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Efficiency-Based Training Budgeting Strategy (Case Study at Patut Patuh Patju Hospital, West Lombok Regency)

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ABSTRACT

This study aims to analyze the budgeting strategy of efficiency-based training at Patut Patuh Patju Hospital, West Lombok Regency. The approach used is qualitative descriptive through interviews, observations, and documentation of parties involved in planning, managing, and evaluating training budgets. Data analysis was carried out interactively using the Miles and Huberman model which included data reduction, data presentation, and conclusion drawn. The main focus of this research is to understand how the process of planning and preparing training budgets is carried out, the obstacles faced, the efforts taken to overcome them, and the hospital development strategy based on the current financial conditions. The results of the study show that the process of planning and preparing training budgets at Patut Patuh Patju Hospital is carried out systematically through the annual Training Need Assessment (TNA) mechanism, although it is not completely based on the evaluation of training results. The main obstacle faced is budget limitations due to financial rationalization and suboptimal coordination between departments. Efforts to overcome obstacles are carried out through budget efficiency, postponement of non-priority training, utilization of internal resources, and collaboration with external institutions through webinar-based online training. The hospital development strategy is directed at optimizing human resources and strengthening the training system based on actual needs, accompanied by continuous performance evaluation and the use of technology to support the effectiveness of training.

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1. INTRODUCTION

Patut Patuh Patju Hospital in West Lombok Regency is a health service facility owned by the local government that plays a strategic role in meeting the health needs of the community. As a regional

general hospital, this institution continues to be required to maintain the quality of services and increase the capacity of human resources in a sustainable manner, as conveyed by Purwadhi et al. (2024). Changes in regulations, the development of medical technology, and increasing patient expectations encourage all health workers and support staff to continue to adapt through self-development and relevant training (Susilawati & Efawati, 2024). Complex hospital environments, as described by Hasanah et al. (2023), demand coordination and alignment across work units to produce holistic and responsive services. Management strategies are directed at operational efficiency, optimization of internal resources, and strengthening workforce competencies to increase service effectiveness (Ratnasari et al., 2024), while marketing strategies also play a role in improving the image of hospitals through service innovation and good public communication (Purwadhi et al., 2024).

The training plan prepared by the Patut Patuh Patju Hospital should be in line with the needs of the institution and the individual needs of employees so that it has an impact on improving the quality of service. Wijaya et al. (2024) emphasized that targeted training can significantly improve employee competence. In practice, the training budget is allocated every year from BLUD funds and other sources of financing, but the development of training needs is often not in line with the available budget capabilities. By 2025, hospitals will face fiscal pressures due to financial deficits, high debt burdens, and pending BPJS claims that have not been fully resolved. This condition encourages the implementation of efficiency and budget rationalization, including a 50% cut in training funds. This situation is exacerbated by the evaluation of training that is still administrative without in-depth measurement of effectiveness, resulting in a gap between training planning, budget allocation, and the results that should be achieved.

The hospital has a target of fulfilling the Minimum Service Standards (SPM) in the field of education, which is at least 60% of all employees must take part in training as many as 20 JPL per year in accordance with the West Lombok Regent Regulation Number 12 of 2017. HR data in 2025 shows that the number of employees will reach 856 people, so the need for training is very large and requires a selective budgeting strategy. One of the main problems is the lack of a structured and efficiency-based training budgeting strategy. Budgets tend to be prepared repeatedly from year to year without considering the analysis of previous training achievements. Albar et al. (2024) emphasized that the organization's inability to manage the budget appropriately can have an impact on operational inefficiencies, increased costs, and decreased quality of health services. The disintegration between training planning and budgeting also leads to the emergence of less relevant training even though the real needs of the work unit are priorities.

