



Analysis of Budget Utilization for Public Health Efforts at Puskesmas X in Medan City

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ABSTRACT

Population growth results in a larger health budget. A health budget is a funding plan created to promote public health. The central government is the source of the health budget through the Deconcentration Fund which comes from the State Budget. This study aims to determine the utilization of the Public Health Efforts budget at Puskesmas X in Medan City. The type of research used is qualitative research with a case study approach. Data analysis techniques using descriptive analysis. Data collection was carried out using observation techniques, documentation and in-depth interviews with informants who manage the health budget. The research informants were the head of the puskesmas, the treasurer, the head of the program implementer, the head of the administrative subdivision and the person in charge of the Community Health Efforts program. Selection of informants using purposive sampling, namely the sample is determined by certain considerations. The results of the study revealed that the utilization of the Community Health Efforts budget of Puskesmas X Medan City has been running in accordance with the provisions. Target accuracy is families, groups and communities help achieve better health development goals.

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INTRODUCTION

Population growth results in a larger health budget. A health budget is a funding plan created to promote public health. Experts state that health budgets are a major aspect in realizing effective and efficient health system reforms. Basically, a health budget focuses on the provision of sustainable health financing in adequate and allocated amounts.

The central government as the source of the health budget through the Deconcentration Fund, which originates from the State Budget (APBN), is run by the provincial head as the government representative and then managed by the Health Office. These funds are used to finance public health service facilities (1).

It is known that in 2024, the state budget for the health sector in Indonesia is IDR 186.4 trillion or 5.6%. This total increased by 8.1% or IDR 13.9 trillion, compared to the previous year's budget. In order to support a healthy and strong Indonesia, health financing and budgeting are fundamental (2).

Utilization of the health budget can be examined through activities that take place at the Puskesmas. Public Health Efforts are one of them by prioritizing promotive and preventive efforts in order to achieve

health status. Basic health activities consist of six programs including health promotion, environmental health, infectious disease eradication prevention programs, family and reproductive health, improving community nutrition and disease prevention and health services (2). However, there are many challenges in carrying out SME activities. Puskesmas Kembaran I Banyumas Regency has obstacles in implementing and budgeting SME activities due to the extraordinary occurrence of Covid-19 (3). However, each health center has various challenges. Therefore, this study aims to determine the utilization of the Public Health Efforts budget of Puskesmas X Medan City so that it can achieve development and development in the health sector

METHODOLOGY

The type of research used in this research is qualitative with a case study approach. The data analysis technique used by researchers is descriptive analysis. The research was conducted in April 2024 at Puskesmas X Medan City. During the research, in collecting data, researchers used tools that functioned to facilitate data collection in the form of interview guides and used recording devices on cellphones, cellphone cameras, books and stationery. There are several techniques in collecting data used in research, namely:

Observation: Data collection through observation by careful observation and recording of factors that appear on the object of research. Observations made are based on the resource person's experience in managing the budget utilization of public health efforts at the puskesmas.

Interview: Interviews were conducted in depth with resource persons to explore issues related to the title under study. Through oral and direct question and answer sessions using interview guidelines that have been designed by researchers, then the answers are recorded using a recording device to ensure that the answers are collected perfectly without being cut or lost.

The target informants were the head of the Puskesmas, the treasurer, the head of the program implementer, the head of the administrative subdivision and the person in charge of SMEs. Selection of informants using purposive sampling, namely the sample is determined with certain considerations. Here are some of the criteria used to select informants in the study, namely: 1) Prospective informants are workers at Puskesmas X in Medan city. 2) Prospective sources are employees who know about the title. 3) Prospective resource persons are employees who are directly involved in managing the budget at the Puskesmas.

RESULTS

Source of Budget SME Program

Based on the results of interviews with informants, the budget for the Community Health Efforts (SME) program at Puskesmas X Medan City comes from the central Ministry of Health (Kemenkes), namely the Health Operational Assistance (BOK) fund. The budget for activities is released once a year in a quarterly period through three stages of expenditure. The budget that has been set by the Ministry of Health for various Public Health Efforts activities at the Puskesmas cannot be changed by the Puskesmas because it is in accordance with the strategic plan and public health priorities. If there is a change, then the party that determines the problem is the Ministry of Health but not the Puskesmas. Puskesmas only carry out activities that have been planned.

