

# Determinant of Operational Cost Budget Fluctuations at Balai Kekarantinaan Kesehatan Kelas I Kupang

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## ABSTRACT

Fluctuations in operational cost budgets pose significant challenges to public sector financial management, particularly in health institutions that require funding stability to ensure service sustainability. This study aims to analyze the factors influencing operational budget fluctuations at Balai Kekarantinaan Kesehatan Kelas I Kupang and to examine the strategies implemented to manage these dynamics. Using a descriptive qualitative approach with a case study design, data were collected through in-depth interviews, observations, and document analysis of budget planning and realization reports for the 2022–2024 period. The findings reveal that external factors such as changes in central government policies, shifting national priorities, and budget allocation adjustments from ministries to regional technical units, are the primary drivers of budget fluctuations. Internal factors include limited planning capacity, suboptimal coordination among program managers, inadequate budget monitoring mechanisms, and the absence of operational reserve funds. To address these challenges, the institution applies strategies such as budget revisions, activity reprioritization, and cross-unit coordination. This study contributes to the literature on public sector budgeting by highlighting the interaction between external policy dynamics and internal managerial capacity, emphasizing the importance of strengthening planning and budget control systems to enhance financial stability in health quarantine institutions.

## 1 | Introduction

The budget is a fundamental instrument in public sector governance, functioning as a mechanism for planning, control, and accountability in the use of state resources (Priyambodo et al., 2024). In modern public administration, the budget represents not only revenue and expenditure plans but also policy priorities, performance commitments, and organizational responsibility in delivering sustainable public services. The effectiveness of a government agency in fulfilling its mandate largely depends on its ability to design, allocate, and realize the budget appropriately (Mardiasmo, 2018). Weak budget management may lead to inconsistencies between planning and implementation, service delays, and declining public trust. Therefore, understanding budget dynamics, including the factors that cause fluctuations, remains a central issue in public financial management studies (Lestari & Dewi, 2020).

In the public health sector, budget stability is particularly critical because it directly affects public safety and protection. Health institutions must respond rapidly to infectious diseases, public health

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emergencies, and increasing cross-border mobility. A stable operational cost budget is essential to ensure preparedness, surveillance, and emergency response functions. However, government health agencies frequently experience fiscal constraints, policy refocusing, and environmental uncertainty that result in year-to-year budget fluctuations (Zhang et al., 2023). These conditions require adaptive planning systems and strong managerial capacity to maintain service continuity.

Balai Kekarantinaan Kesehatan Kelas I Kupang (BKK) is one of the Technical Implementation Units under the Ministry of Health of the Republic of Indonesia which has a strategic role as the front line in preventing the entry and exit of infectious diseases through state entrances. The working area of BKK Kelas I Kupang includes airports, seaports, and land border crossing posts in East Nusa Tenggara Province which are geographically directly facing international routes and crossings between countries. In carrying out its duties, like the others, BKK Kupang carries out various operational activities such as health checks for travelers, epidemiological surveillance, laboratory sampling, provision of isolation facilities, supervision of environmental risk factors, and health emergency response (Hardani et al., 2016). All of these activities require adequate operational cost support, consistency, and ability to adjust to the dynamics of the public health situation.

Operational funding at BKK Kupang is sourced from the State Revenue and Expenditure Budget (APBN) through the Work Plan and Budget (RKA) and implemented via the Budget Implementation List (DIPA). Ideally, the budget planning process is designed to ensure that each program and activity receives a funding allocation that is proportionate to the set performance targets. However, the reality of public finance bureaucracy often shows that there is a discrepancy between budget plans and realizations on the ground (Ratnasari et al., 2023). This discrepancy can appear in the form of delays in disbursing funds, revisions to budget ceilings, allocation cuts, and sudden additions of funds due to emergency situations. The accumulation of these conditions causes fluctuations in the operating cost budget which ultimately affects the stability of the institution's performance.

