

BUDGET IMPLICATIONS OF THE HEALTH PERFORMANCE IN SOUTH SULAWESI PROVINCE

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ABSTRACT

This study aims to assess the extent of budget implications that are used in health sector of South Sulawesi by seeing the physical changes of health facilities, life expectancy, public health indices and objectives, the program and realization of the health budget. The method used in this research is descriptive qualitative approach to searches of secondary data related to the amount of available budget and program data and activities undertaken related to health programs. The results showed that the performance of health sector in South Sulawesi in the last 5 years show a positive improvement.

Keywords: Budget, Health performance.

INTRODUCTION

Public administration is still insufficient in giving attention to government expenditure, while we know that government expenditure as one of the two sides of the government budget has a very important function because this budget can be described as a life blood. The budget process is basically the process of defining the role (Moheri & Arifah, 2015). Local Budget or Budget (APBD) is the main policy instrument for local governments as the main character. As an instrument of policy, local budgets occupy a central position in the development of the capabilities and effectiveness of local government (Nazaruddin & Setiawan, 2012). A budget is a formal and systematic approach to the implementation of management responsibilities in planning coordination and supervision (Widjaja, 2007). Budget goal clarity is the extent of the organization's objectives set out clearly and specifically so as to facilitate the implementation of the budget in taking responsibility to all activities (Bhakti, et al, 2015) while the use of the budget both central and local governments often reflected in the performance of public sector organizations depicted unproductive, inefficient, low quality and creativity poor (Endrayani, et al, 2014).

Almost all developing countries such as Indonesia, where the level of government expenditure increased from 10.2% in 1991 increased to 14, 4% in 2010, and over the last decade, a number of government expenditure is managed and implemented by local governments, and since 2007 the government provincial, district and city manages approximately 36% of total government expenditure and implement more than 50% of the public for ticks. However, most of the population not significantly improve the welfare of the community, including improved health

Health development in Indonesia is an integral part of national development. Interest held health development is to increase awareness, willingness and ability to live a healthy life for the health of everyone in order to realize optimal degree of public health. Health development goals is to increase the degree of public health through increased public access to health

services (Winarno et al, 2013). To be able to answer these challenges required a sustainable health development including policy consistency, involvement, cross-sector, as well as by the development of cutting-edge science of public health, the health paradigm formed in vision "Indonesia Sehat" this is in line with the view (Tikson, 2005) that the development is the transformation of economic, social and cultural deliberately through policies and strategies towards the desired direction in which the purpose of health care is to meet the needs of individuals or communities to overcome, neutralize or normalize all problems or all deviations of health in society. (Konli, 2014).

Health is an investment to support the development as well as having an important role in poverty reduction efforts. Health development should be viewed as an investment to improve the quality of human resources. In the measurement of the Human Development Index (HDI), health is one of the main components except education and income as mandated by Act No. 23 of 1992 on Health which determined that health is a state of being of body, soul and social enable everyone live socially and economically productive. The role of district / city is very big in health financing in accordance with the concept of welfare state that in absolute terms the health budget increased, particularly drug and operational budgets (Noerjoedianto, 2012). Health financing relies heavily on the commitment of local governments (Handy & Najib, 2016).

South Sulawesi government has put health as a priority development area. In the Medium Term Development Plan 2008-2013 South Sulawesi, the education sector together with the health sector as a major priority for occupying the first agenda of the regional development agenda. Allocating budget in the health sector is the spearhead in Health Development in South Sulawesi Province, aimed at supporting the implementation of various programs such as the implementation of health paradigm, decentralization, overcoming various emergencies, increased professionalism of health and the application of Security National Health.

Government expenditure is defined as cost of goods services funds spent by the government at all levels. Government expenditure can be divided into spending on goods and services, public expenditure, general government expenditure and debt interest payments. In Indonesia, theoretical perspectives and legislation are used, public spending is public sector investment, which is the provision of tangible fixed assets and has more benefits. This is confirmed in the Government Regulation 58 of 2005 and Decree No. 13 of 2006, which is defined as an asset for the economic benefits that can improve the ability of the government in the context of the public service.