Community Health Efforts (SME) Activities

Based on the results of interviews with informants, several activities of Public Health Efforts (SMEs) at Puskesmas X Medan City are posyandu for toddlers, posyandu for the elderly, Immunization, Adolescent Care Health Services (PKPR), NCDs, Deworming, Vitamin A administration program. Then for Essential SMEs consisting of Reducing MMR and AKB Improving Community Nutrition, Early Detection Efforts, prevention and response to community diseases and and GERMAS Efforts.

Target Activity Community Health Efforts (SMEs)

Based on the results of interviews with informants, the budget issued by the Ministry of Health for Public Health Efforts activities carried out by the puskesmas is right on target. *"Already, the budget for the SME program at this Puskesmas has been well distributed to the community,"* replied Mrs. (E), the person in charge of SMEs.

SME activities are created with the aim of improving public health through necessary services and programs. Improve the performance of puskesmas in providing promotive and preventive-based services. The targets of SME activities such as posyandu toddlers, namely children under 5 years of age, posyandu elderly, namely the elderly age group of 60 years or more, immunization, adolescent care health services (PKPR), NCDs, deworming, vitamin A administration programs are adjusted to the existing budget.

Use of Budget on SME Activities**Table 1.** Budget Usage for SME Activities of Puskesmas X Medan City 2023

Essential SME Program	Activities	Budget
Health Promotion Services	Early Detection, Preventive and Response Efforts of Community Diseases	RP. 84.500.000,00
Maternal, Child Health and Family Planning Services	Early Detection, Preventive and Response Efforts of Community Diseases	RP. 64.800.000,00
Nutrition Services		
Disease Prevention and Control Services	GERMAS Efforts	RP. 63.315.000,00
Total		RP. 212.615.000,00

Implementation of Community Health Efforts (UKM) Activities

Based on the results of interviews with informants, all Community Health Efforts (SMEs) activities were carried out. Some SME activities that must be carried out by Puskesmas X Medan City are posyandu for toddlers, posyandu for the elderly and immunization for school children.

Posyandu toddler activities are carried out 11 times per month. Posyandu for toddlers conducted by health workers, midwives, nurses, doctors include weighing, measuring the length/height of children and providing complete basic immunization. Posyandu for the elderly is carried out 2 times per month by providing physical service facilities to find out the health of the elderly. Furthermore, there are several Community Health Efforts (SME) activities that must be held but these activities are not funded by BOK but are included in the scope of the main tasks and functions of the puskesmas. Such as Vitamin A distribution activities to the community which are carried out per semester every 6 months.

DISCUSSION**Source of Budget SME Program**

The budget for Public Health Unit activities at Puskesmas X in Medan City comes from the Health Operational Assistance (BOK) fund. This is in line with Puskesmas Gamping, whose budget sources come from BOK, SOP and BLUD. Meanwhile, Puskesmas Salaman I receives its budget from BOK and BLUD (4).

Research conducted at Puskesmas Tempel II and Puskesmas Borobudur also showed the same thing. The budget sources of Puskesmas Tempel II are BOK, SOP and BLUD. While the source of funds for Puskesmas Borobudur is BOK and BLUD (5).

Health Operational Assistance (BOK) is a type of Nonphysical Special Allocation Fund (DAK) assistance on health aspects. It is provided so that operational expenditures for activities that are among the top priorities at the national level according to the health department and public health centers as health program holders that have been adjusted in accordance with statutory provisions (6).

The budget distribution of Puskesmas X Medan City cannot be done all at once but has stages that have been set by the central government. The budget is distributed based on the advice of the Ministry of Health. The budget is disbursed once a year in quarterly periods. Phase I has a distribution of 30% of the allocation ceiling with the earliest distribution in February. Phase II has a distribution of 40% of the allocation ceiling with the earliest distribution in May. Phase III has a distribution of 30% of the allocation ceiling with the earliest distribution in September (7).

Community Health Efforts (SME) Activities

Public Health Efforts (UKM) are activities to maintain and promote the health of families, groups and communities in order to prevent and overcome health problems (8). SME activities at Puskesmas X Medan City are toddler posyandu, elderly posyandu, Immunization, Adolescent Care Health Services (PKPR), NCDs, Deworming, Vitamin A administration programs.

