

Analysis of Health Financing for Public Health Effort Programs in Labuhan Batu Regency

Teguh Suharto¹

¹Lecturer at the Faculty of Public Health, Helvetia Institute of Health Medan, Indonesia

Abstract

One of the subsystems in national health is the health financing subsystem. Health financing itself is the amount of funds that must be provided to organize and or utilize various health efforts needed by individuals, families, groups, and the community. Health Law Number 36 Year 2009 states that health financing aims to provide sustainable health financing with sufficient amounts, allocated fairly, and utilized. This study aims to analyze the financing of the SME program by reviewing each activity for the last 5 years. This study uses data obtained from the Descriptive Profile of the Coal Health Office. Then an analysis of each data is carried out by grouping financing based on the source of the budget each year. The largest proportion of health financing or budget for Labuhanbatu Regency in 2020 comes from the Labuhanbatu Regency APBD of 72.88%. Meanwhile, APBN/DAK funds tend to fluctuate, where in 2016 it was Rp. 36,160,419,000, and increased dramatically in 2017 to Rp. 64,977,002,000, in 2018 it decreased to Rp. 45,929,334,000, in 2019 there was an increase to Rp. 61,823,095,600, in 2020 there was a decrease of 22,125,951,000.

Keywords: Health Financing, Health Planning, UKM Program

Introduction

Health development in the 2020-2024 period is the Healthy Indonesia Program with the aim of improving the health status and nutritional status of the community through health efforts and community empowerment supported by financial protection and equitable distribution of health services. Health development as one of the national development efforts that aims to increase awareness, willingness and ability to live healthy for people in order to realize optimal health degrees for the community, health efforts (promotive), prevention (preventive), treatment (curative), and health restoration are carried out (Dominirsep, 2012). (rehabilitative) which is held on an ongoing basis. (Depkes RI, 2004). Decentralization of health planning as one of the essential factors in the decentralization process is a complex process and requires harmonious cooperation among policy makers, planners, administrative personnel and the community (Bragg, 2012). Therefore, it takes a strong determination and sufficient readiness to organize and strengthen the health planning system in each district/city. (Munif, 2012) As a consequence of the implementation of Law Number 32 of 2004 and Law Number 25 of 2004 concerning Regional Government in the health sector, the readiness of the district/city Health Office in strengthening the planning system is absolutely necessary. One thing that can be stated as the main problem in implementing health planning in districts/cities is that the health planning system is less effective in accommodating the health needs and problems of the local community (Anggarini, 2010). The health service

Article Info:

Received: January 16, 2021

Revised: February 27, 2021

Accepted: March 9, 2021

system is a structure or a combination of a sub-system in a unit or in a process to seek public health services both preventive, curative, promotive and rehabilitative (Budiarto, 2003; Hansen & Mowen, 2007). The National Health System develops a subsystem of Health efforts in its implementation which includes Health efforts which include physical, mental, intellectual and social health. Health Efforts are carried out in a continuous and comprehensive integrated manner (Health Law 2009).

In order to support all activities, a supportive Health financing is needed based on the source of funds, resources and management of Health funds. Sources of funds used in health development are taken from the State Revenue and Expenditure Budget (APBN) which is managed by the central government, as well as from the regional Revenue and Expenditure Budget (APBD) which is managed by the regional government.

