

# ANALYSIS OF FACTORS AFFECTING DELAYS IN FINANCIAL REPORTING OF HEALTH OPERATIONAL ASSISTANCE AT PUBLIC HEALTH CENTERS IN JAYAWIJAYA REGENCY

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## ABSTRACT

Health Operational Assitance is a central government assistance to the local government to support the operation of Pusat Kesehatan Masyarakat in order to achieve national priority health programs, especially promotional and preventive activities as part of public health efforts. The purpose of this study is to analyze the factors that affect the delay in financial reporting of Health Operational Assitance at Pusat Kesehatan Masyarakat in Jayawijaya Regency. The type of research used in this study is quantitative with analytical surveys, with the design of cross sectional study of population in this study is all Pusat Kesehatan Masyarakat located in the work area of the Health Office, Jayawijaya Regency samples in this study are all Pusat Kesehatan Masyarakat using a total sampling method of 23 Pusat Kesehatan Masyarakat, data retrieval using questionnaires. The results showed there is no meaningful relationship between the Human Resources aspect to the aspect of delay in financial reporting of Health Operational Assitance There is no meaningful relationship between the planning aspects to the aspect of delay in financial reporting of Health Operational Assitance, There is a significant relationship between the implementation aspects of the financial reporting aspects of Health Operational Assitance, There is a significant relationship between the evaluation aspects of the financial reporting delay aspects of Health Operational Assitance, Delay in Reporting Of Health Operational Assitance in Pusat Kesehatan Masyarakat in Jayawijaya Regency in 2020 is influenced by aspects of Implementation and Evaluation.

**Keywords:** Health Operational Assitance, Delay, Human Resources, Planning, Implementation, Reporting, and Evaluation.

## I. INTRODUCTION

Public Health Center as a setting has a strategic position as the vanguard in providing public health services [1], [2], [3], [4]. Health Operational Assitance is the central government's assistance to local governments to support the operation of the Public Health Center in order to achieve national priority health programs, especially promotional and preventive activities as part of public health efforts. Health Operational Assitance is expected to bring health workers closer to the community and empower the community, through the mobilization of health cadres to play an active role in health development [5].

Currently, Health Operational Assitance tends to be the main budget for the operation of health programs in the Public Health Center. The portion of the Regional Budget (APBD) for the operation of health programs in the Public Health Center is decreasing, so the performance of public health centers tends to be static [6] long with the issuance of Law No. 6 of 2014 on Villages and Law No. 24 of 2011 on BPJS (Social Security Implementation Agency) and its derivative regulations governing capitation funds for Public Health Centers, it is expected that

there will be synergistic financing of public health centers, so that it will further improve the achievement of health development [7]

Obstacles and obstacles that often appear in the implementation of one of them is a form of reporting from below in this case the Public Health Center to the existing health office [8]. In Jayawijaya Regency there are 23 Public Health Centers where there are 2 managers of Operational Health Assistance funds in each existing Public Health Center, thus allowing there to be delays and other obstacles in terms of the preparation and making of reports and concerning other activities in terms of budget funds for Operational Health Assistance provided from the Health Office to the Public Health Center scattered throughout jayawijaya regency [9].

In an organization, management is required to organize the process of organizing the organization until the achievement of the objectives of the organization. In government agencies, especially when it comes to public services, effective and efficient management is required in the process of service delivery in order to achieve the objectives of the service itself, namely community satisfaction [10].

Based on George R. Terry's Theory, 1958 in the Concept of Management can be seen Management factors are concerning planning, Organizing, Implementation, Supervision and Evaluation and from some research and management theory in developing countries concerning factors that affect the delay in reporting is Human Resources And management system applied in this case how planning is made, how it is implemented and the form of evaluation of reporting itself [11].

The theory put forward by Chambers and Penman 1984 in presenting about the accuracy of reporting in order to avoid time delays is planning time to make reports, and good implementation and involve all parties and evaluation of persemester in the creation and presentation of a financial report [12].

Based on the background of the above problems, researchers are interested in conducting research on the analysis of factors that affect the delay in financial reporting of Health Operational Assitance at the Public Health Center in the working area of the Jayawijaya Regency Health Office.

## II. METHODS

The type of research used in this study is quantitative with analytical surveys, with a cross sectional study design that aims to determine the relationship of independent variables with dependent variables where the measurement between cause and effect at the same time. population in this study are all Public Health Centers located in the working area of the Health Office, Jayawijaya Regency in 2020. The withdrawal of samples from the research population was conducted by total sampling, namely all Public Health Centers in the regency and the respondents were employees of the Public Health Center with research criteria.

