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Analysis of Puskesmas Health Financing through District Health Account Approach in Karangasem District

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BACKGROUND

- Health reform aims to improve and maintain the health status of the population. One of the main functions in realizing the national health system framework is health financing.
- The era of autonomy, health financing sourced from the government and social security is highly dependent on the commitment of each region
- So it needs to be developed related to the main issues of regional health financing such as financing sources, mobilization, realization so that good quality can be achieved, balance of regional health development and guarantee equity

- Puskesmas as the frontline in health services in the sub-district, the achievement of health programs is one indicator of health financing management in health centers
- In the last 3 years the achievement of the SPM indicator has not reached the target, in contrast to health financing which has increased every year.
- Health centers need to do financial analysis sourced from the government and social security.
- DHA: one of the ideal models in evaluating health financing at the District / City level.

How is the health financing at the health center through the DHA approach in Karangasem District?

OBJECTIVES

- General : to evaluate health financing sourced from government and social security in Pusk. Mangosteen II and Pusk. Abang I Kab.Karangasem..
- Spesific :

- To find out the source of costs at the Puskesmas.
- To find out about the financing manager. at the Puskesmas.
- To find out the service provider. at the PuskesmaS
- To know the service function. at the Puskesmas
- To find out about the program. at the Puskesmas.
- To find out the type of activity. at the Puskesmas.
- To find out the line item. at the Puskesmas.
- To find out the level of activity. at the Puskesmas.
- To find out who the beneficiary is at the Puskesmas.

METHOD

- Descriptive evaluation research, case study strategy in 2 Puskesmas in Karangasem District (Puskesmas. Manggis II and Puskesmas Abang I with consideration: (Representing the southern and northern regions of Karangasem District, The achievement of SPM in the last 3 years has not been achieved).
- Data were collected from extraction form containing items of dimensions of DHA in each puskesmas and program

RESULT

Budget data and realization

Source	Puskesmas Manggis II Year 2016			Puskesmas Manggis II Year 2017		
	Budget (Rp)	Realization (Rp)	%	Budget (Rp)	Realization (Rp)	%
APBN	2.494.320.884	2.364.230.896	94,7	244.985.861	114.296.300	46,7
APBD Prov.	6.226.850	6.225.850	100	0	0	0
APBD Kab.	2.251.415.000	2.156.456.345	95,7	4.388.082.877	4.029.024.415	91,8
JKN	271.126.800	214.853.656	79,2	295.605.628	166.371.545	56,3
Total	**5.023.089.534**	**4.741.766.747**	**94,3**	**4.928.674.366**	**4.309.692.260**	**87,4**

- In 2016 most of the budget for building construction
- In 2017 no more budget from Provincial due to JKBM Integration to JKN

Source	Puskesmas Abang I Year 2016			Puskesmas Abang I Year 2017		
	Budget (Rp)	Realization (Rp)	%	Budget (Rp)	Realization (Rp)	%
APBN	45.350.700	14.597.250	32,1	483.000.485	237.190.500	49,1
APBD Prov.	64.090.000	64.090.000	100	0	0	0
APBD Kab.	2.908.604.377	2.389.885.023	82,1	3.716.490.239	3.308.043.989	89,0
JKN	2.977.176.904	1.410.179.286	47,4	3.129.299.201	2.364.209.658	75,6
Total	**5.995.221.981**	**3.905.751.559**	**65,1**	**7.328.789.925**	**5.909.444.147**	**80,6**

1. Sumber Biaya

Sumber biaya	Pusk. Manggis II Th 2016		Pusk. Manggis II Th 2017		Pusk. Abang I Th 2016		Pusk. Abang I Th 2017	
	Total	%	Total	%	Total	%	Total	%
APBN	2.364.230.896	49,8	114.296.300	2,7	14.597.250	1,0	2.637.547.658	44,63
APBD Prov	6.225.850	0,2	0	0	64.090.000	1,7	0	0
APBD Kab	2.156.456.345	45,5	4.029.024.415	93,4	2.389.885.023	61,2	807.686.831	15,37
JKN	214.853.656	4,5	166.371.545	3,9	1.410.179.286	36,1	2.364.209.658	40,0
Total	4.741.766.747	100	4.309.692.260	100	3.905.751.559	100	5.909.444.147	100

