

Analysis of Local Government Service Performance Before and During the Covid 19 Pandemic

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Abstract

The Covid 19 pandemic that occurred in the world made all humans limited in space and time in their activities. The rapid transmission has created a new trend in life where social contact is minimised to avoid massive transmission. The impact of this is very significant, especially for both central and local governments in terms of revenue and expenditure. The government is refocusing the budget on the health sector as a form of clarity on budget targets in response to the covid 19 pandemic. In this case, of course, it will have an impact on the performance of services provided by local governments, especially those that intersect directly with the public. The objective of this study is to assess the quality of local government services, particularly those provided by district and city governments in East Nusa Tenggara Province, between normal times (before the COVID-19 epidemic) and during the pandemic. This study uses a qualitative descriptive method and uses secondary documents in the form of local government financial reports at districts / cities in East Nusa Tenggara Province in the 2017-2021 range. This study uses the service solvency dimension to measure it by dividing the amount of fixed assets owned by the local government divided by the population in the area. The results show that district and city governments in East Nusa Tenggara province are now better solvent than ever against the Covid-19 outbreak. This is especially true during the pandemic. Given that the solvency of services during the COVID-19 pandemic is higher than normal conditions, the government is considered to be very prepared for these conditions.

Keywords: Budget target clarity, Service Performance, Service Solvency, Covid 19 Pandemic

Introduction

When it was reported that on March 1, 2020, one person tested positive, it was determined that Indonesia was experiencing the Covid 19 pandemic. Furthermore, the official announcement of the emergence of Covid 19 in Indonesia was announced on 2 March 2020 (detikhealth.com, 2019). The pandemic caused by COVID-19 affects space restrictions between individuals, as well as public health conditions that are quite alarming due to the rapid transmission of Covid 19. The importance of the recovery of several sectors, especially the health sector, has made the central government and local governments concentrate their budgets on the health sector. The government's health recovery efforts can be seen from the budget allocation given to the health sector.

Figure 1 shows that there was a significant increase in the health budget from year to year from 2019 to 2021 which then sloped in 2022 with the Covid 19 Pandemic conditions getting better. In the period 2018 to 2023, the highest health budget was in 2021 amounting to IDR312.4 trillion. (Kemenkeu, 2022). A significant increase in the health budget allocation is one of the central government's commitments in order to deal with the Covid 19 Pandemic as a form of good governance.

Healthcare Budget, 2018-2023 (trillions of rupiah)

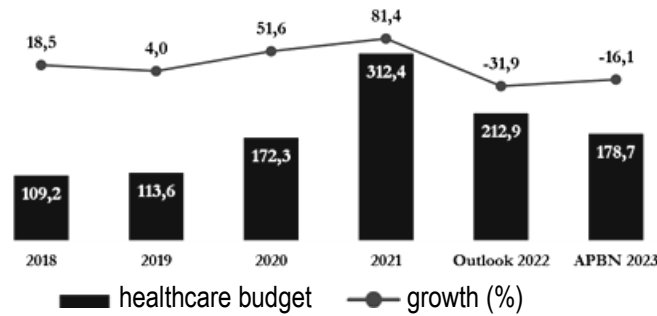


Figure 1: Health Budget 2018-2023
Source: Ministry of Finance, 2022

Improving the effectiveness of government expenditure on public services that are essential to people's livelihoods is one of the fundamental challenges of good governance, since it helps address the government's budgetary difficulties (L. Zhang & Yuan, 2023). The distribution of budgeted expenditure should be dynamic, this is due to dynamic economic events such as economic crises, pandemics, inflation, exchange rates and fiscal policy in order to achieve economic growth and public welfare. This means that public budgeting should be able to achieve an appropriate distribution of expenditure to meet the needs of the community (Valle-Cruz et al., 2022).

Indonesia abides by regional autonomy, as defined by Law Number 23 of 2014, which grants autonomous regions the freedom, responsibility, and ability to administer and manage their own governmental issues as well as the interests of their local populations (Indonesia, 2014). Indonesia is an archipelago with the devolution of government affairs based on decentralisation. Law No. 23/2014 on Regional Government explains that, in accordance with the Autonomy Principle, decentralization is the transfer of government affairs from the central government to autonomous regions (Indonesia, 2014). Decentralization refers to the transfer of decision-making authority from the national to the local level. Including in the health sector, decision-making becomes closer to the implementation level (O'Meara et al., 2011).

