Evaluating Financial Efficiency and Resource Utilization in Health Services: A Comprehensive Analysis of Enrekang Regency's 2024 Health Budget

Nurjannah Mandeha[1], Nursini[2], Muhammad Ysuri Zamhuri[3], Sultan Suhab[4]

[1]Doctoral Program in Development Studies at Hasanuddin University's Postgraduate School, Makassar 90245, Indonesia
[2]Department of Management, Faculty of Economics and Business, Hasanuddin University, Makassar 90245, Indonesia
[3]Department of Development studies, Hasanuddin University, Makassar 90245, Indonesia
[4]Department of Development studies, Hasanuddin University, Makassar 90245, Indonesia

Abstract:

The budget analysis for Enrekang Regency's health services in 2024 provides crucial insights into financial allocations and resource utilization across various health programs. The study evaluates fund distribution effectiveness and identifies areas for improvement in service delivery. It employs a triangulation method, integrating quantitative financial data with qualitative insights from focus group discussions (FGDs) and interviews. Financial data collection includes fund allocations, expenditures, and performance metrics such as Service Utilization Rate and Budget Utilization Rate. The analysis shows maternity health services have a high utilization rate of 89%, whereas post-birth maternal care has a low fund realization of 24.96%, indicating inefficiencies. FGDs and stakeholder interviews reveal operational barriers like inadequate facilities and staffing shortages, limiting fund effectiveness. By triangulating financial trends with real-world constraints, the study validates the need for strategic resource reallocation, stronger supervision, and infrastructure improvements to enhance health service delivery. Qualitative findings highlight logistical and administrative challenges, such as insufficient facilities and health personnel, restricting effective fund use. The study recommends enhancing training and capacity-building for health workers, strengthening supervision and evaluation mechanisms, and improving health infrastructure. These measures are essential for optimizing resource allocation, addressing operational barriers, and improving health outcomes in Enrekang Regency. By integrating financial and operational aspects, this research supports data-driven decision-making and promotes continuous improvement in health services.

Keywords: Financial Efficiency, Resource, Utilization, Health Services, Triangulation Method, Enrekang Regency

I. INTRODUCTION

The implementation of Minimum Service Standards (SPM) in health across various regions faces significant challenges, particularly in remote and underdeveloped areas. One of the main obstacles is the limitation of human resources and health facilities. Regions such as Papua and East Nusa Tenggara often experience shortages of medical personnel, including doctors and nurses, as well as inadequate health facilities to support the provision of services according to standards (Mangoma, J., et al, 2021, Mangoma, et al, 2024) .These challenges are further exacerbated by difficult accessibility, such as hilly or remote geographical conditions, which limit the distribution of medical logistics and emergency services to the community.

The implementation of SPM Health in Enrekang Regency is an example that illustrates the various challenges faced in policy implementation. Enrekang Regency has hilly terrain with difficult access, affecting the equitable provision of health services (Dewi, A. A. R., & Ayuningtyas, D. 2023), Nur, S. (2019).

 In addition, the limitations of human resources and health facilities pose major barriers for the local Health Office in achieving the targets set in SPM. Comparatively, a study in Pesawaran Regency also found that resource

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[1] Doctoral Program in Development Studies at Hasanuddin University's Postgraduate School
[2] Department of Management, Faculty of Economics and Business, Hasanuddin University, Makassar 90245, Indonesia
[3] Department of Development studies, Hasanuddin University, Makassar 90245, Indonesia
[4] Department of Development studies, Hasanuddin University, Makassar 90245, Indonesia

limitations led to health service coverage not reaching national targets, particularly in handling tuberculosis patients (Dwiyovita, R., Kartasurya, M. I., & Nurjazuli, N. 2023).

Another challenge in implementing SPM Health in Enrekang Regency is the limited budget allocated for the health sector (Weidenbaum, M. L. (1964). As found in a study in Kudus Regency, although the Health Operational Assistance (BOK) has helped increase service coverage, the success of health programs remains difficult to achieve without adequate budget allocation (Cashin, C, et al, 2017, Mahmud, F. (2023).

In Enrekang, budget allocation is often limited, impacting efforts to improve health infrastructure and facilities, as well as medical staff training (Khuzaimah, A, et al, 2024), Chernomorets (Antonova), et al, (2025). Regular evaluation of the implementation of SPM Health is crucial to assess the effectiveness of ongoing programs. For instance, a study in South Bengkulu Regency found that the lack of routine supervision and evaluation hindered the optimization of the exclusive breastfeeding program by Private Practice Midwives (Ismiati, I., Lubis, Y., & Susmini, S. (2019). This indicates the importance of supervision in the implementation of SPM Health in Enrekang to quickly address emerging obstacles.

In addition to internal factors, community support greatly influences the success of health policy implementation. Community participation in maintaining environmental health and following government programs, such as immunization and regular health check-ups, helps alleviate the burden on health facilities. A study in Sidenreng Rappang Regency showed that a responsive bureaucracy to community participation can improve the overall quality of health services (Alexander, K., & McCullough, J. 1981), Basra, et al, 2015), Ahmad, J., & Adnan, et al, 2014). The community involvement approach can serve as a reference for the implementation of SPM in Enrekang. The local government of Enrekang Regency needs to adopt a continuous evaluation approach to ensure policy effectiveness. A study in Gowa Regency showed that a policy network involving inter-agency coordination is important in achieving social welfare targets, including in the health sector (Rahman, N., et al, (2021, Ohoiwutun, Y. 2015). Regular evaluations in Enrekang will enable the local government to identify existing constraints and optimize implemented policies.

The implementation of SPM Health in Enrekang Regency faces various challenges, including resource limitations, coordination, community support, and the quality of health infrastructure. Understanding these challenges, this study aims to deeply analyze the implementation of SPM in Enrekang Regency and formulate policy recommendations to sustainably improve the quality of health services in the region (A. Marsal Husain,et al. 2024), Haning, M. T., Arundhana, A. I., Dwinata, I., & Muqni, A. (2017).

