

Fund Channeling Analysis of Health Operational Assistance (HOA) in East Java Province

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Abstract

The government changed the mechanism of channeling Health Operational Assistance (HOA) funds from Co-Adminwastration Tasks to Special Allocation Funds and requires districts to adjust to local financial management. HOA funds as one of the budgetary sources that can affect the performance of the Primary Health Care will be able to achieve its goals and objectives if it can be utilized properly by Public Health Service. The purpose of this research was to prepare recommendations as an effort to improve the achievement of HOA financial realization in East Java Province based on input and process characteristics in the form of management function implementation. The research was a cross sectional study. The samples were 38 districts throughout East Java Province with 38 HOA manager in districts and 160 HOA manager in Public Health Care. The result showed that convenience in the preparation of financial accountability documents of HOA and the ease in achieving the objectives had a relationship with the financial realization of HOA. While the conformity of the implementation with the plan was related negatively to the financial realization, so also the adequacy of human resources negatively related to the realization of finance. This was the problem, although the human resources were sufficient and the activities implemented according to plan HOA financial realization was also lacking. Further policy review was required regarding the implementation of (HOA) with transfer fund mechanism, especially in the case of preparation of financial accountability documents in the regions.

Keywords: *Health Operational Assistance (HOA) funds, non physical specific allocation fund, financial realization*

I. INTRODUCTION

Primary Health Care was the spearhead of the implementation of health development in whereas that were responsible for public health conditions in their working whereas. At this time the Primary Health Care and its network still face the problem of limited operational cost for health services. Various efforts have been and will continue to be improved by the government so that the role and function of Primary Health Care as basic health service facility was increasing. The Health Operational Assistance Policy (HOA)) was a breakthrough from the Ministry of Health as one form of government support and responsibility for the development of public health in rural and urban whereas. Policy of granting of this fund to improve the performance of Primary Health Care and its network in organizing efforts of health service promotive and preventive. The disbursement of Health Operational Assistance funds in 2011 with the Task Assistance (TP) mechanism often faced constraints resulting in delays in disbursement of funds to districts and Primary Health Care. This has an impact on the low absorption rate of Health Operational Assistance budget realization at the end of the year as well as on the achievement of Health Operational Assistance 's main policy objectives. The results of several studies and studies on the implementation of Health Operational Assistance in 2011 showed that there were potential problems and factors affecting the implementation of Health Operational Assistance policies in the regions.

The existence of Health Operational Assistance funds was expected to encourage and accelerate health development in Indonesia. Therefore, the launch of the Health Operational Assistance scheme was carried out because it was considered that the function of the Primary Health Care had not been running optimally, such as the function of Primary Health Care as primary individual health service center, primary public health service center, the function of community empowerment center and the function of the health center werea development center. The source of Health Operational Assistance funds, namely the State Revenue and Expenditure Budget (APBN) through the health ministry's duty Assistance fund was an effort of the central government in assisting local governments to achieve national targets in the health sector. Health Operational Assistance was an operational cost devoted to assisting Primary Health Care. This was because the role of health centers was very important as the spearhead in public health efforts in terms of promotive and preventive

In line with the development policy to mobilize the regional economy and put the region in charge of development, in 2016 there was a fundamental change in the fund channeling mechanism of Health Operational Assistance from TP to the Balancing Fund in the form of Special Transfer Fund in the form of Special Allocation Fund.

Ministry of Health help the districts or municipality to finance the operational needs of Primary Health Care (PHC) through the Health Operational Assistance (HOA) funds. HOA funds was one of the essential inputs and affect the performance of PHC. The allocation of HOA was increased by the year. East Java Province received the budget allocation of Rp. 249.540.445.000,- in 2016, doubled compared to the year 2015 which received Rp. 102.831.933.000,- In 2016, the government changed the policy of HOA funds through fund channelling in the form of Non-Physical Specific Allocation Fund. As the transfer fund to the region, the management of HOA funds was implemented in accordance with the provisions of legislation in the field of regional financial management. The change of rules and procedures for the management of HOA should be understood by the management team of the municipal HOA which has an impact on the high performance of HOA financial realization. But in reality the achievement of financial realization of HOA funds in East Java province was less.

II. METHODS

This research type was observational research, that was research approach where in collecting data and information only observe without intervention or giving treatment to population. The approach was done with *cross sectional* approach that emphasizes the time of measurement or observation of the independent and dependent variable data only once at a time (*time point approach*), so that the variable which was the cause and effect were not dwastinguwashed (Supriyanto, 2011).

