

ANALYSIS OF THE EFFICIENCY OF USE OF THE EXPENDITURE BUDGET IN THE DIRECTORATE GENERAL OF PUBLIC HEALTH MINISTRY OF HEALTH REPUBLIC OF INDONESIA

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Abstract

The aim of the research is to analyze the efficiency of budget realization and its impact on government performance at the Directorate General of Public Health, Ministry of Health, Republic of Indonesia. As a population and sample, namely the Work Unit (Satker) within the Directorate at the Directorate General of Public Health, Ministry of Health of the Republic of Indonesia during the 2016-2020 research period. Methods of data analysis using qualitative data analysis. The results of the observation can be concluded that if referring to the Directorate General of Treasury Regulation No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for Implementation of Ministries/Institutions Expenditure Budgets, the realization of personnel expenditure budgets, goods expenditures and capital expenditures in Work Units within the Directorate General of Public Health in 2016 was not efficient, in 2017 it was efficient, in 2018 it has been efficient, in 2019 it has been efficient and in 2020 it has been efficient.

Keywords

Realization of Personnel Expenditure Budget, Goods Expenditure, and Capital Expenditure.

1. Introduction

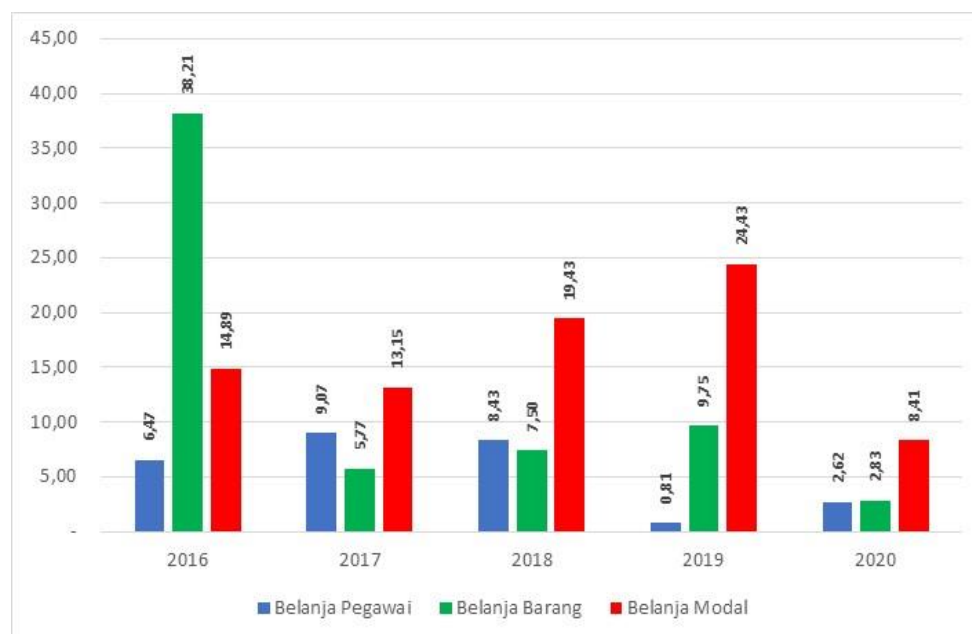
The government is an organization that is given the power to regulate the interests of the nation and state. Government institutions are formed generally to carry out service activities to the wider community and as non-profit organizations whose purpose is not to make a profit but to provide services and the ability to improve these services in the future. Concrete efforts to achieve accountability and transparency within the government require every state finance manager to submit a financial management accountability report with a wider and more timely coverage. Government Regulation no. 71 of 2010 concerning Government Accounting Standards and principles of sound financial management in the Government that the intended financial accountability report is stated in the form of financial

reports which at least include budget realization reports, balance sheets, operational reports (cash flow reports), and notes on reports financial statements, and prepared based on SAP based on transparent, accurate and accountable financial information.

The Ministry of Health was formed in order to assist the President of the Republic of Indonesia in administering state government in the health sector. The Ministry of Health plays a strategic role in realizing the Vision of the President of the Republic of Indonesia namely "The Realization of a Sovereign, Independent and Personality Based on Mutual Cooperation Indonesia" and the implementation of 7 development missions, especially the 4th mission: realizing a high, advanced and prosperous quality of life for Indonesian people The Ministry of Health also has an important role in achieving 9 national priority agendas known as Nawacita, especially the 5th agenda: namely improving the quality of life for Indonesian people.

The health budget is a budget whose financing comes from the government budget. The budget includes the health budget at the Ministry of Health, De-concentration and Health Assistance Task funds, and Health Operational Assistance (BOK) funds. In addition, it also explained further about the National Health Insurance (JKN). The health budget allocation managed by the Ministry of Health in 2020 is IDR 107.0 trillion with a realization of IDR 102.2 trillion or 95.5%. The size of the allocation and realization of the 2020 budget has increased compared to 2019, namely an allocation of IDR 71.1 trillion with a realization of IDR 67.2 trillion or 94.6%. However, when viewed from the percentage of realization in the previous year, namely in 2018 the figure has decreased, where the percentage of realization of the Ministry of Health's budget in 2019 was 94.6%, down from 2018 which was 92.7%.

Figure 1.1
Remaining Budget of the Directorate General of Public Health
Per Spending Year 2016 – 2020

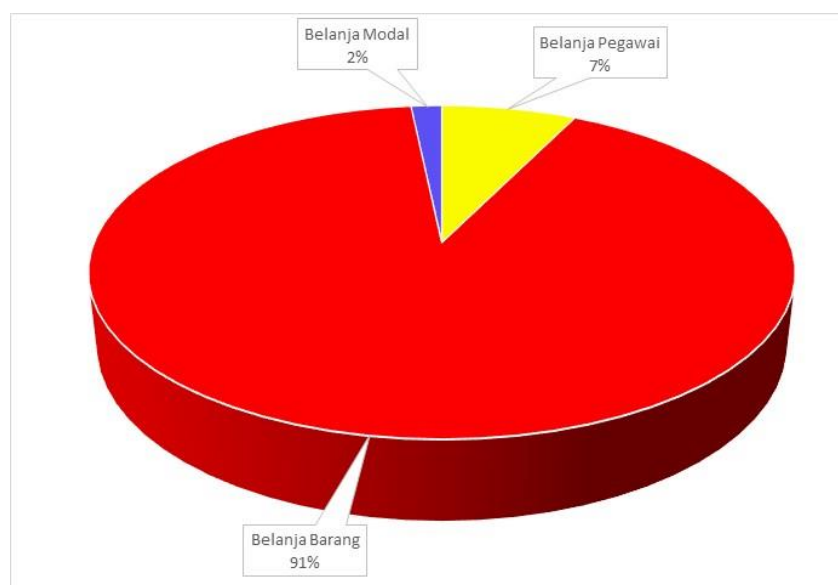


Source: Biro Keuangan dan BMN, Kemenkes RI, 2020

Figure 1.1 explains the remaining budget at the Directorate General of Public Health, that the smaller the percentage, the more efficient use of the budget. In 2016 the percentage of the remaining budget for goods and capital expenditures

was very high, namely above 10%. In 2017, only modal spending is above 10%. In 2018 the remaining percentage of the capital expenditure budget is quite high at 19.43%, while in 2019 the remaining percentage of the capital expenditure budget is more than 20%. In 2020, it shows that the remaining percentage of the personnel expenditure budget, goods expenditure and capital expenditure are efficient, namely below 10%.

Figure 1.2
Percentage of the Budget of the Directorate General of Public Health
By Type of Shopping 2020 year



Source: Biro Keuangan dan BMN, Kemenkes RI, 2020

Based on the Ministry of Health's 2020 Performance Accountability Report in table 1.1, it is reported that in general the Ministry of Health is still lacking in realizing the achievement of strategic goals in 2020. Of the 31 performance indicators on the 8 strategic targets of the Ministry of Health in measuring performance achievements stipulated through the Minister of Health Performance Agreement 2020: 19, of the 31 new indicators, 19 indicators or 61.3% have reached or exceeded the target, while 12 indicators are still below the target or performance achievements. In addition, one indicator cannot yet be given an assessment of its achievements because the data cannot be obtained in 2020, namely: the value of bureaucratic reform of the Ministry of Health.

The preparation of the public budget is a fairly complicated process. This is different from budgeting in the private sector. Budgets in the private sector are part of company secrets that are closed to the public. On the other hand, in the public sector, the budget must be informed to the public to be criticized and discussed to obtain input. The public sector budget is an activity plan that is represented in the form of an income and spending plan in monetary units, Indra Bastian (2013:69).

Technically, estimates of conditions that will occur in the future are an important consideration in preparing the budget. Internal conditions that are under control should be well accommodated. The problem that arises is external changes that are out of control so it is difficult to predict. It is this kind of foresight that will determine the accuracy of the budget with its realization. The difference between the budget and its realization is an indicator of "success" in

preparing the budget. As a consequence, compilers tend to always be on the lookout for security by setting a budget at a relatively low number in the hope that it can be easily realized.

