

Analysis Of Government Sourcing Health Financing With District Health Account (DHA) Approach In Deli Serdang Regency, 2018-2020

Novita Haryani^{1*}, Sri Wahyuni Nasution², Chrismis Novalinda Ginting³

¹Magister Student of Magister Public Health, Faculty of Medicine, University of Prima Indonesia

^{2,3}Magister Public Health, Faculty of Medicine, University of Prima Indonesia

* Corresponding author:

Email: novitaunpri@gmail.com

Abstract.

Improving the health status of a community according to the World Health Organization (WHO) requires a minimum budget of 5% - 6% of the total state budget of a country, while to achieve the ideal health status a budget of 15% - 20% of the state budget is needed. A large enough budget is needed because health costs are quite high, while health must still be a priority because it is an investment to improve the health and productivity of its citizens. The District Health Account is a systematic, comprehensive and consistent way of monitoring the flow of funds/financing to the health system in a district/city. The purpose of this study was to analyze government-sourced health financing with a district health account (DHA) approach in Deli Serdang Regency in 2018-2020. This type of research is a quantitative study with a cross-sectional design. Sampling technique The sampling technique in this study was the total population, that is, the entire population was used as the research sample. The results of the study explain that the source of health costs, health financing budget managers, health financing service providers, types of health financing activities, health financing budget items, types of health financing programs. levels of government-sourced health financing programs and beneficiaries of government-sourced health financing in Deli Serdang Regency in 2018-2020 all went well. types of health financing activities, health financing budget items, types of health financing programs. levels of government-sourced health financing programs and beneficiaries of government-sourced health financing in Deli Serdang Regency in 2018-2020 all went well. types of health financing activities, health financing budget items, types of health financing programs. levels of government-sourced health financing programs and beneficiaries of government-sourced health financing in Deli Serdang Regency in 2018-2020 all went well.

Keywords : health financing, district health account (DHA)

I. INTRODUCTION

Health is a basic need of every human being to be able to live a decent, productive life, and be able to compete to improve his standard of living. The development of technology in the health sector has progressed rapidly in the last century and its benefits can be enjoyed by the wider community. However, the reach of this health service is still limited at this time, meaning that there are still many people who have not been able to enjoy quality health services. (Ediani, 2015) The government through the Ministry of Health of the Republic of Indonesia has set a vision of a healthy, independent and just society with one of its strategies to increase the financing of health development. The World Health Organization (WHO) has conducted an analysis of the health system in various countries with the result that the quality of the health care system is not solely determined by the amount of costs incurred for the health financing. (Ediani, 2015) In the 2016-2019 period, the realization of the health budget increased from Rp. 92,758.6 billion in 2016 to Rp. 113,619.6 billion in 2019, so that the average growth was 7.0 percent per year. Broadly speaking, this growth is contributed by efforts to improve access and quality of health services in order to create healthy human resources so that they are qualified and competitive. One of them is through strengthening the National Health Insurance (JKN) program in order to realize universal health coverage. In the 2016-2019 period, the JKN program has expanded the coverage of participants, including Contribution Assistance Recipients (PBI) who are classified as poor and underprivileged who receive JKN contribution assistance from the Government.

In addition to the JKN program, the increase in the 2016-2019 health budget was also influenced by an increase in the health budget through TKDD, especially the Physical DAK for Health and Family Planning (KB) as well as Health Operational Assistance (BOK) and Family Planning Operational Assistance (BOKB), to encourage the role of the Regional Government in improving access and quality of health services in the regions. The health budget outlook for 2020 reaches Rp. 212,452.7 billion, growing by 87.0 percent compared to the realization in 2019. Health budget output achievements in the 2016-2020 period also

increased in line with the increase in the health budget, including: (1) increasing the coverage of PBI JKN participants from 91.1 million people in 2016 to 96.8 million people in 2020; (2) providing additional food for pregnant women with chronic energy deficiency and undernourished children under five from 1.1 million people in 2016 to 1.7 million people in 2019; and (3) samples of drugs, traditional medicines, cosmetics, and health supplements that were examined from 52,029 samples in 2016 to 58,993 samples in 2019. In addition, the achievement of health outcomes also showed improvements, including: (1) decreased prevalence of stunting in children under five from 37.2 percent in 2013 to 27.7 percent in 2019; (2) decrease in maternal mortality (per 100,000 live births) from 346 in 2015 to 230 in 2020; and (3) a reduction in the incidence of tuberculosis (per 100,000 population) from 346 in 2015 to 272 in 2020. For 2021, the policy direction for the health budget is to improve health services through strengthening the health system and health security preparedness, as is the policy framework for health system reform. To support the implementation of the policy in the health sector, the allocation of the health budget in 2021 is IDR 169,708.5 billion or 6.2 percent of state spending.