Data on the realization of the BKK Kelas I Kupang budget for the 2022-2024 period shows that there are variations in the realization of the set budget ceiling. In certain years, the realization of the budget is below the target, while in other years there is an increase close to the maximum ceiling. This phenomenon indicates that the planning and budget implementation process still faces various challenges both from internal aspects of the organization and external factors that are beyond the control of the institution. This kind of budget fluctuation not only has an impact on the smooth running of daily operations, but also affects the continuity of service programs, the effectiveness of resource use (Hou et al., 2016), and the reliability of the health response system in the BKK Kelas I Kupang work area. Specifically, internal financial reports indicate that during the 2022 fiscal year there were revisions to the DIPA document more than once due to budget refocusing policies, which resulted in adjustments to several operational activity targets. In 2023, delays in the disbursement of certain operational expenditure items caused the postponement of field surveillance activities in several border areas. Meanwhile, in 2024, the restructuring of work areas and adjustments in national health priorities affected the allocation structure between routine operational spending and emergency preparedness programs. These empirical conditions show that budget fluctuations at BKK Kelas I Kupang are not merely statistical variations, but are reflected in concrete operational consequences such as rescheduling activities, reallocating funds between accounts, and modifying performance targets within the year.

Conceptually, budget fluctuations can be influenced by external factors such as changes in central government policies, refocusing the national budget, macroeconomic dynamics, inflation, and epidemiological conditions that trigger the need for emergency spending (Dzighbede et al., 2023). On the other hand, internal factors such as the quality of budget planning, the capacity of human resources for financial management, coordination between units, bureaucratic administrative processes, and the performance of the previous year's budget realization also determine the stability of the organization's budget (Nguyen, 2024). The interaction between these internal and external factors forms the complexity of public budget management, where any change in policies or environmental conditions will test the adaptability of institutions in maintaining the continuity of their operations.

In the context of BKK Kelas I Kupang, the challenges of budget management become increasingly complex due to the characteristics of the large work area, the geographical conditions of the islands, the limitations of transportation infrastructure, and the potential for extraordinary events of diseases that require a quick response. This situation requires organizations to have sufficient budget flexibility without sacrificing the principles of accountability and compliance with state financial regulations. However, this flexibility often clashes with government budgeting systems that are rigid, procedural, and require a tiered administrative process. As a result, when there is a change in urgent operational needs, institutions must revise budgets or reallocate funds that ultimately contribute to budget fluctuations.

The problem of fluctuations in the operating cost budget is not only a technical financial issue, but also closely related to the effectiveness of public services and the resilience of the health system (Tri et al., 2024). Too low a budget can hinder the implementation of priority programs, delay the procurement of medical devices, reduce the intensity of surveillance, and reduce the quality of quarantine services. On the other hand, a budget that is not optimally absorbed can cause the perception of inefficiency and potentially affect the amount of budget allocation in the next period (Kuntadi & Puspasari, 2023). Thus, understanding the factors causing budget fluctuations is a strategic step to formulate improvements in planning policies, implementation mechanisms, and budget monitoring and evaluation systems.

A number of previous studies have discussed the management of operational cost budgets in various government and private institutions, and emphasized that good budget planning can be an instrument for controlling organizational performance. These studies also show that budget fluctuations are often related to weak needs estimates, limited capacity of budget managers' human resources, and fiscal policy dynamics. Nonetheless, most previous research has focused on public agencies, companies, or health institutions in other regions. Until now, there are still very limited empirical studies that specifically analyze the factors that cause budget fluctuations in the Health Quarantine Center, especially in the Eastern Indonesia region which has different operational characteristics than metropolitan areas.

The absence of specific studies on BKK Kelas I Kupang shows that there is a research gap in the public health sector budget management literature. In fact, as a strategic institution in the national health security system, the stability of the BKK budget greatly determines the sustainability of the state entrance supervision function. Without a deep understanding of the causes of budget fluctuations, efforts to improve budget planning and implementation risk being partial and not touching the root of the problem (Asiedu & Adaku, 2020). Therefore, this study is here to fill the study gap by exploring in depth the internal and external factors that affect the fluctuations in the operational cost budget at BKK Kelas I Kupang during the 2022–2024 period.

