

BUDGET REALIZATION ANALYSIS AND PROVISION OF INCENTIVES FOR HEALTH WORKERS AT THE HEALTH OFFICE OF NORTH SULAWESI PROVINCE

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Abstract

This study aims to analyze the incentive provision procedures and the determinants that influence them. The type of research used is qualitative with a descriptive-analytical approach. Informants in this study consisted of the Head of the General Sub-Section, the Commitment Making Officer (PPK), the expenditure treasurer, the incentive program manager, administrative staff, and health workers receiving incentives. Data were obtained through in-depth interviews, observation, and documentation. Then, they were analyzed through data reduction, data presentation, and conclusion drawing. Their validity was tested through credibility, transferability, dependability, and confirmability tests. The results showed that the incentive provision procedures include data collection, setting cost standards, implementing SOPs, verification and validation, and budgeting and disbursement of funds. However, their implementation has not been optimal due to delays in data submission, administrative inconsistencies, limited human resource capacity, low budget realization, and suboptimal coordination between work units, which have resulted in delays in incentive payments. Therefore, it is necessary to improve the quality of administration, apparatus capacity, coordination, and optimize budget realization.

Keywords: budget realization, health worker incentives, financial administration.

INTRODUCTION

Financial administration is a fundamental element in realizing effective, efficient, transparent, and accountable governance. Well-organized financial administration not only supports the smooth implementation of development programs but also serves as a crucial tool in preventing inefficiency, budget waste, and abuse of authority. Therefore, every government agency is required to apply the principles of good governance in all stages of financial management, from planning and budgeting to implementation, through reporting and accountability. The health sector is a strategic sector that requires accurate and responsible financial management. This is due to the high financing needs for health services, improving infrastructure quality, and fulfilling the rights of health workers as the frontline in public health efforts. Effective budget management in the health sector directly impacts program success, service quality, and the achievement of health development indicators in the region. In the context of regional government, the Health Office has a significant responsibility in managing the health budget, which is sourced from the Regional Budget (APBD) and funds allocated through central government policies. However, various studies and audits indicate that regional financial management in the health sector still faces several challenges, including the effectiveness of budget planning, accuracy of spending realization, inter-agency coordination, and suboptimal internal oversight mechanisms. These challenges have the potential to lead to mismatches between planning and implementation, low budget absorption, and delays in fulfilling government obligations, including the payment of incentives for health workers. A similar situation was also found at the North Sulawesi Provincial Health Office. Although the accountability and financial reporting systems generally operate according to regulations, issues remain that require attention, particularly regarding budget realization and the

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mechanism for providing incentives to healthcare workers. Several audit and evaluation reports indicate discrepancies in spending, delays in incentive payments, and the need for strengthened internal oversight at the program implementation level. These issues not only impact the effectiveness of budget utilization but also impact the quality of healthcare services and the motivation of healthcare workers in the field. One empirical source supporting this is the research by Tambajong, Warongan, & Maradesa (2024), which stated that performance accountability at the North Sulawesi Provincial Health Office has been implemented in accordance with Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP). The study found that the strategic planning process, performance agreements, performance measurement, data management, report preparation, and evaluation have been carried out according to guidelines. The 2020 LAKIP evaluation showed that the North Sulawesi Provincial Health Office obtained a score of 77.39 (category BB), indicating that programs and activities have been implemented quite well. However, the study also revealed obstacles in administrative implementation, including delays in data collection from relevant regional agencies, limited staff capacity in operating reporting applications such as SIMDA, and obstacles in processing performance data that could potentially result in inaccurate report preparation. Furthermore, several health performance indicators were not achieved, especially during the COVID-19 pandemic, such as the reduction in maternal mortality and the achievement of health facility accreditation, which were impacted by service restrictions and national policies.