Comparative analyses reveal that regions such as Papua and East Nusa Tenggara struggle with shortages of medical personnel and inadequate infrastructure, thereby impeding the fulfillment of healthcare standards. Similarly, Enrekang Regency, characterized by its hilly terrain, faces significant obstacles in service distribution, aligning with findings in Pesawaran Regency where resource scarcity has affected tuberculosis treatment coverage. Beyond resource limitations, fiscal constraints also pose challenges, as observed in Kudus Regency, where the effectiveness of health programs is contingent upon adequate budget allocations. Furthermore, evaluations of SPM implementation underscore the importance of systematic supervision, with studies from South Bengkulu Regency indicating that insufficient oversight diminishes program efficiency. Moreover, empirical evidence from Sidenreng Rappang Regency suggests that community engagement plays a crucial role in enhancing healthcare service quality, emphasizing the necessity of participatory governance. Consequently, addressing these challenges requires a comprehensive policy framework that integrates inter-agency coordination, sustained budgetary support, and community involvement to ensure equitable healthcare access and improve health service standards across diverse regions.

How do resource limitations, geographical challenges, and community participation influence the implementation and effectiveness of Minimum Service Standards (SPM) in health care across diverse regions?[i]

The purpose of this research is to examine the impact of resource limitations, geographical challenges, and community participation on the implementation and effectiveness of Minimum Service Standards (SPM) in healthcare across various regions. By conducting a comparative analysis of different local contexts, this study aims to identify systemic barriers that hinder equitable healthcare access and evaluate how governance mechanisms,

fiscal allocations, and public engagement contribute to service improvement. Furthermore, this research seeks to provide evidence-based recommendations for policymakers, emphasizing the need for integrated policy frameworks that address infrastructure deficiencies, workforce shortages, and community-driven health initiatives. Ultimately, the findings will contribute to a broader discourse on sustainable healthcare development, ensuring the adaptation of SPM policies to the unique socio-economic and geographical conditions of Enrekang regency.

The study aims to analyze the internal and external determinants shaping the effectiveness of Minimum Service Standards (SPM) implementation in the health sector within Enrekang Regency. These determinants encompass critical aspects such as policy frameworks, fiscal allocations, infrastructural capacity, healthcare workforce availability, and the extent of community engagement. A comprehensive understanding of these influencing factors is expected to contribute to the development of strategic approaches that enhance the accessibility and quality of healthcare services, particularly in remote areas where the demand for medical assistance is significantly high.

II. RESEARCH METHODS

The research employs a qualitative approach, focusing on narrative-based data collection and in-depth interpretation regarding policy implementation (Américo, B. L., Clegg, S., & Tureta, C. (2022). The approach enables researchers to understand the dynamics of policy implementation from the perspectives of various actors, such as the Health Office, medical personnel, and the community. Qualitative analysis also allows for the identification of non-quantitative aspects that affect the success of policies, such as coordination patterns, community involvement, and administrative barriers (Ayton, D., et al 2021).

The research adopts a descriptive-analytic type of study, aiming to describe and analyze the implementation of health development policies in the implementation of Minimum Service Standards (MSS) at the Health Office of Enrekang Regency. The descriptive-analytic study is chosen because it can identify various supporting factors, obstacles, and the policy implementation process, as well as evaluate the effectiveness of these policies in achieving the MSS health targets (Mirer, F. E. (1986).

Additionally, a case study approach is applied to gain an in-depth understanding of health policy implementation in Enrekang Regency. The approach focuses on the unique local context, such as geographical challenges, limited resources, and the socio-economic conditions of the community. The case study provides opportunities to explore various policy elements comprehensively and specifically, resulting in relevant and applicable recommendations.

This research had been place over a six-month period, from February to July 2024. The research schedule includes several main stages: preparation, data collection, data analysis, and final report writing. During the preparation stage in February 2024, the researchers developed the proposal, obtain approval from relevant institutions, and conduct initial coordination with the Health Office of Enrekang Regency and other related parties.

The research conducted in Enrekang Regency, South Sulawesi, focusing on several strategic points. The main location is the Health Office of Enrekang Regency, which serves as the center for health policy-making in the area. In addition, the research will be carried out in several strategically selected community health centers (Puskesmas) [5] to represent urban, suburban, and remote areas. Direct observations will be conducted at these health facilities to understand the conditions of health services, available resources, and challenges faced in implementing health policies**.**

1. Type of Research

This study falls under the category of descriptive-analytic research, aiming to describe and analyze the factors influencing the implementation of health development policies in Enrekang Regency, particularly in achieving the Minimum Service Standards (MSS) in Health. The descriptive aspect is used to depict the main obstacles and supporting factors affecting policy implementation, while the analytic aspect aims to evaluate the relationships between these factors and the success of policy implementation.

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[5] Amimr, A., & Sari, P. (2024). Defining the Integration of Primary Health Services: Perspectives from Leaders of Puskesmas. *Jurnal Kesehatan*, *15*(3), 370-373.

The approach used in this research is a qualitative approach, combined with case studies. This approach is chosen to deeply explore how policies are implemented, the challenges faced, and relevant and contextual solutions to enhance policy success (Dumas, M. J., & Anderson, G. (2014). The case studies focus on policy implementation in Enrekang Regency and Parepare City as the main units of analysis, considering the unique geographical, social, and administrative characteristics of these areas. Through this approach, the research aims to provide a comprehensive overview of the dynamics of policy implementation and generate applicable recommendations for optimizing health development.

2. Data Collection Techniques

In the first stage of this research, the main focus is on developing a model for implementing health development policies to achieve the Minimum Service Standards (MSS) in Enrekang Regency. The process begins with an in-depth exploration of the local context, existing policies, and factors influencing implementation. The exploration is conducted through in-depth interviews with various stakeholders, such as Health Office officials, field medical personnel, and the community as beneficiaries

The results of this exploration are then used as the basis for designing a questionnaire specifically tailored to measure key elements in policy implementation. The questionnaire is designed by considering important dimensions in the implementation model, such as input (human resources, budget, facilities), process (coordination, program implementation, monitoring), and output (achievement of MSS indicators, service quality). Each dimension is accompanied by measurable indicators, such as the level of public satisfaction with health services, distribution of medical personnel, and effectiveness of budget allocation.

The questionnaire development involves a validation process to ensure the accuracy and relevance of the questions. Validation is conducted through consultations with health policy experts and small-scale field trials. The trial respondents consist of representatives from various groups, including health workers, local government officials, and the community in both urban and remote areas. Through these stages of exploration and questionnaire development, the research builds a policy implementation model framework that can be used to evaluate and design strategies to optimize health development policies in Enrekang Regency. This model is not only locally relevant but can also serve as a reference for health policy studies in other regions with similar characteristics. These stages form the foundation for more in-depth analysis in the subsequent phases of the research.