- Pusk.Mgs II : 2016 APBN 49,8% dan 2017 93,4% APBD Kab.
- Pusk Ab.I : 2016 APBD Kab. 61,2% dan 2017 44,63% APBN.
- Akhirani (2004) Kab.Sinjai: pem. pusat sblm desentralisasi memberikan peran yg cukup tinggi (60%) ut.biaya kes.namun stlh desentralisasi pembiayaan kes. ol pem. pusat menurun (11,6%) .
- Studi di kota Serang : meningkatnya APBD diiringi dgn peningkatan anggaran kes (6,02% 2014, 6,99% 2015, 7,79% 2016. → komitmen pem daerah lbh baik ut terus berupaya meningkatkan pembiayaan kes.

2. Pengelola Anggaran

Pengelola Anggaran	Pusk. Manggis II Th 2016		Pusk. Manggis II Th 2017		Pusk. Abang I Th 2016		Pusk. Abang I Th 2017	
	Total	%	Total	%	Total	%	Total	%
DinKes Pusk. PMD	4.257.321.600 471.320.147 13.125.500	94,30 0,30	382.998.215 474.069.045 5.625.000	42,59 57,33 0,07	2.888.290.471 1.017.461.088 0	74,49 25,52 0	3.271.896.489 2.637.547.658 0	55,37 44,63 0
Total	4.741.766.747	100	4.309.692.260	100	3.905.751.559	100	5.909.444.147	100

- Pusk.Mgs II : 2016 94,30% Dinkes dan 2017 57,33% Pusk (keg. lapangan : pengungsi)
- Pusk.Ab I : 2016 74,49% , 2017 55,37% → Dinkes
- Dinkes : gaji, TPK, Diklat, Pemb.gedung, obat & alkes, cetak & penggandaan, meubiler, pemeliharaan gedung peralatan dan mesin, pembayaran telp air listrik
- Yandriani (2007) kota Pariaman, 2005 alokasi pembiayaan kes pd instansi non kes 0,88%, 2006 turun mjd 0,68% → linsek terkait (dinas pertanian, dinas pendidikan, dinas perindustrian dan ketahanan pangan) belum memasukkan anggaran terkait kes.
- Wikrama (2010), alokasi biaya kes. Di instansi non kes. cukup besar th 2006-2008 (12,22%)

3. Penyedia Pelayanan

Penyedia Pelayanan	Pusk. Manggis II Th 2016		Pusk. Manggis II Th 2017		Pusk. Abang I Th 2016		Pusk. Abang I Th 2017	
	Total	%	Total	%	Total	%	Total	%
DinKes Pusk. Posyandu	4.473.489.347 225.152.400 13.125.500	94,80 5,40 0,30	3.836.421.565 467.645.695 5.625.000	89,0 10,9 0,1	2.626.598.934 1.279.152.625 0	67,74 32,26 0	3.285.060.889 2.624.383.258 0	55,57 44,41 0
Total	4.741.766.747	100	4.309.692.260	100	3.905.751.559	100	5.909.444.147	100

Dinkes mendominasi : Pemb. gedung, obat & alkes, gaji, TPK, Diklat,Telp air listrik, cetak & penggandaan, ATK, meubileir, pemeliharaan mesin & alat2 kedokteran, suku cadang kendaraan bermotor, pengadaan jaringan LAN SIK.

- UPTD
- Andayani (2004), anggaran kes. tergantung komitmen pemerintah dan DPRD dlm menetapkan skala prioritas pembangunan di daerahnya sendiri.