Initial observations indicate that although the North Sulawesi Provincial Health Office has achieved good administrative performance, its financial governance still faces significant challenges. This is also evident in issues related to budget realization and the provision of incentives for health workers in the province. Suboptimal budget realization can hamper the smooth implementation of programs. In the General Budget Policy and Temporary Budget Priority Discussion meeting held last July, low budget absorption capacity was observed by several regional work units (SKPD). The North Sulawesi Provincial Government allocated a budget allocation of IDR 257 billion for the Health Office in the 2025 Regional Budget (APBD), and IDR 660 billion in the revised budget. In terms of absorption, the Health Office is one of the agencies with a low absorption rate. Budget absorption as of July 2025 for the North Sulawesi Provincial Health Office was only 37%. Low budget absorption will impact health management, related to services, and the provision of incentives for health workers, which will impact motivation, performance, and the quality of health services.

Furthermore, the management of healthcare worker incentives is becoming increasingly complex due to the large number of recipients within the North Sulawesi Provincial Health Office. Based on internal data, the number of healthcare worker incentive recipients in 2025 was recorded at 1,150, and in January 2026, this number increased to 1,153. This relatively large number of recipients demonstrates that the incentive policy has significant fiscal implications and demands careful, timely, and sustainable budget management. Delays in budget realization or weaknesses in financial administration have the potential to directly impact the fulfillment of the rights of more than a thousand healthcare personnel and workers. This situation is exacerbated by the central government's budget efficiency policies, which have impacted regional fiscal capacity. In 2026, transfer funds to North Sulawesi Province will be reduced by approximately Rp593.9 billion, or 25.5%, compared to 2025. This reduction in fiscal capacity has the potential to narrow the regional government's fiscal space to meet spending obligations, including healthcare worker incentives.

Normatively, the policy of providing incentives or additional income for civil servants and health workers within the North Sulawesi Provincial Government has a clear legal basis, namely the Decree of the Governor of North Sulawesi Number 44 of 2019 concerning the Provision of Additional Income to Civil Servants within the North Sulawesi Provincial Government. The decree emphasizes that additional income is given based on workload and performance, and is paid monthly in accordance with applicable regulations. However, the existence of this regulation does not fully guarantee the effectiveness of implementation in the field if it is not supported by optimal budget realization, good institutional coordination, and adequate administrative capacity. Considering the importance of financial management in supporting the success of health programs, as well as the various ongoing problems, an in-depth study is needed regarding budget realization and the provision of incentives for health workers in the North Sulawesi Provincial Health Office. This study aims to determine, analyze, and describe the procedures for providing incentives for health workers in the North Sulawesi Provincial Health Office and the determinants of the provision of incentives for health workers in the North Sulawesi Provincial Health Office.

METHOD

This study employed a qualitative method with a descriptive-analytical approach. This approach was chosen to analyze in-depth the financial administration governance, particularly as it relates to budget realization and the incentive mechanisms for healthcare workers at the North Sulawesi Provincial Health Office. The descriptive-analytical qualitative method allows researchers to explore, understand, and analyze phenomena naturally through data collection in the form of statements, views, documents, and factual information from informants directly involved in the financial management process, without the use of statistical procedures.

The research indicators (sub-focus) consist of five parameters used to analyze the stages of providing incentives for health workers, namely: (1) Attendance List – a monthly recapitulation of attendance from each work unit or health facility; (2) Cost Standard – the amount of incentives determined by the agency based on central government policy and regional financial capacity; (3) Standard Operating Procedures (SOP) or guidelines for providing incentives that regulate the stages of data collection, verification, budgeting, and disbursement of funds; (4) Verification – the process of testing the validity of recipient data and the amount of incentives carried out by authorized officials; (5) Budget – the amount of funds available for incentives in the APBD and the realization of their disbursement. These five indicators are used to describe the incentive provision procedure while identifying the determinant factors that influence it.

The research location was purposively determined at the North Sulawesi Provincial Health Office in Manado City. The location was selected based on the consideration that this agency is a provincial-level health affairs implementing unit that manages the health budget and plays a crucial role in providing incentives for health workers. Research informants were selected using purposive sampling based on their knowledge, experience, and involvement in financial management, budget realization, and the provision of incentives for health workers. Informants consisted of the Head of the General Sub-Division, the Commitment Making Officer (PPK), the expenditure treasurer, the manager of the health worker incentive program, representatives of health workers receiving incentives, and administrative staff.