Essential Public Health Efforts are mandatory activities carried out by the Puskesmas in order to improve the minimum service standards (SPM) at the puskesmas in the health aspects of the Regency / City, RPJMN targets, Strategic Plan by the Ministry of Health include Maternal and Child Health services including Family Planning services, Environmental Health Services, Nutrition and Disease Control Prevention Services (9).

Table 2. Essential SME Activities at Puskesmas X Medan City 2023

Essential SME Program	Activities
Early Detection, Preventive and Response Efforts of Community Diseases	Early Detection, Preventive and Response Efforts of Community Diseases
Maternal, Child Health and Family Planning Services	Early Detection, Preventive and Response Efforts of

Nutrition Services	Community Diseases
Disease Prevention and Control Services	GERMAS Efforts

Target Activity Community Health Efforts (SMEs)

The targets of SME activities at Puskesmas X Medan City are families, groups and communities. Article 34 paragraph (3) of the 1945 Constitution of the Republic of Indonesia stipulates that the state is obliged to bear the construction of health facilities and public service facilities. Community Health Efforts are activities that are formed for the community, groups and the environment by prioritizing promotive and preventive health services (10).

Communities that are targeted by Public Health Efforts have rights and obligations. The rights of SME targets are to obtain clear information about the programs/activities carried out, receive socialization, consultation and training services on health activities, submit proposals, suggestions, criticism and improve health development. Meanwhile, the target obligations of Community Health Efforts are to participate in promoting health activities in the region, participate in resolving health problems/issues in the region, provide accurate information about public health in the region (11).

Use of Budget on SME Activities

Based on Table 1.1, the budget use of Early Detection, Prevention and Response Efforts of Community Diseases at Puskesmas X Medan City in 2023 is RP. 84,500,000.00 indicating that the SME with the highest budget usage. Early Detection, Preventive and Response Efforts of Community Diseases consist of surveillance and response to extraordinary events (KLB), early detection and case finding, disease prevention and risk factor control, disease control and community empowerment.

Reduction of MMR and IMR Improvement of Community Nutrition with a budget of RP. 64.800.000,00. Maternal and child health is highly prioritized. Health in the womb, toddlerhood greatly ensures the future of the child. Paying attention to the health of pregnant women sees the increasing phenomenon of complications of pregnancy and childbirth that have such an effect on the babies they give birth to (12)(13).

GERMAS efforts with a budget of RP. 63.315.000,00. GERMAS is a movement to invite people to stay away from unhealthy habits together by building PHBS (14). GERMAS has been established by the Ministry of Health, which is a priority plan for health development in supporting Indonesian human resources. There are six main activity clusters formulated in organizing GERMAS, namely increasing physical activity, improving healthy living behavior, healthy food reserves and improving changes in better nutrition, protection as well as early detection of disease, increasing the degree of a clean environment and healthy living counseling (15).

Implementation of Community Health Efforts (UKM) Activities

The health center has a guidebook so that the Community Activity Efforts activities can be carried out through the steps set out in the guidebook (16). The implementation of SME activities has an important step in the preparation of budget planning and absorption. Arranging the necessary costs is part of budget planning to achieve SME goals. Arranging the costs out and received is the absorption of the budget. With the implementation of good and effective SME activities in health centers can achieve health development goals. Encouraged community participation by the party in improving health. The implementation of SME activities can be examined from the performance measurements carried out. The implementation of the Puskesmas SME program can be seen through the measurement of expertise. Measuring the level of need for public health center services can be seen through the number of people who come to the health center (17).

CONCLUSION

Utilization of the health budget for public health efforts (UKM) at Puskesmas X Medan City has been running well in accordance with the provisions. The allocation of the budget to the program to reduce maternal mortality and infant mortality, improve community nutrition, early detection, prevention and response efforts of community diseases and community movements in accordance with the policies of the ministry of health that cannot be transferred. The Puskesmas carries out SME activities on target to families, groups and communities with budget funds sourced from the center for SME activities at the Puskesmas can be carried out properly and effectively, which will help achieve better health development goals

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