The 2021 health budget has taken into account budget needs in order to accelerate health recovery due to Covid-19 and various activities to strengthen health services. (Indonesian Financial Note, 2021) To improve the health status of a According to the World Health Organization (WHO), a minimum budget of 5% - 6% of a country's total state budget is required, while to achieve an ideal level of health, a budget of 15% - 20% of the state budget is needed. This sizeable budget is indeed necessary because health costs are quite high, while health must still be a priority because it is an investment to improve the health and productivity of its citizens. The implementation of decentralization cannot be separated from various problems that arise including the lack of commitment of the Regional Government in health development, the lack of services for the poor and the lack of capacity of regional staff as well. In addition to these problems, there are also problems with the quality and financing of health services. The health sector will certainly compete with other sectors in order to obtain sufficient allocation of funds for service programs for the community. (WHO, 2021) According to the Decree of the President of the Republic Indonesia No. 72 of 2012 concerning the National Health System (SKN) states that in the National Health System (SKN), health financing is one of the sub-systems in the SKN, so that it can be a reference in the preparation and implementation of health development starting from planning activities to activities. monitoring and evaluation. Health financing in this era of decentralization is highly dependent on regional commitments, particularly on funding sourced from the government.

The regional health financing system needs to be developed so that the main issues in regional health financing, namely mobilization, allocation, and efficiency of financing can be carried out properly, so as to ensure equity, quality and balance in regional health development. Cost information from district/city financial accounting through the District Health Account (DHA) approach can provide an overview of the results of activities that have been carried out whether they are in line with expectations, and provide an overview of allocation mobilization. (PPRI, 2012) Based on Law no. 23 of 2014 concerning Regional Government gives authority to Regional Governments to regulate and manage their own government affairs according to the principle of autonomy and assistance tasks directed at accelerating the realization of community welfare through improving services, empowerment, and the role of the community. In addition, through autonomy, regions are expected to be able to increase regional competitiveness by taking into account the principles of democracy, equity, justice and the uniqueness of a region in the Unitary State of the Republic of Indonesia. (Law, 2014) The District Health Account is a systematic, comprehensive and consistent way of monitoring the flow of funds/financing to the health system in a district/city. District Health Account or DHA, there are eight dimensions that describe the characteristics of a health expenditure. The eight dimensions are: financing sources, financing agents, service/program providers (providers/executors), types of activities, budget items, program types, activity levels and beneficiaries (Center for Economic Studies and Health Policy). FKM-UI & PPJK, 2019) According to Andayani (2005), the size of the budget for the health sector in each region depends on the commitment of the regional government and DPRD in setting the scale of development priorities in their own region.

ive factors currently determine the priority and adequacy of regional health budgets, namely: 1) the amount of regional revenue comes from the central and regional governments listed in the APBD amount; b) priority scale for the health sector in the eyes of regional leaders; 3) the ability of the Health Office to conduct advocacy; 4) the ability of the Health Office to prepare a good budget plan; 5) able to present information on the flow of regional health funding, including information on available sources of funds to how the funds are used for the achievement of health programs. According to the Secretary General of the Ministry of Health, the budget for the health function in the 2016 State Revenue and Expenditure Budget (APBN) has increased to 5.05% or Rp. 109 trillion when compared to 2015 which was Rp. 75 trillion (3.45% of the APBN). Meanwhile, based on 2014 world health data (World Health Report 2014) in the health funding of countries in Southeast Asia, Singapore is the country in Southeast Asia that allocates the highest health costs at 14% of GDP, followed by Thailand (13%) and Vietnam (13%). Deli Serdang Regency is known as one of the 33 Regency/City in Province North Sumatra.

Deli Serdang Regency as part of the east coast of North Sumatra Province is located between 2° 57 North Latitude and 3° 16 South Latitude and 98° 33 - 99° 27 East Longitude with an area of 2,497.72 km². This district surrounds 2 (two) main cities in North Sumatra. Based on data Central Bureau of Statistics Deli Serdang district has a population of 1,931,441 people, and is the largest population by district in the province of North Sumatra. (Deli Serdang Statistics Data, 2020) Based on the results of an initial survey conducted by researchers in Deli Serdang Regency, it was found that the utilization of health financing sourced from the government was still not well distributed to the community. This can be seen from the fact that there are still people who do not have health insurance provided by the government for the poor or the underprivileged. Researchers also found several problems in the field related to the provision of health facilities in the community which can be said to be still very minimal in supply. Public health service facilities at the Puskesmas around Deli Serdang Regency also still look minimal, even though based on government regulations regarding the allocation of health financing funds have been budgeted and determined. Based on this phenomenon, the researcher is interested in conducting research with the title "analysis of government-sourced health financing with a district health account (DHA) approach in Deli Serdang Regency 2018-2020 years".

