Overview: The Sustainability of District Health Account in Contributing to the Strengthening Health System in Sampang

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Abstract: In 2000, the flow of national funds in Indonesia became increasingly complex, and so the nation needed to develop a tool (account) to make the measurements of the health expenditures easier. However, DHA development is often unsustainable, because there's no government decision or term from government to make a team consisting of a cross-sector of disciplines. In Sampang, the referral system team was formed together with a DHA team and HR team in 2013. The problem that Sampang faced was about the culture of the community where self-referrals were high at 30%. The objective of this paper is to identify the sustainability of DHA implementation in Sampang. The data collection techniques in this paper have used secondary data. This paper give results, that Sampang already had DHA team, various data from SKPD/vertical institutions, and there is interaction between policy makers and DHA team. DHA has provided benefits for district, such as advocacy when additional health funding is needed, and better health financing allocations, which will contribute to strengthening the health system in Sampang to help them make DHA in Sampang sustainable.

1 INTRODUCTION

In 2000, the flow of national funds became increasingly complex, so the nation needed to develop a tool (account) to make the measurements of the health expenditures easier. As was already mentioned on the AIPHSS webpage, the need for a Health Account increased when *Sistem Jaminan Sosial Nasional* (SJSN) was enacted in 2014 (AIPHSS, 2013). Health Account is a new way of health expenditure planning based on evidence. The needs of health in the future can be analysed and planned based on the evidence from a given calendar year (AIPHSS, 2013). Health Account includes a comprehensive, consistent, and systematic way of monitoring the utilisation of financing in a given health system.

Indonesia has already applied Health Account, referring to the International Standard System, as agreed by the WHO. AIPHSS mentioned that health expenditure in Indonesia still amounts to 3% from *Produk Domestik Bruto* (PDB), even though the recommendation from the WHO amount closer to 5% from PDB (AIPHSS, 2013). Health Account in Indonesia is as in the below figure:



Source: Ernawaty, 2017

Figure 1 : Health Account in Indonesia

Different from other countries, Health Account applied elsewhere is only the National Health

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Account (NHA), but Indonesia can't apply just NHA. This is because the government system is based on a system of decentralisation, and the reports of health expenditure from all sources at the regional level can't be done completely collated (Bappeda of West Java, 2016). Therefore, Indonesia also applied the Provincial Health Account (PHA) and District Health Account (DHA).

One of the districts in Indonesia which has already applied DHA is Sampang (AIPHSS, 2015). Sampang already had a team in place for the referral system in 2013 that consisted of a DHA team and a Human Resources team (AIPHSS, 2015). Therefore the question is, how good is the sustainability of DHA in contributing to the strengthening health system in Sampang?

In 2014, Sampang had 21 community health clinics, and one hospital. The Ministry of Health standard of Indonesia said that the ratio between community health clinics and the total population is 1:30.000. However, the reality in Sampang is that there are 929,918 people (data from 2014), so that one community health clinic can serve 39,870 person. Therefore, for the proportion of community health clinics in Sampang to be correct, there needs to be 28 community health clinics (Health Office, 2014).

The health funding of Sampang itself comes from APBN Ministry of Health, APBN Ministry of Social, provincial APBD (PAD), district/municipal APBD (DBH, DAU, DAK and PAD), donors, grants, household health expenditures and social institutions/foundations. The total health cost of Sampang in 2014 based on the multiple sources of its financing was Rp 339,749,065,932.00 (DHA Team, 2014). The other data mentioned that the funds in 2014 amounted APBN to Rp 23.652.717.00.00 which was allocated accordingly. The JKN funds amounted to Rp 21,693,567,000.00, overseas grants from AIPHSS amounted to Rp 1,878,083,000,00, and BOK amounted to Rp 1,959,150,000,00 (Health Office, 2014).

Sampang also faces problems to do with the culture of the community where self-referrals are high at 30% (AIPHSS, 2015). The implementation of DHA of Sampang needs sustainability to strengthen the health system. The aim of this paper is to identify the sustainability of DHA implementation in Sampang.

2 METHOD

This paper was prepared using secondary data collected from existing data sources. The data sources were PowerPoint presentations, papers, documents, regional governments, the Department of Health and overseas coordination boards. The appropriate references have been attached.

After all of the data was collected, the information was compiled into a series of sentences forming a comprehensive paragraph. The author's opinions were also added, and the data collected was used to reinforce the author's opinion.

3 **RESULTS**

The implementation of DHA in Sampang can be seen of as sustainable if it meets four criteria such as the DHA team having the task to manage data related to district health expenditure from various cross sectors, various data coming from SKPD or vertical institutions/centres, commitment from policy makers/the government, and the interaction between policy makers and the DHA technical team. From the results of the DHA implementation in Sampang, it already had a DHA team in 2012. The below are the members of the DHA team in Sampang (DHA Team, 2014):

- 1. Anas Muslim, ST. M.AP (Bappeda)
- 2. Yupita Widyaningsih, S.KM (Dinkes)
- 3. Daqiqus Syafatain, W. S. ST (Dinkes)
- 4. Taufiqurrahman, S.KM. MM (RSUD)
- 5. Ahmad Anang M. S.ST (BPS)

The second results of DHA implementation related to the data source for the analysis of health financing of Sampang were derived from the realisation of the 2013 budget in *Satuan Kerja Perangkat Daerah* (SKPD) as well as vertical institutions/centres in Sampang, like the Department of Health, RSUD, BPS (Susenas), the Office of the Secretariat of the Regional People's Legislative Assembly, the General Section of the Regional Secretariat, Bappeda, BKD, the Department of Education, the Department of Social, Bapemas, BPPKB, Food Security, PNPM, PT. Askes, PKH, PMI and Jampersal For Private Practice Midwives (DHA Team, 2013).