METHODOLOGY

This study used a qualitative approach to analyze the phenomenon of public expenditure by local governments of South Sulawesi particularly in health expenditures associated with the performance of health in South Sulawesi. Field data collection is done by collecting data related to: strategic planning, the work plan and articles of association of South Sulawesi, and changes to the budget during the period 2010 to 2015, as well as to the performance of health using data from year 2010 to 2015, including work report South Sulawesi, 2014.

FINDINGS AND DISCUSSION

Condition of Human Development in South Sulawesi

In absolute terms, IPM South Sulawesi has increased significantly and has reached the value of the HDI category "upper middle". The increase in the HDI is the main vision RPJMD

South Sulawesi 2008-2013. In 2008, IPM South Sulawesi has been categorized as a "high" (above the value of 70), and in its development in 2006 to 2010 the number had increased by 3.44 points, which is the third highest increase nationally, after Lampung and West Papua. Even in 2008-2009 the increase in the highest HDI in South Sulawesi in Indonesia. Increase the value of the HDI South Sulawesi 2006-2010 period due to several factors. First, economic growth in South Sulawesi increased significantly and inflation relatively under control has prompted an increase in purchasing power. Second, improvements in education, ie the literacy rate of increase of 85.70 per cent in 2006 to 87.65 percent in 2010; so is the average amount of old-school increased from 7.0 years in 2006 to 7.53 in 2010. Third, improvements in the health sector, where the life expectancy increased from 69.2 years in 2006 to 70, 8 years old in 2010.

Overview of Revenue

Real incomes of local (provincial and district / city) in South Sulawesi increased almost doubled over the period 2010-2015. In that period, the local revenue increased from Rp 9,005 billion in 2010 to USD 15 881 billion in 2015, with an average growth of 13.03 percent per year. Income is managed by the counties and cities of Rp 7,380 billion in 2010 increased to USD 13 426 billion in 2015 with an average growth of 13.96 percent per year, while revenues from the province increased from Rp 1,624 billion in 2010 to USD 2,456 billion in 2015 with an average growth rate of 9.05 percent per year. In 2015, South Sulawesi Government continues to improve the quality of health services through improved availability and quality of health care facilities, procurement of medicines and medical supplies, the increase in the capacity of the Health Resources (SDMK), increased financing for health and strengthening health management both at the level of basic health services and at the level referral health services.

In the implementation of activities and programs based on the tasks and functions and authority vested in South Sulawesi Provincial Health Office is inseparable from the support of finance / budgeting. Overview of the situation of health budgets and funding were allocated to the South Sulawesi Provincial Health Office during 2015 are as follows:

**Table 1: BUDGET SITUATION ON HEALTH DEPARTMENT
SOUTH SULAWESI 2015**

No.	TYPES OF BUDGET	ALLOCATION (RM)	REALIZATION (USD)	%
1	Budget / deconcentration	45.680749 billion, -	42,771,115,064, -	93.63
2	Provincial Budgets	45,795,529,847, -	44,725,159,192, -	97.66
Total		91,476,278,847, -	87,496,274,256, -	95.65
Source: Dinas Kesehatan Provinsi Sulsel , 2015.				

Regional Revenue Targets Health Service Prov. South Sulawesi fiscal year 2015 amounted to USD 37.59 million, - the realization of 37.01 million, - (98.46%) derived from the levy of Local Resources.