In the understanding of financial management, the problem of budget differences is closely related to the amount of information content in financial statements. The magnitude (usefulness) of information content can be determined by observing whether financial information has information content. The information content at the same time shows the applicability of comparative theory. Comparative theory states that poor regions tend to overestimate revenue compared to regions that are relatively rich. Conversely, the spending budget is set too low (underestimate spending). The Directorate General of Public Health of the Ministry of Health of the Republic of Indonesia must organize a financial management system that can increase the effectiveness and efficiency of performance and be carried out in an orderly manner, comply with regulations and be responsible. Performance-based budgeting in government is the right way to achieve budget effectiveness and efficiency. Performance budgets that are input, output and outcome oriented allow programs to be prepared and used to achieve the desired results (outcomes) (Handoko, 2014:2).

Table 1.1
Capaian Indikator Kinerja Program Kesehatan Masyarakat
Tahun 2016 s.d. 2020

Indikator	2016			2017			2018			2019			2020		
	Target	Realisasi	Capaian	Target	Realisasi	Capaian	Target	Realisasi	Capaian	Target	Realisasi	Capaian	Target	Realisasi	Capaian
Presentase Persalinan di Fasilitas Pelayanan Kesehatan	77%	73%	100,4%	81%	82,8%	102,2%	82%	98,6%	120,3%	85%	91,8%	108%	87%	81,1%	93,3%
presentase Ibu Hamil Kurang Energi Kronik (KEK)	22,7%	16,2%	136,7%	21,2%	14,8%	143,2%	19,7%	17,3%	113,8%	18,2%	9,9%	183,8%	16%	9,7%	164,9%
Presentase Kunjungan Neonatal Pertama (KN1)	78%	78,1%	100,1%	81%	89,2%	110,9%									
Jumlah kebijakan publik yang berwawasan	3	3	3												
Presentase Kab/Kota yang memiliki kebijakan PHBS	50%	53,3%	105%												
Presentase Kab/Kota yang memenuhi kualitas kesehatan lingkungan	25%	33,5%	133,8%				35%	57,8%	165,1%	40%	78%	195%			
Presentase Desa/Kelurahan dengan Stop Buang Air Besar Sembarangan													40%	37,30%	70%
Presentase Kab/Kota yang menerapkan kebijakan Gerakan Masyarakat Hidup Sehat													30%	21%	70%

Source: Performance Report of the Directorate General of Public Health 2016 s.d. 2020

1.1 Objectives

This research aims to:

1. To find out how the process of realizing the employee budget in Work Units within the Directorate General of Public Health for the period 2016 to.d. 2020 based on Directorate General of Treasury Regulation No. PER-

5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of Ministries/Institutions Budget Expenditures.

2. To find out how the process of realization of the goods expenditure budget in Work Units within the Directorate General of Public Health for the period 2016 to.d. 2020 based on Directorate General of Treasury Regulation No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of Ministries/Institutions Budget Expenditures.
3. To find out how the process of realizing the capital expenditure budget in Work Units within the Directorate General of Public Health for the period 2016 to.d. 2020 based on Directorate General of Treasury Regulation No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of Ministries/Institutions Budget Expenditures.

2. Literature Review

2.1. Performance Measurement of Government Agencies

1. Definition of Performance Measurement

Performance measurement is very important to assess the accountability of organizations and managers in producing better public services. Accountability shows how public money is spent economically, efficiently and effectively. The responsibility center plays an important role in creating performance indicators as a basis for assessing performance. Performance measurement is one way to maintain the achievements of various jobs and services carried out by the government. Performance measurement helps Government officials to determine the level of achievement of objectives. Not only that, performance measurement also helps citizens to evaluate whether the level of government services is commensurate with the money they spend on these services.

Performance measurement according to Mahmudi (2015) includes the activity of establishing a series of performance measures or indicators that provide information so that it is possible for public sector work units to monitor their performance in producing outputs and outcomes for the community. Performance measurement is useful for assisting work unit managers in monitoring and improving performance and focusing on organizational goals in order to meet the demands of public accountability.

2. Public Sector Performance Indicators

One approach to measuring the performance of the public sector is the value for money approach, which is an indicator that provides information to us whether the budget (funds) spent generates a certain value for the community. In this concept, the indicators in question are economic, efficient, and effective.

The three value for money principles which include economic, efficient and effective according to (Mardiasmo, 2013) can be further explained as follows:

a. Economy

The economic concept is closely related to the cost concept of obtaining a unit of input. Economy means that input resources should be obtained at lower prices (spending less), namely prices that are close to market prices. To better understand economic aspects, it is necessary to understand the input itself. Inputs are all types of input resources used in a particular process to produce output. These inputs can be in the form of labor (labor, expertise, and skills), as well as assets such as buildings, equipment, and so on. Input is divided into two, namely primary input and secondary input. The primary input is cash, while the secondary input is raw materials, people, infrastructure, and other inputs used to produce output. Economic indicators are indicators of the use of inputs. In the context of two types of input, namely primary input and secondary input.

b. Efficiency

Efficiency is the relationship between goods and services (output) produced by an activity and the resources (input) used. An organization, program or activity is said to be efficient if it is able to produce certain outputs with the lowest possible input, or with certain inputs it is able to produce the maximum output (spending well).

Efficiency according to Abdul and Muhammad (2019: 163), Efficiency is the ratio that compares the input used to the output produced.:

$$\text{Efficiency} = \frac{\text{Outputs}}{\text{Inputs}}$$

Public sector organizations are considered to be more efficient if the efficiency ratio tends to be above one. The greater the ratio, the higher the level of efficiency. Efficiency must be compared with certain reference numbers, such as the efficiency of the previous period or the efficiency of other public sector organizations. If the ratio results are greater than the ratio results of the same program in other work units, then the program can be said to be more efficient.

2.2 Budget

1. Definition of Budget

The budget can be considered as a control tool to compare the extent to which the results achieved are with the plans that have been achieved. Besides that, the budget is something that is achieved. Besides that, the budget is important for the government because it is the basis for implementing activities.

Nafarin (2013: 11), defines that "A budget (budget) is a written plan regarding the activities of an organization expressed in money, but can also be expressed in units of goods/services". Meanwhile, Sasongko and Parulian (2015: 2), argue that "A budget is an activity plan that will be carried out by management in one period which is stated quantitatively. Information that can be obtained from the budget includes the number of products and their selling prices for next year.

2. Public Sector Budget

The budget is a statement regarding the estimated performance to be achieved during a certain period of time which is expressed in financial terms. According to Indra Bastian (2013:69), namely "The public sector budget is an activity plan that is represented in the form of an income and spending plan in monetary units".

Mahmudi say that (2016: 59) the definition of public sector budget is organizational blue print regarding program plans and activities to be carried out and the future to be realized.

3. Budget Realization

According to Kuncoro (2013) in his book entitled "Research Methods for Business and Economics" Edition 4, explains:

"Budget absorption is one of several stages in the budget cycle starting from budget planning, budget establishment and approval by the House of Representatives/Regional Representatives (DPR/DPRD), budget absorption, budget oversight and budget accountability."

4. Budget Realization Report

The budget realization report is a report prepared to provide information on the realization and budget of the reporting entity as a side by side, the comparison between the budget and the realization shows the level of achievement of targets that have been agreed between the legislature and the executive in accordance with laws and regulations. According to Erlina Rasdianto (2013: 23) Budget Realization Reports are:

"The Budget Realization Report presents an overview of the sources, allocations, and use of financial resources managed by the central/regional government which illustrates the comparison between the budget and its realization in one reporting period."

Budget realization reports reveal central/regional government financial activities that demonstrate adherence to the APBN/ABBD. The budget realization report presents an overview of the sources, allocation and use of economic resources managed by the central/regional government in one reporting period.

The budget realization report is further explained in the Notes to the Financial Statements. The explanation contains matters that affect budget implementation such as fiscal and monetary policies, the causes of material differences between the budget and its realization.

Through budget realization reports, predictions can be made regarding the economic resources that will be received to fund central and regional government activities as well as the risk of uncertainty over these economic resources. In addition, the budget realization report also provides information on indications of whether the

economic resources obtained and used have been carried out in accordance with the principles of economy, efficiency and effectiveness, in accordance with the stipulated budget and in accordance with the applicable laws and regulations.

Additional information, including non-financial information, pertaining to the budget realization report is presented in the APBN/APBD calculation note. Budget realization reports are reported no later than 6 months after the end of the fiscal year.

5. Variance of Budget Realization

The allocation of the expenditure budget uses a maximum basis, namely the amount of the expenditure budget is the benchmark for the maximum amount of payments that can be made as a form of realization of the expenditure budget. This is in contrast to revenue budgeting (minimum principle). Thus, budget slack shows the difference between the amount needed and what is budgeted. Because slack is a "deviation" of needs, then when executing the budget it is likely that budget variances will occur. According to Abdullah and Nazry (2015: 278), there are several explanations related to this shopping variant, namely:

First, "deliberately" to increase the expenditure budget above the needs because of the self-interest to be achieved. This self-interest can be in the form of enjoyment in a comfortable workplace, being able to utilize office facilities for personal gain, and the privilege of being a respected official.

Second, maintaining the "sustainability" of the allocation amount for the next fiscal year. This is due to the mindset that every year the budget allocation for SKPD will increase, which is based on the amount of the previous year's budget. Sustainability like this is often called the ratcheting effect in budgeting.

