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Analysis of the Implementation of Good Governance Principles in the First-Year Budget Absorption Performance of Foreign Loans and Grants (PHLN) Projects at the Ministry of Health

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ABSTRACT

The first-year budget absorption of Foreign Loans and Grants (FLG) projects is an important indicator of government project performance. However, several FLG-funded projects at the Ministry of Health have not achieved their budget absorption targets. This study aims to analyze the implementation of Good Governance principles, first-year budget absorption performance, and the role of project readiness. This study employed a qualitative case study approach on the Indonesia Health Systems Strengthening (IHSS) Project. Data were collected through in-depth interviews, observations, and document analysis using purposive sampling. Data were analyzed using the Miles, Huberman, and Saldaña interactive model through open coding and axial coding. Data credibility was ensured through source triangulation, technique triangulation, and member checking. The findings show that Good Governance principles have been implemented through transparency, accountability, responsibility, independence, and fairness. Nevertheless, first-year budget absorption remained suboptimal due to delays in project organization, limited human resource capacity, the complexity of international procurement, the No Objection Letter (NoL) approval process, and uneven hospital readiness. The study concludes that Good Governance provides the foundation for effective FLG project management, while project readiness plays a critical role in achieving optimal budget absorption.

Keywords: Budget Absorption, Foreign Loans and Grants (FLG), Good Governance, Indonesia Health Systems Strengthening (IHSS), Project Readiness

1. INTRODUCTION

National development is a strategic agenda that continues to be pursued by the Indonesian government to encourage inclusive economic growth, improve public welfare, and strengthen national competitiveness. In addition to relying on the State Revenue and Expenditure Budget (APBN), Indonesia also accesses financing sources from abroad through the Foreign Loans and Grants (FLG) mechanism, which serves as an important instrument in financing development projects in strategic sectors such as infrastructure, education, health, environment, and institutional capacity strengthening. Despite this significant role, FLG management still faces challenges, particularly low budget absorption performance, especially in the first year of project implementation, a crucial phase that forms the foundation for subsequent stages.

Data from the Foreign Loan and/or Grant Project Financial Report (LKPHLN) published by Bappenas for 2020 shows that the average first-year realization of a number of FLG projects only reached 26.73% of the annual target. Some projects recorded relatively good achievements, such as Upgrading Medical Equipments for Army Hospitals Putri Hijau (79.05%) and Infrastructure Reconstruction Sector Loan in Central Sulawesi (62.07%), while several other projects recorded 0% realization in the first year despite having large loan values, such as the Jakarta Sewerage Development Project (Zone 6) and the Institutional Strengthening for Improvement Village Project. The Summary of BPK's First Semester 2022 Audit Results also examined 39 FLG Financial Reports for 2021 across 17 ministries/agencies, with funding sources from ADB, World Bank, IBRD, IFAD, and GFF, indicating that low first-year budget absorption is a structural issue occurring in almost all ministries and agencies.

Within the Directorate General of Advanced Health Services (Ditjen Keslan) of the Ministry of Health, there are several FLG projects, including I-SPHERE (2019-2023), IsDB 1031 (2019-2024), IsDB 1054 (2021-2026), and SIHREN (2024-2029). Data on the first-year budget targets and realizations for these projects are presented in Table 1.

Table 1. First-Year Budget Targets and Realizations of FLG Projects at the Ministry of Health

Project	Target (billion rupiah)	Realization (billion rupiah)	Absorption Percentage
I-SPHERE	282	246.36	87.40%
IsDB 1031	1.75	0.76	43.70%
IsDB 1054	21.44	1.75	8.20%
SIHREN WB	395.98	10.82	2.70%
SIHREN IsDB	208.60	1.97	0.90%

Source: Bureau of Communication and Public Information, Ministry of Health

The table shows a sharp disparity in achievement between projects. The I-SPHERE project recorded relatively high absorption (87.40%), while the SIHREN projects funded by the World Bank and IsDB recorded very low absorption, at 2.70% and 0.90% respectively. This condition illustrates challenges in project readiness, procurement processes, coordination among parties, and administrative mechanisms in the management of foreign loan funds. This disparity, particularly the contrast between I-SPHERE's relatively high first-year absorption and the very low absorption of the SIHREN projects, motivates the present study, and the underlying factors, including project readiness, the no objection letter approval process, the complexity of international procurement, and hospital readiness, are examined in the results section.

