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ANALYSIS OF FACTORS INFLUENCING THE REALIZATION OF THE GENERAL STATE BUDGET OF TIMOR-LESTE: A CASE STUDY IN THE MINISTRY OF HEALTH OF TIMOR-LESTE

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ABSTRACT

This study aims to analyze the influence of budget planning, financial management, human resource capacity, and coordination between national and municipal levels on the realization of the State General Budget (OJE) in the Ministry of Health of Timor-Leste. This research utilizes a quantitative approach with a descriptive nature. The population and sample consisted of 45 respondents (census method), specifically planning and finance officers from the National Directorate of Budget and Financial Management (DNOJF), Central Procurement Unit, and Municipal Health Services in Ainaro and Bobonaro. Data was analyzed using Multiple Linear Regression via SPSS. The findings indicate that simultaneously, all independent variables significantly influence budget realization. However, partially, only Financial Management showed a significant positive effect on budget realization. Budget Planning, Human Resource Capacity, and Coordination did not show a statistically significant partial effect, despite receiving positive descriptive ratings. The coefficient of determination was 34.9%. While the Ministry possesses good planning foundations and competent staff, the critical determinant for actual budget execution is the effectiveness of financial management processes (disbursement and control). Recommendations include simplifying financial procedures and integrating planning more closely with financial execution.

KEYWORDS: Budget Realization, Financial Management, Public Sector, Ministry of Health, Timor-Leste.

I. INTRODUCTION

Public financial management (PFM) and the effective execution of the national budget are fundamental for a nation's development, serving as the primary instrument for financing state functions and achieving socio-economic objectives. For Timor-Leste, a young nation established in 2002, this is particularly critical. In the absence of a monetary policy, the General State Budget (Orsamentu Jerál Estadu - OJE) is the government's main fiscal tool. The nation's economy is heavily reliant on its Petroleum Fund, which was established in 2005 to manage oil and gas revenues for the benefit of current and future generations. However, this reliance presents a significant challenge, as projections indicate that the capital accumulated in the Fund could be depleted within the next decade, which call for prudent and effective public expenditure.

Despite a solid legal framework for budget management, Timor-Leste faces persistent challenges in public expenditure. Key issues include suboptimal budget execution, weaknesses in monitoring and evaluation systems, and institutional fragility (World Bank, 2021; PEFA, 2020). Public expenditure has

not consistently translated into sustainable economic growth or significant improvements in living standards. The Public Expenditure Review (PER) identifies core challenges such as a lack of aggregate fiscal discipline, low efficiency and efficacy of spending, and operational limitations in public financial management, which compromise the quality of public services and long-term fiscal sustainability (World Bank, 2021).

This study focuses on the Ministry of Health (MoH) as a critical case study to investigate these challenges. As one of the largest recipients of OJE, its effective financial management is paramount for achieving the national vision of a "Healthy Timor-Leste." However, analysis of budget execution from 2020 to 2024 reveals a persistent issue of under-absorption. Execution rates have fluctuated significantly, ranging from 83.6% to 97.8%, and consistently failing to reach 100% (Timor Leste Budget Transparency Portal, 2025). The inconsistent execution rates suggest that planned programs and services are not fully implemented, hindering the achievement of national health objectives and indicating a gap between planning and implementation.

Therefore, this study aims to analyze the key factors that influence the realization of the General State Budget within Timor-Leste's Ministry of Health. Drawing on preliminary evidence and literature, this investigation focuses on four primary factors:

1. Budget Planning: The efficiency of the planning process, including potential delays in approval and the alignment of budgetary targets with national priorities.

2. Financial Management: The effectiveness of fund allocation, procurement processes, expenditure control, and financial reporting.

3. Human Resource Capacity: Competencies, skills, and integrity of personnel responsible for budget planning and execution.

4. Coordination: The level of alignment and collaboration between national and municipal levels in the delivery of health services.

By examining these factors, this research seeks to provide insights into what constitute the principal barriers to effective budget realization in a key public sector, offering recommendations to strengthen PFM and support Timor-Leste's transition towards a more sustainable and diversified economy.

II. LITERATURE REVIEW

A. Budget Realization

Budget realization is the actual implementation of the planned budget, measured by the conversion of assets and the expenditure of funds for goods and services (Mardiasmo, 2009). It reflects the government's success in absorbing funds to achieve development targets. Low absorption can disrupt the fiscal multiplier effect and hinder economic growth.

Budget execution is the critical implementation phase of a budget cycle. It involves the actual spending of allocated funds and the collection of revenues according to the approved budget (Sumenge, 2013, as cited in Munawarah & Darmayanti, 2024).

As Sumarsono (2009) describes, it is the process of transforming the budget plan into tangible outcomes and services. The effectiveness of this phase determines whether the policy goals and development priorities embedded in the budget are achieved. Ineffective execution, characterized by delays and under-spending, can compromise public service delivery and weaken the intended impact of fiscal policy (Nugroho & Alfarisi, 2017).

B. Budget Planning (X1)

Budget planning is the foundational stage of the budget cycle. It involves setting clear and achievable objectives, formulating policies, and allocating resources in a systematic and realistic manner. Robbins and Coulter (2014) define planning as the process of establishing organizational objectives and determining the strategy to achieve them. In the public sector, this translates to creating a budget that reflects government priorities and is grounded in realistic macroeconomic assumptions.

The quality of budget planning directly impacts execution. A poorly planned budget, with unrealistic targets or inadequate preparation, is difficult to implement effectively (Schiavo, Salvatore, & Daniel, 2002). As noted in the Timor-Leste context, lengthy approval processes, frequent policy shifts, and weak coordination can result in a budget that is not well-aligned with on-the-ground realities, leading to revisions and implementation delays (Halim, 2017). Effective planning provides clear guidance, minimizes the risk of misallocation, and creates a solid basis for efficient execution (Pradila *et al*., 2024). Hence, in Timor-Leste, the "Dalan ba Futuru" (DBFTL) system is intended to strengthen this link between strategic planning and budgeting, focusing on results-based management (Governo Timor-Leste, 2019).

C. Public Financial Management (X2)

Public Financial Management encompasses the entire system of rules, procedures, and practices used by governments to manage public resources. It is a broad concept that includes budgeting, accounting, auditing, and procurement. Effective PFM ensures that funds are collected, allocated, and spent in a transparent, efficient, and accountable manner (Bastian, 2021).