The urgency of developing efficiency-based budgeting strategies is getting higher along with increasing financial pressure and demands to improve the quality of hospital services. Afandi (2018) stated that human resources are a crucial element in public services, especially the health sector which demands accuracy and high quality of work. Santoso et al. (2020) added that health workers must be able to adapt to changes in regulations and technological developments, so that training is an important investment for service continuity. Yassir et al. (2023) emphasize that training is a form of strategic investment that must be carefully planned. Putra (2024) highlights that budgeting is a determining factor in the effectiveness of training, so the allocation process requires a data-driven approach to produce real impact. The pressure of accountability and transparency on public organizations also encourages a re-evaluation of the budgeting patterns that have been used (Sari & Rosa, 2016).

The theoretical framework used in this study is based on the theory of public budget management, the theory of efficiency of organizational resource management, and the concept of value for money. Wildavsky emphasized that budgets should reflect the real needs of the organization, not an annual routine. The planning-programming-budgeting system (PPBS) approach emphasizes the close relationship between program planning, budgeting, and evaluation of results. The value for money principle ensures that the use of the budget meets economical, efficient, and effective elements. Retnosari et al. (2022) show that budget efficiency and effectiveness affect hospital performance, but the study has not touched on strategic aspects related to training budgeting. Sari and Rosa (2016)

examined training at PKU Muhammadiyah Temanggung Hospital, but have not discussed how the training budget is designed and optimized. This condition shows that there is a research gap that emphasizes the need to develop an efficiency-based training budgeting strategy at Patut Patuh Patju Hospital to answer the large training needs in the midst of budget limitations.

2. METHODS

Research design refers to a conceptual framework that directs researchers in systematically arranging research flows (Sugiyono, 2021). This study uses a qualitative approach that is oriented towards understanding phenomena holistically through direct interaction between researchers and research subjects. The type of research applied is descriptive, which functions to describe in detail the process, constraints, and budgeting strategies for efficiency-based training at Patut Patuh Patju Hospital, West Lombok Regency. Research participants include parties directly involved in planning, compiling, and evaluating training budgets, such as structural officials in the planning and finance department, training section, unit heads, and staff who have participated in training.

Data collection is carried out through three main techniques according to a qualitative approach according to Sugiyono (2021), namely interviews, observations, and documentation. The interview was conducted in depth and semi-structured so that the informant could provide a broad explanation of the flow of planning, implementation, and evaluation of the training budget. Observations are carried out to understand the real situation in the field, including the coordination process between divisions in the preparation of training budgets. Documentation includes a review of the training RAB, reports of previous training activities, minutes of budget planning meetings, and evaluation documents of training results, which function to strengthen and validate the data from interviews and observations.

The data analysis in this study follows the interactive model of Miles & Huberman (2018), which consists of data reduction, data presentation, and conclusion drawn. Data reduction is carried out by sorting and simplifying information based on categories such as the budget planning process, implementation constraints, and optimization strategies. The presentation of data is arranged in the form of a descriptive narrative, matrix, or chart to make it easier for researchers to understand patterns and relationships between information. The drawing of conclusions is carried out gradually and temporarily until it finally condenses into the final findings that have been validated through triangulation. These findings then became the basis for formulating an efficiency-based training budgeting strategy in hospitals.

3. FINDINGS AND DISCUSSION

The Process of Planning and Preparing the Training Budget at the Patut Patuh Patju Hospital, West Lombok Regency

The training budget planning is prepared based on the analysis of staff competency needs and the needs of services to be developed, this is in line with the results of an interview by Fajar Purnawan, SKM., M.Si, as the Head of the Planning and Reporting Evaluation Subdivision, who said that:

> *"The training budget planning is prepared by paying attention to the competence of hospital staff to the required standards and the needs of the services to be developed."*

The training section is the main implementing unit in the process of identifying annual training needs. This process is carried out through the preparation of *a Training Need Assessment* (TNA) at the end of each year to inventory training needs in the following year. This is in line with the results of an interview by Erma Suryani, SAP, Education and Training staff, who stated that:

> *"The training conducts TNA at the end of each year to propose next year's training needs. The TNA was handed over to each unit and head of room to propose training needs. The Education and Training Section recapitulated the proposals from each unit, then a desk was carried out with each field related to the training proposal adjusted to the budget ceiling provided by the Training and Training for each field. TNA is only limited to the needs in the coming year, it has not been carried out based on the evaluation of the results of the implementation of the current year's training."*

At the unit level, the head of the room has a critical role in identifying the skill needs that staff must have under their coordination. This process is the basis for the preparation of TNA by the Education and Training section. This is in line with the results of an interview by Ns. Januardi, S.Kep, Head of the Central Surgical Installation Room (IBS), who explained that:

"Collecting data on the needs of skills that must be possessed in the Surgical Unit/Installation to then be proposed to the service section to be accommodated when preparing TNA, classifying competencies or skills needed for each level of education, and making training proposals to training through the field of service."