Based on this gap, this study aims to: (1) identify and analyze internal organizational factors contributing to operational cost budget fluctuations at BKK Kelas I Kupang; (2) examine external fiscal and policy factors influencing changes in budget allocation and realization; and (3) explore the adaptation strategies implemented by the institution in responding to budget dynamics during the 2022–2024 period.

By integrating internal managerial perspectives and external fiscal policy pressures, this study seeks to provide a comprehensive explanation of operational budget instability in health quarantine institutions. The findings are expected to contribute to the public sector budgeting literature and to offer practical recommendations for strengthening adaptive, accountable, and resilient budget management systems within the Ministry of Health. Furthermore, this study provides evidence-based insights that can assist policymakers in designing more predictable and risk-sensitive budgeting mechanisms for frontline health institutions operating in high-uncertainty environments. Ultimately, this research positions operational budget stability as a strategic determinant of institutional performance and national health system resilience.

## **2 | Method**

### **2.1 | Research Design**

This study uses a descriptive qualitative approach with a case study design, aiming to explore in depth the factors that affect the fluctuations in the operational cost budget at the Balai Kekarantinaan Kesehatan Kelas I Kupang (BKK). The qualitative approach was chosen because it allows researchers to comprehensively understand the phenomenon of budget management based on the experience, perception, and real practices of budget managers in the context of the organization.

### **2.2 | Informant and Sampling Techniques**

The research was carried out at the Balai Kekarantinaan Kesehatan Kelas I Kupang located at Adi Sucipto Street, Penfui Village, Maulafa District, Kupang City, East Nusa Tenggara Province. The selection of the location is based on the strategic role of the Kupang BKK as the technical implementation unit of the Ministry of Health in monitoring quarantine in the border area and the country's entrances. The research lasted for five months, from April to August 2025, which included the preparation stage, data collection, data analysis, and the preparation of research reports.

### **2.3 | Research Location and Time**

Data collection was carried out using a survey method with instruments in the form of a structured questionnaire. The questionnaire was distributed online to respondents to obtain primary data related to e-wallet use and impulse buying behavior. All statements in the questionnaire were measured using a five-point Likert scale, ranging from strongly disagree to strongly agree, in order to capture the level of respondents' approval of each indicator studied.

### **2.4 | Data Types and Sources**

The data used in this study consisted of: 1) Primary data, namely data obtained directly from informants through in-depth interviews and field observations on the process of planning, implementing, and evaluating the budget. 2) Secondary data, namely supporting data in the form of official agency documents, such as Work Plans and Budgets (RKA), Budget Implementation Entry List (DIPA), budget realization reports, minutes of planning meetings, and technical guidelines for budget preparation from the Ministry of Health.

### **2.5 | Data Collection Techniques**

Data collection is carried out through the following techniques: 1) Non-participatory observation, where researchers observe the process of planning and evaluating the budget without being directly involved in the activities that take place. 2) Semi-structured interviews, namely interviews using open-ended question guidelines that allow informants to freely explain their experiences and views related to the preparation, implementation, and constraints of budget management. 3) Documentation study, namely the researcher examines budget documents and financial statements to obtain factual data on the planning and realization of the operational budget. These three techniques complement one another, ensuring that the data obtained is not only comprehensive but also validated through multiple sources of evidence.

### **2.6 | Data Analysis Techniques**

Data analysis was carried out qualitatively with a thematic analysis approach. The analysis process includes: 1) Data transcription, which is converting interview recordings into text form. 2) Open coding, by identifying important words, sentences, or statements and giving them initial code. 3) Axial coding, which is grouping interrelated codes into main categories or themes, such as internal factors and external

factors of budget fluctuations. 4) Selective coding, which is compiling an analytical narrative to explain the relationship between themes and formulate research conclusions.