The strength of a country's PFM system is a critical determinant of budget execution outcomes. Weaknesses in internal controls, procurement processes, and financial reporting can lead to delays, inefficiencies, and misuse of funds (COSO, 2013). International assessments like the Public Expenditure and Financial Accountability (PEFA) provide a framework for evaluating PFM performance. The 2020 PEFA assessment for Timor-Leste highlighted key challenges, including inconsistent budget implementation and weak institutional capacity, which directly hinder effective

execution (PEFA, 2020). Therefore, robust PFM systems are essential for translating budget plans into actual, high-impact public spending.

D. Human Resource Capacity (X3)

The capacity and competence of human resources responsible for managing the budget are as important as the systems they operate. Skilled, professional, and ethical public servants are crucial for effective budget planning, execution, and oversight (Pradila *et al*., 2024). This includes technical expertise in financial management, as well as integrity and a commitment to public service delivery.

In the context of budget execution, human resource capacity affects the ability to manage tenders, process payments, monitor activities, and report on financial performance. A lack of trained staff can create operational bottlenecks, leading to delays and under-absorption of allocated funds (World Bank, 2021). As Ismoko *et al*., (2023) found, the quality of state apparatus has a positive and significant impact on budget achievement. Investing in training and professional development is therefore a critical prerequisite for improving budget execution rates.

E. Coordination between national and municipal levels (X4)

In decentralized or devolved systems, coordination between different levels of government is essential for the successful implementation of national programs. In the health sector of Timor-Leste, effective coordination between the Ministry of Health at the national level and the Municipal Health Service Authorities (SAMS) is vital to ensure that funds are used effectively to deliver services to the population.

Poor coordination can lead to fragmentation of effort, duplication of activities, and delays in fund disbursement, all of which negatively impact budget execution (Kuntadi & Rosdiana, 2022). When national and municipal levels are not well-aligned, the implementation of programs can be hindered, preventing the achievement of intended health outcomes. Strong coordination mechanisms ensure that policy directives are clear, responsibilities are well-defined, and implementation proceeds smoothly across all levels of government.

III. CONCEPTUAL FRAMEWORK AND HYPOTHESES

The conceptual framework for this study is illustrated in Figure 1 below. The model posits that Budget Execution (Y) in the Ministry of Health is directly influenced by four key factors: Budget Planning (X1), Public Financial Management (X2), Human Resource Capacity (X3), and Coordination between national and municipal levels (X4).

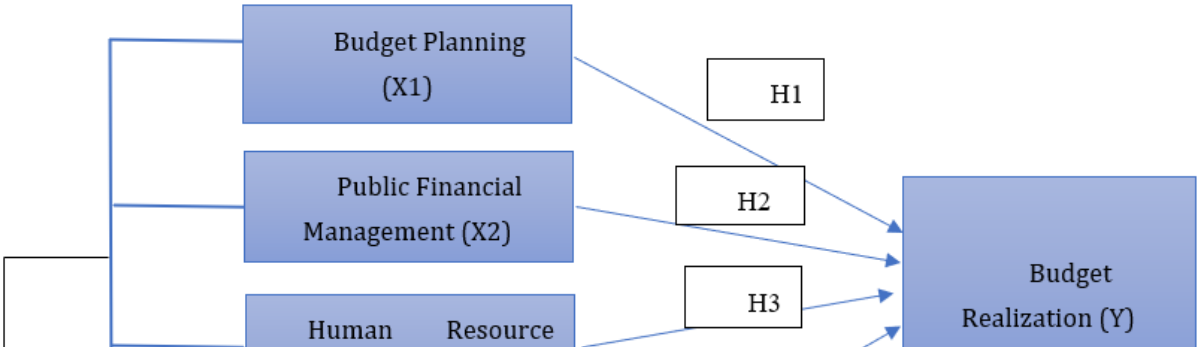

Figure 1. Conceptual Framework of Factors Influencing Budget Execution

F. Hypotheses Development

Based on the conceptual model and the literature reviewed, the following hypotheses are formulated:

H1: Budget Planning has a significant positive effect on Budget Execution in the Ministry of Health of Timor-Leste.

This hypothesis is grounded in the principle that a well-structured and realistic budget plan provides a clear roadmap for implementation. As Pradila *et al*., (2024) and Schiavo *et al*., (2002) suggest, effective planning that aligns resources with clear priorities minimizes the risk of delays and misallocation. A budget that is based on accurate assumptions and thorough preparation is easier to execute, leading to a higher rate of absorption.

H2: Public Financial Management has a significant positive effect on Budget Execution in the Ministry of Health of Timor-Leste.

Strong PFM systems are essential for translating plans into outcomes. Effective internal controls, transparent procurement processes, and efficient financial reporting systems reduce bottlenecks and prevent delays in fund disbursement. As supported by Ismoko *et al*., (2023) and the PEFA (2020) report, robust PFM ensures that funds are used efficiently and as intended, directly contributing to higher and more effective budget execution.

H3: Human Resource Capacity has a significant positive effect on Budget Execution in the Ministry of Health of Timor-Leste

The competence of the staff managing the budget is a critical determinant of success. Pradila *et al*., (2024) and the World Bank (2021) emphasize that skilled and knowledgeable personnel can navigate complex administrative procedures, manage tenders effectively, and solve problems that arise during implementation. A lack of capacity, conversely, creates operational limitations that hinder the timely and complete use of allocated funds.

H4: Intergovernmental Coordination has a significant positive effect on Budget Execution in the Ministry of Health of Timor-Leste.

Effective coordination between the national and municipal levels ensures that policy directives are clearly communicated and that implementation proceeds smoothly across all administrative units. As Kuntadi and Rosdiana (2022) found in the education sector, poor coordination leads to fragmentation and delays. In the health sector, strong alignment between the Ministry of Health and SAMS is crucial for ensuring that programs are implemented on schedule and that funds are absorbed effectively at the service delivery level.

This study employs a quantitative method using a survey approach. The research was conducted at the Ministry of Health's central units (DNOJF and Procurement Unit) and Municipal Health Services in Ainaro and Bobonaro. The sampling technique used was a census (saturation sampling), where the entire population of 45 employees (Directors, Heads of Departments, and Planning/Finance Officers) participated. A multi-method approach was used for data collection to ensure the robustness of the findings:

1. Questionnaire: A structured questionnaire was the primary instrument for data collection. It utilized a 5-point Likert scale (1=Strongly Disagree, 5=Strongly Agree) to quantify respondents' perceptions.