As implementers at the unit level, staff also have the responsibility to identify and analyze training needs in their environment. This is as explained by Sri Ratnadurri, S.Kep., Ns, as a training participant, who said that:

"Identify training needs for each staff in the unit, analyze data and map training needs, make proposals for training needs in accordance with the TNA form to Education and Training through the field, and calculate training that can be accommodated according to the proportion of funds for the field."

The budget allocation process is carried out based on the proportion of needs submitted by each field through the annual RBA. This is as conveyed by Ana Mariana, Head of the Accounting and Reporting Subdivision, who said that:

"The Planning Section determines the distribution of the budget ceiling for each field, including training, based on the proportion of the needs of each field in accordance with the annual RBA proposal prepared in the previous year. Then the desk of each field, including training, is carried out related to the types of needs that can be accommodated based on the predetermined budget ceiling. For training itself, it is prepared based on the priority scale of training needs for competency improvement and the need for new service development as well as urgent and mandatory training for health workers."

The training planning stage also involves the preparation of a proposal with details of the cost and objectives of the training as well as post-implementation evaluation. This was revealed by B. Eva Priyatun, Head of the MNE Room, who mentioned that:

"It involves strategic planning, identification of training needs by each unit, preparation of proposals with details of costs and objectives, finalization of budgets, and post-implementation evaluations."

A similar statement was also expressed by Niluh Sandiyati, the MNE Room Midwife, who confirmed that:

"It involves strategic planning, identification of training by each unit, drafting proposals with details of costs and objectives, finalization of budgets, approvals, and post-implementation evaluations."

The process of planning and preparing the training budget at Patut Patuh Patju Hospital, West Lombok Regency is carried out in stages, starting from the identification of needs at the unit level to the determination of the budget ceiling by the planning and finance department. This entire process runs through coordination between the service sector, the training section, and the planning section, so that the training needs that are prepared can adjust the priorities of improving the competence of health workers and developing hospital services.

This is in line with the findings of observations that show that the process of planning and preparing training budgets at Patut Patuh Patju Hospital has been running systematically and involves cross-unit coordination. Each unit seems to be active in identifying training needs and preparing proposals according to the TNA format that has been set. The Education and Training Section plays the role of coordinator who ensures that all proposals are collected and adjusted to the available budget ceiling. The inter-field desk process also seems to run in a participatory manner, where each field considers the priority of improving the competence of health workers and the need for new services. The distribution of the training budget really refers to the scale of priority and urgency of mandatory training, so that the implementation of training programs in hospitals remains effective despite budget limitations.

Obstacles in the Management of Training Budget at the Kudutuh Patju Hospital

One of the main obstacles is the lack of regulations that specifically regulate the proportion of training budget allocation from the total hospital budget. This is in line with the results of an interview by Fajar Purnawan, SKM., M.Si, as the Head of the Planning and Reporting Evaluation Subdivision, who said that:

"There is no regulation of the calculation of proportions specifically for the training budget."

Budget constraints are also exacerbated by the financial condition of hospitals that have a high debt burden so that they require efficient training financing. On the other hand, the need for training to improve competencies with a large number of employees requires considerable funds. This was revealed by Erma Suryani, SAP, Education and Training staff, who explained that:

"Financial conditions with a high burden of hospital debt so that the efficiency of training financing is carried out, while the need for training to improve competence with a large number of employees automatically requires high funds. Units often propose training not based on the TNA that has been prepared but based on the offer of training in the current year. The uncertainty of training costs and the length of training time also make it difficult to budget for training, especially out-of-building training."

