

Analysis of Maternal and Child Health Program Financing on Minimum Service Standards Indicators in East Kutai Regency 2021



CrossMark

Ery Muhammad Shadikin^{1*}, Ratno Adrianto²

ABSTRACT

In the context of implementing health development, it is necessary to have health financing, which aims to provide sustainable health financing in sufficient, effective and efficient amounts. The purpose of this study was to determine the planning and realization of the Maternal and Child Health (MCH) program budget, to analyze the MCH program financing against achievement indicators according to Minimum Service Standards (MSS). This research was conducted at the Health Office of East Kutai Regency. This research use a descriptive qualitative approach. MSS activities show an average program achievement of 82% with an average budget absorption of 72.5%. The low achievement of the toddler health service program is due to the low number of posyandu visits for toddlers after completing basic immunization.

Keywords: Financing, MCH, MSS, Health Office.

¹Master of Public Health Program of Mulawarman University;

²Department Health Administration and Policy of Public Health Faculty Mulawarman;

*Corresponding to:

Ery Muhammad Shadikin;
Master of Public Health Program of
Mulawarman University;
eryshadikin@gmail.com

INTRODUCTION

The implementation of mandatory government affairs in terms of providing public services to meet the needs of citizens, is guided by the Minimum Service Standards (MSS) which regulates the type and quality of basic services starting from the data collection stage, planning the calculation of needs, fulfillment plans and the implementation of these basic services.¹

In implementing the MSS in the Health Sector, a Technical Standard for the Application of MSS is prepared which explains the operational steps for achieving MSS in the Health Sector, which becomes a reference for local governments by taking into account the potential and capabilities of the region. MSS is a performance appraisal tool for local governments in providing basic services. So that the application of SPM in the regions becomes the material for the Central Government in formulating national policies, providing incentives, disincentives and administrative sanctions for Regional Heads. So that SPM also functions as an instrument to strengthen the implementation of Performance Based Budgeting.²

In an effort to measure the success of development, a process of monitoring and supervision is needed in the preparation

and implementation of development policies, as well as assessing the results of the realization of performance and finances, to ensure that the targets that have been prepared run effectively and efficiently. This includes measuring the gap between current and planned development performance. And in terms of management of mandatory affairs based on basic services, including in the health sector, these MSS indicators are things that must be paid attention to.³

One of the challenges faced by most districts/cities in Indonesia is the high Maternal Mortality Rate (MMR), as well as in East Kutai Regency where the number of maternal deaths in 2021 is 176 per 100,000 live births with an absolute number of 13 mothers. With the most cases in North Sangatta District with the number of cases 8 mothers.⁴

In facing this challenge, the government of East Kutai Regency has committed to improve the quality of health. This can be seen by the decrease in maternal mortality cases in 2021 compared to conditions in 2020, where in 2020 there were 16 maternal deaths, with an MMR of 198 per 100,000 live births.⁵

However, what is still questionable is the extent to which this commitment is reflected in the health financing budget program in order to achieve health

development goals. The results of previous studies show that the lack of budgeting in the health sector can be seen as a low appreciation of the importance of the health sector as a buffer element, which if neglected can lead to a series of other problems that can actually absorb even greater regional finances.⁶

This study tries to explore the extent to which the utilization of the health financing budget on the achievement of the Maternal and Child Health (MCH) program according to the MSS in the health sector in East Kutai Regency in the 2021 fiscal year. Timur in responding to challenges in an effort to improve health status in East Kutai. In addition, this study is also complemented by a qualitative study through in-depth interviews with policy makers in order to understand the extent of planning and evaluation of budgeting in the MCH program. The focus of this research is on 4 sub-activities in the MCH Program, namely: Maternal Health Service Sub-Activities, Maternal Health Services, Newborn Health Services and Toddler Health Services.

METHODS

This study uses a qualitative descriptive approach, namely the formulation of the problem and secondary data found in the field. An analysis is carried out by

extracting information from stakeholders, in order to draw conclusions to answer the research objectives. The analysis was carried out on primary and secondary data sourced from the Health Office of East Kutai Regency. Then a problem identification process is carried out which includes the planning process and the realization of the MCH Program budget in the 2021 fiscal year.

RESULTS

Budget Planning

The results of in-depth interviews with several informants from the East Kutai District Health Office found that: (1) Health problems did not affect the budgeting because the calculation of the budget was routine with different individual patients each year. However, there were also informants who stated that they were influential because health problems were used as the basis for determining the priority of activities to be financed, especially at the level of puskesmas program managers. (2). The relationship between program performance analysis and budget planning shows that most of the informants stated that program performance is needed in budget planning, because it will be used as the basis for determining activity priorities. (3) Analysis of environmental and behavioral factors with budget planning shows that all informants stated that they were needed and influential because the environment and behavior as well as community access greatly influenced the success of the program.