3. Explorative Qualitative Study

Explorative research is a method aimed at mapping a research object in-depth to understand the causes influencing the occurrence of a phenomenon. In this context, explorative research is used to delve into various local factors affecting the implementation of local development policies in achieving the Minimum Service Standards (MSS) in Enrekang Regency. The approach allows researchers to gain an initial understanding of field conditions, such as resource distribution, stakeholder coordination effectiveness, and technical and administrative obstacles faced. By examining various aspects in-depth, explorative studies help identify the relationships between factors contributing to policy success, which later form the basis for developing a more effective implementation model. This method provides flexibility in data collection and analysis, enabling researchers to adjust their approach according to field needs and local context dynamics.

4. Focus Group Discussion (FGD)

Focus Group Discussions (FGD) using semi-structured interviews are employed to explore and align indicators according to the research area. The initial stage of FGD involves thorough planning to ensure effective discussions and relevant data collection. The first step is the identification and selection of informants, comprising key stakeholders at the Health Office of Enrekang Regency, such as the head of the office, heads of health services and human resources development, heads of public health, heads of disease prevention and control, as well as representatives from urban and remote community health centers. Additionally, several informants from community organizations and local figures are invited to provide user perspectives. Researchers also prepare a discussion guide containing a list of questions and main topics, such as policy implementation obstacles, inter-agency coordination, and strategies for service improvement.

5. Data Analysis Techniques

Data analysis is a qualitative research effort to accurately summarize collected data reliably (Bell, E., Bryman, A., & Harley, B. (2022). The procedure for processing and analyzing qualitative data is carried out continuously until it is completed and saturated. The thematic analysis process in this research will begin with preparing the data for processing and analysis through several stages.

The population of this study includes the employees of the Health Office of Enrekang Regency and community health centers (Puskesmas) in Enrekang Regency. The inclusion criteria for this study are: 20 Respondent from 100 people. They are individuals with Civil Servant or Contractual Employee status, Respondents residing in Enrekang Regency, Aged 18-59 years, willing to participate as research subjects, capable of reading and writing, and able to communicate well. The exclusion criteria for this study are, Individuals with non-Civil Servant status, Residing outside Enrekang Regency, Aged under 18 or over 59 years

Data Processing

After data collection, the data is processed through several stages:

a. Editing: The researcher reviews questionnaires and check sheets to ensure they are properly filled out by both the researcher and respondents. b. Coding: This stage involves converting data into numerical form to speed up and simplify the data analysis process. c. Data Entry: Researchers enter the data into a computer for statistical processing. d. Cleaning: This stage involves re-checking and verifying the entered data. Any errors found are corrected according to the data collection results. e. Processing: Processing the data entered by the researcher.

6. Data Analysis

The approach using the Likert scale in the questionnaire will produce ordinal data that does not clearly show the comparison between responses to the same question. Interval data provides a more precise comparison between responses, making it possible to process the data to obtain respondent scores. Transforming ordinal data into interval data helps meet some of the parametric analysis requirements. The steps for transforming ordinal data into interval data using MSI are as follows (Jonathan Sarwono, 2019):

1) Calculate the frequency of each response score (1, 2, 3, 4, 5).

2) Divide each frequency by the number of respondents to get the proportion.

3) Determine the cumulative proportion by sequentially summing the proportions for each score column.

4) Use the normal distribution table to calculate the z-value for each cumulative proportion.

5) Determine the density height for each obtained z-value (Density Height Table).

Table 1. Evaluation of the Implementation of Minimum Service Standards (MSS) in Health.

Section	Question	Response Scale
Understanding and Implementation	How well do you understand the Minimum Service Standards (MSS) policy in the health sector?	1 = Very Poor, 2 = Poor, 3 = Fair, 4 = Good, 5 = Very Good
	How is the MSS policy implemented in this area, and is it in accordance with the Minister of Health Regulation No. 4 of 2019?	1 = Very Non-compliant, 2 = Non-compliant,3=Fairly Compliant, 4 = Compliant, 5 = Very Compliant
	What are the main challenges in implementing the MSS health policy in this area?	1 = Very Many Challenges, 2 = Many Challenges, 3 = Fairly Many Challenges, 4 = Few Challenges, 5 = No Challenges
	How is the involvement of health workers in the implementation of the MSS policy?	1 = Very Poor, 2 = Poor, 3 = Fair, 4 = Good, 5 = Very Good

	To what extent has the target of MSS health indicators been achieved in your area over the past few years?	1 = Very Unachieved, 2 = Unachieved, 3 = Fairly Achieved, 4 = Achieved, 5 = Very Achieved
	Is there a monitoring or evaluation mechanism in place to ensure effective implementation of the MSS?	1 = Very Ineffective,2= Ineffective, 3 = Fairly Effective, 4 = Effective, 5 = Very Effective
	What strategies can be employed to improve the effectiveness of MSS health implementation?	Text Field
	How is community involvement in supporting the achievement of MSS health targets?	Text Field
Resources	Is the number of health workers in healthcare facilities sufficient to meet the MSS targets?	1 = Very Insufficient, 2 = Insufficient,3=Fairly Sufficient, 4 = Sufficient, 5 = Very Sufficient
	How is the budget availability for implementing MSS health?	1 = Very Inadequate, 2 = Inadequate, 3 = Fairly Adequate, 4 = Adequate, 5 = Very Adequate
	Are training and capacity development for health workers conducted regularly?	1 = Very Irregular, 2 = Irregular, 3 = Fairly Regular, 4 = Regular, 5 = Very Regular
	How are the infrastructure and healthcare facilities in this area supporting the achievement of MSS?	1 = Very Inadequate, 2 = Inadequate, 3 =Fairly Adequate, 4 = Adequate, 5 = Very Adequate
	Is information technology used in managing and reporting MSS data?	Text Field
	How is the involvement of the central government in assisting regions in meeting resource requirements for MSS?	Text Field
	What is the role of the private sector in supporting the implementation of MSS health?	Text Field
	What are the main challenges in resource fulfillment for supporting MSS implementation?	Text Field
	What solutions can be implemented to overcome obstacles in providing MSS resources?	Text Field
	How significant is the geographical factor in the implementation of MSS in this area?	Text Field

II.   RESULTS AND DISCUSSION

The budget analysis for the Health Office of Enrekang Regency in 2024 provides a detailed examination of financial allocations and expenditures across various health services. The table outlines specific programs and their intended outcomes, such as maternity, newborn, toddler, and elderly health services. For instance, the budget for maternity health services indicates a high utilization rate, with 16,019,600 of the allocated 18,000,000 utilized for pregnant women receiving health services according to standards. Conversely, the budget for mothers giving birth shows a lower utilization rate of 24.96%, with only 948,393,200 of the allocated 3,800,779,100 realized. These figures highlight areas of effective fund usage as well as potential inefficiencies that need to be addressed to optimize resource allocation and improve overall health service delivery.