At the service unit level, the obstacles faced are more limited accommodation for training that is not listed in the RBA and the length of the process of approving training proposals by management. This was stated by Ns. Januardi, S.Kep, Head of the Central Surgical Installation Room (IBS), who said that:

"The obstacles experienced by the unit when needing a training do not exist in RBA and the proposed training cannot be accommodated by the Training while the training is needed by the unit. The training needed is not organized by anyone, the proposal process goes through a long procedure to be approved by the management, and for certain training requires very high costs, especially for new KJSU services."

Similar obstacles were also felt by the trainees who experienced obstacles due to limited funds and a long administrative process. This was conveyed by Sri Ratnadurri, S.Kep., Ns, who explained that:

"With high debt burdens, efficiency is required, including funds for training activities. The flow is long because it must go through a review process first related to the priority scale of training needs and must have been proposed and included in the RBA. If there is a RAB for training, if the cost can be and in accordance with the new financial budget, the submission is approved by the finance department. If the budget is too large, there are other efforts that must be an option, namely finding a third party to help with financing, it can be full from a third party or vendor, or sharing financing with the hospital. Meanwhile, finding a third party or vendor is a bit difficult if it does not support products owned by the third party or vendor."

In terms of financial management, budget limitations are also caused by the low hospital revenue in the previous year and the efficiency policy of the local government. This was confirmed by Ana Mariana, Head of the Accounting and Reporting Subdivision, who stated that:

"The previous year's hospital revenue was low and the debt burden was high, so the budget ceiling given for training could not meet the needs of the proposed training. The necessity of efficiency from local governments has an impact on the efficiency of the training budget. The development of hospitals so that the budget allocation is more towards the fulfillment of infrastructure facilities, including infrastructure facilities for training in hospitals, automatically reducing the budget ceiling for the implementation of training. There is an urgent need in the middle of the year that requires shifting and postponing some activities including training."

Budget constraints are a common problem at the service unit level, where training activities are often delayed due to the lack of sufficient funds. This is in line with the statement of B. Eva Priyatun, Head of the MNE Room, who stated that:

"Budget limitations hinder the implementation of training activities."

This view was also reinforced by Niluh Sandiyati, the MNE Room Midwife, who said that:

"Budget limitations hinder the implementation of activities."

The main obstacle in managing the training budget at Patut Patuh Patju Hospital lies in financial limitations, the absence of special provisions related to the proportion of the training budget, as well as

administrative obstacles in the proposal and approval process. This condition causes the implementation of training to not be carried out optimally according to the needs of the competency development of health workers and the strategic direction of hospital service development.

The results of observations show that the obstacles in the management of the training budget at Patut Patuh Patju Hospital are evident in the implementation of activities in the field. The planning and budget realization process is hampered by limited funds available and reliance on tiered approvals before activities can be implemented. Some work units were seen to postpone the implementation of training due to the lack of budget certainty, especially for off-building training that requires large costs. Budget efficiency is the main policy of hospitals in dealing with financial burdens, which has an impact on limiting the number of training that can be facilitated each year. Some training activities are carried out internally by utilizing resource persons from within the hospital as a form of adjustment to limited funds.

Efforts to Overcome Obstacles in Training Budget Management

Coordination between divisions is the main step in ensuring the efficient use of training funds. This is in line with the results of an interview by Fajar Purnawan, SKM., M.Si, as the Head of the Planning and Reporting Evaluation Subdivision, who said that:

> *"The finance department looks at the training proposal based on the RBA that has been prepared, if it is listed in the RBA, it can be considered by looking at the training RAB proposal adjusted to the income that comes in during the current month. If there is no budget, it will be postponed or proposed the next month or the next session. Or negotiations are carried out by the Training Department for the delay of payment to the institution or institution that holds the training. Coordinating with the finance department regarding the results of reconciliation of the realization of the budget for income and expenditure for training, as well as making presentations during management meetings related to the results of the evaluation of the use of the budget for training."*