Based on the results of in-depth interviews on the situation analysis, it shows that the budget planning prepared by the Health Office of East Kutai Regency is based on performance which includes the performance achieved last year and the planned target achievement for the coming year. The budget planning process starts from the Community Health Center's Proposed Activity Plan which is the result of the Puskesmas Level Planning document process, which is adjusted to the Strategic Plan of the Health Office. The compiled budget is part of the Regional Work Plan (RKPD) document for East Kutai Regency. In the process, the priority scale is still being

determined to accommodate all proposed activities, adjusted to the ceiling allocation that will be accepted in the final draft of the RKPD. Then the activities that are not accommodated are strived to continue to be held by combining these activities with other similar activities. Thus, it can be said that the East Kutai District Health Office combines a budget-based targeting and Target-based budgeting approach, namely where in practice the East Kutai District Health Office has received the estimated ceiling amount to be managed in the coming year but must be adjusted to the targets that have been set. determined by the Head of the Department of Health. The process of determining the priority scale is carried out in a transparent manner involving all heads of fields and program managers who are discussed through the internal meeting forum of the health office.

Budget Realization Analysis

The analysis of the budget realization of the MCH Program includes the process of calculating the budget, the linkage of the budget with the SPM, the realization of budget absorption, the adequacy of the budget, sources of funding, the achievement of targets and the basis for budget allocation. Based on the results obtained from informants, it can be concluded several things as follows: (1) The Health Office of East Kutai Regency conducts the process of calculating the MCH program budget by following the existing Pre-Work Budget Plan format in detail, the budget follows the activities that have been prepared in accordance with the

codetification contained in Permendagri 90 of 2019.⁷ (2) The calculation of the budget at the Health Office in principle has been linked to the MSS target, but the object of spending is still on service facilities such as posyandu, treatment centers, hospitals or birth waiting homes. Meanwhile, for individual visits, the budget is only for activities that are sweeping and tracking maternal audits, this is because apart from not allowing the provision of individual health services due to the limited number of personnel, it will also require a large amount of funding in its implementation. (3) In terms of budget adequacy, most of them are relatively fulfilled, this can be seen from the remaining silpa at the end of the fiscal year. However, in terms of realization, there are sub-activities with low realization, namely the Maternal Health Service Sub-Activity where the budget realization is only 42% (4) The sources of funds used to carry out activities at the Health Service in East Kutai Regency consist of various sources, namely the General Allocation Fund (DAU), the Non-Physical Special Allocation Fund (DAK) for the Health Sector and the Cigarette Tax Revenue Sharing Fund (DBH). All of these budget sources are integrated into the body of the East Kutai Regency APBD. (5) There are internal and external factors in supporting the success of the MCH Program. Internal factors are the performance of officers, support for infrastructure, motivation of officers, the suitability of targets with conditions in the field. External factors are the environment and the community, trust, awareness and

Table 1. Ceiling of Fund Allocation and Realization of Expenditure for FY 2021.

| Sub Activities | Allocation Ceiling | Realization | Percent |
|---------------------------------------|--------------------|---------------|---------|
| Maternal Health Services | 910.792.305 | 780.402.550 | 86% |
| Maternity Health Services | 2.565.245.000 | 1.069.916.900 | 42% |
| New- Born Health Services | 272.890.250 | 259.382.400 | 95% |
| Children Under - five Health Services | 603.135.649 | 432.992.068 | 72% |

Table 2. Achievements in the Achievement of the MCH Program Performance in 2021.

| Indicator MSS | Target | Realization | Percent |
|------------------------------------|--------|-------------|---------|
| Maternal Health Service | 8.305 | 7.163 | 86% |
| Maternity Health Service | 7.928 | 7.042 | 89% |
| New Born Health Service | 7.550 | 6.735 | 89% |
| Children Under Five Health Service | 34.867 | 22.399 | 64% |

cooperation of the community towards programs and partnerships that are built both across programs and across related sectors

Of the four MCH programs that became the focus of research, the largest budget allocation was for Maternal Health Services Sub-Activities, amounting to Rp 2,565,245,000.00, while the Sub-Activities with the smallest expenditure allocations were for Newborn Health Services Sub-Activities, amounting to Rp 272,890.250,00.⁸

Based on the realization of spending on the four sub-activities that became the focus of the research, the highest percentage of expenditure realization was in the Sub-Activity of Newborn Health Services, amounting to Rp. 259,382,400.00 (95%), while the lowest percentage of expenditure realization was the Maternal Health Service Sub-Activity, amounting to Rp 1,069,916,900.00 (42%). This low absorption is due to the budget for the maternity insurance program for the poor who do not have health insurance. And in practice not all pregnant women use the program. This is inseparable from the status of Universal Health Coverage (UHC) in East Kutai Regency, where the participation coverage of the National Health Insurance Program (JKN) of East Kutai Regency has exceeded 95% of the total population.⁹

Analysis of MCH Program Financing on MSS Indicators

The Strategic Plan (Renstra) of the Health Office 2021 – 2026 which is an elaboration of the Medium Term Development Plan (RPJMD) of East Kutai Regency, has included MSS indicators as outputs from Sub-Activities in each MSS indicator.¹⁰

From the interviews, it is known that in determining the performance targets of the MCH Program, the Health Office always refers to the referrals from the Ministry of Health using the East Kutai Regency Population and Civil Registry (Disdukcapil) data released in the previous year, which is the latest population data during the planning process.