## 2.7 | Data Validity Test

The validity of the data is guaranteed through the following four criteria: 1) Credibility, carried out through member checks by asking informants to verify the summary of the interview results to match the purpose of their statements. 2) Dependability, maintained by documenting the entire research process, starting from interview guidelines, field notes, to the data analysis process. 3) Confirmability, carried out by comparing the results of the interview with the budget document and official report of the agency. 4) Transferability, achieved by providing a clear contextual description of the organizational conditions of BKK Kupang so that the findings can be understood and compared with the context of similar institutions. The main instrument in this study is the researcher himself who plays the role of a planner, collector, and data analyst. To support the research process, auxiliary instruments were used in the form of semi-structured interview guides, observation sheets, and lists of documents analyzed.

## 3 | Results and Discussion

### 3.1 | Overview of Budget Management at BKK Kelas I Kupang

The results of observations and documentation studies show that the Balai Kekarantinaan Kesehatan Kelas I Kupang (BKK) prepares an operational budget through an annual planning mechanism that refers to the guidelines for budget preparation from the Ministry of Health and the Ministry of Finance. The preparation process begins from the analysis of the operational needs of each work team, followed by the preparation of the Work Plan and Budget (RKA), to the determination of the Budget Implementation Entry List (DIPA) as the basis for the implementation of activities.

The stages of budget preparation are carried out through three main phases, namely e-Renggar (preliminary planning), indicative ceiling determination, and definitive ceiling determination. In this process, the functional planner, financial team, head of the center, head of the general administration subdivision, and the head of the work team are actively involved in formulating activity priorities and budget distribution. After the budget is passed, the implementation of activities is monitored periodically to assess the level of realization and the need for budget revision.

Although the planning system has been running according to the guidelines, the results of the study found that the realization of the operational budget of BKK Kupang during the 2022–2024 period has fluctuated. This encourages the need to identify factors that affect changes in budget allocation and realization from year to year.

Further analysis of budget documents indicates that several revisions occurred within the fiscal year, particularly in response to adjustments in national budget policies and emergent operational needs. These revisions affected the composition of expenditure items, especially between routine operational spending and emergency response allocations. In several instances, planned activities had to be rescheduled or scaled down due to ceiling adjustments and delayed fund disbursement. Interviews with budget managers also revealed challenges in synchronizing planning assumptions with actual fiscal allocations determined at the central level. These conditions suggest that, despite procedural compliance in planning, the operational budget of BKK Kupang remains vulnerable to both policy-driven changes and internal coordination constraints.

### 3.2 | Interview Results: Factors Causing Budget Fluctuations

To deepen the understanding of how budgeting is formulated and managed within the institution, interviews were conducted with two key informants who are directly involved in these processes. The insights gathered highlight both technical and managerial aspects of budget implementation. In addition,

the information obtained from the interviews provides contextual clarity regarding the challenges and adjustments that occur throughout the budgeting cycle. A summary of the interview findings is presented in **Table 1**.

**TABLE 1** | A Summary of the Interviews' Interviews

No	Aspects Studied	Key Findings
1	Budgeting process	Budget preparation is carried out through analysis of operational needs, preparation of RKA and ROK, distribution of ceilings based on priorities, and determination of DIPA as the basis for budget implementation.
2	Parties involved	The planning team, the finance team, the head of the center, the head of the general administration subdivision, and the head of the work team.
3	Drafting guidelines	Referring to the annual guidelines from the Planning Bureau of the Ministry of Health as well as the budget revision guidelines from the Ministry of Finance.
4	Internal constraints	The consistency of program managers in proposing budgets, limited support for program managers' human resources, and the need to adjust central policies that often change.
5	External factors	Changes in central government policies and budget distribution from the central to the UPT are the main causes of budget fluctuations.
6	Special factors of 2023	Part of the 2022 budget is allocated to the Labuan Bajo area, which was previously still a member of the Kupang BKK structure, so there will be major adjustments in 2023.
7	Efforts when fluctuations occur	Budget revisions, reprioritization of activities, postponement of non-priority programs, and coordination between work units for fund reallocation were carried out.
8	Reserve fund	There is no special reserve fund available in the middle of the fiscal year, so any urgent need must be met through budget revisions.