One of the decentralisations devolved to local governments is fiscal decentralisation. The minimum conditions required by local governments in implementing fiscal decentralisation include sufficient authority to mobilise revenue and adequate accountability in the management of expenditure (Purbadharmaja et al., 2019). Assessing the fiscal health of local governments can help local governments to deliver services in line with public demand. This can affect economic development, the quality of local government organisational flexibility, competitiveness, service quality, service variety, human resource quality, long-term capability, and local government costs on community competitiveness (Mamun & Chowdhury, 2022).

Local governments use a variety of resources, including financial and human resources, to support them in carrying out their mandates. Every activity that takes place throughout the year has been planned and then calculated how much budget is needed to support the implementation of these activities (Conteh, 2016). Organisations that focus on traditional budgets are now realising that traditional budgets do not guarantee efficiency, effectiveness and better performance but are a ceremonial tool to secure vital funds (Alam & Alam, 2022). The existence of Covid 19 has an

impact on the decline in economic activity, namely a major impact on major sources of income such as tax revenue (Joyce & Suryo Prabowo, 2020). Budget formulation and control during the Covid 19 period led to variable behaviour from budget preparers due to environmental uncertainty (Nkundabanyanga et al., 2023). Capacity sharing is one possible and highly relevant solution for disaster resilience planning (Houghteling & Scott, 2023). The government in this condition must reorganise the budget by concentrating spending on health sector funds. The health sector budget requires additional budget, this is because the impact of the pandemic is massive and potentially life-threatening (Kim, 2020).

The government must now be more responsive to basic service needs. Strengthening local governance can play an important role in human development. (Bloom & Reenen, 2013). One of the important things in human development is the basic element, namely health. During the Covid-19 pandemic, all levels of government, both central and local governments, have refocused their budgets on the health sector, which is a form of responsiveness to the values of good governance conveyed by UNDP.

The budget is a political document/contract between the government and the local council for the future (Mardiasmo, 2018). This budget can be used as material for conducting government performance accountability at the level of implementation. Performance accountability is a manifestation of a government in carrying out its obligations to be able to account for the implementation of the vision and mission of an organisation on the attainment of predetermined goals and objectives. The level of performance of a government organisation can be identified by how much budget absorption has been achieved (Handayani et al., 2020). Local government budgets should be clearly presented, precise and simple enough to be understood by those tasked with putting it into practice (Lenggono & Leatemia, 2020). This indicates that the budgeting process must be clear and specific in programme allocation because this has an impact on performance. Research by Ibthia et al. (2022) shows that the quality of government performance accountability reports is strongly influenced by budget clarity. Furthermore Suryani & Pujiono (2020) said that the clarity of the budget target will help the apparatus in realising it. One of the reasons for budget inefficiency is that local government officials find it difficult to set budget goals because the goals are not clear. According to Kenis (1979) The availability of clear budget goals makes it easier for individuals to achieve them.

The clarity of budget objectives refers to *goal setting theory* proposed by Locke (1968) suggests that there is a relationship between goals and one's performance on the tasks he carries out. This theory explains that a person's attitude is determined by content and goals. In connection with the budget, the goal-setting theory is that the budget is not only to achieve a plan or nominal, but also has a specific target in the form of goals that an organisation wants to achieve. If a person is committed to achieving a goal, then this will affect their actions and performance (Cholifah, 2023).

The community's perception of the quality of public services received reveals how well public service providers perform. The community's receipt of public services is connected to the public goods hypothesis. This theory highlights how the government allocates resources and provides an explanation for the rationale behind decisions on public spending in order for the government to carry out its duties. (Cornes and Sandler, 1996 in W. Zhang et al., 2023).

