgeting process begins with program proposals at the Health Office and Health Center levels, which are designed with reference to basic health service needs and Minimum Service Standard indicators. However, in the budgeting stage, LGBT must make selections and adjustments based on the regional budget ceiling and the urgency of each program. Respondents said that mandatory and strategic programs such as immunization, maternal and child services, and stunting management are given top priority. Programs that have not shown maximum achievement in the previous year are also considered for refinancing, while supporting activities with indirect outputs tend to be rationalized. However, fiscal limitations, central policy dynamics, and weaknesses in the technical planning system are still the main challenges that cause not all proposals to be facilitated.

budgeting framework for health programs/activities in Mimika Regency which is carried out based on the level of program priority and availability of funds, as explained by respondents in interviews. In practice, budget determination takes into account mandatory programs, main priority programs, national policies, budget efficiency, and the results of previous performance evaluations. Meanwhile, the aspect of fund availability is adjusted to the fiscal capacity of the region and rationalization is carried out on existing budget constraints. This approach emphasizes the importance of a balance between

substantial needs and regional financial capabilities, so that the designed program remains relevant, measurable, and can be implemented optimally.

This is in line with research conducted by Amaliah, R. & Mulyana, A. (2019) stated that the Minimum Service Standards are used as the main basis for LGBT in setting budget priorities. Programs that are not directly related to the Minimum Service Standards tend not to receive financial support.

Siregar, M. & Nugroho, D. (2021) also stated that many proposals from below (Puskesmas) were not included in the RREB because they had to be adjusted to the RM-TDP and budget ceiling determined by LGBT. Research by Kusumastuti (2020) entitled Health Budget Rationalization Strategy in Regions with Low Local Original Income sharply highlights the challenges faced by local governments in designing health program financing strategies when they are in conditions of fiscal constraints. The main findings in this study indicate that regions with low fiscal capacity must develop a strict budget rationalization strategy, prioritizing programs that have high urgency and are directly related to basic community services, such as immunization, stunting management, and maternal-child health services. This research is also in line with that conducted in Mimika Regency where at the budgeting stage, LGBT must make selections and adjustments based on the regional budget ceiling and the urgency of each program.

Although this study has paid attention to its internal validity, there are still limitations, among others, the variable study only focuses on budget planning from RREB and does not research from other budgets, so it is hoped that there will be further research, which is even more extensive.

CONCLUSIONS

1. The budget preparation process in Mimika Regency, especially in the health sector, has shown a tendency towards a more structured, collaborative, and evidence-based system. Budget preparation is not done purely administratively, but through a technocratic approach that refers to strategic planning documents such as RM-TDP, Renstra RAO, and national policies such as the National Medium-Term Development Plan (NM-TDP) RPJMN and SPM Health. All stages of budget preparation are carried out in a hierarchical and participatory manner. Starting from Musrenbang and the RAO Forum, followed by collecting community proposals, followed by the preparation of the General Policy for Regional Development Budget Expenditure - Priority Temporary Budget Ceiling, discussion of the budget ceiling by LGBT, to the determination of the Financial Work Plan and RREB. This process allows for synchronization between community aspirations, technical planning, and fiscal policies, although it still faces challenges in terms of data consistency, time synchronization between documents, and program readiness.
2. The planning of program goals and targets in Mimika Regency, especially in the health sector, is carried out by referring to strategic planning documents such as the RAO Strategic Plan, regional RM-TDP, and national policies such as NM-TDP and Permenkes. This process reflects a

systematic and directed approach, which aims to align technical planning with the regional and national development vision. In practice, the determination of goals and targets is not rigid, but is adjusted dynamically based on the results of annual evaluations and real conditions in the field. The Health Office considers various sources of information, such as surveillance data, patient visit reports, and input from the Health Center, to ensure that the targets set truly reflect the health needs and problems of the community.

3. Health operational planning in Mimika Regency shows a direction that is increasingly structured, evidence-based, and adaptive to the dynamics of community needs. This process not only emphasizes administrative normative aspects, but also integrates field data, surveillance results, patient visit reports, and input from technical units such as Puskesmas as a basis for compiling more contextual and targeted programs.
4. The determination of the priority scale is carried out by considering several main criteria, such as the urgency of the problem, the number of affected populations, readiness for implementation, and support for the RM-TDP target and national policies. The Health Office prepares a program proposal based on health data and evaluation reports, which are then aligned by LGBT in the regional fiscal context. Although the budgeting approach has been based on a priority scale, challenges are still encountered, especially in terms of data consistency, differences in perception between stakeholders, and fiscal limitations.

RECOMMENDATIONS

For the Health Office: Strengthen evidence-based planning mechanisms by increasing the use of current health data. The involvement of health centers and communities in planning discussions needs to be increased so that local needs are accommodated. The Health Office also needs to actively coordinate with the Regional Government Budget Team and other regional apparatus organizations so that health work plans are aligned with regional planning. Strengthening staff capacity in data analysis and program management is essential so that planning can be more adaptive to changing conditions.

For the Regional Government Budget Team, Harmonize health priorities with regional fiscal policies in a sustainable manner. The Regional Government Budget Team needs to collaborate closely with the Health Office to ensure that budget allocations are on target based on real data and needs, and to implement the principles of budget efficiency that have been set (such as the Presidential Instruction directive) without sacrificing priority health programs. Transparency and accountability in the budget adjustment process must continue to be upheld.

FURTHER STUDY

For further research, it is better to increase the number and variety of informants, including from legislative circles, health service recipients, and non-governmental organizations, in order to obtain a broader and deeper perspective.

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