## III. RESULTS

### Univariate Analysis

Table 1. Variable Distribution at the Jayawijaya Regency Public Health Center In 2020

Variable	Category	n	%
HR Aspects	Enough	39	81.3
	Less	9	18.7
Planning Aspects	Enough	32	66.7
	Less	16	33.3
Implementation Aspects	Done	33	68.8
	Not done	15	31.2
Evaluation Aspects	Corresponding	33	68.8
	It is not in accordance with	15	31.2
The aspect of tardiness	On time	26	54.2
	Not on time	22	45.8
Total		48	100.0

Source: processed primary data in 2020

Table 1 shows that most of the health workers in the Public Health Center, in Jayawijaya Regency have sufficient aspects of Human Resources, namely as many as 39 people (81.3%), as many as 32 (66.7%) health workers have

sufficient planning aspects, as many as 33 (68.8%) health workers have aspects of implementation carried out, and as many as 33 (68.8%) health workers have the appropriate evaluation aspects in terms of financial reporting of Health Operational Assistance at the Public Health Center in Jayawijaya Regency. The number and percentage of aspects of delays in terms of financial reporting of Health Operational Assistance at the Public Health Center in Jayawijaya Regency, are almost the same between on time and not on time. 26 (54.2%) and 22 (45.8%).

**Bivariate Analysis**

Table 2. Variable Distribution of Aspects of Delays in Financial Reporting Health Operational Assistance at the Public Health Center, Jayawijaya Regency in 2020

Variable	Category	The aspect of tardiness		Total	P
		On time	Not on time		
HR Aspects	Enough	21 (53.8)	18 (46.2)	39 (100.0)	1,000
	Less	5 (55.6)	4 (44.4)	9 (100.0)	
	Total	26 (54.2)	22 (45.8)	48 (100.0)	
Planning Aspects	Enough	19 (59.4)	13 (40.6)	32 (100.0)	0.306
	Less	7 (43.8)	9 (56.3)	16 (100.0)	
	Total	26 (54.2)	22 (45.8)	48 (100.0)	
Implementation Aspects	Done	24 (72.7)	9 (27.3)	33 (100.0)	0,000
	Not done	2 (13.3)	13 (86.7)	15 (100.0)	
	Total	26 (54.2)	22 (45.8)	48 (100.0)	
Evaluation Aspects	Corresponding	23 (69.7)	10 (30.3)	33 (100.0)	0.001
	It is not in accordance with	3 (20.0)	12 (80.0)	15 (100.0)	
	Total	26 (54.2)	22 (45.8)	48 (100.0)	

Source: processed primary data in 2020

Table 2 shows the results of the analysis of the relationship between the Human Resources aspect and the delay in financial reporting Of Health Operational Assistance chi square test, obtained a significance value of 1,000 which shows that there is no meaningful relationship between human resource to the aspect of delay in financial reporting of Health Operational Assistance. The results of the analysis of the relationship between the planning aspect and the aspect of delay in financial reporting of Health Operational Assistance chi square test, obtained a significance value of 0.306 which shows that there is no meaningful relationship between the planning aspect to the aspect of delay in financial reporting of Health Operational Assistance.

The results of the analysis of the relationship between the implementation aspect and the aspect of delay in financial reporting of Health Operational Assistance chi square test, obtained a significance value of 0.000 which shows that there is a significant meaningful relationship between the implementation aspects to the aspect of delay in financial reporting Of Health Operational Assistance. The results of the analysis of the relationship between the evaluation aspect and the delay in financial reporting of Health Operational Assistance chi square test, obtained a significance value of 0.001 which shows that there is a significant meaningful relationship between the evaluation aspect to the aspect of delay in financial reporting Of Health Operational Assistance.

Table 3. Factors Affecting Delays in Financial reporting Of Health Operational Assistance, at the Jayawijaya Regency Public Health Center in 2020

		B	SE	Sig.	Exp (B)	95% CIfor EXP (B)	
						Lower	Upper
Step 1a	Implementation Aspects	2,676	0.906	0.003	14,524	2,461	85,703
	Evaluation Aspects	1,999	0843	0.018	7,385	1,414	38,564

Source: Logical Regression

Table 3 shows that of the two variables (implementation aspects and evaluation aspects) variables that affect the aspects of delay in reporting financial Health Operational Assistance in the Public Health Center are variable

aspects of implementation ( $p= 0.003$ ), and variable aspects of evaluation ( $p= 0.018$ ). The amount of influence for each variable in sequence; implementation aspect 26.7%, evaluation aspect by 19.9% and 53.4% influenced by other variables that were not research.