Data collection techniques include three methods: (1) in *-depth interviews* with key informants; (2) direct observation of administrative processes, documents, and routine financial management activities; and (3) documentation, namely the collection of documents such as Budget Implementation Documents (DPA) and Budget Realization Reports (LRA). Data analysis uses the Miles, Huberman, and Saldana model which is carried out interactively and continuously through the stages of data collection, data reduction (selecting and organizing raw data), data presentation (in the form of narratives, tables, or charts), and drawing conclusions that are verified until valid and credible conclusions are obtained. Data validity is guaranteed through source triangulation, technical triangulation, extension of researcher participation, member checks, and referential adequacy.

RESULTS AND DISCUSSION

The research results show that the incentive mechanism for healthcare workers at the North Sulawesi Provincial Health Office has been normatively structured in accordance with applicable regulations and Standard Operating Procedures (SOPs). This is reflected in the stages of data collection, verification, budgeting, and disbursement, which are formally regulated within the regional financial management system. However, the implementation of this policy has not been fully effective. There are gaps between formal provisions and actual practice, particularly regarding the timeliness of incentive payments, consistency of incentive amounts, and smooth administrative processes. This gap indicates that the existence of regulations does not automatically guarantee successful policy implementation.

Conceptually, this situation aligns with Mardiasmo's (2021) view, which states that public sector financial management is measured not only by compliance with regulations but also by the organization's ability to translate those regulations into effective, efficient, and accountable practices. Therefore, the issue of providing incentives to healthcare workers cannot be understood solely as an administrative technicality, but rather as a matter of financial governance and institutional capacity. Research by Tambajong, Warongan, & Maradesa (2024) found that although the SAKIP (Support for the National Budget) had been implemented effectively in the North Sulawesi Health Office, obstacles remained, such as data delays and low human resource capacity in managing financial applications. Similarly, the Supreme Audit Agency (BPK RI) (2022) found delays in incentive disbursement and discrepancies in capital expenditures, caused by suboptimal internal oversight. Wulandari (2021) also reported that budget realization was hampered by inadequate planning, delays in disbursement of funds, and weak inter-sectoral coordination, which hampered program effectiveness. Finally, Supriadi (2020) found that incentives for healthcare workers were often delayed due to multi-layered verification processes, asynchronous data, and a lack of transparency.

1. Procedures for Providing Incentives from the Perspective of Regional Financial Governance

The procedure for providing incentives to healthcare workers is essentially part of the regional financial management cycle, encompassing budget planning, implementation, and accountability. Normatively, this procedure complies with the provisions of Government Regulation No. 12 of 2019 concerning Regional Financial Management and Regulation of the Minister of Home Affairs No. 77 of 2020. However, research findings indicate that various administrative obstacles remain in the initial stages, namely data collection and verification. From a public financial governance perspective, weaknesses in this initial stage will have a systemic impact on subsequent stages. Mahmudi (2020) emphasized that errors or delays in the budget input phase will result in suboptimal policy outputs. Therefore, the delays in incentive disbursement cannot be separated from the weak consistency of administrative procedures. This demonstrates that procedural effectiveness is determined not only by the existence of rules but also by organizational discipline in carrying out each stage in a timely and integrated manner. Research by Wulandari (2021) on the analysis of direct spending budget realization at the Health Office of City X also revealed obstacles due to inadequate planning, delayed disbursement of funds, and weak inter-sectoral coordination, which hampered program effectiveness. This aligns with findings that obstacles in the initial stages of the incentive disbursement procedure can impact the entire process.

2. Implementation of SOPs and Apparatus Capacity

The SOP for providing incentives to healthcare workers theoretically serves as an instrument for administrative control and standardization of work practices. However, research shows that the SOP is not yet fully understood and implemented uniformly by all implementing officials. According to George C. Edwards III's policy implementation theory, successful policy implementation is heavily influenced by human resource capacity and clarity of policy communication. When officials differ in their understanding of SOPs, the same policy will result in different practices at the implementing level. In this context, SOPs do not yet fully function as bureaucratic control tools, but are still understood as merely administrative documents. This highlights the need to strengthen the capacity of civil servants through training, technical assistance, and internal oversight so that SOPs can be internalized as operational work guidelines. Research by Tambajong, Warongan, & Maradesa (2024), which examined performance accountability at the North Sulawesi Provincial Health Office, also highlighted the limited capacity of human resources managing financial applications as a barrier. This reinforces the finding that suboptimal staff capacity can impact the effectiveness of SOP implementation.