Third, budget slack is used to "accommodate" activities related to budgetary political interests, especially for the interests of the actors involved in making budget decisions.

The dependence of spending on income creates competition among agencies to obtain larger budget allocations, including by utilizing the stages of budget changes (rebudgeting or budget changes). The mechanism for drafting, discussing and determining the revised budget is not much different from the pure (main) budget, however, it is possible that it will be used for political purposes.

According to Abdullah and Nazry (2015: 279), an imbalance in budget realization can be measured by the formula:

$$\text{Shopping variant} = \frac{\text{Shopping Realization}}{\text{Budget}}$$

6. Directorate General of Treasury

Regulation of the Ministry of Finance through the Directorate General of Treasury Regulation No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of the Ministries/Agencies Budget Implementation Article 9 Point (3), The target for absorption of the entire budget on the Budget Implementation Entry List (DIPA) every quarter as referred to in paragraph (2) is calculated based on the target absorption of the budget per type of expenditure, provided that:

a. Employee Expenditure of a minimum:

- 1) 20% in the first quarter
- 2) 50% in the second quarter
- 3) 75% in the third quarter
- 4) 95% in the fourth quarter

b. Purchase goods for a minimum of:

- 1) 15% in the first quarter
- 2) 50% in the second quarter
- 3) 70% in the third quarter
- 4) 90% in the fourth quarter

c. Minimum capital expenditure:

- 1) 10% in the first quarter
- 2) 40% in the second quarter
- 3) 70% in the third quarter
- 4) 90% in the fourth quarter

3. Methods

Research methods are needed in a scientific-research, because the method is a way to achieve goals. The method basically means the method used to achieve the goal. Therefore, the general purpose of research is to uncover problems, so the steps to be taken must be relevant to the problems that have been formulated. The type of research used in this research is descriptive qualitative. According to Nazir (2014: 43) descriptive method is a method in examining the status of a group of people, an object, a condition, a system of thought, or a class of events in the present.

4. Data Collection

The data collection method is the most important step in research, because the main goal of research is to get data. Without knowing the data collection method, the researcher will not get data that meets the established data standards. The technique used in data collection is observation. This method is used to directly observe events/phenomena that are the focus of research. (Sugiyono, 2019: 297) by collecting secondary data sourced from 43 Work Units at the Directorate General of Public Health at the Ministry of Health of the Republic of Indonesia in 2016-2020. The data is documentation from the 2016-2020 Budget Realization Report.

Data analysis technique is the process of systematically searching for and compiling data obtained from interviews, field notes, and also documentation then making conclusions that are easily understood by oneself and others. In the book *Qualitative Research Methods and R&D*, it is stated that activities in qualitative data analysis are carried out interactively and continue continuously until complete so that the data is saturated. (Sugiyono, 2019:321).

1. Data Collection/Data Collection

In qualitative research, data collection is carried out by observing, in-depth interviews, and documentation, or a combination of the three (triangulation). (Sugiyono, 2019:322)

2. Data Reduction

Reducing data means summarizing, selecting and sorting out the main things, focusing on the important things, looking for themes and patterns. This the reduced data will provide a clear picture and make it easier for researchers. (Sugiyono, 2019:323).

3. Data Display

In qualitative research, data presentation can be done in the form of brief descriptions, charts, relationships between categories, flowcharts and the like. However, Miles and Huberman (1984) argue that what is most often used to present data in qualitative research is with narrative text. (Sugiyono, 2019:325).

5. Results and Discussion

Regulation of the Ministry of Finance through the Directorate General of Treasury Regulation No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of the Ministries/Agencies Budget Implementation Article 9 Point (3), The target for absorption of the entire budget on the

Budget Implementation Entry List (DIPA) every quarter as referred to in paragraph (2) is calculated based on the target absorption of the budget per type of expenditure, provided that:

a. Employee Expenditure of a minimum:

- 1) 20% in the first quarter
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- 3) 75% in the third quarter
- 4) 95% in the fourth quarter

b. Purchase goods for a minimum of:

- 1) 15% in the first quarter
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- 4) 90% in the fourth quarter

c. Minimum capital expenditure:

- 1) 10% in the first quarter
- 2) 40% in the second quarter
- 3) 70% in the third quarter
- 4) 90% in the fourth quarter

Referring to these regulations, it can be concluded that:

1. Realization of personnel expenditure $\leq 5\%$ can be categorized as efficient, while realization of personnel expenditure $\geq 6\%$ can be categorized as inefficient.
2. Realization of goods expenditure $\leq 10\%$ can be categorized as efficient, while realization of personnel expenditure $\geq 11\%$ can be categorized as inefficient.
3. Realization of capital expenditure $\leq 10\%$ can be categorized as efficient, while realization of personnel expenditure $\geq 11\%$ can be categorized as inefficient.

A. Realization of Personnel Spending

1. Tahun 2016

NO	KODE	SATKER	BELANJA PEGAWAI				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6):(4)	(8)
KANTOR PUSAT							
1	465909	SETDITJEN KESMAS	53.078.230.000	50.229.371.648	2.848.858.352	5,37	Efisien
JUMLAH			53.078.230.000	50.229.371.648	2.848.858.352	5,37	Efisien
KANTOR DAERAH							
1	415382	BKTM MAKASAR	2.087.506.000	1.695.112.564	392.393.436	18,80	Tidak Efisien
2	415383	LKTM PALEMBANG	1.411.842.000	1.174.641.015	237.200.985	16,80	Tidak Efisien
3	775554	BKOM BANDUNG	1.750.790.000	1.454.194.930	296.595.070	16,94	Tidak Efisien
JUMLAH			5.250.138.000	4.323.948.509	926.189.491	17,64	Tidak Efisien
T O T A L			58.328.368.000	54.553.320.157	3.775.047.843	6,47	Tidak Efisien

The efficiency level of realization of the personnel expenditure budget in 2016 shows that out of 4 (four) Satker there is only 1 (one) Satker with 5% of the remaining realized funds, namely the Secretariat General of Public Health Satker which is still relatively efficient and 3 (three) Satker showing the remaining funds above 5 % which means it is not efficient, in total when combined the efficiency level of personnel spending is 6.47%, then if you refer to Directorate

General of Treasury Regulation No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of Ministry/Institution Budget Expenditures, where the total realization of personnel spending in 2016 was inefficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

2. Tahun 2017

NO	KODE	NAMA SATKER	BELANJA PEGAWAI				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6):(4)	(8)
KANTOR PUSAT							
1	465909	SETDITJEN KESMAS	60.188.515.000	54.630.732.001	5.557.782.999	9,23	Tidak Efisien
JUMLAH			60.188.515.000	54.630.732.001	5.557.782.999	9,23	Tidak Efisien
KANTOR DAERAH							
1	415382	BKTM MAKASSAR	2.581.656.000	2.400.549.088	181.106.912	7,02	Tidak Efisien
2	415383	LKTM PALEMBANG	1.361.200.000	1.250.168.323	111.031.677	8,16	Tidak Efisien
3	775554	BKOM BANDUNG	1.618.881.000	1.505.768.141	113.112.859	6,99	Tidak Efisien
JUMLAH			5.561.737.000	5.156.485.552	405.251.448	7,29	Tidak Efisien
T O T A L			65.750.252.000	59.787.217.553	5.963.034.447	9,07	Tidak Efisien

The level of efficiency in the realization of the personnel expenditure budget in 2017 shows that of the 5 (five) Working Units, all of them show the percentage of remaining funds above 5%, so if you refer to Directorate General of Treasury Regulation No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for Implementation of Ministry/Institution Budget Expenditures, where the total realization of personnel expenditure in 2017 was inefficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

3. Tahun 2018

NO	KODE	NAMA SATKER	BELANJA PEGAWAI				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6):(4)	(8)
KANTOR PUSAT							
1	465909	SETDITJEN KESMAS	66.347.786.000	60.907.588.357	5.440.197.643	8,20	Tidak Efisien
JUMLAH			66.347.786.000	60.907.588.357	5.440.197.643	8,20	Tidak Efisien
KANTOR DAERAH							
1	415382	BKTM MAKASSAR	2.831.793.000	2.393.263.739	438.529.261	15,49	Tidak Efisien
2	415383	LKTM PALEMBANG	1.353.707.000	1.259.077.609	94.629.391	6,99	Tidak Efisien
3	775554	BKOM BANDUNG	1.681.637.000	1.566.464.839	115.172.161	6,85	Tidak Efisien
JUMLAH			5.867.137.000	5.218.806.187	648.330.813	11,05	Tidak Efisien
T O T A L			72.214.923.000	66.126.394.544	6.088.528.456	8,43	Tidak Efisien

The level of efficiency in the realization of the personnel expenditure budget in 2018 shows that of the 5 (five) Working Units, all of them show a percentage of the remaining funds above 5%, so if you refer to Directorate General of Treasury Regulation No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for Implementation of Ministry/Institution Budget Expenditure, where the total realization of personnel spending in