Previous research has discussed the factors influencing government budget absorption. Hardianti (2024) and Mardiana et al. (2025) found that the implementation of good governance principles plays an important role in preventing fraud through strengthening internal controls as well as transparency and accountability, while also supporting the optimization of budget absorption. Lusiawati and Nugaraha (2024) found a relationship between budget absorption and budget planning, budget implementation, and goods and services procurement, and noted a tendency for large fund disbursements in the last quarter of the fiscal year. Purwandari et al. (2023) highlighted the phenomenon of budgetary slack in central agencies and the importance of strengthening the integrity of civil servants in budget planning. However, these studies are generally still limited to the government or corporate context in general, and have not specifically examined the role of Good Governance in FLG-funded projects, particularly in the early implementation phase, even though FLG projects have specific characteristics such as the involvement of foreign donor institutions, complex technical requirements, and reporting systems that differ from regular APBN projects.

Based on the above description, the research problem of this study is how the implementation of Good Governance principles in FLG management in the first year of project implementation at the Ministry of Health relates to budget absorption performance and project readiness. The research questions are formulated as follows: (1) How is FLG budget absorption performance in the first year of projects at Ditjen Keslan, Ministry of Health? (2) How is the implementation of Good Governance principles in FLG management related to first-year budget absorption performance in projects at Ditjen Keslan, Ministry of Health? (3) How is project readiness related to the implementation of Good Governance principles and FLG budget absorption performance in the first year of the project?

In line with these questions, this study aims to analyze in depth the implementation of Good Governance principles in relation to FLG budget absorption performance, analyze the level of project readiness and its relationship to budget absorption performance, and analyze the role of project readiness in relation to the implementation of Good Governance and budget absorption performance in the first year of projects at Ditjen Keslan, Ministry of Health. This study is expected to provide theoretical contributions to the development of public sector governance studies as well as practical contributions in the form of strategic input for Ditjen Keslan and related Work Units in improving governance and operational readiness of FLG projects.

2. LITERATURE REVIEW

2.1. Good Governance

Good Governance is a governance concept that emphasizes the management of an organization in a transparent, accountable, responsible, independent, and fair manner in order to achieve organizational goals effectively and efficiently. The National Committee on Governance Policy/KNKG (2006) defines Good Governance as a system that regulates and controls an organization to create added value for all stakeholders, and establishes five main principles: transparency (openness of information), accountability (responsibility for performance), responsibility (compliance with regulations), independence (decision-making free from intervention), and fairness (fair treatment of all stakeholders). The World Bank (2020) defines Good Governance as the conduct of solid and responsible development management, in line with the principles of democracy and an efficient market free from corruption, while the OECD (2021) emphasizes that Good Governance encompasses a system of institutions, policies, and processes that ensure transparency, accountability, and participation in public decision-making.

2.2. Public Financial Management

According to the International Monetary Fund (2022), Public Financial Management (PFM) describes the process of managing state finances, covering planning, budgeting, implementation, supervision, and government financial accountability, with an emphasis on transparent, accountable, efficient, and effective management. The OECD (2021) and CIPFA (2023) affirm that PFM covers the entire budget cycle from planning to supervision, while the World Bank (2023) views PFM as a system of processes and institutions that supports fiscal discipline, accountability, and the effective use of public resources. Safriansah et al. (2021) state that the level of budget absorption is one indicator of successful budget management, while Rahmawati et al. (2024) identify that low budget absorption is generally caused by inadequate planning, delays in the procurement of goods and services, limited human resource capacity, and weak coordination between work units.

2.3. Project Readiness Theory

Mulder and Bekker (2022) define project readiness as a condition indicating the extent to which an organization has adequate capacity, resources, and systems before project implementation begins, covering motivation, organizational capability, and technical readiness. The Project Management Institute/PMI (2017) affirms that project readiness is part of the initiation stage that forms the basis for the success of subsequent implementation and control stages; without adequate readiness, the risk of delays, cost overruns, and low budget absorption becomes high. Kwak and Anbari (2009) explain three characteristics of a ready project, namely strategic alignment (the alignment of project objectives with organizational vision), technical feasibility (technical feasibility based on planning studies), and institutional capacity (institutional and human resource capability). Weiner (2009), in Organizational Readiness Theory, adds that organizational readiness is also psychologically collective in nature, namely the belief of organizational members that they have the capability and resources to successfully carry out change. Livet et al. (2022) view readiness as an overall capacity encompassing structural aspects (policies, procedures, supervision), technical aspects (documents and methodology), and human aspects (skills, commitment, team communication).