*Source:* Interview results (2025)

Interviews with key informants reveal a comprehensive picture of how the budgeting process is carried out within the institution. Budget preparation begins with an analysis of operational needs, followed by the drafting of the RKA and ROK, ceiling distribution based on priority activities, and the determination of the DIPA as the formal basis for budget execution. This process involves several strategic parties, including the planning team, finance team, head of the center, head of the general administration subdivision, and work team leaders. Budget drafting consistently refers to the annual guidelines issued by the Planning Bureau of the Ministry of Health and the revision guidelines provided by the Ministry of Finance. However, the implementation still faces a number of internal constraints, such as the varying consistency of program managers in proposing budgets, limited human resource support, and frequent changes in central policies that require immediate adjustment. Externally, budget fluctuations are largely influenced by shifts in central government policies and variations in budget distribution from the central office to UPTs. In 2023, a unique condition emerged due to the reallocation of part of the 2022 budget to the Labuan Bajo area, which had previously been under the Kupang BKK structure, thereby requiring significant adjustments. When such fluctuations occur, the institution undertakes budget revisions, reprioritizes activities, postpones non-essential programs, and strengthens coordination among work units for fund reallocation. Furthermore, the absence of a dedicated reserve fund during the fiscal year means that any urgent financial needs must be handled through formal budget revision mechanisms.

### 3.3 | Internal Factors Affecting Budget Fluctuations

The results of the analysis show that internal factors play a significant role in influencing the fluctuations in the operational budget of BKK Kelas I Kupang. First, the quality of budget planning still faces obstacles to the consistency of program managers in submitting a cost needs plan. Some programs have not prepared precise estimates of needs, so that when the implementation is running, there is a revision or adjustment of the budget. Second, the limited capacity of human resources in the field of

planning and budget management also affects the effectiveness of the preparation of work programs (Sanga & Hajanirina, 2022). The lack of active support from some program managers causes the process of consolidating budget proposals to take longer and has an impact on delays in finalizing planning documents. Third, the budget monitoring and evaluation mechanism has not been fully optimal in detecting potential deviations between plans and realization from the beginning. As a result, budget corrections are only made after there is a change in policy or urgent need (Muni et al., 2025). Fourth, the unavailability of operational reserve funds causes any unexpected needs to be accommodated through budget revisions. This condition increases the intensity of ceiling changes and the reallocation of funds between activities, which ultimately contributes to annual budget fluctuations.

### **3.4 | External Factors Affecting Budget Fluctuations**

In addition to internal factors, the study found that external factors are the dominant cause of fluctuations in the operational budget of BKK Kelas I Kupang. The main factor is changes in central government policies, especially related to adjustments to national priorities, budget refocusing, and changes in the distribution of funds from ministries to technical implementation units in the regions (Yuniza et al., 2022). The informant explained that central policies often undergo adjustments in the current year, so the budget ceiling that has been set must be revised to be in line with the latest policy direction (Shaxson et al., 2024). This condition has a direct impact on changes in the operational budget structure of BKK Kupang.

Another influential external factor is the restructuring of the work area. In 2022, part of the budget was allocated for the Labuan Bajo area, which at that time was still within the scope of the Kupang BKK. After a change in the organizational structure, the regional budget was separated, causing a decrease in the operational ceiling of the Kupang BKK in 2023. In addition, situational operational needs, such as increased mobility of travelers or the potential threat of cross-border diseases, also affect the dynamics of budget utilization, although it has not yet become a dominant factor compared to central fiscal policy.