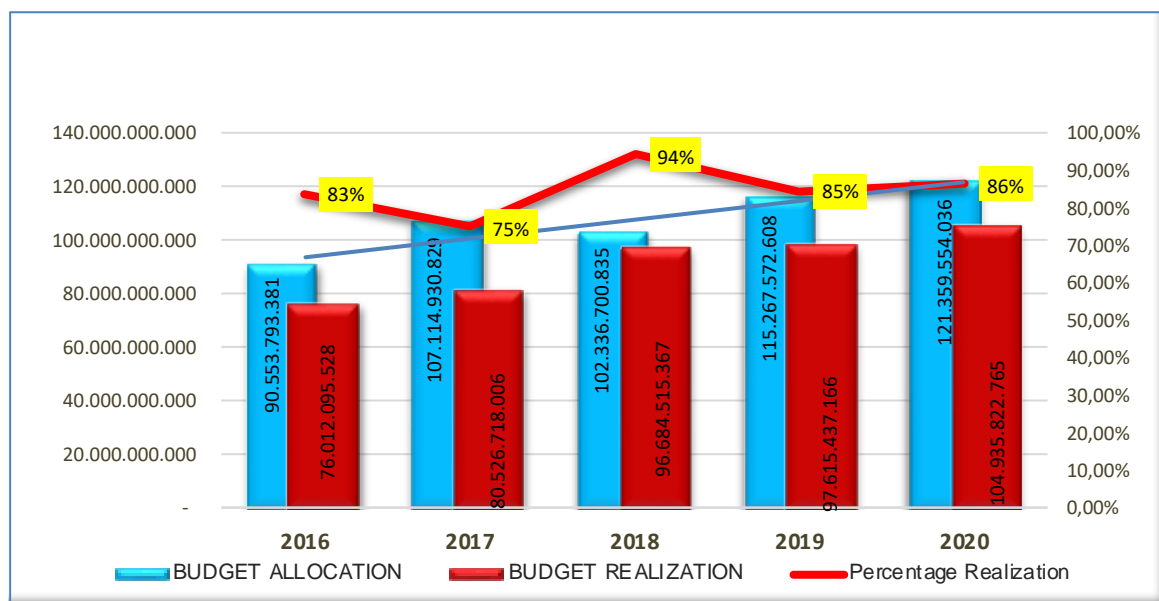
Methods

This research method uses secondary data based on data obtained from the 2020 Health Service Report. The location of this research is based on the work area of the Health Service which consists of 15 Puskesmas from 9 Districts. Data were analyzed from the Labuhan Batu District Health Office budget realization report, where the data would be copied and then grouped the budget and health financing patterns based on IPKM financing sources and the use of budget allocations.

Results and Discussion

Health Financing Analysis is Health financing based on the allocation of available funds to be utilized in health services in accordance with the needs of individuals, groups and communities. Based on the analysis of the financing of the Health program which can be seen from the rotation of financing from various sources to the utilization of each budget allocation.

The health budget allocation managed by the Health Office in 2020 is Rp. 121,359,554,036, - with a realization of Rp. 104,935,822,765,-. The 2020 budget allocation has increased compared to 2019, namely the allocation of Rp. 115,267,572,608, - with a realization of Rp. 97,615,437.166,-. And when viewed from the percentage of realization of the previous year, in 2020 there was a decline, where the percentage of realization of the budget of the Department of Health in 2020 was 76.31%, down from 2019 which was 84.69%.