2018 was inefficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

4. Tahun 2019

NO	KODE	NAMA SATKER	BELANJA PEGAWAI				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6):(4)	(8)
KANTOR PUSAT							
1	465909	SETDITJEN KESMAS	63.913.013.000	63.425.145.988	487.867.012	0,76	Efisien
JUMLAH			63.913.013.000	63.425.145.988	487.867.012	0,76	Efisien
KANTOR DAERAH							
1	415382	BKTM MAKASSAR	2.599.007.000	2.575.455.344	23.551.656	0,91	Efisien
2	415383	LKTM PALEMBANG	1.271.381.000	1.259.707.293	11.673.707	0,92	Efisien
3	775554	BKOM BANDUNG	1.710.051.000	1.671.930.292	38.120.708	2,23	Efisien
JUMLAH			5.580.439.000	5.507.092.929	73.346.071	1,31	Efisien
TOTAL			69.493.452.000	68.932.238.917	561.213.083	0,81	Efisien

The level of efficiency in the realization of the personnel expenditure budget in 2019 shows that of the 5 (five) Working Units, all of them show the percentage of remaining funds below 5%, so if you refer to Directorate General of Treasury Regulation No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for Implementation of Ministry/Institution Budget Expenditures, where the total realization of personnel spending in 2019 was efficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

5. Tahun 2020

NO	KODE	NAMA SATKER	BELANJA PEGAWAI				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6):(4)	(8)
KANTOR PUSAT							
1	465909	SETDITJEN KESMAS	60.837.864.000	59.185.419.277	1.652.444.723	2,72	Efisien
JUMLAH			60.837.864.000	59.185.419.277	1.652.444.723	2,72	Efisien
KANTOR DAERAH							
1	415382	BKTM MAKASSAR	2.725.097.000	2.684.578.198	40.518.802	1,49	Efisien
2	415383	LKTM PALEMBANG	1.374.504.000	1.326.696.139	47.807.861	3,48	Efisien
3	775554	BKOM BANDUNG	1.820.604.000	1.813.101.161	7.502.839	0,41	Efisien
JUMLAH			5.920.205.000	5.824.375.498	95.829.502	1,62	Efisien
TOTAL			66.758.069.000	65.009.794.775	1.748.274.225	2,62	Efisien

The level of efficiency in the realization of the personnel expenditure budget in 2020 shows that out of 5 (five) Working Units, all of them show the percentage of remaining funds below 5%, so if you refer to Directorate General of Treasury Regulation No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for Implementation of Ministry/Institution Budget Expenditures, where the total realization of personnel spending in 2019 was efficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

B. Goods Purchase Realization

1. Tahun 2016

NO	KODE	SATKER	BELANJA BARANG				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6):(4)	(8)
DEKONSENTRASI							
1	019007	DKI JAKARTA	16.173.812.000	7.900.821.194	8.272.990.806	51,15	Tidak Efisien
2	029015	JAWA BARAT	41.814.414.000	22.821.905.446	18.992.508.554	45,42	Tidak Efisien
3	039022	JAWA TENGAH	73.313.442.000	39.009.871.004	34.303.570.996	46,79	Tidak Efisien
4	049004	D.I. YOGYAKARTA	12.008.741.000	5.173.922.557	6.834.818.443	56,92	Tidak Efisien
5	059006	JAWA TIMUR	58.754.458.000	27.550.308.811	31.204.149.189	53,11	Tidak Efisien
6	069001	ACEH	34.234.163.000	18.200.989.639	16.033.173.361	46,83	Tidak Efisien
7	079020	SUMATERA UTARA	51.960.474.000	28.717.403.933	23.243.070.067	44,73	Tidak Efisien
8	089015	SUMATERA BARAT	29.798.071.000	15.438.534.878	14.359.536.122	48,19	Tidak Efisien
9	099013	RIAU	22.856.477.000	12.895.966.046	9.960.510.954	43,58	Tidak Efisien
10	109000	JAMBI	26.660.109.000	18.037.343.831	8.622.765.169	32,34	Tidak Efisien
11	119012	SUMATERA SELATAN	35.948.130.000	19.886.758.336	16.061.371.664	44,68	Tidak Efisien
12	129006	LAMPUNG	47.625.950.000	20.095.627.545	27.530.322.455	57,81	Tidak Efisien
13	139004	KALIMANTAN BARAT	31.171.101.000	19.770.322.520	11.400.778.480	36,57	Tidak Efisien
14	149010	KALIMANTAN TENGAH	25.425.786.000	14.645.379.100	10.780.406.900	42,40	Tidak Efisien
15	159011	KALIMANTAN SELATAN	32.169.410.000	15.842.656.396	16.326.753.604	50,75	Tidak Efisien
16	169017	KALIMANTAN TIMUR	27.476.791.000	14.213.329.537	13.263.461.463	48,27	Tidak Efisien
17	179012	SULAWESI UTARA	36.767.807.000	27.743.454.700	9.024.352.300	24,54	Tidak Efisien
18	189000	SULAWESI TENGAH	34.192.424.000	22.918.100.742	11.274.323.258	32,97	Tidak Efisien
19	199000	SULAWESI SELATAN	57.027.026.000	40.136.283.269	16.890.742.731	29,62	Tidak Efisien
20	209001	SULAWESI TENGGARA	32.535.383.000	21.439.440.809	11.095.942.191	34,10	Tidak Efisien
21	219011	MALUKU	24.792.884.000	9.795.684.400	14.997.199.600	60,49	Tidak Efisien
22	229000	BALI	23.622.172.000	14.905.747.482	8.716.424.518	36,90	Tidak Efisien
23	239000	NUSA TENGGARA BARAT	28.034.569.000	16.275.206.977	11.759.362.023	41,95	Tidak Efisien
24	249007	NUSA TENGGARA TIMUR	49.559.222.000	31.013.793.586	18.545.428.414	37,42	Tidak Efisien
25	259002	PAPUA	33.755.369.000	17.679.598.958	16.075.770.042	47,62	Tidak Efisien
26	269014	BENGKULU	24.513.722.000	16.918.339.966	7.595.382.034	30,98	Tidak Efisien
27	289000	MALUKU UTARA	28.303.353.000	12.681.056.650	15.622.296.350	55,20	Tidak Efisien
28	299000	BANTEN	34.049.155.000	19.159.923.906	14.889.231.094	43,73	Tidak Efisien
29	309006	BANGKA BELITUNG	19.098.384.000	11.655.563.845	7.442.820.155	38,97	Tidak Efisien
30	319006	GORONTALO	29.700.505.000	19.043.949.531	10.656.555.469	35,88	Tidak Efisien
31	329015	KEPULAUAN RIAU	19.234.443.000	12.310.151.395	6.924.291.605	36,00	Tidak Efisien
32	339032	PAPUA BARAT	23.884.060.000	10.530.851.578	13.353.208.422	55,91	Tidak Efisien
33	340047	SULAWESI BARAT	15.840.800.000	10.238.384.745	5.602.415.255	35,37	Tidak Efisien
34	350029	KALIMANTAN UTARA	12.258.084.000	4.737.860.781	7.520.223.219	61,35	Tidak Efisien
JUMLAH			1.094.560.691.000	619.384.534.093	475.176.156.907	43,41	Tidak Efisien
KANTOR PUSAT							
35	465909	SETDITJEN KESMAS	76.754.611.000	51.278.784.117	25.475.826.883	33,19	Tidak Efisien
36	466034	DIT. GIZI MASYARAKAT	868.005.587.000	623.868.661.717	244.136.925.283	28,13	Tidak Efisien
37	401735	DIT. KESEHATAN KELUARGA	92.573.878.000	71.617.240.079	20.956.637.921	22,64	Tidak Efisien
38	401736	DIT. KESEHATAN LINGKUNGAN	205.673.778.000	104.253.680.913	101.420.097.087	49,31	Tidak Efisien
39	401737	DIT. PROMKES	179.542.928.000	82.265.481.646	97.277.446.354	54,18	Tidak Efisien
40	466467	DIT. KESJAOR	21.596.226.000	12.941.694.323	8.654.531.677	40,07	Tidak Efisien
JUMLAH			1.444.147.008.000	946.225.542.795	497.921.465.205	34,48	Tidak Efisien
KANTOR DAERAH							
41	415382	BKTM MAKASAR	5.972.152.000	4.712.234.430	1.259.917.570	21,10	Tidak Efisien
42	415383	LKTM PALEMBANG	2.716.379.000	2.360.736.117	355.642.883	13,09	Tidak Efisien
43	775554	BKOM BANDUNG	5.402.625.000	4.727.043.268	675.581.732	12,50	Tidak Efisien
JUMLAH			14.091.156.000	11.800.013.815	2.291.142.185	16,26	Tidak Efisien
TOTAL			2.552.798.855.000	1.577.410.090.703	975.388.764.297	38,21	Tidak Efisien

The level of efficiency in the realization of the goods expenditure budget in 2016 shows that out of 43 (forty-three) Working Units, all of them show the percentage of remaining funds above 10%, so if you refer to Directorate General of Treasury Regulation No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of Ministries/Agencies Budget Expenditure, where the total realization of goods

expenditure 3eP in 2016 was inefficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