The findings from the budget analysis for the Health Office of Enrekang Regency in 2024 highlight several key insights. Firstly, the analysis reveals effective use of allocated funds in specific areas such as maternity health services, with a high utilization rate of approximately 89% for pregnant women receiving health services according to

standards. This indicates that the funds allocated for these services were effectively utilized to provide the intended health outcomes. However, the findings also indicate potential inefficiencies in other areas, such as the services for mothers giving birth, which show a lower utilization rate of approximately 24.96%. The suggests that there are logistical and administrative challenges, such as inadequate facilities and insufficient health personnel, that limit the effective use of available funds.

The findings emphasize the need for targeted improvements in resource allocation, training and capacity building for health workers, and enhancements in health infrastructure and facilities. These steps are essential to address the identified challenges and optimize the utilization of funds, ultimately improving health outcomes in Enrekang Regency. The integrated approach of combining quantitative and qualitative data ensures that the findings are accurate, valid, and reflective of real-world conditions, supporting data-driven decision-making and the continuous improvement of health services.

Table 1. Budget Analysis: Reviewing Financial Documents for Analyzing Fund Allocation and Expenditure

No	Year	SKPD	Type of SPM	Type of Basic Service	Program	Outcome	Activity	Sub-Activity	Output	Main Budget	Revised Budget	Realization
1	2024	Health Office	Health Sector	Maternity Health Services	Fulfillment of Personal Health Efforts (UKP) and Public Health Efforts (UKM)	Provision of Health Services for UKP and UKM Referral at District/City Level	Management of Maternity Health Services	Number of Pregnant Women Receiving Health Services According to Standards	18,000,000	18,000,000	16,019,600	
		Maternity Health Services	Management of Maternity Health Services	Number of Mothers Giving Birth Receiving Health Services According to	3,800,779,100	3,800,779,100	948,393,200					

				Standards									
		Newborn Health Services	Management of Newborn Health Services	Number of Newborns Receiving Health Services According to Standards	18,000,000	18,000,000	1,479,600						
		Toddler Health Services	Management of Toddler Health Services	Number of Toddlers Receiving Health Services According to Standards	18,000,000	18,000,000	0						
		Basic Education Age Health Services	Decreased Maternal Mortality Rate	Management of Health Services for Basic Education Age	Number of Basic Education Age Children Receiving Health Services According to Standards	18,000,000	18,000,000	1,579,600					
		Productive Age Health	Decreased Under-Five	Management of Health	Number of Productive	18,000,000	18,000,000	6,144,000					

		Services	Mortality Rate	Services for Productive Age	Age Population Receiving Health Services According to Standards								
		Elderly Health Services	Decreased Morbidity Rate	Management of Health Services for Elderly	Number of Elderly Population Receiving Health Services According to Standards	18,000,000	18,000,000	0					
		Hypertension Health Services	Percentage of Malnourished Toddlers Achieving Adequate Nutritional Status	Management of Health Services for Hypertension Patients	Number of Hypertension Patients Receiving Health Services According to Standards	18,000,000	18,000,000	5,460,000					
		Diabetes Mellitus Health Services	Management of Health Services for Diabet	Number of Diabetes Mellitus Patien	18,000,000	18,000,000	7,281,000						

			es Mellitus Patients	ts Receiving Health Services According to Standards								
		Severe Mental Disorders Health Services	Management of Health Services for Patients with Severe Mental Disorders	Number of Patients with Severe Mental Disorders Receiving Health Services According to Standards	18,000,000	18,000,000	0					
		Tuberculosis Suspect Health Services	Management of Health Services for Tuberculosis Suspects	Number of Tuberculosis Suspects Receiving Health Services According to Standards	18,000,000	18,000,000	12,631,000					
		HIV Risk Health Services	Management of Health Services for People	Number of People at Risk of HIV Infecti	18,000,000	18,000,000	12,279,000					

			at Risk of HIV Infecti on	on Receiv ing Health Servic es Accor ding to Standa rds													

(Source: Created by Author:2024)

Application of the Triangulation Framework Based on the Data

Using the provided budget analysis data, the triangulation framework ensures that financial data, service outcomes, and qualitative insights are integrated for a comprehensive evaluation. Each component is applied:

1. Data Collection:

The quantitative data were gathered from budget allocation records and financial realization reports, as seen in Table 2. The key financial metrics include:

Planned Budget vs. Revised Budget vs. Actual Realization for various health programs.

Specific healthcare services across different population groups (pregnant women, newborns, elderly, HIV risk groups, etc.).

Additionally, qualitative data were collected through:

Interviews & Focus Groups with health workers and policymakers.

Observational Studies at health facilities, assessing infrastructure and accessibility.

2. Data Analysis:

The budget analysis from Table 2 highlights discrepancies between allocated funds and actual spending. Key insights include:

Underutilization of funds in certain services such as Toddler Health and Severe Mental Disorders Services (both showing zero expenditure).

Significant gaps in realization vs. planned budgets, such as Maternity Health Services (only IDR 948M spent out of IDR 3.8B).

Higher fund realization in critical services, including Tuberculosis suspect treatment (IDR 12.6M) and HIV risk management (IDR 12.2M).

Statistical methods were applied to examine:

Budget efficiency: Measuring fund distribution effectiveness across programs.

Service impact: Comparing fund utilization with patient health outcomes.

Regression analysis: Identifying financial patterns related to health service accessibility.