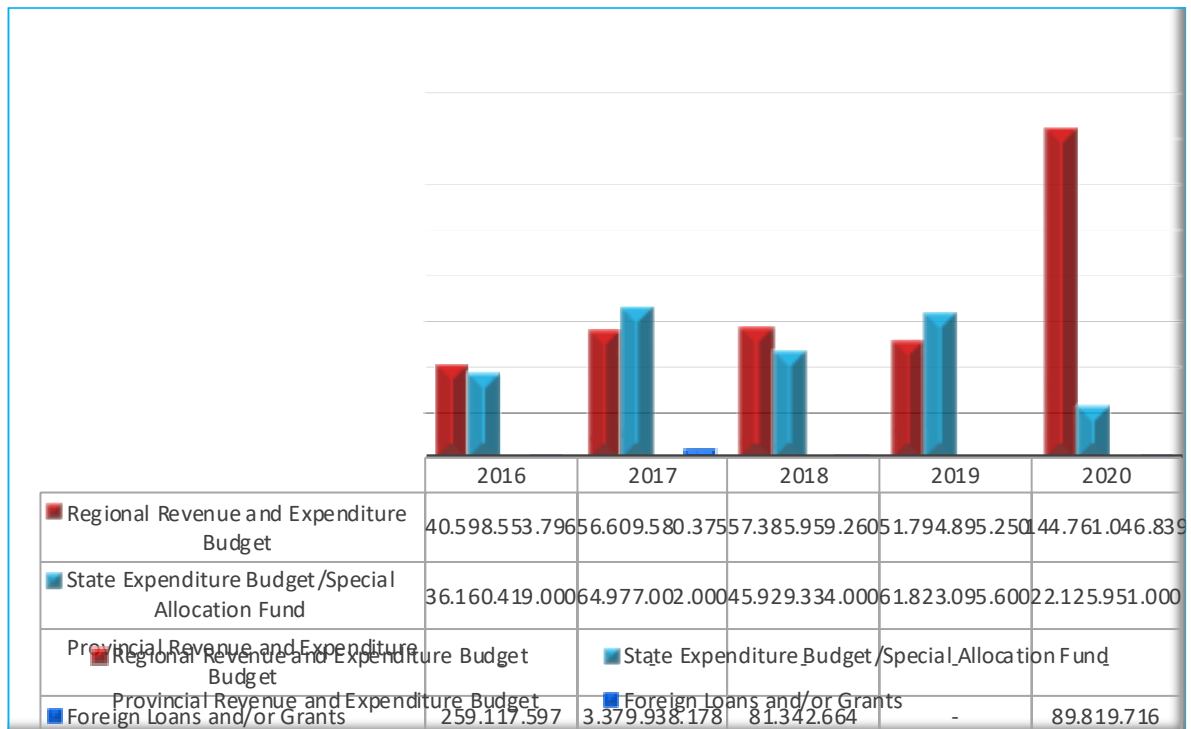


Source : Program, Information and Public Relations Subdivision of the Labuhanbatu District Health Office in 2020

Figure 1. Allocation and Realization of the Labuhanbatu District Health Office Budget 2016-2020

Figure 1 shows an increasing trend of the Ministry of Health's budget allocation from 2016 - 2020. For the realization of the Health Office budget, it tends to rise and fall from 2016 - 2020, decline in 2017 and increase again in 2018 and there is a decline in 2019 and increase again in year 2020.

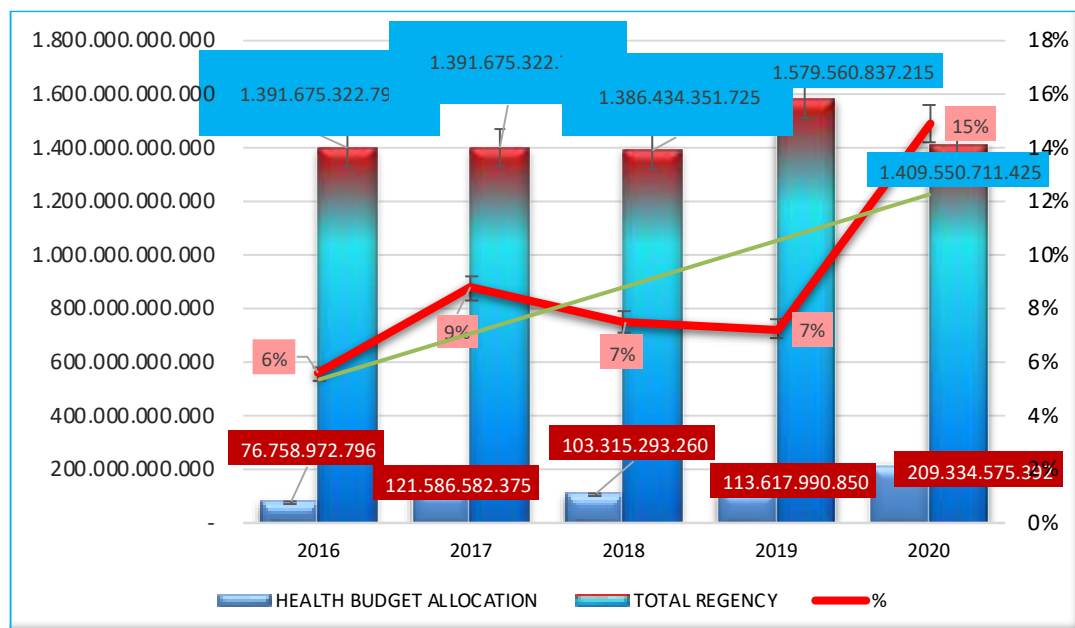
Health Budget as a Mandatory Budget according to Law No. 36 of 2009 concerning Health, explains that health financing aims at sustainable health financing in sufficient amounts, allocated fairly and utilized effectively and efficiently to ensure the implementation of health development in order to increase the degree of health (Eben, 2017). Public health is as high as possible (Article 170), The amount of the Government Health budget allocation is at least 5% of the APBN & 10% of the APBD excluding salary (Article 171). In 2020, Labuhanbatu Regency has allocated expenditures for the health sector (Health Department and RSUD) excluding salaries of Rp. 144,761,046,839 (10.27%) of the total APBD of Labuhanbatu Regency of Rp 1,409,550,711,425,-. Here are the trends for the last 5 years of direct health spending in 2016 – 2020:



Source: Program Subdivision, Information and Public Relations of the Labuhanbatu District Health Office in 2020

Figure 2. Health Financing for Labuhanbatu Regency 2016-2020

From the graph above, it shows that the allocation of Direct Expenditures for activity programs sourced from the Labuhanbatu Regency APBD has increased in 2020. Meanwhile, APBN/DAK funds tend to fluctuate where in 2016 it was Rp. 36,160,419,000, and increased dramatically in 2017 to Rp. 64,977,002,000, in 2018 it decreased to Rp. 45,929,334,000, in 2019 there was an increase to Rp. 61,823,095,600, in 2020 there was a decrease of 22,125,951,000, -. Meanwhile, Provincial APBD funds tend to increase with PBI premium payment activities paid from the North Sumatra Provincial APBD.

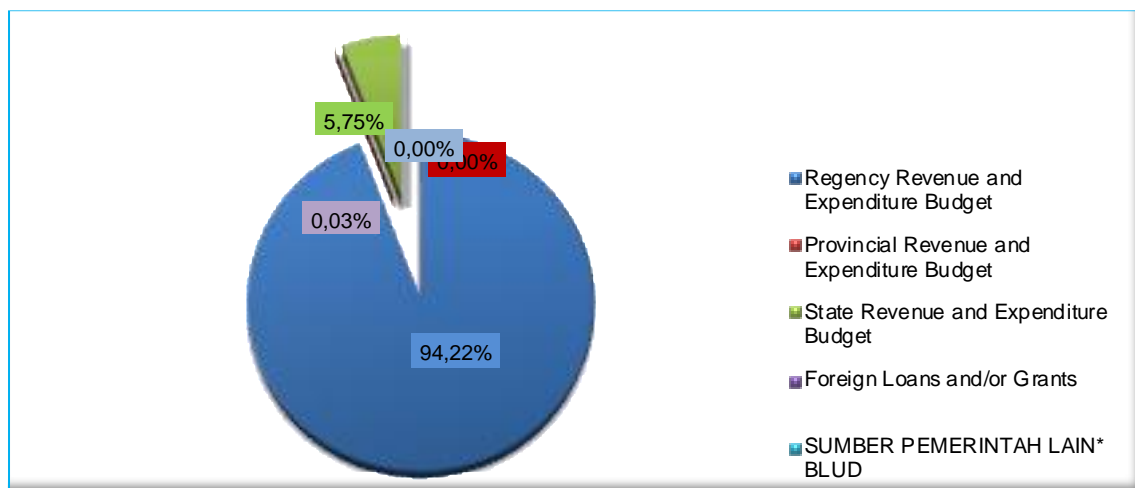


Source: Labuhanbatu Regency BPKAD

Figure 3. Percentage of Health Budget (excluding Salary) to Labuhanbatu Regency APBD 2016-2020

Law Number 36 of 2009 concerning Health mandates the allocation of a health budget of 5% of APBN expenditure and 10% of APBD expenditure excluding salaries (Article 171). Based on the graph above, it is known that the trend of the percentage of the health budget to the Labuhanbatu Regency APBD from 2016 to 2020 tends to fluctuate.