II. METHODS

The type of research used is quantitative research with a cross-sectional design. The sampling technique in this study was the total population, that is, the entire population was used as the research sample. The research instrument used for data collection in this research is data on health financing sourced from the government in Deli Serdang Regency in 2018-2020 through the district health account (DHA) dimension.

III. RESULT AND DISCUSSION

Based on the question and answer conducted by the researcher on one of the employees who served in the Deli Serdang Regency government, he explained that the source of health costs in the last 3 years (2018-2020) came from the Regional Government and the APBD were categorized as good. According to Nugraho (2010), the source of the cost is a source that explains where the cost comes from to carry out an activity. Sources of costs can be in the form of abstract and concrete sources. This source of cost must exist and be obtained on an ongoing basis to be able to carry out activities permanently. The researcher's assumption is that the source of government health costs (Local Government and APBD must be monitored more so that it runs well and needs to be carried out continuously and must be transparent and accountable. Based on the question and answer conducted by the researcher on one of the employees who served in the government of Deli Serdang Regency, he explained that: Health Financing Budget Manager Sourced from the Government in Deli Serdang Regency in the last 3 years, namely in 2018-2020 it was achieved well. M. Nafarin (2007) states that budget management is a written plan regarding the activities of an organization which is stated quantitatively for a certain period of time and is generally expressed in units of money. The researcher's assumption on budget managers is that this budget manager is the key to the

success of implementing health financing from the government. Organizations that work in managing health budgets can work more organized and planned.

Based on the question and answer conducted by the researcher on one of the employees who served in the government of Deli Serdang Regency, he explained that: health financing service providers sourced from the government in Deli Serdang Regency in the last 3 years, namely in 2018-2020 it went well a service provider is an agency that is needed to carry out an activity, in this case an agency that organizes government-sourced health financing. Types of activities are activities that exist in carrying out health financing activities sourced from the government. The assumption of research on budget items is that the budget items or sources of funds needed in health financing sourced from the government run well for 3 years, namely in 2018-2020. Based on the question and answer conducted by the researcher on one of the employees who served in the government of Deli Serdang Regency, he explained that: types of health financing activities sourced from the government in Deli Serdang Regency in the last 3 years (2018-2020) sourced from the government went well. This type of health financing activity in Deli Serdang Regency has been running well for the last three years, this is because the existence of this health insurance program can be felt by all levels of society and its implementation runs consistently. Based on the question and answer conducted by the researcher on one of the employees who served in the government of Deli Serdang Regency, he explained that: health financing budgets sourced from the government in Deli Serdang Regency in 2018-2020 in the last 3 years (2018-2020) going well.

Based on the question and answer conducted by the researcher on one of the employees who served in the government of Deli Serdang Regency, he explained that: types of health financing programs sourced from the government in Deli Serdang Regency in 2018-2020 in the last 3 years (2018-2020) with the JKN and KIS types of programs running well. Types of programs are various activities carried out in health financing sourced from the government. Program levels are the stages in carrying out activities. Beneficiaries are people who feel the benefits of health financing sourced from the government. The researcher's assumption is that the types of health programs that take place in Deli Serdang Regency are well distributed and can be felt by all levels of society. Based on the question and answer conducted by the researcher on one of the employees who served in the government of Deli Serdang Regency, he explained that: health financing program levels sourced from the government in Deli Serdang Regency in 2018-2020 in the last 3 years (2018-2020) at the City and Village level going well. Based on the question and answer conducted by the researcher on one of the employees who served in the government of Deli Serdang Regency, he explained that: that the beneficiaries of government-sourced health financing in Deli Serdang Regency in 2018-2020 in the last 3 years (2018-2020) which the community and ASN felt were going well. The community is an individual who can directly feel the benefits of health financing from the government. Until now, the people of Deli Serdang Regency feel well the benefits of their health financing budget for the last three years. Especially when there has been a Covid-19 pandemic for the last 3 years, the community has felt the great benefits that can be felt by the community from the local government in dealing with the pandemic that occurred.

IV. CONCLUSION

Based on the results of the study, it can be concluded that the source of health costs sourced from the Government in Deli Serdang Regency in 2018-2020 is categorized as good. Budget managers, service providers, types of activities, budget items, types of programs, program levels and beneficiaries of health financings sourced from the Government in Deli Serdang Regency in 2018-2020 categorized as running well.

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VI. ETHICAL CONSIDERATIONS

The research will be conducted after the researcher has obtained ethical clearance from the Prima University Ethics Committee. Ethical considerations are standards of behavior that distinguish between acceptable behavior and unacceptable behavior (Tappen, 2016). To ensure accountability to participants, a study requires the protection of human rights which include autonomy, privacy, confidentiality, and justice (Wood and Ross-Kerr, 2011).

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