2. Observation: Direct observation was conducted to study ongoing activities and processes within the research locations.

3. Documentation Review: Official documents were analyzed to gather empirical and historical information. These included budget execution reports, reports from the Court of Accounts, specialized parliamentary commission reports, and ministerial dispatches.

The analysis included validity and reliability tests, classic assumption tests (Normality, Multicollinearity, Heteroscedasticity), and Multiple Linear Regression using SPSS.

IV. RESULTS

G. Description of Respondent Characteristics

This study was conducted at the Ministry of Health Central Services with a total of 45 respondents. A general overview of the respondents' profile was obtained, described based by gender, age, education level, position, and work experience.

1) Distribution of Respondents by Gender

The data on the characteristics of the respondents based on gender, can be seen in the table below:

Table 1. Characteristics of Respondents By Gender

No.	National / Municipality	Frequency	Gender			
			Gender	%	Female	%
1	DNOJF (National)	36	14	31.1%	22	48.89%
2	UAC (National)	3	3	6.67%	0	0%
3	Ainaro (Municipality)	3	2	4.44%	1	2.22%
4	Bobonaro (Municipality	3	3	6.67%	0	0%
	Total	45	22	48.9%	23	51.1%

The frequency distribution table presents the gender composition of the sample: 22 males (48.9%) and 23 females (51.1%). These figures demonstrate that female respondents represent the majority of the sample, despite the gender gap being minimal.

2) Distribution of Respondents By Age

The data on the characteristics of the respondents based on age can be seen in the table below:

Table 2. Characteristics of Respondents By Age

No.	Age	Frequency	%
1	21 – 30	6	**13.3%**
2	31 – 40	21	**46.7%**
3	41 – 50	11	**24.4%**
4	51 – 60	6	**13.3%**
5	61 – 70	1	**2.2%**
	Total	45	**100%**

As shown in the table, the largest age group is 31-40, accounting for 21 of the respondents (46.7%), followed by the 41-50 age group (11 respondents, 24.4%), while the 21-30 and 51-60 age groups each have 6 respondents (13.3%). The smallest group is 61-70, with only 1 respondent (2.2%). This distribution highlights that the majority of respondents are from the productive generation (ages 31-40), a demographic well-positioned group that can contribute substantially to government, the economy, and public policy.

3) Distribution of Respondents by Education Level

The data on the characteristics of the respondents based on education level can be seen in the table below:

Table 3. Characteristics of Respondents Based on Education Level

No.	Highest Formal Education Level	Frequency	%
1	Secondary	1	**2.2%**
2	Bachelor	42	**93.3%**
3	Master	2	**4.4%**
4	Doctoral	0	**0.0%**
	Total	45	**100%**

As can be seen in the table, the vast majority of respondents, 42 people (93.3%), hold a Bachelor's Degree. This is followed by 2 respondents with a Master's Degree (4.4%), 1 with a Secondary Education (2.2%), and none with a Doctorate. The high concentration of respondents with a Bachelor's Degree indicates that the sample is heavily composed of individuals with university education. This suggests the study's participants are mainly professionals with relevant technical capabilities.

4) Distribution of Respondents By Position

The data on the characteristics of the respondents based on position can be seen in the table below:

Table 4. Characteristics of Respondents Based on Position

No.	Position	Frequency	%
1	National Director	4	**8.9%**
2	Head of Department	3	**6.7%**
3	Planning Officer	11	**24.4%**
4	Finance Officer	27	**60.0%**
	Total	45	**100%**

The table shows that the largest group of respondents are Finance Officers, representing 27 people (60%). This is followed by Planning Officers (11 people, 24.4%), Directors (4 people, 8.9%), and Department Heads (3 people, 6.7%). The dominance of Finance Officers suggests that the study's findings are primarily based on the perspective of financial professionals, which is valuable for the technical analysis and recommendations.

5) Distribution of Respondents By Work Experience

The data on the characteristics of the respondents based on work experience can be seen in the table below:

Table 5. Characteristics of Respondents Based on Work Experience

No.	Years of Work Experience	Frequency	%
1	1-10	25	**55.6%**
2	11-20	11	**24.4%**
3	21-30	5	**11.1%**
4	31-40	4	**8.9%**
	Total	45	**100%**

The table shows that the largest group of respondents (25 people, or 55.6%) has 1-10 years of work experience. This is followed by the 11-20 years group (11 people, 24.4%), the 21-30 years group (5 people, 11.1%), and the 31-40 years group (4 people, 8.9%). The study's focus on the less experienced group (1-10 years) may be beneficial, as this demographic is often characterized by high motivation, dynamism, and adaptability**.**

H. Research Instrument Validation Results

A validity test is conducted to determine whether the items of a questionnaire given to respondents are valid or not. In this study, the Pearson correlation method is used to analyze the relationship between the score of each item and the total score. The total score is the result of summing the scores of all items/statements within a variable.

An item is considered valid or not based on two criteria: (1) If the significance value (p-value) < 0.05, the item is considered valid, but if the value > 0.05, the item is considered invalid. According to the Pearson Correlation, if the r-value (rval) is greater than or equal to the r-table value (rtabel), the item is considered valid. (2) If the r-value (rval) is less than or equal to the r-table value (rtabel), the item is considered invalid. The r-table value is for $\alpha = 0.05$ (5%) with degrees of freedom (df = n-2), where (df = 45-2 = 43). The r-table value for 43 is 0.301.

In the following tables each variable and its respective validity are shown:

6) Validity Test for Budget Planning (X1)

The results of the validity test for the Budget Planning (X1) variable are presented in the following table:

Table 6. Output for the Budget Planning Variable

Item	r_{val}	Comparison	r_{tabel}	Conclusion
X1.1	0.725	>	0.301	Valid
X1.2	0.702	>	0.301	Valid
X1.3	0.759	>	0.301	Valid
X1.4	0.674	>	0.301	Valid
X1.5	0.640	>	0.301	Valid

7) Validity Test for Financial Management (X2)

The results of the validity test for the Financial Management (X2) variable are presented in the table below:

Table 7. Output for the Financial Management Variable

item	r_{val}	Comparison	r_{tabel}	Conclusion
X2.1	0.664	>	0.301	Valid
X2.2	0.661	>	0.301	Valid
X2.3	0.664	>	0.301	Valid
X2.4	0.808	>	0.301	Valid
X2.5	0.667	>	0.301	Valid

8) Validity Test for Human Resource Capacity (X3)