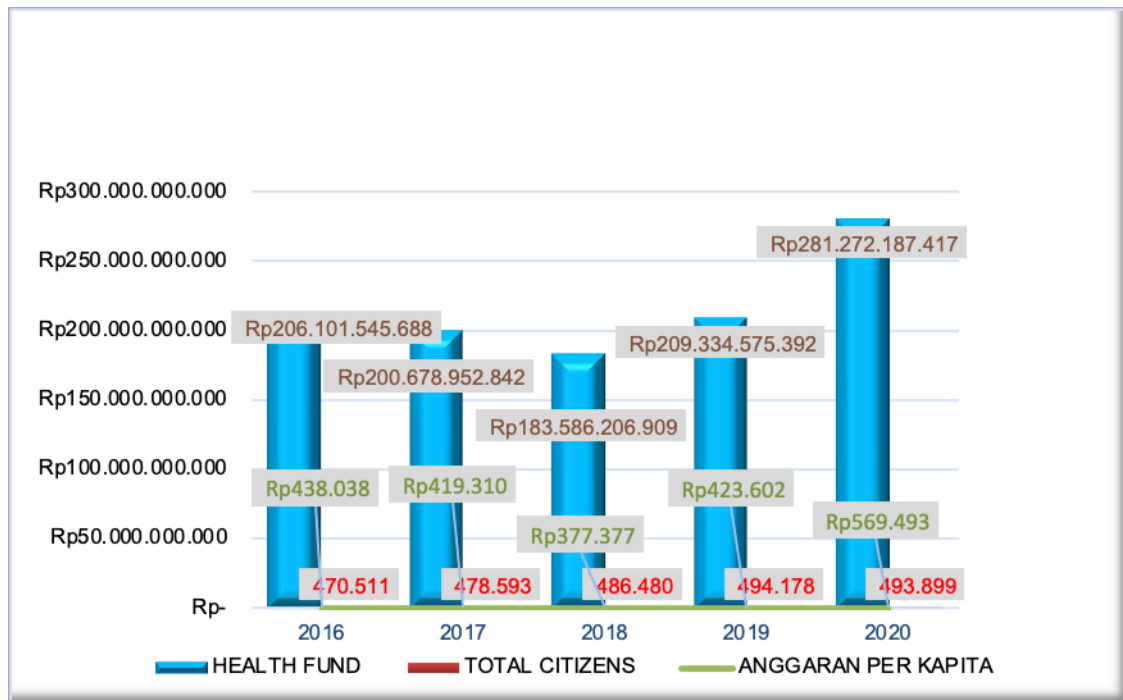
The largest proportion of health financing or budget for Labuhanbatu Regency in 2020 comes from the Labuhanbatu Regency APBD of 72.88%. More details can be seen in the following graph:



Source: Program Subdivision, Information and Public Relations of the Labuhanbatu District Health Office in 2020

Figure 4. Proportion of the Largest Health Financing or Budget for Labuhanbatu Regency in 2020

The per capita health budget of Labuhanbatu Regency tends to fluctuate in the last 5 years from 2016 - 2020. In 2016 the per capita health budget reached Rp. 438,038 rupiah and in 2020 it will be 569,493,-. More details can be seen in the graph below:



Source: Program, Information and Public Relations Subdivision of the Labuhanbatu District Health Office 2020.

Figure 5. Percentage of Labuhanbatu Regency's Per capita Health Budget in 2016 - 2020

Health care financing has begun to increase, especially curative and preventive services, this is in line with the implementation of the 2014 National Health Insurance (JKN). Based on the source of financing for health services, the number is categorized as quite high. Source of funds.

The largest is based on APBD funds. This is certainly very helpful in every program of activities in supporting the implementation of efforts to improve public health. In the era of decentralization, local governments in implementing regional autonomy require balancing funds both from the central government and from the regions themselves. The program for improving health services is based on the allocation of the health budget sourced from deconcentration funds and co-administration tasks in accordance with the principle of government regulations to adjust the existing budget. In the era of decentralization, local governments in managing health financing are greatly helped by the existence of a BOK policy which is a budget provided by the central government which aims to assist every activity in their respective regions. The allocation of health budgets in the regions is below the budget for the development of regional facilities and infrastructure and the education sector. Along with the passage of the era of national health insurance, the proportion of financing for public health programs began to increase since 2014. The budget allocation for these programs is under the mandate of Law no. 36 of 2009 article 170 paragraph (1) and paragraph (2) explains that the priority of budget allocation is 2/3 for the benefit of public services, both from APBN and APBD (Health Law, 2009).