4.Fungsi

Fungsi	Puskesmas Manggis II tahun 2016		Puskesmas Manggis II tahun 2017		Puskesmas Abang I tahun 2016		Puskesmas Abang I tahun 2017	
	Total	%	Total	%	Total	%	Total	%
Deteksi dini penyakit	4.085.000	0,008	1.800.000	0,1	0	0	0	0
Surveilan Penyakit menular	9.640.000	1,1	7.350.000	0,2	0	0	0	0
Pencegahan kesmas lain	2.095.000	0.01	12.570.000	0.3	33.987.250	1,1	140.187.000	2,5
Tata kelola administrasi	2.313.577.336	48,8	977.858.900	22,6	64.019.500	1,3	113.116.575	1,8
Administrasi kesehatan	2.254.659.625	47,5	2.067.493.065	48,1	3.262.267.100	83,5	4.448.005.658	75,3
Pelayanan penunjang	134.526.330	1,4	1.242.620.295	28,7	274.548.923	7,1	1.208.134.914	20,4
Farmasi dan BHP	31.353.456	1,2	0	0	270.928.786	7,0	0	0
Total	4.741.766.747	100	4.309.692.260	100	3.905.751.559	100	5.909.444.147	100

- 2016 di Pusk.Mgs II dominan utk fungsi tata kelola 48,8%, 2017 utk fungsi adminkes 48,1%
- Pusk. Abang I 2016 dan 2017 dominan ut fungsi adminkes : 83,5% dan 75,3%

5.Jenis kegiatan

Jenis kegiatan	Pusk. Manggis II Th 2016		Pusk. Manggis II Th 2017		Pusk. Abang I Th 2016		Pusk. Abang I Th 2017	
	Total	%	Total	%	Total	%	Total	%
Kegiatan langsung	145.563.352	3,1	773.760.000	17,83	107.730.000	2,8	47.887.500	0,9
Kegiatan tidak langsung	4.596.203.395	96,9	3.535.332.260	82,17	3.769.906.559	97,2	5.861.556.647	99,1
Total	4.741.766.747	100	4.309.092.260	100	3.905.751.559	100	5.909.444.147	100

- Di dominasi kegiatan tidak langsung (belum menyentuh program prioritas): pengadaan & pemeliharaan infrastruktur, serta alat medis, kesejahteraan pegawai, diklat → indikasi fungsi puskesmas belum berjalan baik → dampak pd SPM, cakupan program
- Kegiatan langsung : di th 2016 kegiatan vektor control, pemberdayaan masyarakat tdk terealisasi dan di th 2017 terealisasi

