International Journal of Multidisciplinary and Current Educational Research (IJMCER)
ISSN: 2581-7027 ||Volume|| 3 ||Issue|| 3 ||Pages 353-360 ||2021||

Financing of Mother and Child Health Program (KIA) By Government Funding with District Health Account (DHA) Approach: A Case Study in Public Health Office Kediri City

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ABSTRACT : Maternal and Child Health is one of the most priority health problems with the purpose of have to be given special attention by the central and local governments. The focus of this research was the funding of the KIA program from the Government using the District Health Account approach at Public Health Office of Kediri City. This research used qualitative research with a case study approach, with in-depth interview techniques by way of 6 informants, and used triangulation of sources. The proportion of the costs allocation in the Public Health Office of Kediri City in 2019 budget absorption was inappropriate, however in terms of achievement the program was suitable. In 2020, the funds allocation for the KIA program in terms of budget absorption and program achievement was in accordance, nevertheless there was recofusing budget for handling the CoVID-19 virus outbreak. The implementation of the 9 dimensions of the DHA for KIA program along 2019-2020 has been carried out according to existing regulations; all indicators have been proven to exist and were being carried out properly. Budget planning and utilization of the budget for the KIA program was reasonable because it included monitoring and evaluation.

KEYWORDS: District Health Account (DHA), Public Health Office of Kediri City, Maternal and Child Health (KIA) Program.

I. INTRODUCTION

In terms of health development in Indonesia, Indonesia has actually progressed fairly rapidly, however whilst compared to the health status of neighboring countries, it is motionless faraway at the rear. Indonesia lined 101 out of 149 countries in the 2017 global health index. Likewise with the Infant Mortality Rate (AKB), the SDKI results showed that IMR has decreased, even though it was at a standstill relatively high compared to other countries in ASEAN. Based on Indonesia's Millennium Development Goals/MDGs, the under-five mortality rate has also shown a decline. In 1991 the under-five mortality rate (AKBA) reached 97 deaths per 1,000 live births (KH) in 2002/2003, decreased to 46 deaths per 1,000 KH, and in 2007 fell to 44 deaths per 1,000 KH [1-2]. And in 2014 it as well decreased to 34 deaths per 1000 KH which enabled Indonesia to accomplish the MDGs target by 2015. In 2015 the MDGs turned into SDGs with the achievement of a decreased from 35/1000 KH in 2002 to 34/1000 KH. In 2007, and fell yet again to 24/1000 KH in 2017 [2-4]. By this outline, Indonesia was at a standstill in the top ten countries with the highest neonatal mortality rate in the world. This is certainly still a challenge for whole people to achieve the SDGs target where globally in 2030 it's been expected that the MMR would less than 70 per 100,000 KH and the IMR would less than 12 per 1,000 KH [2].

Maternal and Child Health is one of the priority health problems with the intention of ought to collect special attention from the central and local governments. In the Regulation of the Minister of Health of the Republic of Indonesia Number 39 of 2016 concerning Guidelines for Implementing Healthy Indonesia Programs with a Family Approach that in order to accelerate national health development to realize a Healthy Indonesia is necessary to seize the SKN Subsystem (National Health System) [5-6]. This program has four priority health problems, which one of them is to reduce maternal and infant mortality rates. The application of the family approach is one form of efforts to strengthen the health effort subsystem, health financing subsystem, and community empowerment subsystem.It is required efficiency in health Kediri particularly on maternal and child health program (MCH), consequently it is necessitate for studies on financing and health expenditure. This financing study was expected to be used in discussions to find alternative sources of financing as well as complete information for future budget planning [6-8]. It turned out that in concrete terms it was scanty very soon by looking at the realization of absorption and the accomplishment in achieving minimum service standards (SPM), other than a financing model that was calculated by looking at needs was required [6, 9]. All residents in the regions, starting from the input-to-output processes, in other words, started from the proportion