The results of the validity test for the Human Resource Capacity (X3) variable are presented in the table below:

Table 7. Output for the Human Resource Capacity Variable

Item	r_{val}	Comparison	r_{tabel}	Conclusion
X3.1	0.705	>	0.301	Valid
X3.2	0.625	>	0.301	Valid
X3.3	0.706	>	0.301	Valid
X3.4	0.610	>	0.301	Valid
X3.5	0.652	>	0.301	Valid
X3.6	0.688	>	0.301	Valid

9) Validity Test for Coordination of Services between National and Municipal Level (X4)

The results of the validity test for the Coordination of Services between National and Municipal Level (X4) are presented in the table below:

Table 8. Output for the Coordination of Services between National and Municipal Level

Item	r_{val}	Comparison	r_{tabel}	Conclusion
X4.1	0.724	>	0.301	Valid
X4.2	0.646	>	0.301	Valid
X4.3	0.708	>	0.301	Valid
X4.4	0.621	>	0.301	Valid
X4.5	0.690	>	0.301	Valid

10) Validity Test for the Realization of the General State Budget (Y)

The output from the validity test for the variable Realization of the General State Budget (Y) can be seen in the following table:

Table 9. Output for the Realization of the General State Budget

Item	r_{val}	Comparison	r_{tabel}	Conclusion
Y1	0.796	>	0.301	Valid
Y2	0.706	>	0.301	Valid
Y3	0.643	>	0.301	Valid
Y4	0.730	>	0.301	Valid
Y5	0.807	>	0.301	Valid

I. Reliability Test

A reliability test is performed to measure whether a questionnaire is reliable or not. A questionnaire is considered reliable if a person's responses to the questions are stable and consistent. The results of the reliability test for the variables can be seen in the table below:

Table 10. Reliability Test Results

No.	Variable	Cronbach's Alpha	The determined value.	Conclusion
1	Budget Planning (X1)	0.741	0.60	Reliable
2	Financial Management (X2)	0.722	0.60	Reliable
3	Human Resource Capacity (X3)	0.734	0.60	Reliable
4	Coordination of Services between National and Municipla Level (X4)	0.700	0.60	Reliable
5	Realizaation of General Estate Budget (Y)	0.787	0.60	Reliable

A variable is deemed reliable when its Cronbach's Alpha value exceeds 0.60. The analysis above shows that the Cronbach's Alpha values for budget planning (X1), financial management (X2), human resource capacity (X3), coordination of services between national and municipal levels (X4), and OJE implementation (Y) are all above 0.60, thus they are considered reliable.

J. Descriptive Analysis

Descriptive analysis is a fundamental step in quantitative research to summarize and explain the basic characteristics of data. For the independent variables X1, X2, X3, X4, or the dependent variable Y, various statistical components need to be presented. Below, each variable will be presented with its descriptive statistics.

11)Descriptive Analysis of Variable X1

This table generally offers a brief overview of the data distribution for five indicators (X1.1 to X1.5). These indicators likely form a single construct or a principal variable, named X1. The analysis is based on a sample of 45 respondents and contains no missing data for the five indicators.

Based on the results in the table below, the indicators for the budget planning variable were categorized. The categorization consists of 5 levels: Strongly Disagree, Disagree, Neutral, Agree, and Strongly Agree. The score range was calculated as follows:

- Lowest Possible Score: 5 (questions) × 1 (lowest score) × 45 (respondents) = 225
- Highest Possible Score: 5 (questions) × 5 (highest score) × 45 (respondents) = 1,125

This gives a total score interval of 900 (1,125 - 225). To create the categories, this interval was divided by 5 (the number of points on the scale), resulting in a range of 180 for each category. The score for the X1 indicator is categorized as 'strongly agree,' as its current value of 1.008 falls within the 945-1.125 interval. Consequently, it can be concluded that the response for the budget planning variable is in the 'strongly agree' or 'very good' category. This indicates that respondents have a high degree of confidence in the coherence between planning and allocation. This demonstrates that the planning process within the Ministry of Health is not merely a formality, but is implemented based on evidence and actual priorities.

Table 11. Output of the Descriptive Analysis for Variable X1

No.	Item	SCORE										Score
		5		4		3		2		1		
		F	%	F	%	F	%	F	%	F	%	
1	X1.1	25	25%	19	19%	1	1%	0	0%	0	0%	204
2	X1.2	21	21%	23	23%	1	1%	0	0%	0	0%	200
3	X1.3	29	29%	14	14%	2	2%	0	0%	0	0%	207
4	X1.4	15	15%	30	30%	0	0%	0	0%	0	0%	195
5	X1.5	22	22%	23	23%	0	0%	0	0%	0	0%	202
	Actual Value											1,008
	Ideal Value : 5*5*45											1,125

12)Descriptive Analysis of Variable X2

This table presents descriptive statistics for five indicators (X2.1 to X2.5), which are likely components of the primary variable X2. The analysis is based on a sample of 45 respondents, with no missing data for these indicators.

Based on the table below, the indicators for the financial management variable were categorized. The scoring range was established by first calculating the minimum possible score (5 items × 1 point × 45 respondents = 225) and the maximum possible score (5 items × 5 points × 45 respondents = 1,125). This creates a total range of 900 points. Dividing this range by the 5-point scale results in an interval of 180 points per category. The categorization for variable X2 shows that the obtained score of 959 falls

within the 945-1,125 interval, corresponding to the 'strongly agree' category. Consequently, it is concluded that the response for financial management is 'strongly agree' or 'very good.' This signifies that, from the respondents' perspective, the efficiency and transparency of financial management within the Ministry of Health are very good. Furthermore, the financial management mechanisms (including allocation, execution, and monitoring) can be considered consistent with good governance principles.

Table 12. Output of the Descriptive Analysis for Variable X2

No.	Item	SCORE										Score
		5		4		3		2		1		
		F	%	F	%	F	%	F	%	F	%	
1	X2.1	19	19%	24	24%	2	2%	0	0%	0	0%	197
2	X2.2	21	21%	24	24%	0	0%	0	0%	0	0%	201
3	X2.3	20	20%	23	23%	2	2%	0	0%	0	0%	198
4	X2.4	15	15%	25	25%	5	5%	0	0%	0	0%	190
5	X2.5	9	9%	24	24%	8	8%	4	4%	0	0%	173
	Actual Value											959
	Ideal Value: 5*5*45											1,125

13)Descriptive Analysis of Variable X3

This table presents descriptive statistics for six indicators (X3.1 to X3.6), which are likely components of the primary variable X3. The analysis is based on a sample of 45 respondents, with no missing data for these indicators.