One of the goals of providing local governments with public funding is to meet basic service requirements in order to hasten the realization of community welfare while adhering to the ideals of equity and justice. Every citizen has a minimal entitlement to receive Basic Services, which are mandatory government affairs. minimal Service Standards are laws defining the Type and Quality of Basic Services. The Mandatory Government Affairs related to Basic

Services consist of education, health, public works and spatial planning, public housing and residential areas, peace, public order, and community protection and social affairs (Peraturan Pemerintah RI, 2018).

Obligatory government activities pertaining to necessities, like as the health sector, whose funding was heavily focused during the Covid 19 Pandemic. Government Regulation Number 19 of 2020 which regulates the Measurement of the Regional Financial Management Index states that the indicator for the allocation of the amount of expenditure for health affairs is at least 10% of the APBD excluding salaries. The ability of a local government to fulfil its financial responsibilities (financial independence, financial flexibility, operational solvency, short-term solvency, long-term solvency, and service solvency), prepare for unforeseen situations, and effectively and efficiently use its financial rights is known as the local financial condition. (Indonesia, 2020). Service solvency is a measure of a region's capacity to supply and preserve the caliber of public services that people require and desire. One can compute service solvency by taking the whole population and dividing it by all fixed assets. The result of this division shows how much fixed assets are accessible to each resident. The greater the value of the ratio, the more solvent the local government is, this can be seen from the greater number and quality of services provided to the community (Hastaningrum & Ritonga, 2017). The improvement in the quality of public services is indicated by the higher value of the service solvency ratio (Indriani, 2021).

Expenditures made by local governments on public services cover a wide range of areas. Expenditure on public services includes social security and medical and health expenditure (Jiuwen et al., 2023). A systematic assessment of the level of accessibility of health services could help policy makers to utilise available resources effectively and make appropriate policy decisions. Access to health services can be divided into five dimensions, namely i) affordability (i.e. the cost of health services with health services), ii) acceptability (i.e. compliance and satisfaction with health services), iii) availability (i.e. health services), iv) spatial/geographical accessibility (distance travelled between users and services, and v) accommodation (i.e. appropriateness and suitability of health services) (Sharma & Patil, 2021).

Decreasing healthcare disparities is a shared objective of policy makers worldwide, as access to quality healthcare is an essential human right that shouldn't be contingent on one's financial situation (Chen et al., 2023). Local governments are responsible for the health care of their citizens (Ferreira, 2018). The Covid 19 pandemic in 2020 has an impact on public service activities and the government's capacity to formulate adequate responses to urgent claims caused by turbulent events (Casalegno et al., 2023). The Covid 19 epidemic is causing a paradoxical situation in which health services are rapidly expanding, while health availability and access are simultaneously declining. In addition, all healthcare professionals are further burdened by this because of the lack of knowledge and comprehension of COVID-19 and its effects (Lubi et al., 2021). The Covid 19 pandemic poses a huge challenge to health systems around the world, their ability to stop the spread of the epidemic and manage its impact on society and health is being tested (Kondilis et al., 2021).

The limited funds owned by the Government make it a must be wise in allocating its budget. Clarity of budget targets is very important. During Covid 19, a lot of budget was allocated to the health sector. As shown in Figure 1, the central government health budget increased significantly especially during Covid 19, namely 2020 to 2021. Furthermore, the budget slowly decreased in 2022 and 2023 because conditions began to return to normal on 31 August 2021. The Coordinating Ministry for Economic Affairs of the Republic of Indonesia issued a press release number HM.4.6/246/SET.M.EKON.3/08/2021 concerning Budget Refocusing and Local Government Innovation to Minimise the Impact of the Covid 19 Pandemic. According to the circular, one of the initiatives that has been implemented in practice is the use of Revenue Sharing Funds (DBH), which are optimized to support health

management, social safety nets, and economic recovery; another is the use of a minimum of 8% of the General Allocation Fund (DAU) for Covid-19 vaccinations and incentives for regional health workers (Inakesda). The budget refocusing of the Transfer to Regions and Village Funds (TKDD) is stated in the circular (Kementrian Ekonomi, 2021). An effective response during the covid 19 pandemic is that urgent public spending to uphold quarantine is the key to controlling the spread of the pandemic and the economic crisis caused by the pandemic can be overcome by timely public spending (kim 2020).