2.4. Regulatory and Governance Framework for Foreign Loans

The implementation of FLG-funded projects operates under a hybrid legal framework that combines national regulations, namely the State Finance Law, the State Treasury Law, and Government Regulation Number 10 of 2011 concerning Procedures for the Procurement of Foreign Loans and the Receipt of Grants along with its amendments, with the guidelines of donor institutions such as the Islamic Development Bank (IsDB), the World Bank (IBRD), and the Asian Infrastructure Investment Bank (AIIB). Project management, both the Project Management Unit (PMU) and the Project Implementation Unit (PIU), is subject to the Project Operational Manual (POM) as a technical implementation instrument. For procurement packages funded by loan funds, procedures follow the Lender's Procurement Guidelines, including Quality and Cost Based Selection (QCBS) and Prior Review procedures that require written approval in the form of a No Objection Letter (NoL) from the donor institution at every critical stage. Project financial management follows the APBN cycle through the Annual Work Plan and Budget (AWPB) document, which is synchronized through a Trilateral Meeting between the Ministry of Health, Bappenas, and the Ministry of Finance, with fund withdrawal modalities in the form of Direct Payment and a Special Account (Reksus). Modern projects are also subject to the Environmental and Social Framework (ESF) and periodic reporting obligations, namely the Activity Implementation Report (LPK) and the Project Implementation Assessment Support Report (PIASR), which are audited by BPKP and BPK.

2.5. Previous Research

A review of previous research shows that the implementation of Good Governance generally contributes to fraud prevention and the optimization of budget absorption through strengthening internal control, transparency, and accountability. Other studies highlight the relationship between budget absorption and the quality of planning, goods/services procurement, project management maturity, as well as bureaucratic obstacles, human resources, and political commitment in the implementation of Good Governance in Indonesia. Nevertheless, previous research has generally focused on government agencies or companies in general, so an in-depth study of the implementation of Good Governance in FLG projects, which involve a duality of national regulations and donor institution provisions, in the first-year implementation phase remains a research gap that needs to be filled.

2.6. Conceptual Framework

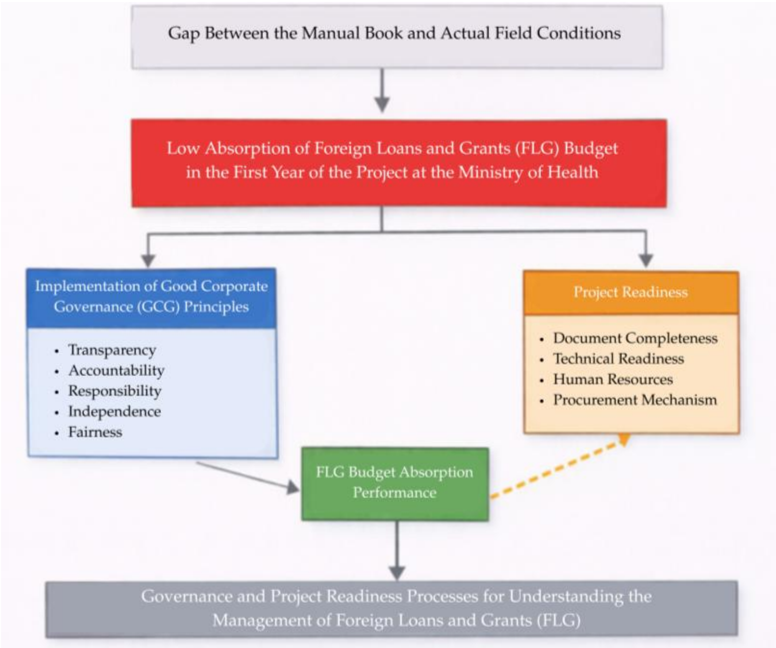

Figure 1. Conceptual Framework
Source: Author's compilation

The conceptual framework (Figure 1) depicts the relationship between the implementation of Good Governance principles, project readiness, and first-year budget absorption performance, in which Good Governance and project readiness jointly influence budget absorption performance, with project readiness bridging the relationship between Good Governance implementation and budget absorption outcomes.