Based on the results in the table below, the indicators for the human resource capacity variable are categorized. The minimum possible score for the human resource capacity indicator is 6 (number of questions) × 1 (lowest score value) × 45 (number of respondents) = 270, and the maximum possible score is 6 (number of questions) × 5 (highest score value) × 45 (number of respondents) = 1,350. The total range is therefore 1,080 (maximum score - minimum score), which, when divided by 5 (the total score values), results in an interval of 216. The score categorization for the X3 variable indicator shows that the current value of 1,152 falls within the 1,134–1,350 interval, which corresponds to the 'strongly agree' category. Consequently, it can be concluded that the response for the human resource capacity variable is in the 'strongly agree' or 'very good' category.

This signifies that the technical and professional capacity of human resources in the area of planning and financial management is considered very strong within the Ministry of Health. There is high confidence in the competence and work abilities of the team involved in the planning, allocation, and

budget monitoring processes. This may indicate investment in human resource capacity—such as training, development, and access to relevant information—has contributed to effective public management.

Table 13. Output of the Descriptive Analysis for Variable X3

No.	Item	SCORE										Score
		5		4		3		2		1		
		F	%	F	%	F	%	F	%	F	%	
1	X3.1	17	17%	23	23%	5	5%	0	0%	0	0%	192
2	X3.2	22	22%	15	15%	8	8%	0	0%	0	0%	194
3	X3.3	15	15%	26	26%	4	4%	0	0%	0	0%	191
4	X3.4	11	11%	25	25%	9	9%	0	0%	0	0%	182
5	X3.5	23	23%	19	19%	3	3%	0	0%	0	0%	200
6	X3.6	17	17%	25	25%	2	2%	1	1%	0	0%	193
	Actual Value											1,152
	Ideal Value: 6*5*45											1,350

14)Descriptive Analysis of Variable X4

The table below provides a description of the data for five indicators (X4.1 to X4.5) that are likely part of the main variable, X4. This analysis is based on a sample of 45 respondents and contains no missing data for these indicators.

Table 14. Output of the Descriptive Analysis for Variable X4

No.	Item	SCORE										Score
		5		4		3		2		1		
		F	%	F	%	F	%	F	%	F	%	
1	X4.1	23	23%	18	18%	4	4%	0	0%	0	0%	199
2	X4.2	20	20%	22	22%	3	3%	0	0%	0	0%	197
3	X4.3	12	12%	27	27%	5	5%	1	1%	0	0%	185
4	X4.4	22	22%	21	21%	2	2%	0	0%	0	0%	200
5	X4.5	22	22%	23	23%	0	0%	0	0%	0	0%	202
	Actual Value											983
	Ideal Value: 5*5*45											1,125

Based on the results in the table above, a categorization of the indicators for the variable "service coordination between the national and municipal levels" was performed. The lowest possible score for the service coordination indicator is 5 (number of questions) x 1 (lowest score value) x 45 (number of respondents) = 225. The highest possible score is 5 (number of questions) x 5 (highest score value)

x 45 (number of respondents) = 1,125. Therefore, the total score range is 900 (highest score - lowest score). This range is then divided by 5 (the total number of points on the scale) to establish the interval for each category, which results in 180.

The score categorization for the X4 variable indicators shows that the obtained score of 983 falls within the interval of 945–1,125, which corresponds to the "Strongly Agree" category. It can therefore be concluded that the responses for the variable of service coordination between the national and municipal levels fall into the "Strongly Agree" or "Very Good" category. This means that respondents strongly agree that there is very good service coordination between the national and municipal levels within the Ministry of Health. There is harmony and strategic alignment between the planning and implementation of public policy at the national and municipal levels. Coordination mechanisms (such as information sharing, technical guidance, and monitoring) can be considered effective in supporting public management at the local level.

1. Descriptive Analysis of Variable Y

The table below provides a description of the data for five indicators (Y.1 to Y.5) that are likely part of the principal variable, Y2. This analysis is based on a sample of 45 respondents and contains no missing data for these indicators.

Table 15. Output of the Descriptive Analysis for Variable Y

No.	Item	SCORE										Score
		5		4		3		2		1		
		F	%	F	%	F	%	F	%	F	%	
1	Y1	13	13%	27	27%	5	5%	0	0%	0	0%	188
2	Y2	18	18%	23	23%	3	3%	0	0%	0	0%	191
3	Y3	25	25%	19	19%	0	0%	0	0%	0	0%	201
4	Y4	19	19%	24	24%	2	2%	0	0%	0	0%	197
5	Y5	26	26%	16	16%	3	3%	0	0%	0	0%	203
	Actual Value											980
	Ideal Value: 5*5*45											1,125

Based on the results in the table above, a categorization of the indicators for the OJE implementation variable was performed. The lowest possible score for the OJE implementation indicator is 5 (number of questions) x 1 (lowest score value) x 45 (number of respondents) = 225. The highest possible score is 5 (number of questions) x 5 (highest score value) x 45 (number of respondents) = 1,125. Therefore, the total score range is 900 (highest score - lowest score). This range is then divided by 5 (the total number of points on the scale) to establish the interval for each category, which results in 180. The score categorization for the indicators of variable Y shows that the obtained score of 980 falls within the interval of 945–1,125, which corresponds to the "Strongly Agree" category. It can therefore be concluded that the responses for the OJE implementation variable fall into the "Strongly Agree" or "Very Good" category.

This means that respondents found concrete evidence of the use of funds that has an impact on public services, especially in the health sector. The effectiveness of OJE implementation is considered high, which shows that the allocation and execution of public funds are carried out with good planning and control. The coherence between planning and execution is considered stable, which supports the principles of good governance, including transparency, accountability, and a focus on results.

K. Classical Assumption Test

15)Normality Test

A normality test is used to determine whether the data being studied follows a normal distribution. The normality test in this study uses the one-sample Kolmogorov-Smirnov test with a significance value of 5% or 0.05. If the significance value from the test result is greater than 0.05, then the data is normally distributed.

Table 15. Output of the Normality Test

One - Sample Kolmogorov - Smirnov Test		
N		45
Normal Parameters [a.b]	Mean	-0.0145997
	Std. Deviation	1.06157634
Most Extreme Differences	Absolute	0.114
	Positive	0.049
	Negative	-0.114

Test Statistic	0.114
Asymp. Sig. (2-tailed)	0.177[c]
a. Test distribution is Normal	
b. Calculated from data	

The results in the table above indicate that the data is normally distributed, as the Asymp.Sig (2-tailed) value from the Kolmogorov-Smirnov test is 0.177, which is greater than the 0.05 significance level.