of budget allocations, planning, plans processing, until the utilization of health program financing by using the District Health Account (DHA) approach.A significant effort was succesfully made by the Public Health Office of Kediri City in reducing maternal and child mortality. Although in 2016 there was an increase in maternal mortality from 3/70.14 per 100,000 KH to 4/94.92 per 100,000 KH and an increase in infant mortality in 2017 from 22/5.22 per 100,000 KH to 27/6.29 per 100,000 KH, however in 2018 and 2019 it could be reduced to 0/0 per 100,000 KH for maternal mortality and 11/2.55 per 100,000 KH for infant mortality [10-11]. This should to be appreciated because it was exceed the SPM target for both the Kediri City, the Provincial, and National Health Offices, the Public Health Office mean that it has implemented a budgeting system which is clear, precise, and according to the priority scale. Although it might not be denied that the KIA indicators were very complex, they were not only focus on AKI and AKB, therefore that in their implementation there are problems in the process of implementing the financing carried out for the activities of most of the KIA programs consequently that the 7 indicators in the KIA program might obtained according to the priority scales [12]. With the existence of problems in the process of implementing financing, both in terms of the resulting input, process and output that have to be resolved thus with the aim of the planned activities might be absorbed and run according to schedule and might be optimally sustainable, researchers were interested in conducting research on the financing process, especially KIA programs.

II. METHODOLOGY

The used methods was descriptive analysis using qualitative and quantitative research to analyze and calculate the cost of maternal and child health (KIA) sourced from the government with the District Health Account approach at the Public Health Office of Kediri City. This research was descriptive analysis using qualitative and quantitative research to analyze and calculate the financing of health promotion programs sourced from the government with the District Health Account approach at the Public Health Office of Kediri City. This research was a combined research of two forms of qualitative and quantitative researches; merely more likely to become qualitative research with case study design. According to Sugiyono [13], it stated that the combination research method was a research method that combines qualitative and quantitative methods to be used together in a research activity thus with the purpose of more comprehensive, valid, reliable, and objective data were obtained [14]. The research was conducted at the Public Health Office of Kediri City. The location selection was based on considerations because there had not been any research on funding for maternal and child health programs from the government using the District Health Account (DHA) approach at the Public Health Office of Kediri City.Researchers used purposive sampling where according to Sugiyono [13] purposive sampling was a sampling technique with certain considerations. According to Bungin[15] through purposive sample, the sampling technique was oriented to obtain as much information as possible through certain considerations related to the focus of the research.

Informants were divided into main informants and triangulation informants used in this study are the Person in Charge for the Financing of the Maternal and Child Health Program, who came from the Government where the main informants were 6 people, specifically,
a. Head of Public Health Office of Kediri City
b. Head of Section for Maternal and Child Health
c. Head of Planning and Budget Section of the Public Health Office of Kediri City
d. Planning and Budgeting Staff at Public Health Office of Kediri City
e. The holder of responsibility for maternal and child health activities (KIA)

There were 2 triangulation informants, such as:
a. Head of Public Health Office of Kediri City
b. Chairman of DHA Team of Kediri City

According to Sugiono[13] data collection techniques in qualitative research were carried out in natural settings (scientific conditions), primary data sources, and data collection techniques were more on participant observation, in-depth interviews and documentation. Sumantri[16] explained that data collection might be obtained from the results of interviews conducted using interview guidelines and documents.
a. Interview
b. Direct Observational Study
c. Document Study

The Validity testing of the data, the researcher triangulated the sources or data. Triangulation of sources or data was used to test the credibility of the data by checking the data that has been obtained through several sources.

In qualitative research, data analysis was focused on field processes along with data collection [13]. There were three lines of data analysis used, including,
a. Data Reduction
b. Data Representation
c. Conclusion Extraction

According to Croswell [17] andNotoatmodjo [18] informed consent was a series of statements agreed upon and signed by the research subject before the subject participates in the research, this statement have to explicitly state that the researcher resolved guarantee the rights of the research subject as long as the subject was involved in the research being carried out.

III. RESULTS

Input

Availability of Cost Allocation Proportion : According to Azwar [19], one of the main conditions in health financing was the availability of sufficient funds, in other words, it might finance the implementation of all the health efforts needed and the community would have no difficulties in accessing services. The findings of research data related to government-sourced health financing with the district health account (DHA) approach at the Public Health Office of Kediri City have been implemented based on regulations set by the government, as presented in **Fig. 1**. The data findings were based on budget implementation documents (DPA) and in-depth interviews related to the availability of the 2019-2020 Kediri City health budget for the KIA program sourced from the APBD of Kediri City, both from DAU and cigarette taxes, were tabulated in **Fig. 2**.