The third criterion is about the interaction between the policy makers and the DHA technical team. This interaction is shown by the existence of health expenditure arrangements based on the funding manager of Sampang in 2014, as follows:

Financing Manager	Amount of Expenditures	%
Public Sector	198,895,545,944	59%
HF 1.1.1.2.3 Ministry of Social : Family Hope Program	17,425,593,500	9%
HF 1.1.2.1 Deconcentration Fund	88,750,000	0%
HF 1.1.3.1 District Governments : Health Office	122,407,746,915	62%
HF 1.1.3.12 Other District/City Government	1,482,711,600	1%
HF 1.1.3.3 District General Hospital	56,789,188,429	29%
HF 1.1.3.9 Women's Empowerment and Family Planning Office	701,555,500	0%
Non Public Sector	140,853,519,988	41%
HF 2.3.1 Household : OOP beyond cost sharing	138,028,079,988	97.994%
HF 2.4.1 NGO / Social Institution / National Foundation	1,525,200,000	1.105%
HF 2.4.2 NGO/ Social Institution / Foreign Foundation	1,300,240,000	0.923%
Grand Total	339,749,065,932	100%

Table 1: Health Care Allocation Based on Financial Manager in Sampang District 2014

4 **DISCUSSION**

The results of the secondary data have not shown two of the criteria that must exist to find out the sustainability of DHA implementation in Sampang, such as the commitment from policy makers/the government, and the interaction between policy makers and the DHA technical team. The sustainability of DHA implementation in Sampang can be seen from the criterion that already mentioned in the results.

DHA team consisting of a cross-sector, the secondary data results indicate that the DHA team has been formed and whose members consist of a cross-sector. However, there are two people in the team who come from the same sector of health. These DHA team members should be more equally distributed from every sector. There is no other supporting data stating the reason why, in a DHA team, there are two people from the same sector, but for the beginning of DHA implementation in Sampang, this effort is good enough because there is an effort from the government to implement DHA to monitor district health expenditure which is more systematic than what existed previously. The DHA team from across multiple sectors is indispensable for an institution to work well, producing accurate data which is correct, and beneficial for the DHA (District Pasaman Government, 2011).

The data sourced from SKPD and vertical/ central agencies, Sampang's DHA team gets health expenditure data from SKPD and related vertical/centre agencies. This is appropriate for the sustainability of DHA implementation in Sampang. A variety of data from SKPD sources and vertical agencies/centres increases the support of active participation from each SKPD, which means that the DHA activities in Sampang can be a success (District Pasaman Government, 2011).

The commitments of policy maker/ government, this criterion is important in sustainability guaranteeing the of DHA implementation in Sampang. The commitment of the policy makers is long-term. There is no secondary data related to the commitment of the policy makers, but the actual commitment of the policy makers/government making can be manifested in the form of DHA team institutionalisation through regulation (AIPHSS, 2016). Therefore, the implementation of DHA in Sampang has been working.

The interaction between policy makers and the DHA technical team, this criterion has been demonstrated by the existence of the health spending arrangements made by the DHA team. This interaction is needed to enable the team to respond to specific policy needs through deeper sub-sector analysis work as needed (AIPHSS, 2016). The results are not explained in-depth for the needs of each sub-sector; the data only shows the health needs of each sector more generally.

The sustainability of the implementation of DHA can bring benefits to districts such as a tool for monitoring and evaluating district-level health financing ranging from the adequacy of health costs, allocations to health policies, and effectiveness and efficiency of health financing; serving as the basis for financing reforms, the development of the health insurance system, and the development of social insurance systems; and the basis for performancebased planning and budgeting [8]. Therefore, from the existing data analysis related to the DHA implementation of Sampang, it is certain that the District Health Account of Sampang will contribute to strengthening the health system in Sampang according to the specific needs of the location.

5 CONCLUSIONS

The implementation of DHA in Sampang has taken place both due to the seriousness of the government in the establishment of the DHA team to the interaction between policy makers and the DHA technical team from the 2012 data obtained. The first obstacle came from the preparation of this paper describing the sustainability of DHA in Sampang in relation to its contribution to strengthening the health system such as the lack of data sources of the latest year discussing about the DHA in Sampang. It is therefore not known whether DHA in Sampang is still going on now or not. Another obstacle in the preparation of this paper was the difficulty of accessing the secondary data related to DHA in Sampang. This should be easy in the DHA era because the community should also participate, monitor and access it.

The policy makers/government should be able to remedy the shortcomings of the DHA system in Sampang, so that in the future, the Sampang District health expenditure is more open and the community can also monitor any source of financing for health. Therefore, a good DHA system can help the government of Sampang do better advocacy, as well as the community also becoming more aware about the details of health expenditure in the District.

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