### **3.5 | Adjustment Strategies to Face Budget Fluctuations**

The research also found that BKK Kelas I Kupang implemented several adaptive strategies in dealing with budget fluctuations. The strategy includes revision of the RKA and DIPA, resetting the priority of activities, postponement of non-essential programs, and intensive coordination between work teams to reorganize the distribution of operational funds. The reprioritization step is carried out by ensuring that core activities such as traveler health checks, disease surveillance, and emergency response continue despite budget cuts. Meanwhile, supporting activities such as training or non-urgent procurement may be postponed until budget availability allows. However, the absence of an internal reserve fund mechanism makes this adaptation strategy reactive, not preventive. This shows that the budget risk management system still needs to be strengthened so that organizations are better prepared to face budget uncertainty in the future.

### **3.6 | Discussion**

The results of the study show that fluctuations in the operational cost budget at the Balai Kekarantinaan Kesehatan Kelas I Kupang (BKK) are a phenomenon influenced by a combination of internal and external organizational factors. These findings confirm that budget management in public sector institutions is not only determined by the accuracy of internal planning, but is also greatly influenced by the dynamics of fiscal policy and central government administration. Thus, budget fluctuations cannot be understood solely as a financial technical problem, but as a consequence of the interaction between the bureaucratic system, macro policies, and the managerial capacity of the organization.

The dominance of external factors, especially changes in central government policies and the distribution of ministry budgets to regional technical implementation units, is in line with the theory of top-down budgeting in the public sector. In this model, work units in the regions have limited space in determining the stability of their budgets because the amount of the ceiling is highly dependent on

central decisions (Kumalasari & Halim, 2016). The findings of this study show that every change in national priorities or budget refocusing policies directly has an impact on changes in the operational budget structure of BKK Kupang. This strengthens the argument that the flexibility of regional organizations in budget management is still low, making it vulnerable to fiscal uncertainty at the national level (Cherniaieva et al., 2025).

From the perspective of public financial management, this condition can have consequences for the effectiveness of services. When the budget changes in the middle of the current year, the organization has to revise its planning, reallocate funds, or even postpone certain activities. This process has the potential to reduce resource use efficiency and incur additional administrative costs (Priyambodo et al., 2024). These findings are consistent with the view that budget stability is an important prerequisite for the sustainability of public service programs, especially in the health sector that requires preparedness and rapid response to emergency situations (Khatri et al., 2023).

On the other hand, the internal factors found in this study, such as limited planning capacity, lack of optimal consistency of program managers, and the lack of operational reserve funds, show that organizations still have room for improvement in the aspect of internal governance. Theoretically, effective budget planning must be supported by human resource competence, cross-unit coordination, and a strong monitoring system (Sipayung et al., 2025). When these elements are not running optimally, organizations become less adaptive in dealing with changes in external policies. Thus, internal factors in this study act as a reinforcing variable that magnifies the impact of budget fluctuations.

The findings regarding the unavailability of operational reserve funds also have important implications. In financial risk management theory, the existence of a contingency fund or unexpected fund is an instrument to anticipate budget uncertainty (Ratnasari et al., 2023). The absence of this mechanism means that any urgent need must be accommodated through a formal budget revision whose procedure is lengthy and bureaucratic. As a result, the organization's response to sudden operational needs becomes less fast and efficient (Priyambodo et al., 2024). This shows that strengthening the budget risk management mechanism needs to be a concern in financial governance reform within the BKK. In addition, findings related to the restructuring of work areas that have an impact on changes in budget allocation show that the dynamics of government organizations also affect budget stability. Changes in institutional structures are often followed by adjustments in the distribution of resources, which can create uncertainty in medium-term planning. This situation shows that institutional and policy aspects of the organization also play an important role in the dynamics of the operational budget (Salvador & Sancho, 2023).

When associated with the context of health quarantine services, budget fluctuations have the potential to affect the capacity of institutions to carry out their main functions as the front line of cross-border disease prevention (Gusnafitri et al., 2024). Traveler health check-up services, epidemiological surveillance, and emergency response require consistent budget support. When the budget is unstable, there is a risk of delays in the procurement of equipment, a reduction in the intensity of surveillance, or a delay in the training of health workers. Thus, budget fluctuations are not only an administrative issue, but also have implications for the resilience of the national health system (Dzigbede et al., 2023).