This research studied the financial realization of HOA funds in 38 districts/cities around 2016. This was an analytical research with a cross-sectional framework utilizing questionnaire, indepth interview and document review. Further analyswas was conducted to identify the correlation value of each variables. Data was collected between November 2016 until June 2017. Research samples were collected in total sampling, that was 38 districts with 38 HOA manager districts and 160 HOA manager in PHC as the respondents.

III. RESULT

Of all respondents (n = 198) divided into 38 HOA Manager districts and 160 HOA manager in PHC showed were most respondents to the Health Department were at the age of 40-50 years (43.2%). Similarly, respondents Primary Health Care, characterwastic of age most was at age 40-50 years (43.1%). The respondents of Health Office and Primary Health Care respondents were mostly women, ie 67.6% and 73.1% for Primary Health Care. Following the distribution of the conditions of financial realization of HOA were :

Tabel 1. The Ease of HOA Goal Achievement in East Java Province

No	The Ease of HOA Goal Achievement	n	%
1	Difficult to achieve	2	5.3
2	Moderate	25	65.8
3	Easy to achieve	11	28.9
Total		38	100

In relation to the ease of achieving the objectives of the BOK, based on Table 1, there are 5.3% of Districts / Cities which stated that HOA's objectives were difficult to achieve. While 28.9% of other districts / cities stated that the purpose of BOK was easy to achieve. Districts / Cities which stated that the objective of BOK were easily achieved was due to the absence of indicators to be achieved in each of the objectives

Table 2. Conformity the activity of HOA with the plan in East Java Province

No	Conformity with The Plan	n	%
1	Appropriate	4	10.5
2	Not Appropriate	34	89.5
Total		38	100

According to Table 2, 89.5% district/cities could not carry out activities in accordance with the planning that has been prepared. The implementation of HOA in Primary Health Care activities that were not in accordance with the plan was 73% changed in the schedule of activities but the type of activity did not change and 27% changed in the type of activities and schedule of activities of HOA

Table 3. Start Time of HOA activities in East Java Province

No	Start Time of HOA activities	n	%
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1	Quarter 1	26	68.4
2	Quarter 2	7	18.4
3	Quarter 3	4	10.5
4	Quarter 4	1	2.6
Total		38	100

The implementation of BOK was ideally performed in the first quarter of the current fiscal year. Based on Table 3, there were 4 districts / cities (10.5%) had recently conducted BOK activities in quarter 3 and 1 districts / cities (2.6%) carrying out activities in Q4. As many as 68.4% of districts / cities had conducted BOK activities in quarterly 1. This indicates that most districts had commenced BOK activities in Q1.

Table 4. The Time Required for Disbursement of The HOA Budget in East Java Province

No	Time required	n	%
1	< Five working days	5	13.2
2	Five to ten working days	17	44.7
3	More than ten working days	16	42.1
Total		38	100

Table 4 showed that most districts / cities (44.7%) said that the time required for disbursement of HOA was 5-10 working days. However, there are 42.1% districts / cities said that disbursement of HOA budget took more than 10 working days.

Table 5. Distribution of Variable *Financial Realization of HOA in East Java Province*

No	Category of the financial realization	n	%
1	Good	20	52.6
2	Less	18	47.4
Total		38	100

Based on table 5, the financial realization of HOA in East Java Province can be categorized to be good and less. Financial realization was considered good if the percentage of realization > 85% and if less than 85% then the financial realization of HOA region was considered less. Of the 38 districts / municipalities in East Java, 47.4% of the financial realization was in the less category. The highest financial realization was Malang City with achievement of 99.97%, while districts with lowest realization was Jember District with achievement of 7.62%. The average achievement of HOA in East Java was 72.76% or less category.