16)Multicollinearity Test

The multicollinearity test is used to determine if there is a correlation between the independent variables in a regression model. A good regression model should not have a correlation among its independent variables. However, if such a correlation exists, it signifies a multicollinearity problem. Multicollinearity can be determined by examining the values of the Variance Inflation Factor (VIF) and tolerance. A tolerance value greater than 0.1 and a VIF value less than 10 indicate the absence of multicollinearity. The test results are shown in the following table:

Table 16. Output of the Normality Test

Coefficients [a]				
Model		**Collinearity Statistics**		
		B	**Tolerance**	**VIF**
1	(Constant)	3.250		
	Total X1	0.258	0.689	1.452
	Total X2	0.389	0.722	1.386
	Total X3	0.057	0.837	1.195
	Total X4	0.129	0.685	1.459
Dependent Variable : Total Y				

The test results in the table above show that the VIF values for the independent variables—budget planning (X1) at 1.452, financial management (X2) at 1.386, human resource capacity (X3) at 1.195, and service coordination between national and municipal levels (X4) at 1.459—are all considered to be less than 10. Furthermore, the tolerance values for X1 (0.689), X2 (0.722), X3 (0.837), and X4 (0.685) are all considered to be greater than 0.1. This indicates that there is no multicollinearity among the independent variables in this study.

17)Heteroscedasticity Test

The heteroscedasticity test is used to determine if there is non-constant variance in the residuals of a regression model from one observation to another. Heteroscedasticity indicates a non-constant distribution of the residuals related to the independent variables. A random distribution (or scatter) indicates a good regression model, a condition known as homoscedasticity, or the absence of heteroscedasticity. The results of the heteroscedasticity test for the regression model in this study can be seen in the following plot:

The scatter plot below shows that the points in the diagram do not form a clear pattern. The points are randomly scattered and well distributed above and below the 0 line on the Y-axis. Therefore, it can be concluded that there is no heteroscedasticity problem in the regression model.

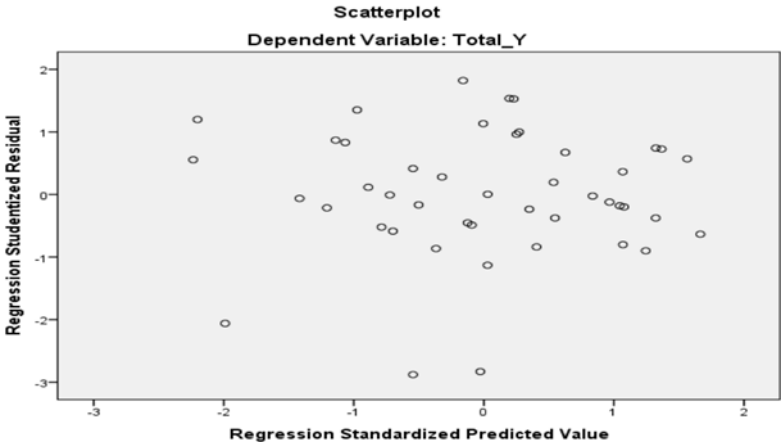

Figure 2. Output for the Heteroscedasticity Test

L. Multiple Linear Regression Analysis

Multiple regression analysis is used to determine the magnitude of the influence of the independent variables—budget planning (X1), financial management (X2), human resource capacity (X3), and coordination of services between national and municipal levels (X4) on the dependent variable, OJE implementation (Y). The results of the multiple linear regression can be seen in the following table:

Table 17. Output of the Multiple Linear Regression

Estatistics Descriptives			
	Mean	**Std. Deviation**	**N**
Total Y	21.96	2.205	45
Total X1	22.47	1.878	45
Total X2	21.76	2.091	45
Total X3	27.33	2.335	45
Total X4	22.24	2.024	45

This table presents the mean values for the variables: OJE implementation (Y) at 21.96, budget planning (X1) at 22.47, financial management (X2) at 21.76, human resource capacity (X3) at 27.33,

and coordination of services between national and municipal levels (X4) at 22.24. The standard deviation values are 2.205 for variable Y, 1.878 for X1, 2.091 for X2, 2.335 for X3, and 2.024 for X4. The total number of respondents is 45. Based on the mean values in the table, it can be concluded that human resource capacity is the strongest factor, but budget planning, financial management, and coordination need to be strengthened to increase OJE implementation. Regarding the standard deviation values, the conclusion is that there is the greatest consensus on Budget Planning, but there is a significant variation in perception among respondents regarding Human Resource Capacity. To increase OJE implementation, the government needs to improve financial management and inter-institutional coordination, because good planning alone does not guarantee effective implementation.

M. Results of Hypothesis Testing

18) F Test (Simultaneous)

The F test is used to determine if the independent variables simultaneously have a significant influence on the dependent variable. The results of the F test can be seen in the following table.

Table 18. Output of the F Test

ANOVA [a]						
Model		**Sum of Squares**	**Df**	**Mean Square**	**F**	**Sig.**
1	Regression	74.596	4	18.649	5.355	.002[b]
	Residual	139.315	40	3.483		
	Total	213.911	44			
a. Dependent Variable : Total Y						
b. Predictors : (Constant), Total_X4, Total_X3, Total_X2, Total_X1						

The table below shows the results of the simultaneous F-test, which explains the influence of the independent variables on the dependent variable. The following are the hypotheses for the F-test with the significance test criteria:

• If the F significance value is < 0.05, then H0 is rejected and H1 is accepted, indicating that the variables budget planning (X1), financial management (X2), human resource capacity (X3), and coordination of services between national and municipal levels (X4) have a simultaneous influence on OJE implementation.

• If the F significance value is > 0.05, then H0 is accepted and H1 is rejected, indicating that the variables budget planning (X1), financial management (X2), human resource capacity (X3), and coordination of services between national and municipal levels (X4) do not have a simultaneous influence on OJE implementation.

From the ANOVA table below, the significance value of 0.002 is less than 0.05; therefore, H0 is rejected and H1 is accepted, concluding that the variables budget planning (X1), financial management (X2), human resource capacity (X3), and coordination of services between national and municipal levels (X4) together have a simultaneous influence on OJE implementation (Y).