The concentration of budget allocations for the health sector in the government (especially local governments) has affected other sectors. The clarity of budget targets for refocusing on the health sector makes it necessary to look at the impact on the solvency of local government services. This is important because the government's budget refocusing must not neglect other basic services. The ratios in the service solvency dimension show how much it costs the local government to serve each citizen (Primawaty, 2017). The results showed that the value of the service solvency ratio at each level of local government showed an increasing trend. This condition reflects improvements in improving local government services to its citizens. Solvency Service research results from Kanoli (2023) shows that the Buol District government in 2019-2020 is able to provide public services to its people because it has a high amount of assets and equity.

Based on the above research, the researcher tried to analyse the financial condition of local governments, especially from the dimension of service solvency as a result of budget concentration in the health sector. This research focuses on local governments in East Nusa Tenggara Province. This research question is: how is the solvency of services at district / city governments in East Nusa Tenggara Province before and during the covid 19 pandemic? The purpose of this study is to determine the level of local government services before and during the Covid 19 pandemic in district / city governments in East Nusa Tenggara Province.

Methodology

This research uses a qualitative descriptive method and uses secondary documents in the form of local government financial reports. The purpose of this study was to determine the level of local government services before and during the Covid 19 pandemic in district / city governments in East Nusa Tenggara Province. The level of local government services uses a measuring tool in the form of service solvency. According to Wang et al (2007) in Ritonga (2023), service solvency indicates the ability of local governments to provide and enforce the standard of public services that people need and want.

The resources of facilities or facilities owned by local governments that are utilized to deliver services to the community are divided by the total number of people served by local governments to determine service solvency. According to Ritonga (2023), facility resources or facilities used for community services can be measured by assets, fixed assets, equity, expenditure, public expenditure or capital expenditure. The service solvency used in this study uses the amount of fixed assets in local government services.

Result And Discussion

Results

The service solvency data used includes service solvency data in the years before and during the Covid 19 pandemic. The year before the pandemic consists of 2017-2019 while the pandemic year includes 2020-2021. District / city government service solvency data in East Nusa Tenggara Province as in table 1.

Table 1
Solvency of District/City Services
East Nusa Tenggara Province

Number	Local Government	Service Solvency (millions)				
		2017	2018	2019	2020	2021
1	Alor	6,15	5,62	6,44	8,72	10,10
2	Belu	5,53	5,74	6,16	6,63	6,44
3	Ende	4,29	4,60	4,73	4,68	4,52
4	Flores Timur	3,41	3,85	4,38	3,89	3,80
5	Kota Kupang	3,37	3,64	6,30	6,42	5,41
6	Kab Kupang	3,65	3,79	3,90	3,78	4,45
7	Lembata	4,96	5,18	6,39	9,21	10,40
8	Malaka	3,50	5,45	5,85	5,83	6,20
9	Manggarai	5,61	5,08	5,35	5,69	6,38
10	Manggarai Barat	6,39	6,44	6,48	6,88	7,49
11	Manggarai Timur	4,41	4,82	5,19	5,41	6,12
12	Nagekeo	11,39	11,56	12,79	11,87	11,55
13	Ngada	7,16	9,24	9,37	9,13	9,12
14	Rote Ndao	7,17	7,37	6,64	7,81	9,54
15	Sabu Raijua	9,40	10,45	10,53	10,48	13,10
16	Sikka	3,74	3,79	4,24	4,59	4,97
17	Sumba Barat	10,20	11,01	7,73	8,80	7,59
18	Sumba Barat Daya	3,58	3,74	3,90	4,90	5,47
19	Sumba Tengah	13,04	13,87	11,94	15,16	13,10
20	Sumba Timur	7,98	6,59	6,90	6,82	7,90
21	Timor Tengah Selatan	3,05	3,50	3,70	3,79	3,99
22	Timor Tengah Utara	5,36	5,17	6,81	5,49	5,18

Source: data processed from district/city government financial reports

Table 1 shows that the service solvency in 2020 of several local governments tended to decrease. This happened, among others, to the Regional Governments of Ende Regency, East Flores, Kupang Regency, Timur Tengah Utara and others. However, some local governments also experienced an increase in service solvency during the covid 19 pandemic, namely the Alor District Government, Belu District Government and others.