Tabel 6. Frequency of Monitoring and Evaluation of HOA to Primary Health Care in East Java Province

No	Frequency of monitoring and evaluation	n	%
1	Once a year	3	7.9
2	Twice a year	21	55.3
3	Three times a year	11	28.9
4	More than three times a year	3	7.9
Total		38	100

One of the efforts that can be done to increase the realization of HOA funds in districts/ cities was by monitoring and evaluation up to the level of primary health care. Table 6 showed that 55.3% districts/ cities conducted HOA monitoring and evaluation activities in twice a year

Tabel 7. Cross Tabulation Results Between the Ease of HOA Goal Achievement by the Financial Realization in East Java Province

No	The ease of goal achievement	Category of the financial realization				Total	%
		Good		Less			
		n	%	n	%		
1	Easy	4	63.6	7	36.4	11	100
2	Moderate	15	60.0	10	40.0	25	100
3	Difficult	0	0	2	100	2	100
Total		19	50.0	19	50.0	38	100

According to Table 7, there were 28.9% of districts / cities had of the opinion that HOA objectives were easy to achieve and 5.3% argued that HOA objectives are difficult to achieve. Table 7 also shows that as many as 63.6% of Districts / cities that consider the objectives of HOA can be easily achieved had good financial realization.

While 100.0% of districts /cities had the opinion that the objectives of BOK are difficult to achieve had less financial realization

Tabel 8. Cross Tabulation Results Between Conformity the Activity of HOA with the plan by the Financial Realization in East Java Province

No	Conformity the Activity of HOA with the plan	Category of the financial realization				Total	%
		Good		Less			
		n	%	n	%		
1	Appropriate	1	25.0	3	75.0	4	100
2	Not Appropriate	18	52.9	16	47.1	34	100
	Total	19	50	19	50	38	100

Based on Table 8 it was found that 89.5% of districts / cities were of the opinion that the implementation of HOA activities is not in accordance with the planned. 52.9% of districts / cities were of the opinion that the implementation of HOA activities was not in accordance with the planning that had been prepared, the category of financial realization was good. While the District / cities which believed that the implementation of HOA activities according to plan, 25% had a good financial realization

Tabel 9. Cross Tabulation Results Between Start Time of HOA activities by the Financial Realization in East Java Province

No	Start Time of HOA activities	Category of the financial realization				Total	%
		Good		Less			
		n	%	n	%		
1	Quarter 1	15	57.7	11	42.3	26	100
2	Quarter 2	3	42.9	4	57.1	7	100
3	Quarter 3	1	25	3	75	4	100
4	Quarter 4	0	0	1	100	1	100
	Total	19	50	19	40	38	100

According to Table 9 it was found that from 68.4% of districts / cities that started the implementation of activities in the 1st Quarter most (57.7%) districts / cities had good financial realization category. Similarly, the districts / cities that started activities in the 2nd Quarter, some of them had the good financial realization (42.9%).

Tabel 10. Cross Tabulation Results Between The Time Required for Disbursement of The HOA Budget by the Financial Realization in East Java Province

No	The Time Required for Disbursement	Category of the financial realization				Total	%
		Good		Less			
		n	%	n	%		
1	Five to ten working days	2	40	3	60	5	100
2	More than ten working days	17	52.5	16	48.5	33	100
	Total	19	50	19	50	38	100

Based on the results of cross-tabulation in Table 10 it was found that 40% of districts / cities that have good financial realization, disbursement time less than 5-10 working days. While 48.5% of districts / cities that have less financial realization turn out their disbursement time more than 10 working days.

Tabel 11. Cross Tabulation Results Between Frequency of Monitoring and Evaluation of HOA to Primary Health Care by the Financial Realization in East Java Province

No	Frequency of Monitoring and Evaluation	Category of the financial realization				Total	%
		Good		Less			
		n	%	n	%		
1	More than three times a year	3	100	0	0	3	100
2	Three times a year	6	54.5	5	45.5	11	100
3	Twice a year	9	42.9	12	57.1	21	100
4	Once a year	1	33.3	2	66.7	3	100
	Total	19	50	19	47.4	38	100

Districts / cities with the frequency of monitoring and evaluation 4 times per year, 100% achievement of HOA financial realization in either category. Most districts / cities with the frequency of monitoring and evaluation 3 times a year (54.5%), achievement category realization was good. Similarly, in districts / cities which only conducted guidance to Primary Health Care once per year, a small (33.3%) achievement of financial realization

was in the good category. For districts / cities with the frequency of monitoring and evaluation 2 times per year, achievement of financial realization of BOK mostly located in less category (57.1%).