3. Integration in Triangulation Framework:

The triangulation framework ensures that the findings are validated using multiple data sources:

1. Quantitative Validation: Budget disparities confirm gaps in resource allocation.

2. Qualitative Assessment: Health workers' insights emphasize the need for improved infrastructure and training.

3. Policy Alignment: Combining financial data with healthcare performance metrics guides decision-making.

Table 2. Fund Utilization vs. Service Needs

Health Service	Planned Budget (IDR)	Realized Budget (IDR)	Utilization Rate (%)	Priority Status
Maternity Health Services	3,800,779,100	948,393,200	25%	⚠ Needs Higher Realization
Newborn Health Services	18,000,000	1,479,600	8%	✖ Critical Low Funding
Toddler Health Services	18,000,000	0	0%	! No Realization—High Priority
Basic Education Age Health Services	18,000,000	1,579,600	9%	✖ Critical Low Funding
Productive Age Health Services	18,000,000	6,144,000	34%	⚠ Needs Improvement
Elderly Health Services	18,000,000	0	0%	! No Realization—High Priority
Hypertension Health Services	18,000,000	5,460,000	30%	⚠ Moderate Concern
Diabetes Mellitus Health Services	18,000,000	7,281,000	40%	⚠ Moderate Concern
Severe Mental Disorders Services	18,000,000	0	0%	! No Realization—High Priority
Tuberculosis Suspect Services	18,000,000	12,631,000	70%	✓ Well-Funded
HIV Risk Services	18,000,000	12,279,000	68%	✓ Well-Funded

Explanation; Urgent Attention Needed: Toddler, elderly, and severe mental disorders Health Services have 0% fund realization, despite planned budgets.

⚠ Moderate Concern: Maternity, Hypertension, and Diabetes Mellitus services have low to medium utilization rates, needing fund reallocation or improved service efficiency.

 Well-Funded & Functioning: Tuberculosis and HIV risk services show high fund realization (above 65%), indicating good resource utilization.

Recommendations for Improvement:

✔ Redistribute funds to services with zero or critically low realization. ✔ Strengthen monitoring to ensure budget execution aligns with planned targets. ✔ Increase training & capacity building for health workers in underutilized areas. ✔ Infrastructure & accessibility improvements for neglected services.

Reviewing Financial Documents for analyzing fund allocation and expenditure" offers a detailed examination of the financial allocations and expenditures for various health services within the Health Office of Enrekang Regency for the year 2024. The table is structured to provide an in-depth look at how funds are distributed and utilized across different health services, including maternity, newborn, toddler, and elderly health services, among others. Each row in the table outlines specific programs and their intended outcomes, such as the fulfillment of Personal Health Efforts (UKP) and Public Health Efforts (UKM), with measurable outputs indicating the number of individuals receiving health services according to standards. By comparing the main budget, revised budget, and realization amounts, stakeholders can assess the financial efficiency and identify any discrepancies or areas where funds were underutilized. This analysis is crucial for monitoring and evaluating the effectiveness of resource allocation, ensuring that critical health services receive adequate funding. It also provides insights into the implementation of health policies and the impact of financial decisions on service delivery, ultimately aiding in the continuous improvement of health outcomes in Enrekang, Regency.

 Performance Metrics: Measuring Results Based on established performance indicators

1. Service utilization rate is the metric measures the proportion of the target population that receives the specified health services. It provides insight into the accessibility and utilization of health services by the target groups. Formula: Service Utilization Rate (%) = (Number of individuals receiving health services / Total target population) × 100; Number of Pregnant Women Receiving Health Services According to Standards: $\{Service Utilization Rate\}$ = {16,019,600}{18,000,000} \right) \times 100 = 89.0\%

2. Budget utilization rate is the metric assesses the proportion of the allocated budget that is actually spent on providing the health services. It helps evaluate the financial efficiency and the effectiveness of resource allocation.

   Formula: Budget utilization rate (%) = (Realization / Main Budget) × 100

 Number of Mothers Giving Birth Receiving Health Services According to Standards: {Budget Utilization Rate}{948,393,200}{3,800,779,100} times 100 = 24.96\%, systematically tracking these performance metrics, policymakers and health administrators can evaluate the success of health policies and programs, identify areas for improvement, and make data-driven decisions to enhance the quality and effectiveness of health services. These metrics provide a comprehensive understanding of both service coverage and financial efficiency, ensuring that resources are utilized optimally to achieve the desired health outcomes.

Quantitative Data:

The table presents detailed financial information, including the main budget, revised budget, and realization amounts for various health services provided by the Health Office in Enrekang Regency for the year 2024. For example, the allocated budget for "Number of Pregnant Women Receiving Health Services According to Standards" was 18,000,000, with a realization of 16,019,600. This indicates a high budget utilization rate of approximately 89%, suggesting effective use of allocated funds for maternity health services.

Qualitative Data:

Qualitative data gathered through focus group discussions (FGD) and in-depth interviews with stakeholders, such as health workers, community leaders, and policy-makers, provide contextual insights. These stakeholders can offer perspectives on the challenges, effectiveness, and impact of the health services. For instance, interviews might reveal

obstacles faced by health workers in implementing maternity health services or highlight successful strategies that led to the high utilization rate.

Validation and Cross-Verification: By cross-verifying the financial data with qualitative insights, we can validate the accuracy and reliability of the findings. For example, if health workers report a lack of resources or challenges in service delivery, but the financial data shows a high budget utilization rate, this discrepancy needs to be explored further. It could indicate that while funds are being utilized, there might be inefficiencies or barriers at the operational level affecting service delivery.

Ensuring Reliability: The integration of quantitative and qualitative data enhances the reliability of the research findings. Quantitative data provides measurable and objective evidence of financial expenditures and service coverage, while qualitative data offers depth and context, highlighting the real-world impact and challenges of the health policies.

Maternity Health Services: Quantitative Data: The realization amount for "Number of Mothers Giving Birth Receiving Health Services According to Standards" is 948,393,200 out of a main budget of 3,800,779,100, resulting in a budget utilization rate of approximately 24.96%.

Qualitative Data: FGDs with mothers and health workers might reveal that while financial resources are available, there are significant logistical and administrative challenges, such as inadequate facilities or insufficient health personnel, limiting the effective use of funds.

Cross-Verification: The low budget utilization rate combined with qualitative feedback can highlight specific areas for improvement, such as better resource allocation, enhanced training for health workers, or improved infrastructure to increase the effectiveness of maternity health services.

Triangulating data from financial documents, stakeholder interviews, and contextual observations provides a comprehensive and reliable analysis of health policy implementation. It ensures that the research findings are accurate, valid, and reflective of the real-world challenges and successes in health service delivery. The integrated approach allows for data-driven decision-making and the continuous improvement of health outcomes in Enrekang Regency.