3. Budget Realization and Consistency of Incentive Payments

Low realization of incentive budgets in a given period indicates a mismatch between budget planning and execution. In performance-based budgeting theory, the budget should be an instrument to ensure the achievement of public service targets, including improving the performance of healthcare workers. Bastian (2020) stated that low budget realization often reflects weak managerial capacity and unrealistic planning. This study's findings support this view, as regional budget constraints directly impact inconsistent incentive payments. Normatively, this situation contradicts the principles of effective and efficient regional financial management. The uncertainty surrounding incentive payments indicates that incentive policies are not yet fully functioning as performance control instruments, but rather remain heavily dependent on short-term fiscal conditions. Research by Lestari (2019) on health budget management shows that human resource capacity, oversight systems, and administrative compliance remain the main obstacles affecting budget realization. This is relevant to the finding that budget constraints and low realization impact the consistency of incentive payments.

4. Incentives for Health Workers from a Work Motivation Perspective

In his work motivation theory, Frederick Herzberg explains that financial incentives act as a hygiene factor that prevents job dissatisfaction. When incentives are not provided on time or consistently, the potential for decreased work motivation increases. The study's results indicate that even though healthcare workers continue to perform their duties, delays in incentives have the potential to reduce motivation and job satisfaction. This aligns with the findings of a study by Pitri SE et al. (2024), which found that the timeliness of incentives significantly impacts healthcare workers' work motivation. Therefore, incentives have not only financial dimensions but also psychological and professional dimensions. Inconsistent incentive delivery can have long-term impacts on the quality of healthcare services.

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Research by Supriadi (2020) evaluating the distribution of incentives for healthcare workers during the COVID-19 pandemic found that incentives were often delayed due to multi-layered verification processes, asynchronous data, and a lack of transparency. These delays can impact healthcare workers' work motivation, as found in this study.

5. Coordination between Work Units and Policy Effectiveness

Coordination between work units is a crucial element of good governance. Dwiyanto (2021) states that weak bureaucratic coordination will lengthen the administrative chain and reduce the quality of public services. Research findings indicate that a lack of data synchronization and delays in information delivery between work units slow down the incentive award process. This suggests that the effectiveness of incentive policies is determined not only by the financial management unit but also by the integrated work of all organizational units. Research by Wulandari (2021) also highlighted weak inter-sectoral coordination as a factor hindering the realization of direct spending budgets. This aligns with findings that suboptimal coordination between work units can slow down the incentive disbursement process and impact policy effectiveness. In Wulandari's research, this weak coordination led to delays in fund disbursement and other administrative processes, ultimately impacting program effectiveness. A similar finding was found in this study, where poor coordination between work units at the North Sulawesi Provincial Health Office also lengthened the incentive disbursement process and caused delays in the fund disbursement process.

CONCLUSION

1. The procedure for providing incentives to healthcare workers has been implemented in accordance with applicable laws and regulations and Standard Operating Procedures (SOPs), including data collection, cost standardization, data verification and validation, budgeting, and disbursement through regional treasury mechanisms. However, implementation has not been optimal due to obstacles encountered during the data collection and verification stages, such as late data submission, incomplete documents, and differences in understanding of SOPs among officials. As a result, incentive disbursement is often delayed, thus the principle of timeliness in fulfilling healthcare workers' rights has not been fully met.
2. Determinant factors that influence the smoothness and accuracy of the provision of incentives for health workers include: (a) data quality and administration that are not yet accurate and timely; (b) the capacity of human resources for financial management that is still limited in mastering systems and procedures; (c) budget availability and stability that is influenced by regional fiscal capacity and budget efficiency policies; and (d) coordination between work units that is not optimal. These four factors are interrelated and simultaneously impact the delay in incentive payments, which in turn has the potential to reduce the work motivation of health workers even though services to the community are still carried out according to their duties.

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