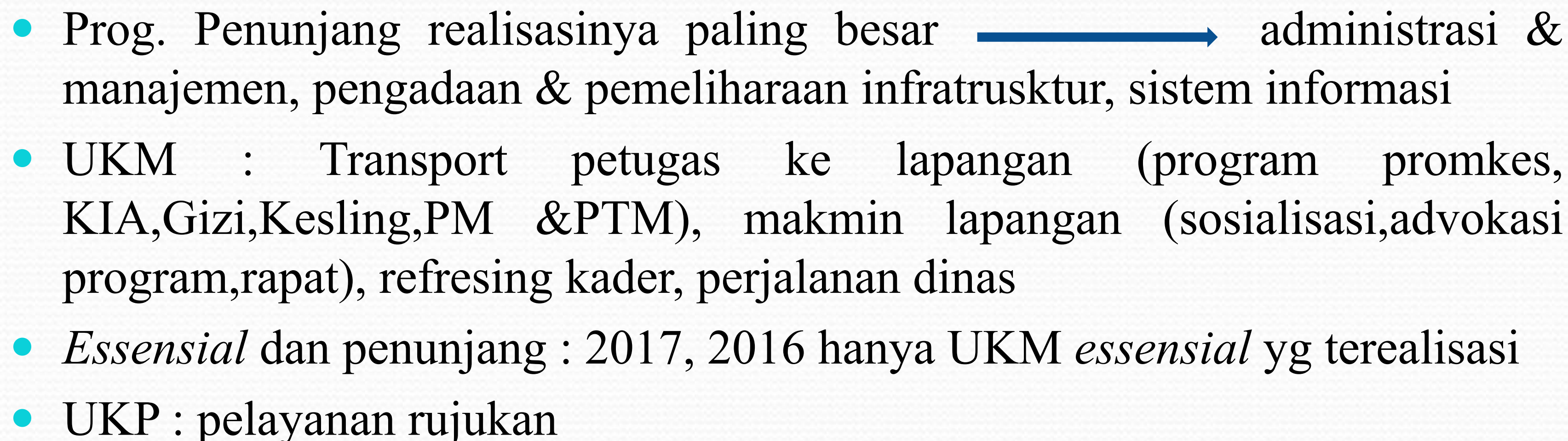
6. Mata anggaran

Mata anggaran	Pusk. Manggis II Th 2016		Pusk. Manggis II Th 2017		Pusk. Abang I Th 2016		Pusk. Abang I Th 2017	
	Total	%	Total	%	Total	%	Total	%
Biaya investasi	2.272.692.500	47,9	1.429.659.500	33,2	530.469.875	13,6	5.049.000	0,1
Biaya operasional	2.407.316.247	50,76	2.799.882.010	65,0	3.336.673.434	85,4	4.850.760.097	82,5
Biaya pemeliharaan	61.758.000	1,4	80.150.750	1,8	38.608.250	1,0	1.023.54.000	17,4
Total	4.741.766.747	100	4.309.092.260	100	3.905.751.559	100	5.909.444.147	100

- 2016 dan 2017 : biaya operasional paling besar
- Operasional : gaji,perjalanan,obat & bahan medis, bahan non medis,utilities
- Investasi : gedung pusk & PP, pengadaan alat medis & non medis
- Gani (2009), kecukupan biaya langsung dan operasional merupakan syarat untuk pelaksanaan program kesehatan yang efektif dan efisien

7. Program

Program	Pusk. Manggis II Th 2016		Pusk. Manggis II Th 2017		Pusk. Abang I Th 2016		Pusk. Abang I Th 2017	
	Total	%	Total	%	Total	%	Total	%
UKM	100.353.000	2,1	242.561.200	5,2	43.917.250	1,1	293.355.889	4,96
UKP	1.619.800	0,03	480.000	0,5	0	0	0	0
Penunjang	4.639.793.947	97,8	4.066.649.060	94,3	3.861.834.309	98,9	5.616.088.258	95,0
Total	4.741.766.747	100	4.309.092.260	100	3.905.751.559	100	5.909.444.147	100



- Prog. Penunjang realisasinya paling besar → administrasi & manajemen, pengadaan & pemeliharaan infratrusktur, sistem informasi
- UKM : Transport petugas ke lapangan (program promkes, KIA,Gizi,Kesling,PM &PTM), makmin lapangan (sosialisasi,advokasi program,rapat), refresing kader, perjalanan dinas
- *Essensial* dan penunjang : 2017, 2016 hanya UKM *essensial* yg terealisasi
- UKP : pelayanan rujukan

8. Jenjang kegiatan

Jenjang kegiatan	Pusk. Manggis II Th 2016		Pusk. Manggis II Th 2017		Pusk. Abang I Th 2016		Pusk. Abang I Th 2017	
	Total	%	Total	%	Total	%	Total	%
Kabupaten Kec./Pusk. Desa/masy	2.093.553.145 2.630.480.602 17.733.000	44,15 55,47 0,37	3.489.725.215 239.117.795 580.849.250	81 5,6 13,4	2.367.027.100 1.532.454.459 6.270.000	60,61 39,23 0,16	3.108.050.000 2.560.045.922 241.348.225	52,59 43,32 4,08
Total	4.741.766.747	100	4.309.692.260	100	3.905.751.559	100	5.909.444.147	100

- 2016 & 2017 : jenjang kegiatan di desa/masyarakat terendah ⟶ ketimpangan : harusnya kegiatan utama di masyarakat/jenjang bawah
- Jenjang kab (tidak langsung) : belanja manajerial dan koordinasi, pengadaan sarana prasarana, pemeliharaan infrastruktur non medis, perjalanan petugas ke kab, kegiatan diklat
- Jenjang kec : kegiatan promkes, KIA, Gizi, pencegahan dan pengendalian penyakit menular dan penyakit tidak menular
- Jenjang desa : belanja pelaksanaan program