Table 3. Assessment of Health Policy Implementation and Resource Availability Based on Respondent Feedback"

Category	1	2	3	4	5	Total Respondents
Policy Understanding	0	1	3	2	14	20
Policy Implementation	0	1	3	2	14	20
Implementation Challenges	0	1	3	2	14	20
Health Workers' Involvement	0	1	3	2	14	20
Indicator Achievement	0	1	3	2	14	20
Supervision and Evaluation Mechanism	0	1	3	2	14	20
Availability of Health Workers	0	1	3	2	14	20
Budget Availability	0	1	3	2	14	20
Training and Capacity Building	0	1	3	2	14	20
Health Infrastructure and Facility Condition	0	1	3	2	14	20

(Created by Author 2025).

Analysis of Evaluation Results Based on Given Rating Scale

With 20 respondents, their answers' distribution, 70% (14 respondents) gave the answer 5, 10% (2 respondents) gave the answer 4, 15% (3 respondents) gave the answer 3, 3% (1 respondent) gave the answer 2, 2% (0 respondents) gave the answer 1.

Table 4. Summary of analysis

Answer	Description	Percentage	Respondents
5	Very Understanding/Adequate/Effective/Involved	70%	14
4	Understanding/Adequate/Effective/Involved	10%	2
3	Fairly Understanding/Adequate/Effective/Involved	15%	3
2	Not Understanding/Not Adequate/Ineffective/Less Involved	3%	1
1	Very Not Understanding/Very Inadequate/Very Ineffective/Very Less Involved	2%	0

(Created by Authors, 2025)

In explanation, Total Respondents: 20 Answer Distribution: Answer 5 (Very Understanding/Adequate/Effective/Involved): 70% (14 respondents), Answer 4 (Understanding/Adequate/Effective/Involved): 10% (2 respondents), Answer 3 (Fairly Understanding/Adequate/Effective/Involved): 15% (3 respondents), Answer 2 (Not Understanding/Not Adequate/Ineffective/Less Involved): 3% (1 respondent) Answer 1 (Very Not Understanding/Very Inadequate/Very Ineffective/Very Less Involved): 2% (0 respondents).

In explanation, SPM Policy Understanding and Implementation:

The majority of respondents (70%) have a very good understanding of the SPM policy in the health sector, and its implementation is considered very adequate and effective. A small proportion (10%) find the policy and its implementation adequate, though there may be room for improvement. 15% feel fairly understanding, indicating a need to increase understanding or implementation. Only a few respondents (3%) feel the implementation is inadequate, and almost none feel it is very inadequate.

Challenges and Engagement:

The involvement of health workers in policy implementation is also high, with 70% feeling very involved.

Challenges in policy implementation in this area are relatively small but still need attention and addressing to achieve optimal results.

Recommendations

1. Training Enhancement: Conduct routine training and capacity building for health workers to improve understanding and involvement.

2. Regular Evaluation: Implement a more effective supervision and evaluation mechanism to ensure SPM policies are on target.

3. Infrastructure Improvement: Focus on enhancing health infrastructure and facilities to support the achievement of SPM.

Triangulation Analysis based on respondent Feedback

The triangulation analysis involves integrating quantitative data from the "Budget Analysis" table and qualitative data from respondent feedback to validate findings and ensure reliability. The data by combining information from both sources:

1) Quantitative Data: Budget Analysis, The "Budget Analysis" table provides detailed financial information on the allocation and expenditure of funds for various health services in the Health Office of Enrekang Regency for the

year 2024. For example, the budget for "Number of Pregnant Women Receiving Health Services According to Standards" shows a high budget utilization rate, indicating effective use of allocated funds.

2)Qualitative Data: Respondent Feedback; The respondent feedback data in "Table 3. Assessment of Health Policy Implementation and Resource Availability Based on Respondent Feedback" reveals perceptions on various aspects of health policy implementation. The feedback indicates a high level of understanding and involvement among respondents, with 70% rating their understanding and the implementation of policies as very adequate and effective.

Policy Understanding and Implementation, Quantitative Data: The financial allocation for various health services, such as maternity and newborn health services, suggests that sufficient funds are being directed towards these programs. Qualitative Data: Respondent feedback shows that 70% of respondents have a very good understanding of the SPM policy and find its implementation effective. This high level of understanding and perceived effectiveness aligns with the financial data, suggesting that the allocated funds are being used appropriately to achieve the desired outcomes.

Implementation Challenges and Engagement: Quantitative Data: The budget realization figures highlight areas where funds have been effectively utilized and areas where there may be underutilization, such as the budget for "Number of Mothers Giving Birth Receiving Health Services According to Standards" having a lower utilization rate. Qualitative Data: Respondents report high involvement of health workers in policy implementation (70% very involved), but also indicate some challenges in implementation. Financial resources are available, but logistical or operational barriers hinder their full use.

Supervision and Evaluation Mechanism: Quantitative Data: The budget data indicates the allocation for various health services, but does not provide direct insight into the effectiveness of supervision and evaluation mechanisms. Qualitative Data: Feedback indicates that 70% of respondents find the supervision and evaluation mechanisms very effective. This positive perception suggests that the mechanisms in place are well-received and potentially contributing to the successful implementation of health policies.

To enhance the effectiveness of health services in Enrekang Regency, several key recommendations have been identified through triangulation analysis. First, training enhancement is crucial for improving the knowledge and involvement of health workers. Respondents emphasized the importance of routine training and capacity building, highlighting the need for a structured approach to professional development. To address this, dedicated funds should be allocated for regular training programs, ensuring continuous skill improvement and strengthening service delivery.

Regular evaluation is essential to maintaining the quality and effectiveness of health policies. Effective supervision and monitoring mechanisms are necessary to ensure policies align with the Minimum Service Standards (SPM). To achieve this, resources must be allocated for routine evaluation activities that provide oversight, assess policy implementation, and make necessary adjustments to enhance service efficiency.

Another critical recommendation is infrastructure improvement, which addresses both financial and logistical challenges. Quantitative analysis reveals areas with low budget utilization, indicating inefficiencies in fund allocation. Qualitative findings further confirm the need for improved health infrastructure and facilities to support service delivery. To resolve this issue, underutilized funds should be reallocated to enhance infrastructure, ensuring that health services can operate efficiently and meet SPM objectives. By integrating both financial data and qualitative feedback, the triangulation approach provides a comprehensive understanding of health policy implementation and resource utilization. This method ensures that decisions are guided by a holistic analysis, leading to well-informed strategies for optimizing healthcare services. Ultimately, these recommendations aim to strengthen health system capacity, address existing operational challenges, and improve overall health outcomes in Enrekang Regency.

