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Assessing the Financial Performance of the Gorontalo Regency Health Office

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ABSTRACT

Assessing the Financial Performance of the Gorontalo Regency Health Office. (Supervised by Ilyas Lamuda as the Main Supervisor and Wahyudin Hasan as the co-supervisor). This study aims to assess the financial performance of the Gorontalo Regency Health Office by calculating effectiveness, efficiency, and operational ratios. The method used is a descriptive, quantitative method, utilizing the Budget Realization Report and the Annual Report. The data analysis technique uses regional financial ratio calculations. The results show that the financial performance of the Gorontalo Regency Health Office during the 2020-2024 period is effective. However, in terms of efficiency, program budget management is still categorized as less efficient. Meanwhile, in terms of operational ratios, the expenditure structure is still dominated by operational expenditures. This indicates the need for improvements in planning, budget control, and a more balanced expenditure structure to support the sustainable improvement in the quality of health services.

Financial Performance, Effectiveness, Operations

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INTRODUCTION

Financial performance is an essential aspect that cannot be separated from the success of an organization, particularly in public sector entities such as local governments. Financial performance reflects an institution's ability to manage its resources effectively and efficiently in achieving predetermined organizational objectives. In the public sector context, sound financial management is not only oriented toward achieving program targets but also toward improving the quality of public services and ensuring accountability in the use of public funds. Therefore, financial performance serves as an important indicator in evaluating the success of an organization in carrying out its functions and responsibilities to the public.

The measurement of financial performance provides an overview of an entity's financial health, including its ability to manage resources and

implement work programs optimally. Good financial performance indicates the extent to which an institution can utilize available resources effectively and efficiently to achieve planned targets. Since the implementation of performance-based budgeting, governments are required to demonstrate transparent, efficient, and result-oriented financial management. This makes financial performance measurement a crucial instrument in the evaluation and accountability of public fund utilization (Hamid & Lamuda, 2019).

In assessing the achievement of organizational strategic objectives, local government financial performance can be analyzed using several relevant financial ratios. The effectiveness ratio is used to measure the government's success in realizing predetermined budget targets. The efficiency ratio evaluates the extent to which budget utilization produces optimal outputs at minimal cost. Meanwhile, the operational ratio assesses the entity's ability to finance its operational activities and indicates its dependence on certain funding sources. These ratios provide a comprehensive overview of financial management conditions within a government institution.

The Health Office is one of the regional apparatuses with a strategic role in delivering public health services. As part of the local government, it is responsible for managing financial resources in the health sector, including planning, implementation, administration, reporting, and accountability. With the implementation of decentralization, the Health Office is not only a policy executor but is also required to manage financial resources effectively and efficiently to ensure that health programs run optimally and provide tangible benefits to the community.

Gorontalo Regency, as one of the regions with considerable economic potential, still faces various challenges in managing regional finances. In the context of healthcare services, effective and efficient budget management is essential to ensure optimal implementation of health programs. Therefore, innovation and proper public financial management are needed so that each budget allocation contributes significantly to improving the quality of health services and community welfare.

However, in practice, several challenges remain in achieving effective budget management in Gorontalo Regency. Priority programs such as immunization coverage, stunting reduction, and infectious disease control still face obstacles in meeting their targets. Additionally, delays in program implementation have resulted in inefficient budget utilization compared to initial planning.

On the other hand, the budget structure of the Gorontalo Regency Health Office tends to be dominated by operational expenditures, particularly

personnel and routine expenses. This condition limits fiscal space for capital expenditures, such as infrastructure development and procurement of medical equipment. This imbalance may affect both program effectiveness and overall financial performance in delivering optimal public health services.

RESEARCH METHOD

This study employs a quantitative approach using secondary data in the form of financial reports from the Gorontalo Regency Health Office. The data include total budget allocations, budget realizations, program outputs, and details of operational and capital expenditures.