Total Fiscal Year 2015 budget allocation of Rp 45,795,529,847, - the financial realization of Rp. 44,725,159,192, - (97.66%) and the physical realization of 99.97%, consisting of: The total budget allocation for Indirect Expenditures in 2015 amounted to Rp 22,043,538,658, - the financial realization of Rp 21,801,640,424, - (98.90%) and the physical realization of 100%. The total budget allocation for direct expenditure in 2015 amounted to Rp 23,751,991,189, - the financial realization of Rp 22,923,518,768, - (96.51%) and the physical realization of 99.94%, which is supported by the 11 programs and 116 activities.

Work Plan South Sulawesi Provincial Health Office in 2015 has set a target 9 by objectives stated in the Strategic Plan South Sulawesi Provincial Health Office. To achieve these objectives have been implemented 11 programs and 116 activities with the target of evaluation results showed an average achievement of 95.20%.

Based on the results of performance measurement that have been described above, the performance of South Sulawesi Provincial Health Office can be considered good. These success factors are supported by the presence of South Sulawesi Provincial Government policy through a program of free healthcare, the availability of funds, health facilities receive priority and the support of adequate across relevant sectors.

The proportion of health expenditure toward total local expenditure in South Sulawesi continues to increase, and in 2010 the proportion of health expenditure to total expenditure is estimated at 8.28% area, and increased menjadi 10.4% in 2015. Total health expenditures in South Sulawesi increase of nearly 3-fold during the period 2010-2015 in the amount of rapidly rising 658.27 billion to 1624.81 billion in 2015, or an average increase of 24.47% per year. The following are the goals, programs, allocation of realization health budget 2015.

**Table 2: OBJECTIVES, PROGRAM, AND ALLOCATION
REALIZATION OF HEALTH BUDGET 2015**

No.	TARGET	PROGRAM	ALLOCATION (RM)	REALIZATION (USD)	%
1	The reduced amount of morbidity and mortality due to disease and increased life expectancy	Public Health Efforts	3.60416 billion, -	3491455577, -	96.87
		Of Disease Control and Environmental Health	2143125500, -	2121883337, -	99.01
2	Increasing people's nutritional status	Public Nutrition Improvement	610 000 000, -	568 960 000, -	93.27

3	Increasing health care coverage	Improved health services Maternal, Child, Toddler and Seniors	879 500 000, -	824 346 200, -	93.73
4	Increased health infrastructure-based society	Health Promotion and Community Empowerment	1.734385 billion, -	1665895300, -	96.05
5	Increasing Cross-Sector Partnership				
6	Increasing the quality of health care facilities	Standardization of Health Care	2.25745 billion, -	2175436140, -	96.37
7	Increased availability of Human Resources for Health (SDMK) proportionate				
8	The increasing availability of drugs	Procurement of Drugs, Drug Administration, Food and Drug Development First Indonesia	2.091255 billion, -	2067692100, -	98.87
9	health supplies Increased Funding for Health	Community Health Insurance	446 825 000, -	417 808 300, -	93.51
Source: Dinas Kesehatan Provinsi Sulsel , 2015.					

The budget realization in South Sulawesi in the period up to the year 2015 is really good. Realization amount of the budget is allocated in a variety of targets, and programs that have been implemented by the South Sulawesi province related to the health sector including reduced amount of morbidity and mortality due to disease and increased life expectancy, Improved nutritional status, increased coverage of health services, the increasing means and community-based health infrastructure, rising Cross-Sector Partnership, increasing the quality of health care facilities, increasing availability of Human Resources for Health (SDMK) proportionate, the increased availability of drugs, the increasing availability of drugs. Any target that has been planned is followed by various programs, among others: the program Efforts Public Health, Nutrition Improvement Society, Increasing health services Maternal, Child, Toddler and Seniors, Health Promotion and Empowerment, Standards of Health Services, Procurement of Drugs, Drug Monitoring , Food and Drug Development First Indonesia as well as public health care insurance. If you see table 2 above indicated that the performance of the health budget up to 2015 showed a very satisfactory performance., as all targets and programs planned with a budget allocation attainment above 93%, there is even a program as of Disease Control and Environmental Health reached where budget allocations reached 99.01%.