3. RESEARCH METHODS

This study uses a qualitative approach with a case study method to gain an in-depth understanding of the implementation of Good Governance principles in FLG budget absorption in the first year of projects at the Ministry of Health. According to Creswell (2016), qualitative research is used to explore and understand the meaning of social problems, with the researcher as the main instrument in data collection and analysis. The case study approach was chosen because the problem of FLG budget absorption performance cannot be understood through quantitative figures alone, but requires an in-depth exploration of processes, organizational dynamics, actor behavior, and institutional context. This study focuses on the Indonesia Health Systems Strengthening (IHSS) Project within the Directorate General of Advanced Health Services, Ministry of Health, taking into account the complexity of the actors involved, namely other ministries/agencies, local governments, beneficiary hospitals, and international development partners, as well as the duality of national regulations and donor institution provisions that characterize FLG projects. In this study, the researcher acted as a participant observer directly involved in project management activities, while maintaining objectivity through critical reflexivity as emphasized by Lincoln and Guba (1985).

3.1. Data and Data Collection Techniques

Research data were sourced from primary and secondary data. Primary data were obtained through semi-structured in-depth interviews with informants selected using purposive sampling, based on the disposition of the project leadership and the informants' competence regarding the phenomenon under study. The research informants are presented in Table 2.

Table 2. List of Research Informants

Informant	Criteria	Role
Project Manager	Holds primary authority in the management of the FLG (SIHREN) project and understands the entire project cycle	Prepares coordination and materials for the planning, monitoring, and evaluation of project implementation
PMU Team Leader	Holds responsibility for coordinating fund withdrawal processes and donor institution approval mechanisms	Provides information related to the No Objection Letter (NoL) mechanism and accountability to the donor institution
Head of the Goods and Services Procurement Work Team	Holds a strategic role in the implementation of goods and services procurement	Provides information related to the procurement process, implementation obstacles, and the application of Good Governance
Commitment Making Officer (PPK) for Medical Equipment	Holds the authority to determine and sign procurement contracts for medical equipment and is directly responsible for commitments made on behalf of the project budget	Provides information related to the contracting process, commitment decisions, and obstacles encountered in the procurement of medical equipment
Member of the Planning TWG	Directly involved in the preparation and implementation of project planning	Assists the TWG coordinator in preparing planning documents and technical coordination

Source: Processed from research data

In addition to interviews, primary data were also obtained through participatory observation of activities and business processes at the Secretariat of Ditjen Keslan and the SIHREN PMU team, as well as informal discussions with involved staff. Secondary data were obtained from official documents, including budget realization reports for SIHREN WB and IsDB in the first year of the project obtained from the Bureau of Communication and the Bureau of Finance of the Ministry of Health, as well as policy documents such as the Loan Agreement and Project Operational Manual. Data collection was conducted in stages during the period of January to May 2026 until data saturation was reached.

3.2. Data Validity

Data validity was tested using the trustworthiness criteria of Lincoln and Guba (1985), covering credibility through source and technique triangulation as well as prolonged engagement of approximately one year; transferability through the presentation of thick descriptions of the research context; dependability through systematic documentation of all research stages to allow for an audit trail; and confirmability through the presentation of supporting evidence such as interview quotations, observation notes, and traceable official documents.

3.3. Data Analysis Technique

Data analysis used the interactive model of Miles et al. (2014), which includes three main stages: data reduction, namely the selection and grouping of data into three main themes, namely the implementation of Good Governance, low budget absorption, and project readiness; data display in the form of narrative descriptions, tables, and matrices; and conclusion drawing/verification through triangulation of data from various sources. This study also applied a staged coding process, including open coding (identifying and labeling themes from raw data), axial coding (grouping codes into interrelated categories), and selective coding (integrating core categories into the main themes of the study).

4. RESULTS AND DISCUSSION

The research results were obtained through in-depth interviews, documentation studies, and participatory observation of four main informants, namely the Project Manager (PMU Director), PMU Team Leader, Commitment Making Officer (PPK) for Medical Equipment, and the Head of the Goods and Services Procurement (PBJ) Work Team, in the management of the Indonesia Health Systems Strengthening (IHSS) Project. The analysis was conducted on the implementation of the five Good Governance principles, project readiness, and first-year budget absorption performance.

4.1. Implementation of the Transparency Principle

The transparency principle in the IHSS project is implemented through the disclosure of information related to budget management, activity implementation, and the goods/services procurement process. The Project Manager explained that the PMU regularly prepares monthly budget realization reports and annual financial reports that have been audited and are accessible to the public.

"There are monthly progress reports on the budget realization side, and then financial reports that are issued every year..."

In addition, procurement process information is published through the Electronic Procurement System (SPSE) and the project's official website, and is supported by the ASPAK application and vendor conference activities to socialize the procurement process to prospective providers. These findings indicate that the PMU strives to create openness of information accessible to internal and external stakeholders, in line with the transparency principle put forward by KNKG (2006).