2. Tahun 2017

NO	KODE	NAMA SATKER	BELANJA BARANG				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6):(4)	(8)
DEKONSENTRASI							
1	019007	DKI JAKARTA	10.246.424.000	7.496.273.135	2.750.150.865	26,84	Tidak Efisien
2	029015	JAWA BARAT	31.593.535.000	24.775.195.604	6.818.339.396	21,58	Tidak Efisien
3	039022	JAWA TENGAH	31.878.816.000	29.709.064.537	2.169.751.463	6,81	Efisien
4	049004	D.I. YOGYAKARTA	9.559.751.000	8.758.617.896	801.133.104	8,38	Efisien
5	059006	JAWA TIMUR	26.379.914.000	20.393.124.463	5.986.789.537	22,69	Tidak Efisien
6	069001	ACEH	14.075.532.000	10.160.129.454	3.915.402.546	27,82	Tidak Efisien
7	079020	SUMATERA UTARA	25.631.539.000	23.535.549.714	2.095.989.286	8,18	Efisien
8	089015	SUMATERA BARAT	10.913.815.000	9.887.977.060	1.025.837.940	9,40	Efisien
9	099013	RIAU	10.175.854.000	9.238.358.175	937.495.825	9,21	Efisien
10	109000	JAMBI	13.792.470.000	13.369.304.828	423.165.172	3,07	Efisien
11	119012	SUMATERA SELATAN	17.799.288.000	15.962.015.980	1.837.272.020	10,32	Efisien
12	129006	LAMPUNG	19.815.355.000	18.778.023.805	1.037.331.195	5,23	Efisien
13	139004	KALIMANTAN BARAT	14.863.961.000	13.891.154.718	972.806.282	6,54	Efisien
14	149010	KALIMANTAN TENGAH	12.715.402.000	10.380.952.950	2.334.449.050	18,36	Tidak Efisien
15	159011	KALIMANTAN SELATAN	10.682.812.000	9.487.784.374	1.195.027.626	11,19	Tidak Efisien
16	169017	KALIMANTAN TIMUR	11.589.313.000	10.742.527.081	846.785.919	7,31	Efisien
17	179012	SULAWESI UTARA	15.097.611.000	14.950.653.895	146.957.105	0,97	Efisien
18	189000	SULAWESI TENGAH	14.976.143.000	14.431.676.147	544.466.853	3,64	Efisien
19	199000	SULAWESI SELATAN	22.546.109.000	21.999.095.526	547.013.474	2,43	Efisien
20	209001	SULAWESI TENGGARA	10.822.053.000	10.746.129.204	75.923.796	0,70	Efisien
21	219011	MALUKU	9.881.024.000	8.004.636.294	1.876.387.706	18,99	Tidak Efisien
22	229000	BALI	9.389.898.000	8.355.663.359	1.034.234.641	11,01	Tidak Efisien
23	239000	NUSA TENGGARA BARAT	14.968.995.000	13.190.204.913	1.778.790.087	11,88	Tidak Efisien
24	249007	NUSA TENGGARA TIMUR	15.752.513.000	15.295.431.883	457.081.117	2,90	Efisien
25	259002	PAPUA	18.400.910.000	15.330.697.677	3.070.212.323	16,69	Tidak Efisien
26	269014	BENGKULU	10.479.378.000	10.251.772.358	227.605.642	2,17	Efisien
27	289000	MALUKU UTARA	10.340.660.000	9.636.174.550	704.485.450	6,81	Efisien
28	299000	BANTEN	17.984.252.000	15.192.811.548	2.791.440.452	15,52	Tidak Efisien
29	309006	BANGKA BELITUNG	7.390.764.000	6.369.490.664	1.021.273.336	13,82	Tidak Efisien
30	319006	GORONTALO	10.048.125.000	9.191.825.765	856.299.235	8,52	Efisien
31	329015	KEPULAUAN RIAU	10.692.699.000	9.459.961.009	1.232.737.991	11,53	Tidak Efisien
32	339032	PAPUA BARAT	10.200.442.000	9.713.811.729	486.630.271	4,77	Efisien
33	340047	SULAWESI BARAT	9.783.953.000	9.015.865.624	768.087.376	7,85	Efisien
34	350029	KALIMANTAN UTARA	5.916.742.000	4.342.647.127	1.574.094.873	26,60	Tidak Efisien
JUMLAH			496.386.052.000	442.044.603.046	54.341.448.954	10,95	Efisien
KANTOR PUSAT							
35	465909	SETDITJEN KESMAS	54.184.992.000	48.034.236.715	6.150.755.285	11,35	Tidak Efisien
36	466034	DIT. GIZI MASYARAKAT	667.077.972.000	658.613.409.049	8.464.562.951	1,27	Efisien
37	401735	DIT. KESEHATAN KELUARGA	102.403.285.000	99.160.030.360	3.243.254.640	3,17	Efisien
38	401736	DIT. KESEHATAN LINGKUNGAN	138.648.480.000	136.450.782.438	2.197.697.562	1,59	Efisien
39	401737	DIT. PROMKES	106.505.725.000	89.563.921.389	16.941.803.611	15,91	Tidak Efisien
40	466467	DIT. KESJAOR	26.847.743.000	26.064.955.744	782.787.256	2,92	Efisien
JUMLAH			1.095.668.197.000	1.057.887.335.695	37.780.861.305	3,45	Efisien
KANTOR DAERAH							
41	415382	BKTM MAKASSAR	5.408.770.000	5.264.697.965	144.072.035	2,66	Efisien
42	415383	LKTM PALEMBANG	2.484.225.000	2.320.739.088	163.485.912	6,58	Efisien
43	775554	BKOM BANDUNG	3.955.141.000	3.892.315.849	62.825.151	1,59	Efisien
JUMLAH			11.848.136.000	11.477.752.902	370.383.098	3,13	Efisien
TOTAL			1.603.902.385.000	1.511.409.691.643	92.492.693.357	5,77	Efisien

The level of efficiency in the realization of the goods expenditure budget in 2017 shows that out of 34 (thirty four) Deconcentration Working Units, there are 14 (fourteen) Working Units with a percentage of the remaining funds above 10%, the remaining 20 (twenty) Working Units with a percentage of funds below 10%. For Satker at Central level, out of 6 (six) Satker, only 2 (two) Satker have percentage of remaining funds above 10%. For the Regional Office level, all 3 (three) Working Units show that the percentage of remaining funds is below 10%. The total

remaining funds for spending on goods in 2017 amounted to 5.77%, still below 10%. If referring to the regulation of the Directorate General of Treasury No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of Ministry/Institution Budget Expenditure, where the total realization of goods expenditure in 2017 was efficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