The data analysis technique uses descriptive quantitative analysis by collecting, classifying, and analyzing data to provide a clear understanding of the research problem. The study utilizes effectiveness, efficiency, and operational ratios.

The analysis steps include:

1. Collecting Budget Realization Reports
2. Calculating the effectiveness ratio :

$$\text{Effectiveness Ratio} = \frac{\text{Realized Expenditure of the Health Office}}{\text{Total Budgeted Expenditure of the Health Office}} \times 100\%$$

Source : Wulandari, (2021)

3. Calculating the efficiency ratio:

$$\text{Efficiency Ratio} = \frac{\text{Program Output Realization}}{\text{Realized Program Cost (Input)}} \times 100\%$$

Source : (Sukma & Muslihat, 2023)

4. Calculating the operational ratio :

$$\text{operational ratio} = \frac{\text{Operational Expenditure Realization}}{\text{Total Expenditure Realization}} \times 100\%$$

Source : Sitorus, E. (2018)

RESULT AND DISCUSSION

Financial Performance Ratio Analysis

Efficiency Ratio

Table 1.

Results of the Effectiveness Ratio Analysis for the Period 2020–2024

Table	Expenditure Realization	TOTAL BUDGETED EXPENDITURE	%	Category
2020	Rp 134.625.842.999	Rp 150.410.859.261	89,51	Moderately Effective
2021	Rp 207.724.477.275	Rp 234.904.348.114	88,43	Moderately Effective

2022	-	-		
	Rp	Rp		Effective
2023	140.120.624.833	150.839.123.095	92,89	
	Rp	Rp		Effective
2024	154.038.783.589	160.542.466.685	95,95	
Average Percentage of the Effectiveness Ratio			91,69	Effective

Sumber : Laporan Realisasi Anggaran Dinkes Kab. Gorontalo
 Rasio Efisiensi

Tabel 2.
Hasil Analisis Rasio Efisiensi Tahun 2020-2024

TAHUN	REALISASI INPUT	REALISASI OUTPUT	%	KATEGORI
2020	-	-	-	-
	Rp	Rp		Moderately Effective
2021	234.904.338.113	207.664.871.860	88,4	
	Rp	Rp		Less Effective
2022	160.503.707.796	152.982.842.557	95,31	
	Rp	Rp		Less Effective
2023	150.839.123.095	139.912.738.833	92,75	
	Rp	Rp		Less Effective
2024	160.542.466.685	153.845.455.045	95,82	
Average Percentage of the Efficiency Ratio			93,07	Less Effective

Source : Budget Realization Report of the Gorontalo Regency Health Office

Table 2 shows the development of the expenditure efficiency ratio in the Budget Realization Report of the Gorontalo Regency Health Office for the period 2020–2024. The efficiency ratio data for 2020 could not be presented due to limited supporting data caused by changes in financial management officials, resulting in some documents not being properly documented. Therefore, the analysis focuses on the period 2021–2024. In 2021, the efficiency ratio was recorded at 88.4%, increasing to 95.31% in 2022. In 2023, the efficiency ratio was 92.76%, and it increased again in 2024 to 95.83%. Overall, the expenditure efficiency ratio during 2021–2024 shows fluctuations and tends to fall into the less efficient category, indicating that budget utilization has not been fully economical and optimal.

Operational Ratio

Table 3.
Results of the Operational Ratio Analysis for the Period 2020–2024

Year	Realized Operational	Total Realized	%	Category
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	Expenditure	Expenditure		
2020	Rp 106.028.659.227	Rp 134.625.842.999	78,76	Dominance of Routine Expenditure
2021	Rp 120.484.512.266	Rp 207.724.477.275	58	Balanced/Ideal
2022	-	-	-	
2023	Rp 117.706.834.407	Rp 140.120.624.833	84	Dominance of Routine Expenditure
2024	Rp 141.882.665.466	Rp 154.038.783.589	92,11	Dominance of Routine Expenditure
	Average Operational Ratio		78,21	Dominance of Routine Expenditure