4.2. Implementation of the Accountability Principle

Accountability is realized through reporting mechanisms to the Ministry of Health, the Ministry of Finance, Bappenas, and donor institutions in accordance with the Loan Agreement, six-monthly evaluations, and oversight by the Inspectorate General, BPKP, and BPK. In addition to internal government oversight, accountability is also strengthened through the active involvement of the lending institution. The Project Team Leader explained that every fund withdrawal process must obtain approval from the lender through the No Objection Letter (NoL) mechanism.

"There must be an NoL or approval from the World Bank for all withdrawal processes."

In the procurement aspect, technical and financial evaluations are conducted through APIP audits and tiered NoL approval from donor institutions. These findings show that the accountability of the IHSS project runs both vertically (to government agencies) and horizontally (to donor institutions), in line with Mardiasmo (2018) view that public accountability is the obligation of public sector organizations to account for their programs to the mandate-giving parties. However, this study also found that the layered oversight mechanism, while strengthening accountability, also extends the administrative process because every document change and fund withdrawal requires phased approval from the donor institution, thereby contributing to the slowdown in budget realization in the first year.

4.3. Implementation of the Responsibility Principle

Responsibility is reflected in the compliance of activity implementation with the schedule and targets in the Loan Agreement. The Project Manager affirmed that all activities and business processes are carried out based on the loan agreement, which forms the basis for mapping the implementation schedule. Nevertheless, project implementation involves external parties outside the direct control of the PMU, particularly the readiness of facilities and infrastructure at beneficiary hospitals, which is one of the main bottlenecks. Approximately 97% of the project budget is allocated for the procurement of medical equipment through an international tender mechanism that must go through approximately 37 stages before contracting, with each stage requiring NoL approval from the donor institution. Other obstacles arise from delays in recruiting the project implementation team in the first year. These various obstacles were addressed by the PMU through vendor conferences, clarification processes, and procurement document addendum mechanisms.

4.4. Implementation of the Independence Principle

Independence is realized through decision-making that involves experts and is not dominated by a single party. The Project Manager explained that complex project decisions require input from experts recruited to provide technical consideration.

> *"There has never been a single decision from the PMU Director without input from experts and in accordance with bureaucratic principles."*

In addition, independence is strengthened through a check and balance mechanism in the form of safeguard approval from the donor institution at every important stage of the project, as well as the formation of a procurement evaluation team consisting of personnel with different competencies so that assessment does not depend on a single individual. The NoL mechanism further strengthens the objectivity of decisions because every important stage must go through verification by the donor institution before proceeding, although this also limits the speed of PMU decision-making. These findings are in line with the independence principle of KNKG (2006), which affirms that every organ of an organization must be able to carry out its duties without dominating one another.

4.5. Implementation of the Fairness Principle

The fairness principle is implemented through the provision of equal access to information for all prospective goods/services providers, vendor conference activities, and tiered evaluation (administrative, technical, financial) that refers to objective criteria. The use of the Electronic Procurement System (SPSE) serves to minimize direct interaction between the committee and tender participants in order to maintain the objectivity of the process. The entire procurement process is overseen by APIP and requires NoL approval from the donor institution, thereby ensuring that all participants receive equal treatment without discrimination.

4.6. Project Readiness

The readiness of the IHSS project can be seen from two perspectives, namely readiness before the project begins (project readiness) and readiness during implementation. Administratively, most project requirements were met before the project became effective: the Detailed Engineering Design (DED) was already available, the project was listed in the Medium-Term Foreign Loan Plan List (DRPLN-JM), and a Technical Working Group (TWG) had been formed to support technical aspects. However, in the first year of implementation, the PMU structure had not been fully filled and the project implementation team was not yet fully available, requiring additional time for the recruitment process of support staff and consultants. Human resource competence in international procurement (international bidding) was also still limited, so the preparation of technical specifications for medical equipment required a fairly long time because it involved many parties. In addition to internal organizational readiness, the readiness of hospitals as beneficiaries, particularly supporting facilities and infrastructure, became an external bottleneck affecting the smoothness of the distribution and installation of medical equipment.