19)T-Test (Partial)

The t-test is used to determine the extent to which a single independent variable partially influences the variation in the dependent variable. The results of the t-test can be seen in the following table.

Table 19. Output of the T Test

ANOVA [a]			
Model		**T**	**Sig.**
1	(Constant)	0.682	0.499
	Total X1	1.430	0.161
	Total X2	2.455	0.019
	Total X3	0.436	0.665
	Total X4	0.770	0.446

Based on the table below, the results of the partial test (t-test) are shown, which explain the influence of the variables budget planning (X1), financial management (X2), human resource capacity (X3), and coordination of services between national and municipal levels (X4) partially on the variable OJE implementation (Y). The following are the hypotheses for the t-test:

Significance test criteria for Budget Planning (X1) shows that the sig. value is 0.161 > 0.05. Therefore, H0 is accepted and H1 is rejected, meaning that the variable budget planning (X1) does not have a significant partial influence on OJE implementation.

Significance test criteria for Financial Management (X2) shows that the sig. value is 0.019 < 0.05. Therefore, H0 is rejected and H1 is accepted, meaning that the variable financial management (X2) has a partial influence on OJE implementation.

Significance test criteria for Human Resource Capacity (X3), the sig. value is 0.665 > 0.05. Therefore, H0 is accepted and H1 is rejected, meaning that the variable human resource capacity (X3) does not have a partial influence on OJE implementation.

Significance test criteria for Coordination of Services between National and Municipal Levels (X4), the sig. value is 0.446 > 0.05. Therefore, H0 is accepted and H1 is rejected, meaning that the variable

coordination of services between national and municipal levels (X4) does not have a partial influence on OJE implementation.

N. Coefficient of Determination

The objective of the coefficient of determination is to measure the contribution of the independent variables to the dependent variable. The value of the coefficient of determination is between 0 and 1. The result of the coefficient of determination can be seen in the following table.

Table 20. Output of the Coefficient of Determination

Model Summary [b]					
Model	**R**	**R-Squared**	**Adjusted R-Squared**	**Std. Error of the Estimate**	**Durbin - Watson**
1	0.591[a]	0.349	0.284	1.866	1.998
a. Predictors : (Constant), Total_X4, Total_X3, Total_X2, Total_X1					
b. Dependent Variable : Total_Y					

The result from this table shows that the R value of 0.591, the correlation coefficient, indicates a strong relationship between the variables budget planning (X1), financial management (X2), human resource capacity (X3), and coordination of services between national and municipal levels (X4) with OJE implementation (Y). The R Square value of 0.349 represents the coefficient of determination (R2), meaning that the independent variables contribute 34.9% to OJE implementation, while the remaining 65.1% is contributed by other variables or factors not included in this study.

O. Discussion of Hypothesis Test Results

20) Results of the F-Test (Simultaneous)

The result of the F-test shows a sig. value of 0.002, which is less than the 0.05 significance level, meaning the null hypothesis (H0) is rejected and the alternative hypothesis (H1) is accepted. This signifies that the variables budget planning (X1), financial management (X2), human resource capacity (X3), and coordination of services between national and municipal levels (X4) together have a significant influence on OJE implementation (Y) in the Ministry of Health.

This result is consistent with public management theory and public policy implementation theory, which affirm that the implementation of programs or projects (like OJE) does not depend on just one factor, but on a combination of multiple elements. According to a World Bank (2021) report on policy

implementation, good budget planning, effective financial management, capable human resources, and strong coordination between hierarchical levels are defined as essential conditions for successful implementation. In the context of the Ministry of Health, this means that for OJE implementation to be successful, it requires coherent planning, rigorous financial control, competent human resource capacity, and synergy between the central and municipal levels. A lack in any of these elements can compromise the entire process.

Research by Ismoko, et al., (2023), which examined the influence of Budget Planning, Financial Management, and Quality of Human Resources on the Achievement of State Budget Implementation. The results confirm that Budget planning has a positive effect on budget implementation; Financial management has a positive effect on budget implementation, and the Quality of human resources in public service has a positive effect on budget implementation.

Thus the effective use of the budget depends heavily on careful planning, transparent financial management, and accountability that drives the competent quality of human resources and good coordination lines between the national and Municipal levels.

20)T-Test (Partial)

The T-test (partial) provides differentiated results that warrant specific discussion:

1. Effect of Budget Planning (X1) on OJE Implementation: The T-test result shows a sig. value of 0.161, which is greater than 0.05. Therefore, the null hypothesis (H0) is accepted, which means that budget planning does not have a significant partial influence on OJE implementation. In fact, the respondents have a positive perception of budget planning (mean greater than 3.5). However, the lack of partial significance can be explained from a theoretical perspective that distinguishes between "planning" and "execution." Good budget planning (X1) is a "necessary but not sufficient" condition for OJE implementation. In practice, a comprehensive and detailed budget plan will not be effective if it is not implemented with good financial management.

Although research by Putri *et al*., (2017) and Ratag *et al*., (2019) found a positive and significant relationship between budget planning and budget absorption, the results of this research contradict their findings.

This contradiction illustrates the importance of the specific context of the country, including:

- Challenges of a post-conflict nation with limited institutional capacity.
- A combination of factors such as human resource capacity, financial management systems, and coordination mechanisms.
- Future research needs to explore the interaction between budget planning and other factors on budget implementation in the specific context of the country.

2. Effect of Financial Management (X2) on OJE Implementation: The T-test result shows a sig. value of 0.019, which is less than 0.05, therefore, rejecting the null hypothesis (H0), which means that financial management has a significant partial influence on OJE implementation.

The findings of this study is consistent with the research by Radjak and Humolungo (2022), which found a positive and significant relationship between budget implementation and budget realization, by providing strong empirical evidence which confirms that effective financial management is indeed a key determinant for budget realization.

Public financial management theory asserts that financial control, transparency, and efficiency in the use of resources are critical factors for organizational performance. Good financial management ensures that funds are available at all times, payment processes for suppliers and contracts are not delayed, and audits can detect problems early. In the context of OJE, effective financial management means that planned activities can be realized not just on paper, but in reality, through the payment of services, procurement of materials, and payment of salaries to civil servants. The descriptive results also show that X2.5 (the smallest aspect) has a high standard deviation, which may indicate a critical area in financial management that needs immediate attention.

3. Effect of Human Resource Capacity (X3) on OJE Implementation: With the T-test result showing a sig. value of 0.665, which is greater than 0.05, means that the null hypothesis (H0) is accepted. In other words, human resource capacity does not have a significant partial influence on OJE implementation.