Efficiency and cooperation measures are a solution so that training can continue to run without burdening the hospital's finances. This was revealed by Erma Suryani, SAP, Education and Training staff, who explained that:

> *"Collaborating with Bapelkes so that training can be carried out in a webinar with an accredited SKP and a fee is charged to webinar participants. Determine the priority scale of training needs proposed by each unit in accordance with the existing training cost budget. The proposed training must be based on the TNA that has been agreed upon and prepared at the beginning of the year. Collaborate with the head of unit or head of room to conduct post-training staff performance assessments, fill in training links for assessment, conduct analysis and make evaluation results reports. However, direct assessments in the work unit have not been fully carried out by the Training and Training, especially for new service training."*

At the unit level, the head of the room calculates training needs more accurately and based on benefits to improve services. This is in line with the results of an interview by Ns. Januardi, S.Kep, Head of the Central Surgical Installation Room (IBS), who stated that:

> *"Determining the priority scale of training based on service needs, correctly calculating the types of needs needed in the unit, seeking information related to the training financing needed before compiling the TNA, and calculating the profits that can be generated by the unit by looking at the number of case visits compared to the total cost needed for training. Direct observation of staff who have participated in the training is carried out to assess knowledge, skills, and attitudes during work before and after training."*

Employee creativity is also an important factor to overcome training budget limitations. This was conveyed by Sri Ratnadurri, S.Kep., Ns, as a training participant, who explained that:

> *"Training in the current financial condition of hospitals requires creativity from hospital employees to fulfill SPM Diklat 20 JPL by participating in webinars held by the hospital training and paying independently in collaboration with Bapelkes to obtain an accredited SKP from the Ministry of Health. For the fulfillment of 20 JPLs, staff must attend a minimum of 5 webinars. Almost all training needs can be accommodated by*

hospitals as long as they are needed to improve the competence of officers. IHT is routinely carried out at the hospital's expense so that the achievement of SPM 20 JPL does not burden staff independently."

From a financial perspective, control and supervision are carried out periodically to ensure that the use of the training budget remains efficient. This was emphasized by Ana Mariana, Head of Accounting and Reporting Subdivision, who said that:

"Postponing the proposed training activities until there is enough budget for fulfillment according to the proposed RAB, shifting other activities that are considered not a priority scale and diverted to the required training, and conducting regular financial reconciliation to monitor and evaluate the realization of the training budget. Reconciliation is carried out at the end of every month and a letter of accountability is requested for the realization of the implementation of training activities."

Strategic planning and in-depth needs analysis of staff competencies are also part of efforts to ensure the effectiveness of training. This is in line with the results of an interview by B. Eva Priyatun, Head of the MNE Room, who explained that:

"Conducting careful strategic planning accompanied by an in-depth analysis of staff competency needs, identifying unmet training needs to determine training priorities so that measurable goals can be set so that their impact and effectiveness can be evaluated."

This view was corroborated by Niluh Sandiyati, the MNE Room Midwife, who stated that:

"Careful strategic planning is carried out adjusted to the identification of training needs and an in-depth analysis of the competency needs of staff and SPM that have not been met to determine training priorities so that measurable goals can be set so that their impact and effectiveness can be evaluated."

Patut Patuh Patju Hospital seeks to overcome training budget constraints through collaborative strategies, financing efficiency, and prioritization of training needs based on urgency and availability of funds. Webinar-based training, internal IHT implementation, and continuous evaluation are concrete steps to ensure that competency development activities continue without disrupting the hospital's financial stability.

The results of the observation show that efforts to overcome training budget constraints at Patut Patuh Patju Hospital are visible through various strategies implemented in the field. The implementation of internal training and webinars is effective to minimize costs, while coordination between departments is seen to be routinely carried out to ensure that each activity is in accordance with the budget ceiling and priority scale that has been set. The work units appear to be active in preparing measurable training proposals based on staff competency needs, as well as conducting post-training evaluations to assess the improvement of participants' abilities. Flexibility for hospitals to postpone or divert non-priority activities to keep training budgets available, as well as cooperation with external institutions to help finance more expensive training.