3. Tahun 2018

NO	KODE	NAMA SATKER	BELANJA BARANG				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6):(4)	(8)
DEKONSENTRASI							
1	019007	DKI JAKARTA	9.399.417.000	8.312.408.600	1.087.008.400	11,56	Tidak Efisien
2	029015	JAWA BARAT	25.590.414.000	21.201.575.530	4.388.838.470	17,15	Tidak Efisien
3	039022	JAWA TENGAH	33.165.640.000	30.188.242.560	2.977.397.440	8,98	Efisien
4	049004	D.I. YOGYAKARTA	8.560.377.000	8.121.641.890	438.735.110	5,13	Efisien
5	059006	JAWA TIMUR	42.194.575.000	28.974.129.203	13.220.445.797	31,33	Tidak Efisien
6	069001	ACEH	19.166.992.000	10.942.075.740	8.224.916.260	42,91	Tidak Efisien
7	079020	SUMATERA UTARA	30.247.191.000	28.009.430.452	2.237.760.548	7,40	Efisien
8	089015	SUMATERA BARAT	14.171.094.000	10.949.043.632	3.222.050.368	22,74	Tidak Efisien
9	099013	RIAU	10.311.667.000	8.479.713.830	1.831.953.170	17,77	Tidak Efisien
10	109000	JAMBI	11.860.673.000	11.806.942.300	53.730.700	0,45	Efisien
11	119012	SUMATERA SELATAN	18.226.934.000	16.342.538.035	1.884.395.965	10,34	Efisien
12	129006	LAMPUNG	15.810.782.000	14.479.879.204	1.330.902.796	8,42	Efisien
13	139004	KALIMANTAN BARAT	14.482.837.000	12.472.020.002	2.010.816.998	13,88	Tidak Efisien
14	149010	KALIMANTAN TENGAH	13.530.706.000	11.546.707.050	1.983.998.950	14,66	Tidak Efisien
15	159011	KALIMANTAN SELATAN	13.341.313.000	11.048.747.320	2.292.565.680	17,18	Tidak Efisien
16	169017	KALIMANTAN TIMUR	10.875.806.000	9.518.863.443	1.356.942.557	12,48	Tidak Efisien
17	179012	SULAWESI UTARA	13.939.337.000	12.622.215.515	1.317.121.485	9,45	Efisien
18	189000	SULAWESI TENGAH	14.312.959.000	14.040.863.450	272.095.550	1,90	Efisien
19	199000	SULAWESI SELATAN	21.249.546.000	20.134.428.870	1.115.117.130	5,25	Efisien
20	209001	SULAWESI TENGGARA	13.061.476.000	12.907.296.400	154.179.600	1,18	Efisien
21	219011	MALUKU	11.145.378.000	8.933.395.690	2.211.982.310	19,85	Tidak Efisien
22	229000	BALI	10.244.385.000	9.226.604.348	1.017.780.652	9,94	Efisien
23	239000	NUSA TENGGARA BARAT	13.071.509.000	11.647.166.276	1.424.342.724	10,90	Tidak Efisien
24	249007	NUSA TENGGARA TIMUR	17.413.321.000	16.202.431.105	1.210.889.895	6,95	Efisien
25	259002	PAPUA	20.866.928.000	17.840.379.128	3.026.548.872	14,50	Tidak Efisien
26	269014	BENGKULU	10.410.674.000	10.359.696.081	50.977.919	0,49	Efisien
27	289000	MALUKU UTARA	10.735.415.000	10.402.287.800	333.127.200	3,10	Efisien
28	299000	BANTEN	15.409.928.000	13.592.847.000	1.817.081.000	11,79	Tidak Efisien
29	309006	BANGKA BELITUNG	7.750.029.000	6.716.472.133	1.033.556.867	13,34	Tidak Efisien
30	319006	GORONTALO	8.323.631.000	7.985.699.941	337.931.059	4,06	Efisien
31	329015	KEPULAUAN RIAU	8.261.637.000	7.969.686.350	291.950.650	3,53	Efisien
32	339032	PAPUA BARAT	14.152.961.000	13.458.178.047	694.782.953	4,91	Efisien
33	340047	SULAWESI BARAT	8.184.595.000	7.383.400.964	801.194.036	9,79	Efisien
34	417662	KALIMANTAN UTARA	7.899.870.000	6.353.934.673	1.545.935.327	19,57	Tidak Efisien
JUMLAH			517.369.997.000	450.170.942.562	67.199.054.438	12,99	Tidak Efisien
KANTOR PUSAT							
35	465909	SETDITJEN KESMAS	43.326.274.000	41.128.683.657	2.197.590.343	5,07	Efisien
36	466034	DIT. GIZI MASYARAKAT	920.156.090.000	877.905.720.100	42.250.369.900	4,59	Efisien
37	401735	DIT. KESEHATAN KELUARGA	141.690.605.000	133.330.904.567	8.359.700.433	5,90	Efisien
38	401736	DIT. KESEHATAN LINGKUNGAN	201.288.176.000	187.735.915.515	13.552.260.485	6,73	Efisien
39	401737	DIT. PROMKES	157.243.175.000	140.991.014.120	16.252.160.880	10,34	Efisien
40	466467	DIT. KESJAOR	37.954.047.000	35.764.338.396	2.189.708.604	5,77	Efisien
JUMLAH			1.501.658.367.000	1.416.856.576.355	84.801.790.645	5,65	Efisien
KANTOR DAERAH							
41	415382	BKTM MAKASSAR	5.274.631.000	5.104.698.544	169.932.456	3,22	Efisien
42	415383	LKTM PALEMBANG	3.345.131.000	3.114.618.676	230.512.324	6,89	Efisien
43	775554	BKOM BANDUNG	4.230.978.000	4.182.503.028	48.474.972	1,15	Efisien
JUMLAH			12.850.740.000	12.401.820.248	448.919.752	3,49	Efisien
TOTAL			2.031.879.104.000	1.879.429.339.165	152.449.764.835	7,50	Efisien

The level of efficiency in the realization of the goods expenditure budget in 2017 shows that out of 34 (thirty four) Deconcentration Working Units, there are 14 (fourteen) Working Units with a percentage of the remaining funds above 10%, the remaining 20 (twenty) Working Units with a percentage of funds below 10%. For Satker at Central level, out of 6 (six) Satker, only 2 (two) Satker have percentage of remaining funds above 10%. For the Regional Office level, all 3 (three) Working Units show that the percentage of remaining funds is below 10%. The total remaining funds for spending on goods in 2017 amounted to 5.77%, still below 10%. If referring to the regulation of the Directorate General of Treasury No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of Ministry/Institution Budget Expenditure, where the total realization of goods expenditure in 2017 was efficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

4. Tahun 2019

NO	KODE	NAMA SATKER	BELANJA BARANG				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(4)	(8)
DEKONSENTRASI							
1	019007	DKI JAKARTA	5.671.073.000	5.416.146.514	254.926.486	4,50	Efisien
2	029015	JAWA BARAT	12.607.914.000	11.050.863.556	1.557.050.444	12,35	Tidak Efisien
3	039022	JAWA TENGAH	17.393.891.000	16.721.519.300	672.371.700	3,87	Efisien
4	049004	D.I. YOGYAKARTA	5.777.071.000	5.467.216.925	309.854.075	5,36	Efisien
5	059006	JAWA TIMUR	16.094.295.000	15.232.113.640	862.181.360	5,36	Efisien
6	069001	ACEH	9.995.188.000	7.967.228.420	2.027.959.580	20,29	Tidak Efisien
7	079020	SUMATERA UTARA	15.266.921.000	15.128.017.003	138.903.997	0,91	Efisien
8	089015	SUMATERA BARAT	9.169.951.000	8.509.205.432	660.745.568	7,21	Efisien
9	099013	RIAU	7.024.233.000	6.544.225.101	480.007.899	6,83	Efisien
10	109000	JAMBI	7.593.649.000	7.571.745.023	21.903.977	0,29	Efisien
11	119012	SUMATERA SELATAN	10.974.933.000	10.430.322.910	544.610.090	4,96	Efisien
12	129006	LAMPUNG	9.092.695.000	8.461.498.828	631.196.172	6,94	Efisien
13	139004	KALIMANTAN BARAT	8.541.067.000	7.581.923.407	959.143.593	11,23	Tidak Efisien
14	149010	KALIMANTAN TENGAH	7.523.471.000	7.047.554.600	475.916.400	6,33	Efisien
15	159011	KALIMANTAN SELATAN	8.757.567.000	7.916.333.300	841.233.700	9,61	Efisien
16	169017	KALIMANTAN TIMUR	7.518.107.000	6.685.615.537	832.491.463	11,07	Tidak Efisien
17	179012	SULAWESI UTARA	9.029.986.000	9.017.702.500	12.283.500	0,14	Efisien
18	189000	SULAWESI TENGAH	9.024.413.000	8.947.244.900	77.168.100	0,86	Efisien
19	199000	SULAWESI SELATAN	12.858.214.000	12.104.160.671	754.053.329	5,86	Efisien
20	209001	SULAWESI TENGGARA	9.035.414.000	8.911.643.030	123.770.970	1,37	Efisien
21	219011	MALUKU	8.700.603.000	7.156.961.083	1.543.641.917	17,74	Tidak Efisien
22	229000	BALI	7.422.715.000	6.855.573.458	567.141.542	7,64	Efisien
23	239000	NUSA TENGGARA BARAT	8.539.630.000	7.882.733.478	656.896.522	7,69	Efisien
24	249007	NUSA TENGGARA TIMUR	13.499.123.000	13.326.751.433	172.371.567	1,28	Efisien
25	259002	PAPUA	16.273.879.000	13.591.395.622	2.682.483.378	16,48	Tidak Efisien
26	269014	BENGKULU	8.272.614.000	8.239.145.150	33.468.850	0,40	Efisien
27	289000	MALUKU UTARA	8.669.503.000	8.312.981.360	356.521.640	4,11	Efisien
28	299000	BANTEN	8.459.389.000	7.079.162.340	1.380.226.660	16,32	Tidak Efisien
29	309006	BANGKA BELITUNG	5.593.957.000	5.235.562.457	358.394.543	6,41	Efisien
30	319006	GORONTALO	6.830.223.000	6.636.354.360	193.868.640	2,84	Efisien
31	329015	KEPULAUAN RIAU	6.281.977.000	6.010.835.500	271.141.500	4,32	Efisien
32	339032	PAPUA BARAT	10.547.483.000	10.051.575.000	495.908.000	4,70	Efisien
33	340047	SULAWESI BARAT	6.333.164.000	6.102.272.637	230.891.363	3,65	Efisien
34	417662	KALIMANTAN UTARA	5.862.526.000	5.459.571.676	402.954.324	6,87	Efisien
JUMLAH			320.236.839.000	298.653.156.151	21.583.682.849	6,74	Efisien
KANTOR PUSAT							
35	465909	SETDITJEN KESMAS	52.370.416.000	47.985.865.920	4.384.550.080	8,37	Efisien
36	466034	DIT. GIZI MASYARAKAT	746.037.939.000	671.220.228.347	74.817.710.653	10,03	Efisien
37	401735	DIT. KESEHATAN KELUARGA	121.713.413.000	113.934.288.543	7.779.124.457	6,39	Efisien
38	401736	DIT. KESEHATAN LINGKUNGAN	166.736.632.000	160.360.246.532	6.376.385.468	3,82	Efisien
39	401737	DIT. PROMKES	179.096.720.000	139.889.945.323	39.206.774.677	21,89	Tidak Efisien
40	466467	DIT. KESJAOR	32.632.862.000	28.108.223.446	4.524.638.554	13,87	Tidak Efisien
JUMLAH			1.298.587.982.000	1.161.498.798.111	137.089.183.889	10,56	Efisien
KANTOR DAERAH							
41	415382	BKTM MAKASSAR	6.275.821.000	5.883.737.465	392.083.535	6,25	Efisien
42	415383	LKTM PALEMBANG	3.671.547.000	3.633.913.256	37.633.744	1,03	Efisien
43	775554	BKOM BANDUNG	4.575.059.000	4.494.320.928	80.738.072	1,76	Efisien
JUMLAH			14.522.427.000	14.011.971.649	510.455.351	3,51	Efisien
TOTAL			1.633.347.248.000	1.474.163.925.911	159.183.322.089	9,75	Efisien

