

## Strategic Planning, Performance Management, and Corporate Budgeting: An Expert Sharing Reflection for Strengthening BPJS Kesehatan's Strategic Management System

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### ABSTRACT

*This article analyzes the integration of strategic planning, performance management, corporate budgeting, and monitoring and evaluation (M&E) within BPJS Kesehatan as a public body responsible for administering Indonesia's National Health Insurance program. The study is based on an expert sharing session organized by BPJS Kesehatan in collaboration with Freshminds Indonesia and is positioned as a qualitative reflective study supported by literature review. The purpose of the article is to examine how planning, budgeting, and performance monitoring can be aligned into a more coherent strategic management system. The findings indicate that effective integration requires strategic clarity, performance-informed budgeting, clear accountability mechanisms, reliable performance information, and systematic follow-up through monitoring and evaluation. The discussion also shows that fragmented internal regulations, siloed work processes, and weak linkage between plans and budget execution may reduce organizational effectiveness. In contrast, a more integrated approach can strengthen efficiency, transparency, and strategic execution. The article concludes that BPJS Kesehatan's effort to build a unified management guideline is a relevant step toward a more adaptive, results-oriented, and accountable public-sector management system.*

**Keywords:** *strategic planning, performance management, budgeting monitoring and evaluation, BPJS Kesehatan, public sector governance*

### INTRODUCTION

BPJS Kesehatan is a public legal body entrusted with administering the National Health Insurance (JKN) program in Indonesia, and its institutional performance is closely linked to the quality, accessibility, and sustainability of public health protection. Because of this mandate, the organization requires a management system that does not treat strategic planning, budgeting, implementation control, and evaluation as separate administrative exercises, but as interconnected components of one results-oriented cycle (Hatipoglu, Alvarez, and Ertuna 2016).

In public-sector organizations, strategic planning is expected to provide long-term direction, define measurable priorities, and translate institutional mandates into actionable objectives. (Giagnocavo et al. 2022). Yet the implementation of strategic planning often faces practical obstacles, including weak data quality, limited managerial capacity, formalistic planning practices, and insufficient use of planning documents in actual implementation. In the Indonesian public-sector setting, such weaknesses can make planning documents appear compliant on paper while contributing little to operational decision-making (Sisto, Lopolito, and van Vliet 2018). The challenge becomes more significant when planning is not adequately linked to budgeting (Bankole and Nwaonu 2022). Performance budgeting is designed to shift attention from inputs toward measurable results by using performance information to inform resource allocation and budget planning. In that sense, budgeting is not only

a financial process but also a strategic instrument for clarifying priorities, reinforcing accountability, and helping leaders evaluate whether resources are aligned with expected outcomes (Biondi and Russo 2022).

Monitoring and evaluation (M&E) play a similarly important role because they provide evidence for policy learning, managerial improvement, public accountability, and budget decision-making (Cheng 2021). M&E is therefore not a narrow technical task but a central component of sound governance, especially in public institutions that manage large-scale services and public expenditure (Sitti Mukarramah, Indriani, and Zulaeha A. Amdadi 2021). When M&E data are systematically used, organizations are better able to assess implementation progress, identify gaps, and strengthen evidence-based management (Esfahani, Mosadeghrad, and Akbarisari 2018).

Against this background, BPJS Kesehatan, together with Freshminds Indonesia, organized an expert sharing session on strategic planning, performance management, and corporate budgeting (Rojabi 2018). The session was intended to enrich organizational insight, examine best practices, and support the development of an integrated strategic management guideline. This article converts the original activity report into a journal-style paper by analyzing the expert sharing session through relevant academic and institutional literature (Utami, Hasriyanti, and Vanziru 2023). The central argument is that the integration of strategic planning, budgeting, and M&E is essential for improving organizational efficiency, accountability, and strategic execution in BPJS Kesehatan (Deuse et al. 2020).

## **METHOD**

This study employs a qualitative descriptive approach grounded in document analysis, reflective interpretation, and literature review (Ekasari et al. 2021). The primary material consists of the expert sharing session report on strategic planning, performance management, and corporate budgeting conducted for BPJS Kesehatan, while the secondary materials include academic and institutional sources on public-sector strategic planning, performance budgeting, Balanced Scorecard thinking, and monitoring and evaluation (Musonnafa, Sumiati, and Djazuli 2022).

The analytical procedure involved three stages. First, the contents of the original report were reorganized into a journal structure comprising introduction, method, results and discussion, conclusion, and references (Jiang and Chi 2024). Second, key themes from the activity report were identified, namely strategic planning alignment, budgeting processes, monitoring and evaluation, organizational integration, and follow-up mechanisms (Torlak and Kuzey 2019). Third, these themes were interpreted using the relevant literature in order to situate the expert sharing session within broader public-sector management discourse (Setiawati et al. 2021).

Because the source material is reflective and practice-based, the aim of this article is not to test a causal hypothesis statistically, but to provide an analytical understanding of how BPJS Kesehatan can strengthen the linkage between planning, budgeting, and performance monitoring in organizational practice (Maware and Adetunji 2019).

## **RESULTS AND DISCUSSION**

### **Strategic Planning as the Basis of Organizational Direction**

The expert sharing session emphasized that strategic planning must function as the foundation of organizational direction. In practical terms, this means that long-term goals, annual plans, and strategic initiatives should be derived from a coherent set of priorities rather than from fragmented departmental interests (Knop 2020). This understanding is consistent with the broader literature, which argues that strategic planning in the public sector should not be treated merely as a formal compliance document but as an instrument that guides implementation and decision-making (Ndevu and Muller 2018).