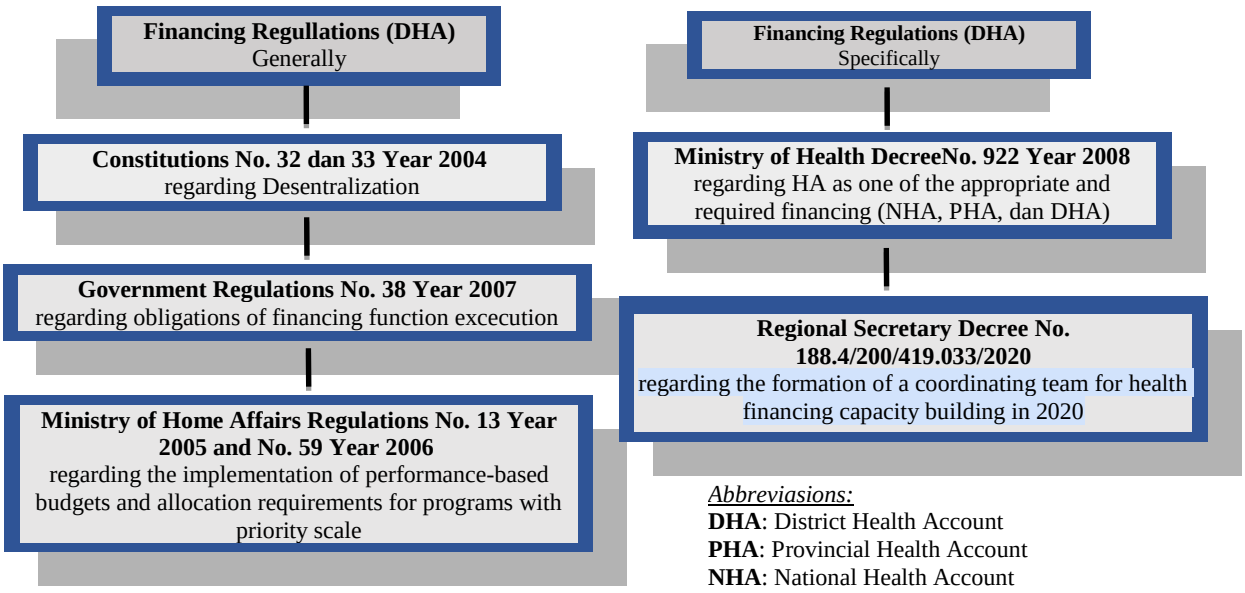

Figure 1:- The government-sourced health financing scheme used the district health account (DHA) approach at the Public Health Office of Kediri City based on regulations set by the government [19-21].

Implementation of the 9 Dimensions of District Health Account (DHA) : One of the main conditions in health financing was the availability of sufficient funds, in other words, it possibly will finance the implementation of all the health efforts required and the community would have no difficulty in accessing services [19, 22-23]. The findings of research data related to government-sourced health financing with the district health account (DHA) approach at the Public Health Office of Kediri City have been implemented based on regulations set by the government, including,

1. Source of Cost / Source of Financing (FS)
   APBD 2019 was Cigarette Taxes.
   APBD 2020 was Cigarette Taxes and DAK.
2. Budget Manager / Financing Agency (FA)
   The central government and local governments to the Health Satker continued to make allocations from the health sector. Flow Management Fees for 2019-2020:

No.	Programs and Activities	Budget (Rp.)	
		2019	2020
1	Under-five Child Health Service Improvement Program		
	Toddler Care Education and Training (Source of Cost: Cigarette Tax)	161,075,000	–
	Development of Integrated Service Post Park (*Posyandu*) (Provincial Financial Assistance) (Source of Cost: Cigarette Tax)	174,600,000	–
2	Maternal and Child Safety Improvement Program		
	Regular Care for Pregnant Women for Underprivileged Families (Source of Cost: General Allocation Fund)	361,350,000	–
	Integrated Reproductive Health Services Efforts (Source of Cost: Cigarette Taxes)	192,800,000	–
3	Family Health Program		
	Toddler Care Education and Training (Source of Cost: Cigarette Tax)	–	–
	Regular Care for Pregnant Women for Underprivileged Families (Source of Cost: General Allocation Fund)	–	56,031,000
	Integrated Reproductive Health Services Efforts (Source of Cost: Cigarette Taxes)	–	15,037,000
Total		**889,825,000**	**71,068,000**

Budget:
Rp. 361,350,000
Absoprtion:
Rp. 279,581,500

Figure 2:- The data findings were based on the budget implementation document (DPA) and in-depth interviews related to the availability of the Kediri City health budget for 2019-2020.

a. PPTK
b. PPK (verifier)
c. PPKom
d. PA who assisted by a treasurer. The findings of existing data for the Public Health Office of Kediri City 2019-2020 PPTK-PPKom were always held by the Head of the Division.