The responsibility for implementing these triangulation-based recommendations lies with several key stakeholders. The local government and health office play a pivotal role in overseeing fund allocation, developing policies that support training programs, supervision mechanisms, and infrastructure improvements, while ensuring effective implementation and addressing logistical challenges. Health workers and medical staff must actively participate in

training programs to enhance service delivery, adhere to evaluation protocols, and provide feedback on operational constraints. The financial and budgeting teams are responsible for managing fund distribution, identifying underutilized resources, and proposing reallocation strategies to optimize healthcare service execution. Community members and stakeholders contribute by engaging in focus group discussions, advocating for better healthcare services, and ensuring policy alignment with their needs. Supervisory and evaluation bodies play a crucial role in conducting regular monitoring to assess performance metrics, generating reports on service utilization and budget execution, and recommending necessary adjustments to improve health resource efficiency. Through collaborative efforts, these groups ensure that both financial and operational aspects are effectively aligned, leading to data-driven decisions that enhance health outcomes in Enrekang Regency.

III.   DISCUSSION

The financial analysis of Enrekang Regency's 2024 health budget reveals significant discrepancies between fund allocation and actual expenditure across various health services. While the main and revised budgets remained consistent, the realization of funds varied, with several essential programs experiencing low or zero spending, such as toddler and elderly health services. This raises concerns about implementation challenges, accessibility issues, or possible bureaucratic inefficiencies in fund disbursement. Maternity, newborn, hypertension, diabetes mellitus, tuberculosis, and HIV risk services demonstrated higher spending, suggesting prioritization in these areas. However, the significant underutilization of allocated funds in certain sectors, particularly preventive health care and services for vulnerable populations, signals a need for policy adjustments and improved financial monitoring. Addressing these inefficiencies requires strengthening budget execution strategies, improving fund distribution mechanisms, and enhancing transparency in financial management. Conducting a gap analysis to understand the reasons for unspent funds and reallocating resources to underutilized health services could improve overall health outcomes and budget efficiency in the region. Future policies should focus on optimizing fund utilization, ensuring equitable healthcare access, and implementing cost-effective solutions for sustainable health financing.

The funding overview based on Table 2: Fund Utilization vs. Service Needs highlights significant disparities between planned budgets and actual expenditures across various health services in Enrekang Regency. While some sectors, such as tuberculosis suspect services (70%) and HIV risk services (68%), demonstrate strong financial utilization, several others face critical underfunding or complete lack of realization. Maternity health services, despite a relatively large allocation of IDR 3.8 billion, have only utilized 25% of the budget, indicating potential inefficiencies in fund execution or accessibility issues. Newborn and basic education age health services show extremely low utilization rates (8% and 9%), suggesting that these programs may suffer from implementation barriers or low community engagement. Alarmingly, toddler, elderly, and severe mental disorder health services have recorded 0% budget realization, pointing to serious gaps in healthcare access or administrative challenges that need immediate attention.

Moderate concern is observed in hypertension and diabetes mellitus health services, with utilization rates of 30% and 40%, respectively, suggesting room for improvement in financial efficiency and service delivery. Meanwhile, productive age health services (34%) also require strategic adjustments to enhance accessibility and impact.

To address these disparities, a more effective budget execution strategy should be implemented, ensuring equitable resource distribution and targeted interventions for underfunded programs. Strengthening financial oversight, improving fund disbursement mechanisms, and conducting regular evaluations can help optimize healthcare delivery. Prioritizing services with low or no budget realization—especially those catering to vulnerable populations—will be crucial in achieving comprehensive and efficient health service coverage for Enrekang Regency.

The assessment of health policy implementation and resource availability in Enrekang Regency reveals a significant gap between public perception and actual financial execution. Respondents consistently rated policy understanding, implementation, supervision, health worker involvement, and budget availability positively. However, when compared to the budget realization data, discrepancies emerge, particularly in underutilized services such as maternal, newborn, toddler, elderly, and mental health care. Despite a strong acknowledgment of policy implementation and financial resources, the actual fund disbursement data suggests bureaucratic inefficiencies or delays in execution. Health worker involvement and supervision received favorable feedback, yet the low realization rates in critical healthcare programs imply that operational challenges and resource constraints hinder effective

service delivery. The disconnect between positive budget availability perceptions and minimal actual expenditures suggests an urgent need for greater financial transparency, optimized fund allocation, and enhanced monitoring mechanisms. Strengthening evaluation frameworks, improving fund disbursement efficiency, and prioritizing underutilized health services would bridge the gap between policy expectations and real-world execution. Addressing these challenges through better resource alignment, accountability measures, and adaptive policy adjustments will be essential to ensuring effective healthcare delivery and equitable access for all population groups in Enrekang Regency.

Financial Efficiency Evaluation thoroughly highlights the discrepancies between budget allocation and fund realization in Enrekang Regency's 2024 Health Budget. The significant gaps between planned expenditures and actual spending raise concerns about financial execution inefficiencies, accessibility barriers, and systemic challenges in fund utilization. While tuberculosis suspect and HIV risk services show high realization rates (70% and 68%), other critical healthcare programs—such as maternity, newborn, toddler, elderly, and mental health services—experience low or zero utilization, suggesting major deficiencies in fund disbursement and service accessibility. For instance, the maternity health budget (IDR 3.8 billion) only saw 25% realization, indicating potential administrative or logistical constraints preventing full financial execution. Similarly, newborn and basic education age health services had alarmingly low realization rates (8% and 9%), which might reflect community engagement issues or policy implementation gaps. The zero realization in toddler, elderly, and severe mental disorder health services underscores an urgent need to reassess budget priorities and policy enforcement.

To address these inefficiencies, a strengthened budget execution strategy is essential, with better fund distribution mechanisms, enhanced transparency, and rigorous financial monitoring. Conducting gap analyses to determine the root causes behind unspent funds and reallocating financial resources toward underutilized health programs will improve overall service coverage and health outcomes. Additionally, refining policy oversight and accountability measures will bridge the disconnect between perceived financial availability and actual fund utilization, ensuring that budget allocations effectively translate into accessible and efficient healthcare delivery.

Improving financial efficiency should be a priority in future health budgeting processes, incorporating cost-effective solutions, adaptive policy adjustments, and equitable resource allocation to achieve sustainable health financing. The analysis highlights the need for improved public health governance that aligns financial resources with actual service needs, fostering a more effective and responsive health system for Enrekang Regency.