With this financing, it is very helpful for the local government to budget for financing based on the low IPKM category. The Health Office as the main implementer in the area in the health sector is expected to be able to develop public health efforts by carrying out a plan, especially in financing health programs to address existing health problems in the community

based on situation analysis so that it becomes a priority in improving public health status. The not yet optimal effectiveness and efficiency in the use of the budget is still a problem in health financing in Indonesia.

These problems are usually in the form of a lack of budget allocations, budgets that are not in accordance with priorities, and budget allocations that focus more on investment in goods and indirect activities. The high allocation of investment spending and indirect activities has an impact on the lack of budget allocation for operational and direct activities. While the success of a program's performance is determined by the adequacy of operational costs and direct activity costs.

With decentralization in the regions, it shows that there are still many who have not been able to allocate health budgets, constrained by low regional financial capacity. This is reflected in the minimal allocation of the Health budget that is sourced from PAD as stated in the APBD. The lack of allocation of the health sector from policy makers who think that the health sector is not a regional priority and consider it less productive. The allocation of a large health budget to ensure health services for the community is not the main determinant in improving program performance. To overcome this, health planning is needed according to the priorities of health problems in the regions and refers to the mandate of the health law regarding the amount of the program's health budget allocation. The Health Office has a budget allocation sourced from the APBD which is absolutely responsible for implementing the SME program in its area. In regions categorized based on high IPKM the source of financing is dominated by PAD, it can be said that regions that are purely APBD are large and have a high commitment to finance health programs. The existing budget has not been used effectively and efficiently by the health office or puskesmas. With strategic policies from local governments, political interests, regional financial capabilities, low quality of planning and low commitment to maintaining planning and budgeting consistency are the causes of inconsistencies in budget allocation. It takes a joint commitment within the local government to advance the development of the health sector. The Health Office as the locomotive in the regions plays an active role in planning and budgeting activities in the health sector by involving cross-sectors.

Conclusion

The realization of the Health Office budget tends to increase from 2016-2020, decreases in 2017 and increases again in 2018, 2019, and 2020 (from 75% in 2016 to 86% in 2020). The largest proportion of health financing or budget for Labuhanbatu Regency in 2020 comes from the Labuhanbatu Regency APBD of 94.22%. The per capita health budget of Labuhanbatu Regency tends to decrease in the last 4 years from 2016-2020. In 2016 the per capita health budget reached Rp. 438,038 rupiah and decreased in 2020 to Rp. 569,493,-.

Suggestion

It is necessary to increase the budget allocation for programs to improve public health services in all regions, both sourced from the center and regions in accordance with the priorities of health problems in the regions so that the program gets a larger budget allocation by means of budget reallocation or budget refocusing. In addition, socialization related to Law no. 39 of 2009 concerning the proportion of health budget allocations in the regions.

References

- Anggarini, Y. (2010). *Anggaran Berbasis Kinerja*. UPP STIM YKPN
- Bragg, S. M. (2012). *Business ratios and formulas: a comprehensive guide* (Vol. 577). John Wiley & Sons.
- Budiarto, W. (2003). Studi Tentang Pembiayaan Kesehatan Oleh Pemerintah Sebelum Dan Selama Otonomi Daerah Di Propinsi Kalimantan Timur, Studi Kasus Di Kabupaten Kutai Kertanegara Dan Kota Balikpapan. *Jurnal Manajemen Pelayanan Kesehatan*, 6(02).
- Dinas Kesehatan Labuhan Batu Tahun 2020.
- Dominirsep, D. (2012). Analisis Pembiayaan Program Kesehatan Ibu dan Anak Bersumber Pemerintah Dengan Pendekatan Health Account (Thesis). Yogyakarta: Universitas Gadjah Mada.
- Eben, E. (2017). *Tahapan Program Pembiayaan dan Penyusunan Anggaran Kesehatan Nasional*. Available: <http://mudadix.com/2017/03/20/sistem-pembiayaan-dan-penyusunan>.
- Hansen & Mowen. (2007). *Akuntansi Manajemen*, Edisi 7. Salemba Empat: Jakarta
- Perpres 72. (2012). Peraturan Presiden Nomor 72 tahun 2012 Tentang Sistem Kesehatan Nasional. <https://doi.org/10.1017/CBO9781107415324.004>