Clearly, there is a clear divergence between the results of this study and the results from the previous study by Ardinisari (2019). In fact, different contexts produce different impacts. For example:

- Different Research Variables: "Capacity" vs. "Quality." In the Ministry of Health, it may be that there are sufficient resources (capacity) but the quality of service providers (competence, performance) is what directly affects the way the budget is used. The current research did not find a significant result, which suggests that perhaps the number of staff is sufficient, but other factors (not included in the research) are affecting budget implementation.
- Different Institutional Context: The current research focuses on the Ministry of Health, which has its own dynamics, priorities, and budget structure. For example, budget implementation in the health sector can be strongly affected by factors such as health emergencies, specific donor programs, and the complex procurement of medicines. These factors can reduce the direct influence of human resource capacity.

From a human resource theory, the technical capacity and competence of civil servants are vital for performance. However, the results of this research suggest that in the context of the Ministry of Health, human resource capacity is an important part, but not a partial determining factor for OJE implementation. The descriptive analysis also shows that the perception of human resource capacity is "low positive" (mean above 3, but not very high). This could explain that, although civil servants have

basic training (bachelor's degrees), there is a lack of continuous development in the area of OJE implementation, or they are limited by other factors such as seeking financial resources. Furthermore, this sample is dominated by finance officials (60%), which may give less weight to the importance of human resources compared to financial management.

4. Effect of Coordination of Services between National and Municipal Levels (X4) on OJE Implementation: The T-test result shows a sig. value of 0.446, which is greater than 0.05. This means the null hypothesis (H0) is accepted, which signifies that coordination of services between national and municipal levels does not have a significant partial influence on OJE implementation.

Both Kuntandi and Rosdiana (2022), for example, argue that coordination has a positive impact on the absorption of the Regional Budget of the Education Department, which contradicts with the findings of this research In the current study, the author did not find a significant result, due to different contexts, including:

- Different Sector Context (Health vs. Education): The characteristics of the health sector can be more reactive or emergent, depending on the disease outbreaks (*e.g.*, COVID-19), vaccination campaigns, or the need to procure complex medicines and equipment. In cases like this, coordination may exist, but external factors and clinical urgency by-pass certain decisions and expenditure patterns, making coordination not a determining factor in the budget execution.
- Different Research Methodology Type (Empirical vs. Literature Review): The research in the Ministry of Health is an empirical study that tests hypotheses in a specific context, contrary to Kuntandi & Rosdiana's literature review. The conclusion that "coordination has a positive impact" is based on a synthesis of various studies in different contexts (mostly in the education sector).
- Different Definition and Scope of "Coordination": The research in the Ministry of Health focuses on "coordination of services between national and municipal levels." This is a restricted definition, focusing on direct service delivery at the local level. In contrast, the research by Kuntandi and Rosdiana uses the term "coordination," in a broader sense, including coordination of budget planning, policy coordination, and bureaucratic coordination between departments. The positive impact they found in their study could result from a type of coordination that was not the focus of the current research.

Theory shows that coordination between central and local levels is critical for effective public policy implementation. The descriptive results show a high and consistent positive perception of coordination (mean > 4.0). However, the lack of partial significance can be explained from the perspective that views coordination as an "enabling factor," but not a direct "causal factor" for OJE implementation. Good coordination can ensure that plans are aligned and information is shared, but good implementation at the operational level will depend on the availability and management of

financial resources (X2). This may also indicate that strong coordination exists at the political and planning levels, but it may not translate into direct operational support for OJE implementation at the municipal level.

21)Discussion of the Coefficient of Determination (R^2)

The analysis result shows an R Square (R^2) value of 0.349, which means that the independent variables (X1, X2, X3, X4) contribute 34.9% to the variation in OJE implementation (Y). The remaining 65.1% of the variation is not explained by this regression model.

V. CONCLUSION AND RECOMMENDATION

P. Conclusion

In conclusion, this study confirms that the independent variables—budget planning (X1), financial management (X2), human resource capacity (X3), and coordination of services between national and municipal levels (X4)—together have a significant influence on OJE implementation (Y) in the Ministry of Health. This means that for OJE implementation to be successful, it requires integrated attention to all these aspects, not just to a single factor.

However, the partial analysis (T-test) shows that it is financial management (X2) that has a significant and direct influence on OJE implementation. The effectiveness of the disbursement, payment, and expenditure control processes is the critical factor that determines whether OJE activities will be successfully implemented or not.

This study also shows that Budget Planning, Human Resource Capacity, and Coordination Have No Partial Influence: Budget planning (X1), human resource capacity (X3), and coordination (X4) did not show a significant partial influence on OJE implementation. This means that these factors are not significant, and the success of implementation does not directly depend on them in this context. Good budget planning is not sufficient if not supported by effective financial management. Human resource capacity and strong coordination provide support, but are not direct causal factors for OJE implementation.

With a coefficient of determination (R^2) value of 34.9%, the variables in this study are not sufficient to explain all the factors that influence OJE implementation. Therefore, 65.1% of the variation in OJE implementation is influenced by other factors beyond this research model, such as leadership, political support, economic conditions, and external partners.

Q. Recommendation

In order to improve OJE implementation and, ultimately, enhancing health service delivery, here are some recommendations:

1. The Ministry must prioritize the review and simplification of financial procedures, including disbursement processes, payment approvals, and fund requisitions. Specific training on budget management should be conducted for finance officials to ensure efficiency and transparency. Implement a real-time financial monitoring system to enable the early detection of problems and facilitate quick decision-making.

2. Establish a strong mechanism for collaboration between the planning and finance teams during the elaboration and approval of the budget plan. The budget plan should not be merely a strategic document, but also a realistic operational plan with clear timelines and disbursement procedures.

3. Focus on developing human resource capacity in areas relevant to implementation. Training should include competencies in financial management, monitoring and evaluation, and contract administration, not just general health technical training.

4. Strengthen coordination between national and municipal levels with a focus on operational support. Coordination must ensure that municipalities receive financial and technical support in a timely manner, not just information or policy directives.

5. Regarding the 65.1% of unexplained variation, it is recommended that future research investigate factors such as leadership effectiveness, level of political support, community participation, and the influence of development partners (NGOs, bilateral agencies) on OJE implementation. In this regard, the Ministry can also conduct periodic internal evaluations to identify barriers not related to the variables studied in this research.

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