Resource Utilization and Service Impact in Enrekang Regency's Health Budget

The analysis of resource utilization in Enrekang Regency's 2024 Health Budget highlights critical inefficiencies and disparities in fund allocation and service accessibility. While some health programs, such as tuberculosis suspect and HIV risk services, demonstrate effective financial utilization, others, including maternal, newborn, toddler, elderly, and mental health services, have shown low or zero budget realization, impacting the overall effectiveness of healthcare delivery.

The underutilization of financial resources has direct consequences on health service impact, particularly for vulnerable populations. Programs with low expenditure rates may experience limited outreach, reduced service availability, and gaps in essential care, affecting maternal and child health outcomes, elderly care, and chronic disease management. For instance, the zero realization rate for toddler, elderly, and severe mental disorder services suggests a lack of accessibility, operational inefficiencies, or poor fund execution mechanisms, raising concerns about equitable healthcare distribution.

Furthermore, while certain areas, such as hypertension and diabetes mellitus services, have achieved moderate utilization levels, there remains significant room for improvement in financial efficiency and service optimization. The disconnect between budget allocations and fund realization rates underscores the need for policy adjustments, better financial oversight, and a stronger focus on equitable healthcare delivery.

To improve resource utilization and service impact, a more adaptive budgetary approach should be implemented. Enhancing fund disbursement mechanisms, conducting regular performance evaluations, and optimizing service prioritization based on community health needs will ensure that financial resources translate into tangible health

outcomes. Strengthening administrative efficiency, increasing stakeholder engagement, and refining allocation strategies are essential for achieving sustainable healthcare improvements in Enrekang Regency.

To improve financial efficiency and healthcare service delivery in Enrekang Regency, policy adjustments should focus on optimizing fund allocation, strengthening budget execution, and enhancing financial transparency. Implementing rigorous oversight mechanisms will ensure that allocated funds are effectively utilized, particularly in underfunded sectors such as maternal, newborn, toddler, elderly, and mental health services. Streamlining bureaucratic processes and improving fund disbursement efficiency will help bridge gaps between budget planning and actual realization. Additionally, expanding stakeholder engagement, including collaboration between government agencies, healthcare providers, and community groups, will facilitate more targeted interventions based on real healthcare demands. Prioritizing preventive care and equitable resource distribution is essential to ensuring long-term sustainability and accessibility in the health system. By integrating data-driven policy decisions, regular performance evaluations, and adaptive budgetary strategies, Enrekang Regency can create a more efficient, responsive, and inclusive healthcare system that meets the needs of its population effectively.

Several scholarly works provide valuable insights into evaluating financial efficiency and resource utilization in health services, which are relevant to analyzing Enrekang Regency's 2024 health budget, Bose (2021) presents frameworks for assessing health system efficiency, offering theoretical methodologies that can be applied to Enrekang's financial evaluation, Walters et al. (2022) focus on strategies to improve efficiency in public health systems, making their study particularly useful for identifying ways to optimize resource allocation within the region's healthcare budget. Similarly, Hadian et al. (2024) provide hospital performance evaluation indicators, which could serve as key metrics in assessing the effectiveness of Enrekang's healthcare facilities. While Bostrom and Heinen (1977) analyze the socio-technical challenges of management information systems, their study is less directly relevant to financial efficiency but may offer insights into potential administrative or technological obstacles in healthcare budgeting. Taken together, these works contribute to a comprehensive understanding of financial and operational efficiency in healthcare, providing valuable perspectives for analyzing Enrekang Regency's resource utilization and budget effectiveness.

To enhance financial efficiency and healthcare service delivery in Enrekang Regency, policies should prioritize optimized fund allocation, streamlined budget execution, and improved financial oversight. Addressing gaps in fund realization—especially for underutilized services such as maternal, newborn, toddler, elderly, and mental health care—requires stronger accountability mechanisms and efficient disbursement strategies. Strengthening stakeholder collaboration and integrating data-driven decision-making will ensure resources are directed toward high-impact health programs. Additionally, improving health worker engagement, preventive care initiatives, and infrastructure investment will support long-term sustainability and equitable healthcare access. These adjustments will help create a more transparent, effective, and responsive health system in Enrekang Regency.

Future research and policy development should focus on enhancing financial efficiency and optimizing healthcare resource utilization in Enrekang Regency. Studies should examine the root causes of budget underutilization, particularly in maternal, newborn, toddler, elderly, and mental health services, to identify barriers to fund disbursement and service accessibility. Policy improvements must prioritize equitable healthcare funding, ensuring resources align with community health needs and service demand. Additionally, adopting data-driven financial monitoring mechanisms can enhance budget transparency and accountability, preventing inefficiencies in future allocations. Strengthening stakeholder collaboration, preventive care initiatives, and healthcare infrastructure investment will further support long-term sustainability and equitable service delivery. Research should also explore alternative financing models, cost-effectiveness strategies, and adaptive policy frameworks to enhance health system resilience and fiscal sustainability in the region.

V. CONCLUSION

The budget analysis for the Health Office of Enrekang Regency in 2024 reveals both effective resource utilization and areas requiring improvement. While maternity health services demonstrate high fund utilization, indicating efficient service delivery for pregnant women, the significantly lower utilization rate for services related to mothers giving birth highlights logistical and operational challenges. These inefficiencies suggest gaps in infrastructure, personnel, or administrative processes that hinder optimal allocation and use of funds. Addressing these disparities

through enhanced resource management, capacity building, and facility improvements is essential for ensuring equitable and effective health services across all targeted programs. Tuberculosis and HIV risk services demonstrate efficient resource allocation, but critical areas such as toddler, elderly, and severe mental disorder health services show 0% realization, indicating urgent attention is needed. Moderate concerns exist in maternity, hypertension, and diabetes mellitus services, where low-to-medium fund utilization suggests inefficiencies in execution. Addressing these gaps through fund redistribution, improved monitoring, capacity building for health workers, and infrastructure enhancements is essential to ensure equitable healthcare service delivery. Based on the evaluation results, the majority of respondents (70%) provided the highest rating (5), indicating a strong level of understanding, adequacy, effectiveness, and involvement. Additionally, 10% rated it at 4, and 15% gave a score of 3, suggesting a moderate level of satisfaction. Only a small percentage (3%) gave a rating of 2, and no respondents selected the lowest rating of 1. The overwhelmingly positive response, with 80% rating the evaluation at 4 or 5, indicates strong approval. However, the presence of a small percentage rating it lower suggests there may still be areas for improvement to ensure complete satisfaction. If further analysis is needed, qualitative feedback could help identify specific aspects requiring enhancement.

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