3. Service Providers / Health Providers (HP)
   The Head of KIA and the executor was the Family Health and Community Nutrition Section in the Public Health Sector.
4. Health Care Function (HC)
   Reducing the mortality rate and incidence of illness in mothers and children by improving the quality of health services while maintaining the continuity of perinatal and maternal services at the level of basic services and primary referral services.
5. Health Program (PR)
   a. 2019 consisted of a program to improve health services for children under five and a program to improved health services for children under five
   b. 2020 whole activities were included in the family health program.
6. Types of Activities / Health Activities (HA)
   2019 includes types of activities consisting of training and care for toddlers, developing posyandu parks (provincial financial assistance), periodic care for pregnant women for their families. Underprivileged children, and reproductively integrated health service efforts. 2020 included childcare training and education, routine care for pregnant women for underprivileged families, and efforts to provide integrated reproductive health services.
7. Eye of Budget / Health Input (HI)
   a. The cost of capital goods, namely the Phase I and II Pregnancy Monitoring Application Software
   b. Operational costs for MCH activities such as honorarium for personnel, ATK print, cohort print, mother's card and midwifery care sheets.
8. Health / Activity Level (HL)

Provinces, cities, universities, districts and villages.

9. Health Beneficiary (HB)
   a. 0- <1 year (infants)
   b. 1-5 years (toddlers)
   c. 6-12 years (teenagers)
   d. 19-64 years (productive ages)
   e. 65+ years (seniors)
   f. Whole age groups

2. Process: The process of the mother and child health program (KIA) was a form of various programs and activities [24-25]. The planning process for maternal and child health program activities in 2019 would be sourced from the APBD, explicitly from the 2020 APBN cigarette tax was DAK and the APBD was cigarette tax, in general it was done with a bottom up approach: Development of Planning Deliberations (Musrenbang) from hamlet to village level, district and regency, Kediri City Public Health Office Level (RAK).

3. Output: Guidelines on how the budgeted and spent funds might be fully utilized to finance maternal and child health program activities in the Public Health Office of Kediri City by priority scale setting [23, 26].

IV. DISCUSSIONS

Input

Availability of Cost Allocation Proportion : One of the main conditions in health financing was the availability of sufficient In the implementation of health programs and activities, it was play enormous role; both in determining the priority scale for distribution of program allocations and types of activities; however it was also play an important role in the success and effectiveness of the absorption of the existing budget [19, 22-23]. In determining the proportion of cost allocation at the Public Health Office of Kediri City for 2019-2020 it was in accordance with the existing budget, with the following conclusions,

a. In 2019 the allocation of funds for the KIA program in terms of budget absorption was inappropriate, although in terms of program achievement it was appropriate. With the data budgeted from the cigarette tax of Rp. 361,350,000, - and a budget absorption of Rp. 279,581,500 with 2 (two) activities that were yet implemented, specifically discussion and assessment of cases of maternal, perinatal and neonatal mortality as well as learning activities. No cases reviewed. Evidence of the success of the Public Health Office of Kediri City might be observed in the achievement of AKI and AKB in 2019 where the budgeted funds were Rp. 361,350,000, - and a budget absorption of Rp. 279,581,500, - It was proven that the achievement of the Maternal Mortality Rate (AKI) in 2019 was 0/100,000 KH and the Infant Mortality Rate (AKI) 11/100,000 KH had exceeded the SPM target both from the Public Health Office of Kediri City, provincial and national.
b. In 2020 the allocation of KIA program funds in terms of absorption of the budget and program budget was in accordance with the cigarette tax cost of Rp. 232,911,000 however with the CoVID-19 pandemic the cost of KIA activities to stop the spread of CoVID-19 was Rp. 176,880,000 so as to might be used was IDR 56,031,000, and the DAK was IDR 48,870,000.

Application of the 9 Dimensions of District Health Accounts : The implementation of the 9 Dimensions District Health Account for Maternal and Child Health (KIA) program at the Kediri City Health Office 2019-2020 has been carried out according to existing regulations, whole indicators have been proven to exist, were being implemented and coming out correctly.

2. Process : The budget planning for the Maternal and Child Health program at the Public Health Office of Kediri City was fairly excellent and has been implemented according to the existing procedure, which was based on accommodating all proposals. Generally, it was done using a bottom-up approach. The planning process was carried out through the Development Planning Consultation (Musrenbang), starting from the hamlet.