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Health Sector Performance South Sulawesi Province

Performance is basically a key factor in order to develop an effective and efficient organization. The performance will be achieved by effectively efficiently when in organiisiasi can create a policy or program that is better on resources that exist within the organization. Health is an important requirement and at the same time an investment in human resources so that they can be healthy and productive life together with education sector which is one of the main priority sectors southern Sulawesi. To support the government's main program by Prof South Sulawesi since tahun2008 has launched a health program that is free and with the program at least has got an impact on the reduction of public spending for interest payments during this health burdened to society especially people with weak economic groups.

Table 3: Achievement of South Sulawesi Health Goal Performance

No.	performance indicators	Target	Realization	Achievements (%)
1	Life expectancy (UHH)	71.70 years	69.60 years	106.72%
2.	Scope Visits Health Center	36.77%	39.24%	106.72%
3.	Figures discovery / Malaria incidence per 1,000 population (API)	<1 / 1,000 population	0.11 / 1,000 inhabitants	> 100%
4.	Figures Tuberculosis incidence per 100,000 inhabitants (Case Notification Rate)	177 / 100,000 population	154 / 100,000 population	87.01%
5.	Percentage Village / Sub reaching	100%	95.28%	94.98%

	Universal Child Imunitation (UCI)			
6.	Scope Village / Sub experiencing outbreaks conducted epidemiological investigation <24 hours	100%	100%	100%
7.	Coverage of Drinking Water Quality	82%	80.95%	98.72%
8.	Coverage Access Basic Sanitation	65%	69.44%	106.8

Source: **Dinas Kesehatan Provinsi Sulsel , 2015.**

Performance is the real behavior shown by everyone as the resulting performance by a person in accordance with its role in organisasi.

Based on Table 3 The above shows that of eight performance indicators there are four performance indicators have reached the targets set, namely (1) the coverage visit health centers, (2) Figures discovery / Genesis Malaria per 1,000 inhabitants (API), (3) Coverage Coverage Village / Sub experiencing outbreaks conducted epidemiological investigation <24 hours and (4) Coverage access Basic Sanitation. While four other indicators: (1) life expectancy (UHH), (2) Percentage Village / Sub reaching Universal Child Imunitation (UCI) and (3) Coverage of Drinking Water Quality, although not yet reached the target but can be categorized either as massive achievement almost reach the target ($\pm 95\%$ of the target), only the indicator (4) Figures Tuberculosis incidence per 100,000 population.

TABLE 4: The number of health facilities in the province of South Sulawesi are, 2011-2015

Health facility	The number of health facilities in the province of South Sulawesi are, 2011-2015				
	2011	2012	2013	2014	2015
Hospital	86	96	84	88	-
Maternity Hospital	0	86	46	19	-
PHC	423	421	440	446	448
health center	1267	1235	1257	1227	-
PHC Roving	427	421	445	408	-
IHC	9151	9183	9401	9657	
Clinic / Health Center	0	87	236	143	
Polindes	-	-	227	153	
South Sulawesi	11354	11539	12136	12141	448

Source: **Central Bureau of Statistics 2017**

Health care facilities is a tool and / or premises used to organize health care efforts, both promotive, preventive, curative and rehabilitative conducted by the government, local government or community. Construction of health facilities was not just the government's obligation, but it is necessary the active participation of society including the private sector as a partner of the government. The role of government in this case is more focused on the development, regulation and supervision to the creation of equitable health care and the achievement of conditions that harmony and balance between health efforts undertaken by government and society, including the private sector. On the Data Table 4 above shows that what is meant by health facilities include: hospitals, maternity hospitals, health centers,

community health centers pembatu, mobile health clinics, puyandu, clinics / health centers and village health clinic. The number of health facilities in the province of South Sulawesi since 2010 continues to increase initially only 11354 in 2010 meningkat tahun be 12141 in 2014. While the number of health centers in 2015 already amounted to 448 that were previously only as many as 423 pieces. The number of health facilities in the province of South Sulawesi is certainly in line with the development needs of health services by the public in addition to the Provincial Government undertakes to provide the best service to the public, it is appropriate South Sulawesi Government policy through free health program.