Hospital Development Strategy Based on Current Conditions

The efficiency and prioritization of training activities is in line with the results of an interview by Fajar Purnawan, SKM., M.Si, Head of the Reporting Planning and Evaluation Subdivision, who stated that:

"With the current financial condition of the hospital, the hospital is efficient by reducing training funds by 50% from the original budget. Conduct strict reconciliation every month to evaluate the realization of the training budget and make budget shifts if necessary for the stability of the Hospital's financial condition. Determine/choose the priority of training activities needed by the hospital."

Optimizing the use of internal resources to reduce external costs is one of the important strategies. This is in line with the results of an interview by Erma Suryani, SAP, Education and Training staff, who explained that:

"Empowering professionals in hospitals as resource persons to reduce the burden of training resource resource officers' honorary costs. Collaborating with Bapelkes for webinar training with Ministry of Health certificates so that it becomes an attraction for participants to take part in training in the form of paid webinars independently. Really see the urgency of the need for training for new services or service

development in hospitals. Trying to cooperate with third parties as sponsors for training financing, especially if there is the use of new tools for new services, the hospital works with vendors to train the personnel who will operate the equipment."

The strategy for managing training needs at the unit level is also carried out through mapping and reviewing staff to adjust training to the available budget, as well as employee motivation to participate in independent training. This was revealed by Ns. Januardi, S.Kep, Head of the Central Surgical Installation Room (IBS), who stated that:

"Mapping and reviewing staff who have and have not participated in training to adjust training needs based on the budget available for the service sector, propose support to third parties/vendors in the context of training financing, and motivate staff to participate in independent training to fulfill performance assessment and competency improvement needs when credentialing is carried out."

Creativity in organizing training is the focus so that the program remains affordable and effective. This is in line with the results of an interview by Sri Ratnadurri, S.Kep., Ns, a training participant, who said that:

"The training makes TNA in accordance with the priority scale of training needs according to the level of urgency and calculates the financing of each training. The training maximizes the professionals in the hospital to become training resource persons so that it can reduce the burden of the resource person's honorarium costs. Training is more creative in holding trainings, webinars, and workshops at low and affordable costs by staff by getting an accredited SKP so as to make the participants' interest in participating in webinars. The training monitors and evaluates staff who have been sent training to assess post-training performance."

Fixed budget management refers to prioritizing the needs and urgency of services, as well as utilizing budget flexibility for urgent training. This was revealed by Ana Mariana, Head of the Accounting and Reporting Subdivision, who stated that:

"Training proposals are required to include an analysis of training needs for urgency and service improvement. Training financing is provided after seeing the RAB prepared, if it is in accordance with the existing budget ceiling during the current month. Shifting training activities that are not on a priority scale to urgent training that is needed for new services."

Analysis of training needs, technology utilization, and multi-level competency development are additional strategies to make training programs more effective and measurable. This is in line with the results of an interview by B. Eva Priyatun, Head of the MNE Room, who explained that:

"Conducting training needs analysis, optimizing training technology, developing tiered competencies, utilizing internal and external resources, and measuring in the effective assessment of training."

A similar statement was also delivered by Niluh Sandiyati, the MPE Room Specialist, who stated that:

"Conducting training needs analysis (TNA), optimizing training technology, developing tiered competencies, utilizing internal and external resources, and measuring and assessing the effectiveness of training."

These strategies show that Patut Patuh Patju Hospital is still able to carry out competency development of health workers and improve service quality optimally despite being faced with budget limitations and financial conditions that demand efficiency.

The results of the observation show that the hospital development strategy based on current financial conditions is evident in daily practice. Internal training using hospital professionals as resource persons runs regularly, while webinar-based training utilizes technology to reduce costs while providing recognized SKP accreditation. The work units appear to be actively mapping staff who need training and adjusting training priorities to the available budget. Coordination between departments and with external parties, including vendors or sponsors, is carried out on an ongoing basis to support training that requires high costs or the use of new tools. Evaluation and monitoring of training results are also routinely carried out, so that the impact of training on improving staff competence and service quality can be seen clearly even though the budget is limited.