3. Output

Funds Using for Maternal and Child Health (DHA) Programs and Activities : The organizers of the activity have completed good use of the funds for programs and activities for maternal and child health (KIA) by monitoring and evaluating the achievement of the activity program for one year at the end of the period [27-29]. Based on the implementation at the Public Health Office of Kediri City, the use of existing funds was used and beneficial to finance programs and activities, such as,

a. KIA program technical guidance activities.
b. Seminar on the Movement to Suppress Maternal and Infant Mortality Rates (GEMAKIBA) at the.

c. Mother's Case Study Activities in Public Health Office of Kediri City regarding Case Study of Women Activities of Public Health Office of Kediri City.
d. Activities of visiting pregnant women at the Public Health Office of Kediri City.
e. Based on the results of in-depth interviews related to exercise activities for pregnant women.
f. Printed batches, mother cards and midwifery care sheets
g. Office stationery program (ATK)
h. Shopping for PWS Digital Application Software based on Android, Android and WEB.
i. Based on the results of in-depth interviews related to the Activity Committee Honorarium
j. Based on the results of in-depth interviews related to the Seminar on the Role of the Elderly in Reducing Stunting in AKI and AKB through the Foster Grandmother Program.
k. Childbirth Guarantee Activity (JAMPERSAL)
l. Children's Health Book Printing Activities.
m. National Children's Day Contest Activities.
n. Coordination activities are carried out in commemoration of National Children's Day.
o. Based on the results of in-depth interviews related to toddler monitoring and evaluation activities.

V. CONCLUSION

The conclusion of this study was related to how health program financing sourced from the government with the District Health Account approach at the Public Health Office of Kediri City through input, process and output indicatorsmight be fully utilized to finance maternal and child health program activities at the Public Health Office of Kediri City. Referring to the results that have been discussed in depth previously, the AKB had decreased even though it was still high compared to ASEAN countries. In accordance with the vision and mission of the Kediri City and the Public Health Office of Kediri City, it hopes that they will be able to provide alternative solutions for financial resources and complete information for future budget planning. The Public Health Office of Kediri City has proven that the Maternal Mortality Rate in 2019 was 0/100,000 KH and 11/100,000 KH. This has exceeded the SPM target of both the Public Health Office of Kediri City, provincial and national levels. KIA indicators are extraordinarily complex hence that in their implementation there should be obstacles in their financing and solutions must be sought immediately thus the optimization of funding and the sustainability of the KIA program might be realized. Based on Presidential Decree No. 72 of 2012 concerning the National Health System: a. Adequacy, b. Effective and efficient, c. Processing and Health [6].

ACKNOWLEDGEMENTS

This research was conducted at the Public Health Office of Kediri City. The author realizes that the completion of this thesis cannot be separated from the support and assistance of various parties. The author would like to thank Prof. Sandu Sunyoto, SKM, M.Kes. as the Chancellor of the Institute of Health Sciences STRADA Indonesia, Ratna Wardani., M.Si., M.M. as a mentor who provides guidance and direction, all lecturers and staff of the master health program for their knowledge, guidance and assistance, both parents provide endless support and prayers, his beloved wife and children who accompany me in the joys and sorrows of this research, Colleagues in the Postgraduate Program of Public Health who are compact, full of joy for all their assistance, the Health Service staff who have helped the author as a resource person, as well as all those who have helped and supported the smooth preparation of this thesis from beginning to end which the authors cannot mention one by one.

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Abbreviations

KIA : Mother and Child Health Program (*Kesehatan Ibu dan Anak*)
DHA : District Health Account
PHA : Provincial Health Account
NHA : National Health Account
MDG : Millenium Development Goals
SDG : Sustainable Development Goals
SKN : National Health Systems (*Sistem Kesehatan Nasional*)
SDKI : Indonesian Nursing Diagnosis Standards (*Standar Diagnosis Keperawatan Indonesia*)

SPM : Minimum Service Standards (*Standar Pelayanan Minimum*)
DPA : Budget Implementation Document (*Dokumen Pelaksanaan Anggaran*)
APBD: Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah*)
DAU : General Allocation Funds (*Dana Alokasi Umum*)
DAK : Specific Allocation Funds (*Dana Alokasi Khusus*)
AKBA : Under-five Mortality Rate (*Angka Kematian Balita*)
AKI : Maternal Mortality Rate (*Angka Kematian Ibu*)
AKB : Infant Mortality Rate (*Angka Kematian Bayi*)
KH : Daily Live Births Rate (*Kelahiran Hidup*)