TABLE 5: Life Expectancy South Sulawesi province, 2010 - 2014

REGION SOUTH SULAWESI	RATE EXPECTATIONS ON (AHH)				
	2010	2011	2012	2013	2014
Selayar	67.40	67.43	67.47	67.49	67.50
Bulukumba	66.15	66.23	66.31	66.39	66.43
Bantaeng	69.44	69.52	69.59	69.65	69.68
Jeneponto	65.09	65.15	65.27	65.35	65.39
Takalar	65.76	65.80	65.84	65.88	65.90
Gowa	69.72	69.75	69.77	69.78	69.78
Sinjai	66.11	66.19	66.26	66.33	66.36
Maros	68.42	68.44	68.47	68.49	68.50
Pangkajene Islands	65.20	65.25	65.30	65.35	65.37
Barru	67.44	67.52	67.61	67.69	67.73
Bone	65.47	65.57	65.67	65.76	65.81
Soppeng	68.03	68.15	68.26	68.37	68.42
Wajo	65.50	65.63	65.75	65.87	65.93
Sidrap	67.96	67.99	68.02	68.05	68.07
Pinrang	67.84	67.89	67.95	68.00	67.03
Enrekang	70.12	70.15	70.18	70.20	70.21
Luwu	69.05	69.08	69.11	69.13	69.14
North Luwu	66.85	66.91	66.95	66.98	67.00
East Luwu	69.26	69.32	69.38	69.42	69.44
Tana Toraja	72.03	72.05	72.08	72.10	72.11
North Toraja	72.44	72.46	72.47	72.49	72.50
Makassar	71.37	71.37	71.38	71.38	71.38
Pare-Pare	70.35	70.36	70.37	70.38	70.39
Palopo	69.94	70.00	70.05	70.10	70.12
South Sulawesi	68.93	69.12	69.31	69.50	69.60

Source: Biro Pusat Statistik 2017

Life expectancy is a tool to evaluate the performance of the government in improving the welfare of the population in general, and improve health in particular. The low life expectancy in the region is required to be followed by the development program of health and other social programs including environmental health, adequate nutrition and calories including poverty eradication program.

A consortium of international researchers under the coordination of the Institute for Health Metrics and Evaluation (IHME) at the University of Washington, released the results of a recent study on the life expectancy of the population in several countries, including Indonesia. This research says that globally, people live 6.2 years longer than in 1990, with average life expectancy increased to 72 years by 2013. Improved health conditions, reduced

fertility, as well as changes in the age pattern of life in the world to be the cause onset age life expectancy worldwide.

In Indonesia, the average life expectancy of women was recorded up to 72.7 years in 2013, while men on average live to 68.4 years. This figure rose sharply compared with the data in 1990, where the average woman lived to 66.8 years and men to live up to the age of 63.2 years. Of the 188 countries surveyed in the study, Indonesia ranks 120th for the highest life expectancy in women, while men are at number 106. This figure is lower than in Brazil where the women life expectancy has reached 86.7 years, and Qatar with a life expectancy of 81.2 years for men. But Indonesia has a higher life expectancy than the Lesotho with a life expectancy of women live to 51.2 years and men to 45.6 years.

"The fact that people live longer in almost all parts of the world this is good news, but we still have to pay attention to differences in existing health condition," said Dr. Christopher Murray, IHME Director, in a press release. "Only when we have strong evidence, we can all make the right policies to improve health and reduce mortality."