The efficiency level of realization of the goods expenditure budget in 2019 shows that out of 34 (thirty four) Deconcentration Working Units, there are 7 (seven) Working Units with a percentage of the remaining funds above 10%, the remaining 27 (twenty seven) Working Units with a percentage of funds below 10%. For Satkers at the central level, out of 6 (six) Satkers, there are 2 (two) Satkers with a percentage of the remaining funds above 10%. For the Regional Office level, all 3 (three) Working Units show that the percentage of remaining funds is below 10%. The total remaining funds for spending on goods in 2019 amounted to 9.75%, still below 10%. If referring to the regulation of the Directorate General of Treasury No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of Ministry/Institution Budget Expenditure, where the total realization of goods expenditure in 2019 was efficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

5. Tahun 2020

NO	KODE	NAMA SATKER	BELANJA BARANG				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6):(4)	(8)
DEKONSENTRASI							
1	019007	DKI JAKARTA	2.649.895.000	1.927.324.700	722.570.300	27,27	Tidak Efisien
2	029015	JAWA BARAT	2.195.635.000	1.898.038.646	297.596.354	13,55	Tidak Efisien
3	039022	JAWA TENGAH	3.146.310.000	2.588.582.638	557.727.362	17,73	Tidak Efisien
4	049004	D.I. YOGYAKARTA	2.239.526.000	2.124.349.550	115.176.450	5,14	Efisien
5	059006	JAWA TIMUR	3.217.961.000	2.704.962.775	512.998.225	15,94	Tidak Efisien
6	069001	ACEH	2.722.248.000	2.303.209.746	419.038.254	15,39	Tidak Efisien
7	079020	SUMATERA UTARA	1.992.492.000	1.974.581.400	17.910.600	0,90	Efisien
8	089015	SUMATERA BARAT	2.601.590.000	2.458.536.742	143.053.258	5,50	Efisien
9	099013	RIAU	2.424.643.000	2.378.760.200	45.882.800	1,89	Efisien
10	109000	JAMBI	3.082.253.000	3.060.149.930	22.103.070	0,72	Efisien
11	119012	SUMATERA SELATAN	2.594.591.000	2.370.314.300	224.276.700	8,64	Efisien
12	129006	LAMPUNG	1.288.992.000	1.251.856.310	37.135.690	2,88	Efisien
13	139004	KALIMANTAN BARAT	2.543.029.000	2.172.703.632	370.325.368	14,56	Tidak Efisien
14	149010	KALIMANTAN TENGAH	2.417.856.000	2.370.402.800	47.453.200	1,96	Efisien
15	159011	KALIMANTAN SELATAN	3.165.717.000	2.703.988.600	461.728.400	14,59	Tidak Efisien
16	169017	KALIMANTAN TIMUR	2.187.071.000	1.920.154.640	266.916.360	12,20	Tidak Efisien
17	179012	SULAWESI UTARA	1.846.978.000	1.845.682.000	1.296.000	0,07	Efisien
18	189000	SULAWESI TENGAH	3.202.641.000	3.174.648.950	27.992.050	0,87	Efisien
19	199000	SULAWESI SELATAN	1.504.745.000	1.381.719.400	123.025.600	8,18	Efisien
20	209001	SULAWESI TENGGARA	1.930.376.000	1.886.473.200	43.902.800	2,27	Efisien
21	219011	MALUKU	1.348.782.000	1.201.421.779	147.360.221	10,93	Efisien
22	229000	BALI	1.116.076.000	1.061.830.750	54.245.250	4,86	Efisien
23	239000	NUSA TENGGARA BARAT	2.281.900.000	2.228.964.050	52.935.950	2,32	Efisien
24	249007	NUSA TENGGARA TIMUR	3.131.617.000	3.096.546.185	35.070.815	1,12	Efisien
25	259002	PAPUA	1.322.011.000	992.575.312	329.435.688	24,92	Tidak Efisien
26	269014	BENGKULU	3.647.538.000	3.647.443.000	95.000	0,00	Efisien
27	289000	MALUKU UTARA	1.820.024.000	1.771.487.700	48.536.300	2,67	Efisien
28	299000	BANTEN	2.479.177.000	2.279.093.000	200.084.000	8,07	Efisien
29	309006	BANGKA BELITUNG	1.851.707.000	1.816.825.193	34.881.807	1,88	Efisien
30	319006	GORONTALO	3.917.213.000	3.804.163.034	113.049.966	2,89	Efisien
31	329015	KEPULAUAN RIAU	2.147.294.000	2.107.771.958	39.522.042	1,84	Efisien
32	339032	PAPUA BARAT	1.512.964.000	1.489.469.000	23.495.000	1,55	Efisien
33	340047	SULAWESI BARAT	1.514.933.000	1.448.487.200	66.445.800	4,39	Efisien
39	417662	KALIMANTAN UTARA	1.947.051.000	1.878.219.510	68.831.490	3,54	Efisien
JUMLAH			78.992.836.000	73.320.737.830	5.672.098.170	7,18	Efisien
KANTOR PUSAT							
40	465909	SETDITJEN KESMAS	28.470.982.000	27.179.220.582	1.291.761.418	4,54	Efisien
41	466034	DIT. GIZI MASYARAKAT	422.588.384.000	413.331.798.535	9.256.585.465	2,19	Efisien
34	401735	DIT. KESEHATAN KELUARGA	75.268.637.000	73.095.018.342	2.173.618.658	2,89	Efisien
35	401736	DIT. KESEHATAN LINGKUNGAN	78.607.032.000	74.887.704.590	3.719.327.410	4,73	Efisien
36	401737	DIT. PROMKES	116.462.543.000	115.900.135.600	562.407.400	0,48	Efisien
42	466467	DIT. KESJAOR	19.132.974.000	18.820.225.837	312.748.163	1,63	Efisien
JUMLAH			740.530.552.000	723.214.103.486	17.316.448.514	2,34	Efisien
KANTOR DAERAH							
37	415382	BKTM MAKASSAR	4.785.719.000	4.442.646.426	343.072.574	7,17	Efisien
38	415383	LKTM PALEMBANG	3.101.220.000	3.035.760.350	65.459.650	2,11	Efisien
43	775554	BKOM BANDUNG	2.919.077.000	2.845.545.091	73.531.909	2,52	Efisien
JUMLAH			10.806.016.000	10.323.951.867	482.064.133	4,46	Efisien
TOTAL			830.329.404.000	806.858.793.183	23.470.610.817	2,83	Efisien

The level of efficiency in the realization of the goods expenditure budget in 2020 shows that out of 34 (thirty four) Deconcentration Working Units, there are 9 (nine) Working Units with a percentage of the remaining funds above 10%, the remaining 25 (twenty five) Working Units with a percentage of funds below 10%. For Satker at Central level, out of 6 (six) Satker, all percentage of the remaining funds is below 10%. For the Regional Office level, all 3 (three) Working Units show that the percentage of remaining funds is below 10%. The total remaining funds for spending on goods in 2020 amounted to 7.50%, still below 10%. If referring to the regulation of the Directorate General of Treasury No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of Ministry/Institution Budget Expenditures, where the total realization of goods expenditure in 2020 is already efficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

C. Capital Expenditure Realization

1. Tahun 2016

NO	KODE	SATKER	BELANJA MODAL				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6):(4)	(8)
KANTOR PUSAT							
1	465909	SETDITJEN KESMAS	813.480.000	799.323.344	14.156.656	1,74	Efisien
2	466034	DIT. GIZI MASYARAKAT	345.000.000	331.095.000	13.905.000	4,03	Efisien
3	401735	DIT. KESEHATAN KELUARGA	606.552.000	579.153.580	27.398.420	4,52	Efisien
4	401736	DIT. KESEHATAN LINGKUNGAN	746.229.000	745.879.000	350.000	0,05	Efisien
5	401737	DIT. PROMKES	5.700.000.000	3.428.760.000	2.271.240.000	39,85	Tidak Efisien
6	466467	DIT. KESJAOR	515.475.000	446.307.351	69.167.649	13,42	Tidak Efisien
JUMLAH			8.726.736.000	6.330.518.275	2.396.217.725	27,46	Tidak Efisien
KANTOR DAERAH							
1	415382	BKTM MAKASAR	1.492.642.000	1.476.554.000	16.088.000	1,08	Efisien
2	415383	LKTM PALEMBANG	16.899.467.000	15.184.031.040	1.715.435.960	10,15	Efisien
3	775554	BKOM BANDUNG	605.054.000	603.531.485	1.522.515	0,25	Efisien
JUMLAH			18.997.163.000	17.264.116.525	1.733.046.475	9,12	Efisien
TOTAL			27.723.899.000	23.594.634.800	4.129.264.200	14,89	Tidak Efisien