Discussion

The planning process and preparation of the training budget at the Patut Patuh Patju Hospital, West Lombok Regency is carried out in a structured manner with cross-unit coordination to adjust the needs of staff competencies and the development of hospital services. Each work unit identifies training needs and prepares proposals according to the Training Need Assessment (TNA) format, while the Training and Training section recapitulates and aligns the budget based on the Budget Business Plan (RBA). This approach is in accordance with the theory of traditional budgeting or incremental budgeting by Demung et al. (2025), where the previous year's budget is the basis for adjustments based on the needs of the current year. RSUD also implements performance-based budgeting and participatory budgeting involving various stakeholders to ensure the relevance and efficiency of budget use in training. Budget allocation based on the priority of the type of training that has the greatest impact on improving staff competencies reflects the application of activity-based budgeting and the principle of flexible budgeting to adapt to changing operational conditions (Demung et al., 2025).

The main obstacle to managing the training budget at this hospital is financial limitations and high debt burden, so it must balance the needs of competency development and the financial condition of the hospital. The variety of training costs and large number of employees demands highly selective and efficient planning with strict prioritization. Lengthy administrative procedures affect the realization of training so that specialized or high-cost training is often delayed, and work units must seek funding alternatives including cooperation with third parties. The significant impact of financial conditions is reflected in the reduction in the number of trainings, the delay of non-priority training, and the efficiency of budget use through internal training and urgency-based priorities (Retnosari et al., 2022).

Efforts to overcome these constraints involve strict efficiency strategies and structured planning, including non-urgent training delays and negotiations with training institutions to keep costs within their capabilities. Collaboration with external parties such as Bapelkes for webinar-based training makes the training continue to be carried out without burdening the hospital budget. The head of the unit plays an active role in the analysis of needs and the proposal of training based on the benefits to the improvement of services. The use of internal professionals as resource persons, internal training (IHT), and webinar programs are effective alternatives that reduce costs and maintain the quality of competency development of health workers (Kahar, 2025).

The hospital's development strategy is adjusted to the current financial condition through prioritizing training activities and reducing the budget by up to 50 percent. The management of training needs in the work unit is carried out by mapping staff and evaluating post-training performance. The use of internal resources and remote training technology, as well as cooperation with external institutions, allows training to remain relevant and effective despite budget constraints. Regular monthly evaluations and key performance indicators (KPIs) are used as tools to monitor achievements and ensure the effectiveness of strategy implementation, reflecting efficiency-based budget management (Biswan & Grafitanti, 2021).

Patut Patuh Patju Hospital also implemented SWOT analysis and the development of alternative strategies in response to budget constraints. In-house professionals and management commitment are strengths, while external collaboration and webinar-based training are opportunities. This approach emphasizes organizational adaptation in order to be able to achieve competency development goals with limited resources, in line with the views of Ilyas et al. (2023) and Nazarudin (2020). Continuous evaluation of performance and budget reconciliation ensures the continuity and effectiveness of training programs, as recommended in the literature on strategic management and efficiency of budget management in the health sector (Supriyati et al., 2023).

4. CONCLUSION

The planning and preparation of the training budget at the Patut Patuh Patju Hospital runs systematically and involves coordination between units through Training Need Assessment (TNA) to the determination of the budget ceiling by the planning and finance section. This process shows the involvement of various parties in supporting the development of health workers' competencies, although the evaluation of training results has not yet become a solid basis in the next budget planning, so that the effectiveness of planning has room for improvement. Limited funds due to debt burdens and efficiency policies lead to lengthy bureaucratic processes and uncertainty over training costs, which slow down implementation and delay high-value training. Various adaptive strategies are applied such as the use of internal resource persons, online training, and co-financing cooperation with third parties to keep the training running. The hospital development strategy focuses on strengthening internal capacity, managerial efficiency, and the use of digital technology, optimizing the efficiency, effectiveness, and accountability of budget use so that the quality of service can be maintained despite fiscal pressure.

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