The discussion in the session also highlighted the importance of best-practice frameworks such as the Balanced Scorecard, SWOT analysis, and PESTLE analysis. Although the Balanced Scorecard emerged initially as a response to the limitations of purely financial performance measures, its broader value lies in encouraging organizations to connect financial, customer, internal process, and learning perspectives to strategic objectives. For public organizations, this logic is useful because service quality, operational learning, stakeholder value, and resource stewardship must be managed together rather than separately (Gilal et al. 2019).

### **B. Budgeting as a Strategic and Performance-Based Instrument**

A second major finding from the sharing session is that budgeting should be understood as a strategic management instrument rather than merely an administrative allocation exercise. Effective budgeting requires realistic planning, prioritization of programs, transparent approval mechanisms, and room for adjustment when implementation conditions change. In a public-sector context, performance budgeting helps connect available funds with measurable outputs and outcomes, thereby improving transparency and accountability in the budget process (Anwar et al. 2020).

This perspective is highly relevant for BPJS Kesehatan, whose responsibilities demand efficient use of public resources, coordination across multiple units, and strong alignment between organizational priorities and expenditure decisions (Musdalifah et al. 2021). When budget formulation is disconnected from strategic objectives, organizations risk financing activities that are routine but not transformational. Conversely, when budgets are informed by performance priorities, they can support more disciplined execution and more meaningful organizational learning (Mayangsari, Novani, and Hermawan 2015).

### **C. Monitoring and Evaluation as the Core of Accountability**

The session further demonstrated that monitoring and evaluation are indispensable for ensuring that strategy is not left at the planning stage. M&E allows organizations to collect performance data, assess implementation progress, identify

problems, and formulate follow-up actions based on actual evidence. According to the World Bank, M&E is central to sound governance because it supports evidence-based policy making, management, accountability, and budget decisions (Johari et al. 2022) For BPJS Kesehatan, which operates in a service-intensive and policy-sensitive environment, the strengthening of M&E is especially important. In addition to improving managerial oversight, M&E can also improve public trust by making organizational performance more visible and accountable. The use of digital systems, dashboards, and real-time reporting mechanisms discussed in the literature on performance budgeting also suggests that monitoring is most effective when supported by practical information systems and clear accountability routines (OECD, 2025b).

#### **D. Integration of Planning, Budgeting, and M&E**

The most important insight emerging from the expert sharing activity is that strategic planning, budgeting, and M&E should be integrated into one continuous management cycle. International public-sector reform experience has shown that planning, programme-performance budgeting, and performance monitoring become more effective when treated as interdependent pillars of results-based management rather than as disconnected processes. The World Bank's review of reforms in Seychelles, for example, describes planning, program-performance based budgeting, and performance monitoring and evaluation as mutually reinforcing pillars for improving efficiency, effectiveness, and accountability (Ahsan et al. 2019).

This integrated approach is particularly important because fragmented internal regulations and silo-based execution can undermine institutional effectiveness (Booth et al. 2020). The original BPJS Kesehatan activity report explicitly noted the need to integrate previously fragmented internal rules into a single strategic management guideline. From an organizational standpoint, such integration can reduce duplication, strengthen role clarity, improve decision flow, and ensure that monitoring findings are actually used to refine planning and budget allocation (Kolstad and Søreide 2009).

#### **E. Practical Implications for BPJS Kesehatan**

The sharing session and the literature together suggest several practical implications for BPJS Kesehatan. First, strategic objectives should be translated into a smaller number of measurable institutional priorities that are consistently reflected in annual planning and budget preparation (Imran, Shabbir, and Mahmood 2020). Second, budget approval and revision mechanisms should explicitly refer to performance information, not only to expenditure ceilings. Third, M&E systems should be designed not simply to report activities, but to support decision-making, learning, and corrective action (Szalay, Kovács, and Sebestyén 2017).

Finally, the process of integration should be supported by organizational capacity building, stakeholder communication, and leadership commitment. BPJS Kesehatan's public mandate under JKN means that improvements in internal strategic

management are not only managerial gains; they also have implications for service quality, public accountability, and institutional sustainability. In this respect, efforts to improve administrative simplicity and service quality within JKN have also been linked in recent BPJS-related research to stronger participant satisfaction and program effectiveness, underscoring the value of integrated management for service outcomes (Susanty, Yuningsih, and Anggadwita 2019).

## CONCLUSION

This article shows that the expert sharing session on strategic planning, performance management, and corporate budgeting provides a meaningful basis for strengthening BPJS Kesehatan's strategic management architecture. The analysis indicates that strategic planning gives direction, budgeting operationalizes priorities, and monitoring and evaluation ensure accountability and continuous improvement. These three domains should therefore be understood as one integrated cycle rather than as separate administrative functions.

The conversion of the original report into journal form also demonstrates that BPJS Kesehatan's current effort to unify fragmented internal regulations is conceptually well grounded. A more integrated management guideline can help the organization improve efficiency, strengthen accountability, align resources with strategic goals, and build a more adaptive public-sector management system. Future institutional development should therefore focus on strengthening data quality, clarifying performance indicators, improving cross-unit coordination, and ensuring that monitoring results are used consistently in planning and budgeting decisions.

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