Source : Budget Realization Report of the Gorontalo Regency Health Office

Table 3 shows the proportion of operational expenditure to total realized expenditure at the Gorontalo Regency Health Office during the period 2020–2024. In 2020, the proportion was 78.76%, categorized as dominance of routine expenditure, then decreased to 58% in 2021, falling into the balanced/ideal category. The operational ratio data for 2022 could not be presented due to incomplete availability of the Budget Realization Report. Subsequently, the proportion increased to 84% in 2023 and rose again to 92.11% in 2024. Overall, the expenditure structure tends to be dominated by operational expenditure, although it briefly showed a relatively balanced condition in 2021.

DISCUSSION

Effectiveness Ratio

Based on the analysis of the effectiveness ratio of expenditure at the Gorontalo Regency Health Office for the period 2020–2024, the average value obtained is 91.69%, which falls into the effective category. This indicates that, in general, the institution has been able to realize its expenditure budget in accordance with the targets set in the Regional Revenue and Expenditure Budget (APBD), although in some periods there were differences between the budget and its realization.

At the beginning of the study period, expenditure effectiveness was influenced by the COVID-19 pandemic, which led to restrictions on community activities and budget refocusing policies for pandemic handling. As conditions

improved post-pandemic, expenditure realization also improved, supported by better planning, strengthened monitoring and evaluation, and increased capacity of financial management personnel.

These findings are consistent with Sanjaya & Priyadi (2019), who state that expenditure effectiveness is an important indicator in assessing public sector financial performance. Thus, the average effectiveness ratio of 91.69% indicates that budget management has been carried out effectively.

Efficiency Ratio

Based on the calculation of the efficiency ratio, the average value for the period 2020–2024 is 93.07%, which falls into the less efficient category. This indicates that although expenditure realization is relatively high and close to the planned budget, it has not been fully matched by optimal program outputs.

The low efficiency is influenced by several factors, including the impact of the COVID-19 pandemic, which caused many health programs to not be implemented as planned, as well as budget refocusing policies. In addition, program planning that is not fully based on performance evaluation and suboptimal supervision of program implementation also affect efficiency levels.

This finding is in line with Habibie et al. (2024), who state that high expenditure realization does not necessarily reflect efficiency if program outputs are not optimal. Therefore, improvements in planning, control, and implementation are needed to enhance budget efficiency.

Operational Ratio

The operational ratio indicates the proportion of operational expenditure to total expenditure of the Gorontalo Regency Health Office. Based on the Budget Realization Report for the period 2020–2024, the average ratio is 78.22%, categorized as dominance of routine expenditure, meaning that most of the budget is allocated for operational healthcare services.

This high ratio is influenced by the COVID-19 pandemic, budget refocusing policies, and the characteristics of the institution, which require continuous operational funding. While this reflects a commitment to maintaining healthcare services, it also indicates limited allocation for capital expenditure.

These findings are consistent with Sanjaya & Priyadi (2019), who state that the health sector is generally dominated by operational expenditure. Overall, a balance between operational and capital expenditure is necessary to support improvements in healthcare services.

CONCLUSION

Based on the research results, the financial performance of the Gorontalo Regency Health Office for the period 2020–2024, as measured by the effectiveness ratio, is categorized as effective, indicating that budget realization has generally met the planned targets despite the impact of the COVID-19 pandemic. Meanwhile, the efficiency ratio falls into the less efficient category, indicating that budget utilization has not been fully optimal and requires improvements in planning, implementation, and control.

On the other hand, the operational ratio shows that the expenditure structure is still dominated by operational spending (dominance of routine expenditure), reflecting a focus on maintaining healthcare services. Although this is important, efforts are needed to balance the allocation between operational and capital expenditure to support improvements in infrastructure, facilities, and the quality of healthcare services in a sustainable manner.

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