9. Penerima Manfaat

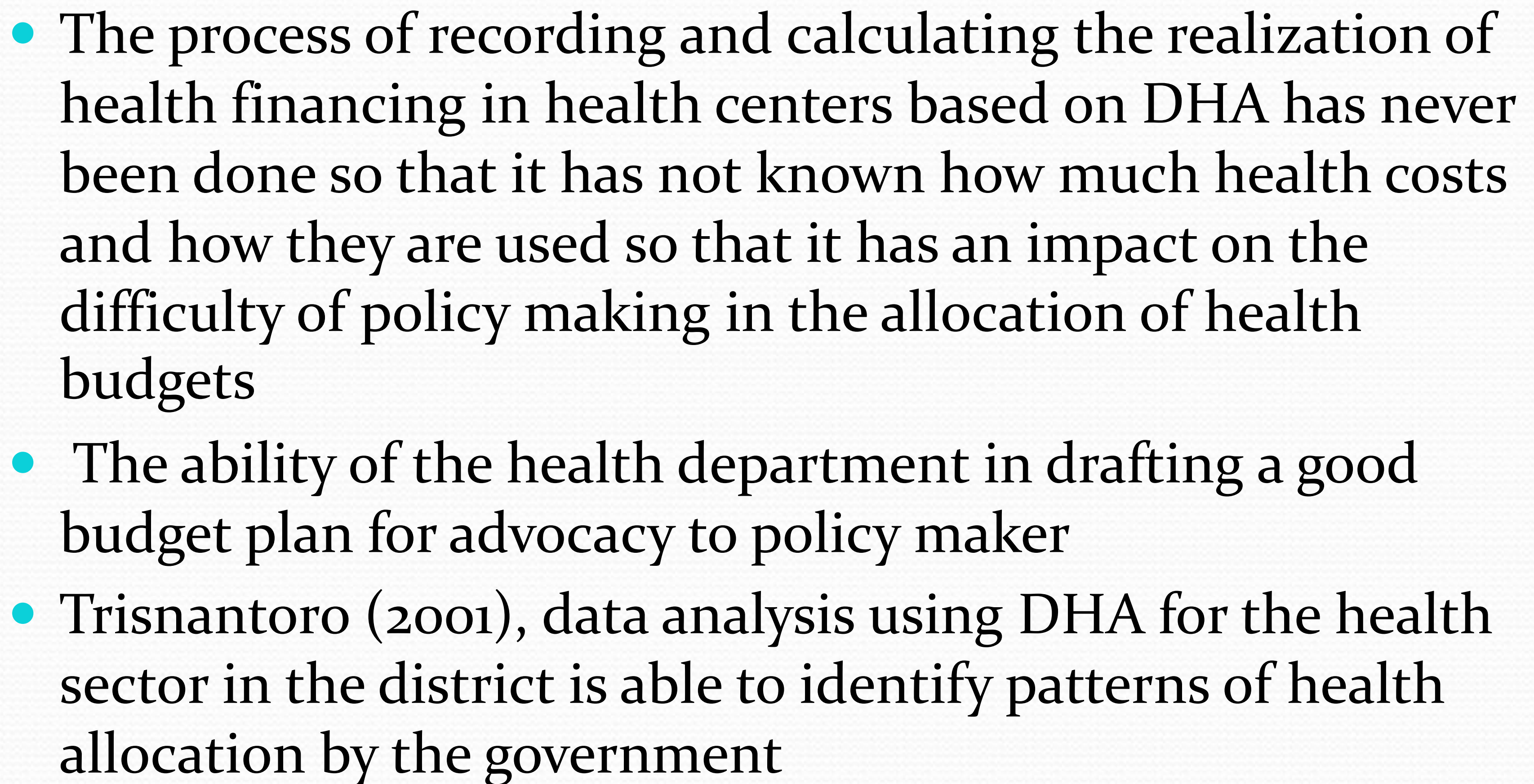
Penerima Manfaat	Pusk. Manggis II Th 2016		Pusk. Manggis II Th 2017		Pusk. Abang I Th 2016		Pusk. Abang I Th 2017	
	Total	%	Total	%	Total	%	Total	%
0-<1	0	0	20.350.000	0,4	0	0	0	0
1-5	5.520.000	0,12	4.360.000	0,1	945.000	0,02	0	0
6-12	2.130.000	0,04	29.478.150	0,7	6.740.000	0,17	7.000.000	0,12
13-18	3.195.000	0,07	8.450.000	0,28	0	0	0	0
19-64	2.395.250.291	50,51	4.219.214.110	97,9	3.566.250.675	91,31	4.900.512.104	82,93
65+	540.000	0,01	1.190.000	0,02	0	0	0	0
Semua umur	2.335.131.456	49,25	26.620.000	0,6	331.815.884	8,5	1.001.932.043	16,95
Total	4.741.766.747	100	4.309.692.260	100	3.905.751.559	100	5.909.444.147	100