However, the adaptation strategy carried out by BKK Kupang through the reprioritization of activities and coordination between units shows the capacity of the organization to survive in conditions of budget limitations. This strategy is in line with the concept of adaptive budgeting, where organizations adjust priorities based on the urgency of the program. Although reactive, this step shows that the organization has the managerial ability to maintain the continuity of core services (Ganea Wijaya et al., 2025). Without the support of a more proactive planning system and a reserve fund mechanism, the adaptation strategy is not fully optimal.

Overall, this discussion shows that budget fluctuations in BKK Kelas I Kupang are the result of a combination of external pressures and internal organizational limitations. Therefore, the solution to improving budget stability lies not only in the fiscal policy of the central government, but also in

strengthening the internal capacity of the organization (He & Ismail, 2023). Improving the competence of planning human resources, optimizing the budget monitoring system, preparing more accurate needs estimates, and developing a reserve fund mechanism are strategic steps that can be considered to strengthen operational budget resilience (Sanga et al., 2024).

From a practical perspective, these findings provide several direct implications for policymakers and budget managers in the health sector. First, central government authorities need to design a more predictable and phased budget adjustment mechanism to reduce sudden fiscal shocks at the technical unit level. Second, health institution managers should institutionalize risk-based budgeting practices, including the formal allocation of contingency or operational reserve funds within allowable regulatory frameworks. Third, strengthening coordination between central ministries and regional technical units through periodic budget synchronization meetings can minimize information asymmetry and improve planning accuracy. Fourth, capacity-building programs for planning and financial staff particularly in forecasting, scenario analysis, and expenditure control, are essential to enhance organizational adaptability. Finally, integrating early warning systems for budget realization and deviation monitoring into the financial management system can support faster managerial responses to policy changes.

This research has several limitations. *First*, the research only focuses on one technical implementation unit, so the findings obtained are contextual and cannot be generalized to all Health Quarantine Centers in Indonesia that have different regional characteristics and organizational structures. *Second*, the number of informants is limited to those directly involved in budget management, so the perspectives of other stakeholders, such as service users or planning authorities at the central level, have not been fully accommodated. *Third*, the data analyzed emphasizes more on a descriptive qualitative approach, so it has not quantitatively measured the magnitude of the influence of each factor on budget fluctuations.

## 4 | Conclusion

This study concludes that fluctuations in the operational cost budget at the Balai Kekarantinaan Kesehatan Kelas I Kupang (BKK) are a phenomenon influenced by a combination of external and internal organizational factors. External factors, especially changes in central government policies, adjustments to national priorities, and budget distribution from ministries to regional technical implementation units, are the dominant causes of changes in the ceiling and budget realization from year to year. Meanwhile, internal factors such as limited planning capacity, suboptimal consistency of program managers, budget monitoring mechanisms that have not been maximized, and the unavailability of operational reserve funds also strengthen the impact of these fluctuations on the stability of the implementation of activities.

The implications of these budget fluctuations can be seen in the need for organizations to make repeated adjustments to the planning and implementation of work programs. BKK Kelas I Kupang implements an adaptive strategy through budget revision, reprioritization of activities, and cross-unit coordination to ensure the continuity of core health quarantine services. Although this strategy demonstrates the organization's ability to adapt in conditions of limitation, the approach is still reactive and has not been fully supported by a planned and sustainable budget risk management system.

Overall, this study confirms that operational budget stability is a key element in ensuring the effectiveness of health quarantine services as part of the national health defense system. Therefore, it is necessary to strengthen the organization's internal capacity in budget planning and control, improve the competence of financial human resources, and develop a reserve fund mechanism to anticipate fiscal uncertainty. In addition, the findings of this research are expected to be input for policy makers in designing a budgeting system that is more adaptive, accountable, and responsive to the operational dynamics of health institutions in the regions.

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