#### IV. DISCUSSION

##### Human Resources

In this study, the variable is Human Resources which is the relationship of Human Resources aspects to the aspect of delay in financial reporting of Health Operational Assistance. The quality of human resources is key in running programs and services [13] ; [14]. This is in line with research conducted by Mariane Evelyn, 2012 that human resources are very important in the submission of reports from the bottom to the top level, the Head of the Public Health Center as a leader has a role in terms of reporting at the level of the Public Health Center . Reporting planning at the Public Health Center is a guideline in providing direction for staff in carrying out their duties and functions to achieve common goals. The preparation of a topdown work plan resulted in the birth of routine service activities, routine activities included in the Health Operational Assistance aimed at spending the budget regardless of the impact of the program on the community [15].

Health human resources are various types of clinical and nonclinical health workers who carry out medical efforts and public health interventions. The performance of the health service is highly dependent on the knowledge, skills and motivation of the people responsible for the health service [16]. Health human resources are closely related to each function of a health organization and also interact between these functions. To achieve the vision and mission of an organization, skills and capabilities of human resources are required that are able to diagnose problems and intervene so that solutions to every problem are the main tasks and functions of the organization. Human resources can also be a threat to the implementers of policies, strategies, programs, and procedures of an activity if not managed properly and appropriately [17].

##### Planning

Good health planning should be able to represent a problem and the needs of the community, determine specific goals and objectives, estimate the capabilities possessed and be able to determine the right evaluation model [18].

In the research conducted by [19] stated that in preparing the planning of Health Operational Assistance based on Technical Guidance Health Operational Assistance discussed in the Mini Workshop, where each programmer determines the type of activities to be carried out, the time of implementation, as well as all related to the planning of Health Operational Assistance approved by the treasurer of Health Operational Assistance, Head of Public Health Center and then proposed in the Health Office. In the planning of Health Operational Assistance in the Community Health Center Kulisusu involves all programmers because the coordinator who will run the program through the Health Operational Assistance fund then the treasurer of Health Operational Assistance, and the Head of the Public Health Center as the supreme leader in the Public Health Center as a policy determinant and Head of Administration as the party that assists in the implementation of Health Operational Assistance planning [19]

##### Implementation

Implementation is an activity or efforts carried out to carry out all plans and policies that have been formulated and determined by equipped with all the necessary needs, necessary tools, who is carrying out, where the place of implementation begins and how to be implemented, a process of follow-up activities after the program or wisdom is determined consisting of decision making, strategic or operational steps or wisdom becomes a reality in order to achieve the objectives of the re-established program [20].

Another study by [21] that the supervisory aspect in a special budgeting process of HEALTH OPERATIONAL ASSISTANCE funds in the Public Health Center is to have an impact and influence in the effective and efficient use of the budget because it is seen directly both administratively and documentation [21].

##### Evaluation

Evaluation aspect, has a real impact on the aspect of delay in financial reporting of Health Operational Assistance. This can be seen from the difference in the percentage of reporting aspects of Health Operational Assistance that are not on time higher than the percentage of aspects of reporting on timely Health Operational Assistance, namely

12 (80.0) and 3 (20.0) respectively. The research in line with the results obtained is [22] The monitoring and monitoring in Luwu Regency has been running but not yet maximized, especially the supervision conducted at the level of the Public Health Center by the Luwu District Health Office.

## V. CONCLUSION

From the Results of Research and Processing of Results and Discussion on Analysis of Factors Affecting The Delay in Financial Reporting of Health Operational Assistance at the Public Health Center in Jayawijaya Regency in 2020, it was concluded that there is no meaningful relationship between the aspects of Human Resources and the planning aspects of the delay in financial reporting of Health Operational Assistance. There is a significant meaningful relationship between the implementation aspect and the evaluation aspect of the delay in financial reporting of Health Operational Assistance. Delay in Financial Reporting of Health Operational Assistance in Public Health Center in Jayawijaya Regency in 2020 is influenced by aspects of Implementation and Evaluation.

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