The efficiency level of capital expenditure budget realization in 2016 showed that out of 6 (six) Head Office Working Units, there were 2 (two) Working Units with a percentage of the remaining funds above 10%, the remaining 4 (four) Working Units with a percentage of funds below 10%. For the Regional Office level, all 3 (three) Working Units show that the percentage of remaining funds is below 10%. The total remaining capital expenditure funds in 2016 amounted to 14.89%, which is above 10%. If referring to the regulation of the Directorate General of Treasury No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of Ministries/Agencies Budget Expenditures, where the total realization of capital expenditure in 2016 was inefficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

2. Tahun 2017

The efficiency level of realization of the capital expenditure budget in 2017 shows that of the 6 (six) Head Office Work Units, all Work Units show the percentage of remaining funds below 10%. For the Regional Office level, the 2 (two) Working Units all show the percentage of remaining funds above 10%. The total remaining capital expenditure funds in 2017 amounted to 13.15%, which is above 10%. If referring to the regulation of the Directorate General of Treasury No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of Ministries/Agencies Budget Expenditures, where the total realization of capital expenditure in 2017 was inefficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

NO	KODE	NAMA SATKER	BELANJA MODAL				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	$7)=(6):(4)$	(8)
KANTOR PUSAT							
1	465909	SETDITJEN KESMAS	1.032.975.000	948.625.028	84.349.972	8,17	Efisien
2	466034	DIT. GIZI MASYARAKAT	777.458.000	771.461.500	5.996.500	0,77	Efisien
3	401735	DIT. KESEHATAN KELUARGA	48.000.000	46.740.000	1.260.000	2,63	Efisien
4	401736	DIT. KESEHATAN LINGKUNGAN	100.000.000	98.500.000	1.500.000	1,50	Efisien
JUMLAH			1.958.433.000	1.865.326.528	93.106.472	4,75	Efisien
KANTOR DAERAH							
1	415383	LKTM PALEMBANG	8.865.588.000	7.553.346.904	1.312.241.096	14,80	Tidak Efisien
2	775554	BKOM BANDUNG	565.934.000	474.050.000	91.884.000	16,24	Tidak Efisien
JUMLAH			9.431.522.000	8.027.396.904	1.404.125.096	14,89	Tidak Efisien
T O T A L			11.389.955.000	9.892.723.432	1.497.231.568	13,15	Tidak Efisien

3. Tahun 2018

NO	KODE	NAMA SATKER	BELANJA MODAL				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	$7)=(6):(4)$	(8)
KANTOR PUSAT							
1	465909	SETDITJEN KESMAS	3.523.250.000	2.071.444.400	1.451.805.600	41,21	Tidak Efisien
2	466034	DIT. GIZI MASYARAKAT	1.128.500.000	1.078.783.288	49.716.712	4,41	Efisien
3	401735	DIT. KESEHATAN KELUARGA	200.000.000	190.407.000	9.593.000	4,80	Efisien
4	401737	DIT. PROMKES	1.600.000.000	1.369.777.000	230.223.000	14,39	Tidak Efisien
5	466467	DIT. KESJAOR	86.500.000	86.350.000	150.000	0,17	Efisien
JUMLAH			6.538.250.000	4.796.761.688	1.741.488.312	26,64	Tidak Efisien
KANTOR DAERAH							
1	415382	BKTM MAKASSAR	1.386.442.000	1.266.000.894	120.441.106	8,69	Efisien
2	415383	LKTM PALEMBANG	1.778.900.000	1.579.118.867	199.781.133	11,23	Tidak Efisien
3	775554	BKOM BANDUNG	948.000.000	940.500.350	7.499.650	0,79	Efisien
JUMLAH			4.113.342.000	3.785.620.111	327.721.889	7,97	Efisien
T O T A L			10.651.592.000	8.582.381.799	2.069.210.201	19,43	Tidak Efisien

The efficiency level of realization of the capital expenditure budget in 2018 shows that of the 6 (six) Head Office Work Units there are 2 (two) Work Units showing the percentage of remaining funds is above 10%. For the Regional Office level of the 3 (three) Working Units there is 1 (one) Working Unit showing the percentage of remaining funds above 10%. The total remaining capital expenditure funds in 2018 amounted to 19.43%, which is above 10%. If referring to the regulation of the Directorate General of Treasury No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of Ministry/Institution Budget Expenditures, where the total realization of capital expenditure in 2018 was inefficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

4. Tahun 2019

The efficiency level of realization of the capital expenditure budget in 2019 shows that of the 6 (six) Head Office Work Units there are 2 (two) Work Units showing the percentage of remaining funds is above 10%. For the Regional Office level 1 (one) Satker shows the percentage of the remaining funds is below 10%. The total remaining capital

expenditure funds in 2019 amounted to 24.43%, which is above 10%. If referring to the regulation of the Directorate General of Treasury No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of Ministry/Institution Budget Expenditures, where the total realization of capital expenditure in 2019 was inefficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

NO	KODE	NAMA SATKER	BELANJA MODAL				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	7)=(6):(4)	(8)
KANTOR PUSAT							
1	465909	SETDITJEN KESMAS	2.593.000.000	1.031.037.218	1.561.962.782	60,24	Tidak Efisien
2	401735	DIT. KESEHATAN KELUARGA	595.600.000	583.032.400	12.567.600	2,11	Efisien
3	401736	DIT. KESEHATAN LINGKUNGAN	150.000.000	145.500.000	4.500.000	3,00	Efisien
4	401737	DIT. PROMKES	3.399.987.000	2.952.320.500	447.666.500	13,17	Tidak Efisien
5	466467	DIT. KESJAOR	80.000.000	79.920.500	79.500	0,10	Efisien
JUMLAH			6.818.587.000	4.791.810.618	2.026.776.382	29,72	Tidak Efisien
KANTOR DAERAH							
1	415383	LKTM PALEMBANG	1.500.000.000	1.494.434.615	5.565.385	0,37	Efisien
JUMLAH			1.500.000.000	1.494.434.615	5.565.385	0,37	Efisien
T O T A L			8.318.587.000	6.286.245.233	2.032.341.767	24,43	Tidak Efisien

5. Tahun 2020

NO	KODE	NAMA SATKER	BELANJA MODAL				KETERANGAN
			ALOKASI	REALISASI	SISA	%	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6):(4)	(8)
KANTOR PUSAT							
1	465909	SETDITJEN KESMAS	12.111.311.000	10.871.611.792	1.239.699.208	10,24	Efisien
2	466034	DIT. GIZI MASYARAKAT	1.361.500.000	1.331.056.497	30.443.503	2,24	Efisien
3	401735	DIT. KESEHATAN KELUARGA	500.000.000	497.719.500	2.280.500	0,46	Efisien
4	401736	DIT. KESEHATAN LINGKUNGAN	685.000.000	682.963.500	2.036.500	0,30	Efisien
5	401737	DIT. PROMKES	4.300.000	4.300.000	-	-	Efisien
JUMLAH			14.662.111.000	13.387.651.289	1.274.459.711	8,69	Efisien
KANTOR DAERAH							
1	415382	BKTM MAKASSAR	73.929.000	73.800.000	129.000	0,17	Efisien
2	415383	LKTM PALEMBANG	264.600.000	262.034.152	2.565.848	0,97	Efisien
3	775554	BKOM BANDUNG	190.177.000	189.864.450	312.550	0,16	Efisien
JUMLAH			528.706.000	525.698.602	3.007.398	0,57	Efisien
TOTAL			15.190.817.000	13.913.349.891	1.277.467.109	8,41	Efisien

The efficiency level of realization of the capital expenditure budget in 2020 shows that of the 6 (six) Head Office Work Units, the percentage of remaining funds is below 10%. For the Regional Office level, all 3 (three) Working Units show that the percentage of remaining funds is below 10%. The total remaining capital expenditure funds for 2020 amounted to 8.41%, still below 10%. If referring to the regulation of the Directorate General of Treasury No. PER-5/PB/2022 concerning Technical Guidelines for Evaluation of Performance Indicators for the Implementation of Ministry/Institution Budget Expenditures, where the total realization of capital expenditure in 2020 is already efficient. The remaining funds (funds that are not absorbed) are returned to the state treasury through the State Commercial Bank (BUN).

6. Conclusion

Based on the results of hypothesis test, it can be concluded that the results of the research are as follows:

1. Efficiency in the realization of the personnel expenditure budget for the period 2016 to. 2020 is 2016 in the inefficient category, 2017 in the inefficient category, 2018 in the inefficient category, 2019 in the efficient category and in 2020 in the efficient category. Based on this assessment, personnel spending experienced an increase in efficiency in 2019 and 2020.
2. Efficiency of realization of goods expenditure budget for the period of 2016 to. 2020 is 2016 in the inefficient category, 2017 in the efficient category, 2018 in the efficient category, 2019 in the category and in 2020 in the efficient category. Based on this assessment, only goods spending in 2016 experienced inefficiency, whereas in 2017 to. 2020 has been efficient.
3. Efficiency in the realization of the capital expenditure budget for the period 2016 to. 2020 is 2016 in the inefficient category, 2017 in the inefficient category, 2018 in the inefficient category, 2019 in the inefficient category and in 2020 in the efficient category. Based on this assessment, capital expenditure has experienced an increase in efficiency in 2020.

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