4.7. Budget Absorption Performance

The first-year budget absorption performance of the IHSS project's FLG funding had not reached the set target. The research results identified internal and external factors influencing this condition. Internal factors are closely tied to the organizational and human resource readiness gaps described, namely: (1) not yet optimal readiness of the implementing organization, as the PMU structure and implementation team were not yet complete in the first year; and (2) limited human resource competence in international procurement, which requires a learning and mentoring process. In addition, internal factors include: (3) the preparation of complex technical specifications because it involves hospitals, technical consultants, user units, and the lender; and (4) the need for adjustment to the project work system, which differs from the regular APBN mechanism. External factors include: (1) the No Objection Letter (NoL) mechanism as a determinant of the speed of budget realization, because every procurement stage, from the preparation of tender documents to the determination of winners, requires written approval from the donor institution; (2) the complexity of international procurement, with approximately 97% of the budget allocated for the procurement of medical equipment through approximately 37 process stages; (3) uneven readiness of hospitals as beneficiaries, consistent with the external bottleneck identified before; and (4) the need for coordination among stakeholders across ministries and donor institutions.

4.8. Relationship Between Good Governance, Project Readiness, and Budget Absorption Performance

The analysis results show that the five principles of Good Governance have essentially been implemented in the management of the IHSS project. Nevertheless, the good implementation of Good Governance does not automatically result in high budget absorption in the first year of the project, because budget absorption performance is influenced by many factors outside the scope of Good Governance, such as the physical readiness of hospitals, donor institution procedures, and the complexity of international procurement. These findings show that Good Governance functions as an enabler, creating an accountable, transparent, and professional management system, while the success of budget absorption still requires organizational capacity support, beneficiary readiness, and effective cross-sector coordination.

This study also found that project readiness plays a role in bridging the relationship between the implementation of Good Governance and budget absorption performance. Good Governance ensures that every process is carried out correctly (doing the process right), while project readiness ensures that the organization is ready to carry out that process (being ready to execute the process). Good governance without project readiness will still face implementation obstacles, while project readiness without good governance has the potential to cause implementation deviations. Thus, the low budget absorption in the first year of the IHSS project is not caused by weak implementation of Good Governance, but by the not yet optimal readiness of the project in the early implementation phase, a relationship that is more complex than the direct relationship model between Good Governance and organizational performance commonly found in previous research.

5. CONCLUSIONS

Based on the results of research on the implementation of Good Governance principles on first-year FLG budget absorption performance in projects at the Ministry of Health, several conclusions can be drawn. First, the implementation of Good Governance principles in FLG management has been carried out through transparency (periodic reporting and a project information system), accountability (reporting to the government and donor institutions, periodic evaluation, and internal-external audit), responsibility (compliance with the Loan Agreement and risk mitigation), independence (collective decision-making and donor institution approval mechanisms), and fairness (competitive and open procurement processes). Second, FLG budget absorption performance in the first year of the project had not reached the target, mainly due to the complexity of medical equipment procurement through international mechanisms, the length of procurement stages, the need for NoL approval from donor institutions, and the process of harmonizing national regulations with lender requirements. Third, the level of project readiness plays an important role in determining budget absorption performance; although planning documents and the DED were available from the outset, project implementation still faced obstacles such as delays in forming the implementation team, limited human resource competence in international procurement, and uneven readiness of hospital facilities and infrastructure. Fourth, the implementation of Good Governance is an important foundation in FLG project management, but is not yet sufficient to guarantee optimal first-year budget absorption; its effectiveness is greatly influenced by the level of project readiness, organizational capacity, human resource readiness, and the characteristics of complex international procurement.

Theoretically, these findings expand the understanding of the relationship between Good Governance and public sector organizational performance by positioning project readiness as a factor influencing the effectiveness of Good Governance, particularly in FLG-funded projects. Practically, the Ministry of Health needs to ensure organizational and human resource readiness before a project begins, including accelerating the recruitment and placement of key personnel; improving international procurement human resource capacity through continuous training and technical mentoring; preparing the Annual Work Plan and Budget (AWPB) with more realistic time estimates that take into account the donor institution's review and approval process; and strengthening coordination with beneficiary hospitals to ensure the readiness of facilities and infrastructure before the procurement of medical equipment is carried out.

This study has several limitations. It relies on a single case, the IHSS Project within one directorate, limiting generalizability to other FLG projects with different donors, sectors, or contexts. It also focuses only on the first-year implementation phase, so later dynamics in the project cycle are not captured. Finally, primary data came from a limited set of purposively sampled informants directly involved in project management, so perspectives from beneficiary hospitals or donor institutions are not represented. Future research is recommended to expand the scope of the research object to FLG projects in other ministries or agencies to gain a more comprehensive understanding of the factors influencing the budget absorption performance of foreign loan and grant funded projects.

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