IV. DISCUSSION

Health Operational Assistance (HOA) is a support from the central government to local governments to support Primary Health Care operations in the context of achieving national priority in health programs, especially promotive and preventive activities as part of public health efforts. Through HOA is expected to bring health workers closer to the community and empower the community through mobilization of health cadres to be able to play a role in health development. The allocation of HOA for East Java Province showed an increase from year to year. Significant increase in allocations occurred in 2016, where in 2015, the allocation of HOA for East Java Province was Rp. 102,831,933,000 increased to Rp. 249,540,445,000 by 2016. Based on secondary data taken from the financial statements of HOA Districts/Cities, the largest utilization of HOA budget based on expenditure codes were the regional travel expenditure and the cost of eating a drinking meeting. Overall, the financial realization of BOK in East Java showed that 52.6% of good financial realization (> 85%) and 47.4% are categorized less. The highest realization was Malang Districts (99.97%) and Kediri City (99.88%). While the districts/cities with the lowest realization were Jember and Nganjuk. Compared to the financial realization of BOK of East Java Province in 2015, an increase in BOK realization in 2016. In 2015, the realization of BOK East Java Province amounted to 51.73% increased to 72.76% in 2016.

Statement of purpose is the first step to determine or formulate what will be done when a job will be implemented. The goal is basically the end result of a process that is expected to be achieved or achieved by individuals, groups or entire organizations. Griffin (2004) said that goals have two main characteristics. First, the goals set have medium degree of difficulty. If a goal is too easy, then the goal will not increase effort and motivation. But goals that are too difficult also do not motivate employees. Second, the goal must be specific. A goal with a specific statement can be used to focus the attention precisely on what things should be done. This is in line with the Goal Setting theory put forward by Edwin Locke in the late 1960s who say that we will move if we have a clear and definite purpose. This theory also reveals that the strong weakness of human behavior is determined by the nature of the goal to be achieved. Human tendency to strive to achieve a goal if the goal is clear, understood and useful. The more obscure or difficult to understand a goal, the greater the reluctance to behave.

George R. Terry (2006) argues that actuating is an effort to mobilize group members in such a way that they desire and strive to achieve the company's goals and objectives of the members of the company because the members also want to achieve those goals. From the above understanding, the implementation (actuating) is nothing but an attempt to make the planning into reality, by through various direction and motivation so that every employee can perform activities optimally in accordance with their roles, duties and responsibilities. Actuating functions emphasize more on activities directly related to people in the organization. Good planning and organization is meaningless if it is not followed by the mobilization of all human and human resources potentials in the execution of tasks

Implementation of BOK activities refers to budget execution documents (DPA) of APBD which includes plans for BOK activities along with the budget required for one fiscal year. Puskesmas prepare an activity implementation plan (RPK) which contains detailed details of activities to be performed each month. However, in implementation on the ground, often the plan can not be implemented as planned. The results showed that 52.6% District / City can not carry out activities in accordance with the planning that has been prepared. The non-conformance of activities with the planned activities resulted in the Puskesmas re-planning for the changes that occurred. This change of BOK activity plan is required to adjust to the progress of the situation in the current year.

The disbursement of the budget is part of the local financial management cycle. The disbursement of the budget or the execution of expenditures on APBD expenditures shall be made on the basis of a payment order issued by the budget user / authorized user of the budget and in the framework of such payments, the regional treasurer may order the disbursement of funds as a basis for regional expenditure and refuse the disbursement of funds, published by budget users do not meet the specified requirements

The success of a program can be seen from what is planned with what is done, whether the results obtained are in accordance with the results of the planning undertaken. In order to obtain the implementation of the plan in accordance with what is planned the management must prepare a program that is monitoring, monitoring is intended to obtain facts, data and information about the implementation of the program, whether the implementation process activities carried out after what has been planned

The process of monitoring and evaluation of programs and activities is a crucial part in improving the efficiency and effectiveness of resource allocation, as well as improving the transparency and accountability of program and activity management. Monitoring is carried out to observe the progress of the implementation of the development plan; identify and anticipate emerging problems for anticipatory action, in the form of correction of deviations from activities; acceleration of delays in implementation of activities; and clarification of the unclear implementation of the plan on a regular basis (LAN, 2011).

With the implementation of training activities to the Puskesmas by the Dinas Kesehatan means the monitoring function has been carried out in an effort to observe the progress of the implementation of the activity plan and if found the problem can be taken immediately as early as possible. Monitoring conducted by the District Health Office of the Puskesmas for the implementation of this BOK, referring to Griffin's opinion (2004), is a non-quantitative form of monitoring.

V. CONCLUSION AND RECOMMENDATIONS

From the results of this study can be concluded that further coordination is required between Districts / Cities in Health Offices with related sectors for HOA implementation to be realized in accordance with the plan.

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