- Sekelompok individu yg menerima manfaat pembiayaan kes.
- Usia balita,remaja, lansia : realisasi belum maksimal → berdampak pada SPM (permenkes 43/2016 : pemerintah wajib memberikan pelayanan kesehatan dasar pada setiap warga negara) : usia tersebut memiliki kebutuhan akan pelayanan kesehatan yang lebih besar, usia rentan → perhatian

Discussion

the low realization of the budget in the puskesmas shows that direct activities have not been maximized so that it is necessary to improve the quality of budget use and capacity in accordance with priority needs, reduce spending on indirect activities with budget restrictions for official travel

- Akhirani dan Trisnantoro (2004) Kab. Sinjai : the allocation of the operational costs for the puskesmas health program after decentralization is quite small when compared to the service load at the puskesmas.
- Yandriani (2007) Kota Pariaman, the allocation of health and operational program costs in health centers in 2004-2006 is quite small and tends to decline
- Wikrama (2010) Lombok Timur, average expenditure for UKP activities (37.30%)> UKM(29.86%) of the total health budget
- Hujaipah (1013) Ketapang, budget allocation for indirect activities (58.29%)> direct activities (41.71%)



- The process of recording and calculating the realization of health financing in health centers based on DHA has never been done so that it has not known how much health costs and how they are used so that it has an impact on the difficulty of policy making in the allocation of health budgets
- The ability of the health department in drafting a good budget plan for advocacy to policy maker
- Trisnantoro (2001), data analysis using DHA for the health sector in the district is able to identify patterns of health allocation by the government

CONCLUSION

1. Dominant cost sources from the district budget and the state budget
2. Budget managers in health centers are more dominant by the Health Office than by puskesmas.
3. Service providers are dominated by the DHO while other providers are less
4. Most health financing functions for governance and administration
5. The biggest type of activity is used for indirect activities
6. The budget line is more operational costs compared to investment and maintenance.
7. More capacity building programs than UKM and UKP programs
8. Activity levels are dominated at the district level rather than sub-districts and villages 9. Beneficiaries are dominated for productive age rather than other ages

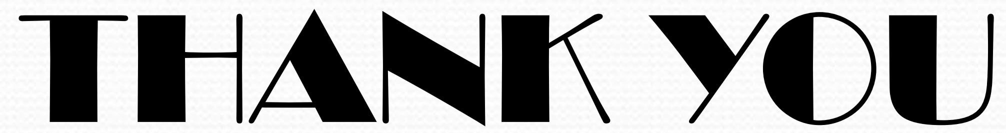
Recommendation

For Local Governments

- Encouraging the role of local governments to improve efficiency health costs by limiting and reducing indirect expenditure portions for managerial activities and coordination, strengthening human resource capacity through training
- Strengthening of evidence-based health financing planning systems so that budgeting is prepared in accordance with priority program needs and optimal realization.
- The establishment of a health coordination team by the regional head involving various sectors in the region as a form of strengthening the commitment of the implementation of health programs and the preparation of DHA in the framework of improving the performance of health financing in the district.

For Puskesmas

- Need to improve document archiving systems
- Conduct implementation evaluation program every month to support financial accountability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