Life expectancy in South Sulawesi which has been shown in Table 5 above are increasing, although the increase is not significant that in 2010 the life expectancy of 68.93 Province, while in 2014 only increased 69.60. This means that during the four-year life expectancy of South Sulawesi province increased by only 0.67. However, in South Sulawesi province, there are several districts and cities including Tana Toraja, North Toraja, Enrekang, Pare-Pare and Makassar city where life expectancy above the average of South Sulawesi province.

Table 6: South Sulawesi Province Health Index 2010-2014

Region Sulsel	Life Expectancy				
	2010	2011	2012	2013	2014
Selayar	72.92	72.97	73.03	73.06	73.07
Bulukumba	71.00	71.12	71.24	71.37	71.43
Bantaeng	76.06	76.19	76.29	76.39	76.43
Jeneponto	69.36	69.50	69.64	69.76	69.82
Takalar	70.40	70.46	70.53	70.59	70.62
Gowa	76.49	76.53	76.57	76.58	76.59
Sinjai	70.94	71.06	71.17	71.28	71.33
Maros	74.50	74.53	74.57	74.62	74.62
Pangkajene	69.53	69.61	69.69	69.76	69.80
Barru	72.99	73.11	73.25	73.37	73.44
Bone	69.76	70.11	70.27	70.41	70.48
Soppeng	73.89	74.07	74.24	74.41	74.49
Wajo	70.00	70.20	70.39	70.57	70.66
Sidrap	73.79	73.84	73.88	73.93	73.95
Pinrang	73.61	73.68	73.78	73.85	73.89
Enrekang	77.10	77.15	77.19	77.23	77.24
Luwu	75.47	75.51	75.56	75.59	75.61
North Luwu	75.28	75.57	75.86	76.15	76.30
East Luwu	75.78	75.87	75.96	76.03	76.06
Tana Toraja	80.04	80.09	80.12	80.15	80.16
North Toraja	80.67	80.70	80.72	80.75	80.76
Makassar	79.04	79.04	79.05	79.06	79.00
Pare-Pare	69.94	70.00	70.05	70.10	70.12

Palopo	68.93	69.12	69.31	69.50	69.60
South Sulawesi	75.28	75.57	75.86	76.15	76.30
Source: Biro Pusat Statistik 2017					

Although Sun Life Financial Asia released the latest Health Index shows the level of satisfaction with public health conditions in the region slumped to the lowest numbers. Based on the release, only 60% of respondents in Asia who said they were satisfied with their overall health condition, down from 65% in 2015. Meanwhile, Indonesia is the only country that does not degrade the latest Health Index, even though it has increased significantly. In addition, for the Asian region, there is also a sharp decline in the percentage of people have a positive perception regarding the physical health conditions (down 7%) and mental health (down 8%) of them. This reinforces the findings of previous studies conducted by The World Health Organization(WHO) regarding their concerns about the emergence of modern lifestyle-related diseases as well as the skyrocketing number of people in Asia who stated that they do not have the time and decreased motivation to live a healthier life. Overall, the decline in the level of community satisfaction in the region to health conditions, being only 60%.

Likewise with South Sulawesi, where the health indices of South Sulawesi province has increased although the increase is not significant. About This illustrates that the performance of the health of South Sulawesi province showed a positive improvement. However, when viewed from the development of the health index per District and the City in Priovinsi South Sulawesi, where there is a district and town in South Sulawesi that exceeds that of the average index of South Sulawesi in general, as the District Toraja and North Toraja reaching indices of health until 80.76 in 2014.

CONCLUSION

During the period 2010-2015, spending on the health sector in South Sulawesi showed a significant increase both in absolute and relative terms. Necessary to ensure that it is actually working to improve health and performance indicators, in particular the Health Index, and life expectancy, health fasiitas. The increase in health spending in South Sulawesi has managed to push the performance of output mainly Health Index, and life expectancy, health fasiitas. In order for health performance can be further increased in the future the necessary increasingly sharpened the use of budgets available to promote good performance of the health facilities, the health index as well as to the life expectancy.

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