Discussion

Based on service solvency data from 2017-2021, data classification is carried out into service solvency data in the years before and during the Covid 19 pandemic. This is done by determining the average value of service solvency in the year before (2017-2019) and during the Covid 19 pandemic (2020-2021). The classification results are listed in table 2 below.

Table 2
Solvency of District/City Services
East Nusa Tenggara Province
Before and During Covid 19 Pandemic

Number	Local Government	Service Solvency (millions)	
		Before Covid 19 Pandemic	During Covid 19 Pandemic
1	Alor	6,07	9,41
2	Belu	5,81	6,53
3	Ende	4,54	4,60
4	Flores Timur	3,88	3,85
5	Kota Kupang	4,44	5,91
6	Kab Kupang	3,78	4,11
7	Lembata	5,51	9,81
8	Malaka	4,93	6,02
9	Manggarai	5,35	6,03
10	Manggarai Barat	6,44	7,18
11	Manggarai Timur	4,81	5,76
12	Nagekeo	11,91	11,71
13	Ngada	8,59	9,12
14	Rote Ndao	7,06	8,67
15	Sabu Raijua	10,13	11,79
16	Sikka	3,92	4,78
17	Sumba Barat	9,64	8,19
18	Sumba Barat Daya	3,74	5,18
19	Sumba Tengah	12,95	14,13
20	Sumba Timur	7,16	7,36
21	Timor Tengah Selatan	3,42	3,89
22	Timor Tengah Utara	5,78	5,34

Based on the classification in table 2, there is a significant difference in service solvency before the pandemic and after the Covid 19 pandemic. The next analysis step is to conduct a two-sample difference test, namely service solvency data before the Covid 19 pandemic and during the Covid 19 pandemic. The test results are as in the following table 3.

Table 3
Statistical Test Results

Description	Before Covid 19 Pandemic	During Covid 19 Pandemic
Average	6,36	7,24
t statistik	-3,446	
p	0,001	
t table	1,721	

The statistical results show that the average solvency of services in district / city governments in East Nusa Tenggara Province, especially during the Covid 19 pandemic is higher than before the Covid 19 pandemic. This is supported by the results of the difference test showing significant results.

This increase in service solvency shows that district / city governments in East Nusa Tenggara Province are able to provide and maintain the quality of public services needed and desired by the community even though there are Covid 19 pandemic conditions. It is suspected that the Covid 19 pandemic has caused budget targets to become clearer. The implication is that the services provided by local governments are in line with community service needs so that the solvency of local government services increases.

Conclusions

The findings show that despite the clarity of the district / city government budget during the covid 19 pandemic to refocus the budget for the health sector, this does not neglect other basic services. During the period before the covid 19 pandemic, the average service solvency was 6,36, while during the covid 19 pandemic it was 7,24. This shows that district / city governments in East Nusa Tenggara Province can maintain the quality of public services well and even the quality of public services has increased despite the covid 19 pandemic. This means that the concentration of the health sector budget does not neglect other basic services.

Limitations

This study has several limitations, namely testing indicators of financial condition only limited to service solvency. This study has not tested other dimensions such as financial independence, financial flexibility, operational solvency, short-term solvency, and long-term solvency. This is a limitation because the existence of covid 19 not only has an impact on refocusing the budget on the health sector (local government spending), but regional revenue is affected because community activities are limited so that this has a significant impact on the potential for regional revenue so that it also has an impact on spending behaviour. Future research is expected to explore the ratio that tests local government revenue.

Research Contribution

This research contributes to stakeholders being able to maintain basic services to the community even though there are budget priorities in certain sectors, but still not to the exclusion of other basic services. This can be used as an example by other local governments. In this study, local governments have enough fixed assets to be able to serve their communities very well despite the covid 19 pandemic. In the world of education, this provides new insights that practically limited budgets due to the conditions of the covid 19 pandemic, which in fact have an impact on local government revenue, do not always make service performance to the community decrease, instead local governments can improve their services by using their fixed assets.

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