There are weaknesses obtained in this process, namely: there is a discrepancy between the SPM target and the reality on the ground. One of them is the data is

not up to date. With the KTP rule for life, not all residents renew their KTP. So that there are many palm oil workers who still hold KTPs from their regions, or there are East Kutai residents who are domiciled outside East Kutai but still hold East Kutai KTPs, so they are still listed as targets that must be provided with services. Another thing that is a problem is the migration of residents between villages, this case usually occurs in the families of oil palm workers where they will move from one camp to another according to the location of the plantation they are working on, so this also has an impact on the recording of service history his health.

Based on data on the realization of SPM in the health sector of the East Kutai Regency Health Office in 2021, it shows that none of the SPM activities have been able to achieve the 100% target. The highest achievement was in maternal and newborn health services with a percentage of 89%. While the lowest percentage of achievement is in the health services for children under five, which is 64%. The low level of health services for children under five is due to the low number of visits to posyandu / health service facilities for groups of toddlers who have received complete basic immunizations. So that in providing health services for toddlers, health workers are more likely to pick up balls in toddler play groups and PAUD, so that children under five can still get health services.

CONCLUSION

The conclusion obtained from the results of this study is that the MCH program planning and budgeting process at the Health Office of East Kutai Regency has implemented performance-based planning and budgeting with a description of expenditures that are adjusted to technical standards for meeting the quality of MSS, through a budget-based targeting mechanism. has been determined beforehand, only after that the targets and types of activities are adjusted to the size of the available budget.

The suitability of the MCH program financing to the achievement indicators according to the MSS at the East Kutai District Health Office is realistic, some is not and tends to be unrealistic. The

discrepancy between the target and the reality on the ground is due to the target number for each MSS indicator is calculated by comparing the service achievement with the projected target, while the projected target is not always the same as the conditions in the field.

The suggestions that can be given are optimizing the MCH program across sectors as well as across sectors in an effort to achieve the target by taking into account the availability of manpower, facilities and infrastructure to support services, besides that a special study is needed in calculating target projections so that targets in the field are more realistic, given the geographical conditions. in East Kutai Regency is quite extensive and population mobility is quite high.

CONFLICT OF INTEREST

No conflict of interest.

FUNDING

No third-party funding was involved in this study.

ETHICS

Ethical clearance has been obtained from the ethics committee of Polytechnic Health Ministry of Health Kupang.

AUTHOR CONTRIBUTIONS

All authors contributed equally in the writing of this article.

REFERENCES

1. Ministry of Home Affairs of the Republic of Indonesia, Regulation of the Minister of Home Affairs of the Republic of Indonesia Number: 59 of 2021 concerning the Implementation of Minimum Service Standards. 2021
2. The Ministry of Health of the Republic of Indonesia, Regulation of the Minister of Health of the Republic of Indonesia Number: 4 of 2019 concerning Technical Standards for Fulfilling Basic Service Quality in Minimum Service Standards in the Health Sector. 2019
3. The Ministry of Home Affairs of the Republic of Indonesia, Regulation of the Minister of Home Affairs of the Republic of Indonesia Number: 86 of 2017 concerning Procedures for Planning, Controlling and Evaluation of Regional Development, Procedures for Evaluation of Draft Regional Regulations concerning Regional Long-Term Development Plans and Regional Medium-Term Development Plans, and Governance How to Change Regional Long

- Term Development Plans, Regional Medium Term Development Plans, and Regional Government Work Plans. 2017
4. East Kutai District Health Office, East Kutai District Health Profile 2021. 2022.
 5. East Kutai District Health Office, East Kutai District Health Profile 2020. 2021.
 6. Cardoso, Antonio das Neves, An Evaluation of Dili district health budget, Gajah Mada University. 2010.
 7. Ministry of Home Affairs of the Republic of Indonesia, Regulation of the Minister of Home Affairs of the Republic of Indonesia Number: 90 of 2019 concerning Classification, Codification, and Nomenclature of Regional Development Planning and Finance. 2019
 8. East Kutai District Health Office, Government Agency Performance Report (LKjIP) Health Office 2020. 2021.
 9. East Kutai District Health Office, 2021 JKN Report. 2021
 10. East Kutai District Health Office, Strategic Plan of East Kutai District Health Office 2021 - 2026. 2021.