



Analysis of Implementation of Special Allocation Fund Policy at the Health Office of South Sulawesi Province

Indar

Department of Health Administration and Policy, Faculty of Public Health,
Hasanuddin University, Makassar

Muhammad Alwy Arifin

Department of Health Administration and Policy, Faculty of Public Health,
Hasanuddin University, Makassar

Nurhayani

Department of Health Administration and Policy, Faculty of Public Health,
Hasanuddin University, Makassar

Anwar Mallongi

Department of Environmental Health, Faculty of Public Health, Hasanuddin
University, Makassar

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Abstract

The distribution of the Special Allocation Fund (DAK) is regulated in article 108 of the Law on Fiscal Balance between the Central Government and Regional Governments (Law No. 33 of 2004). DAK aims to provide incentives to local governments to carry out special activities that are usually a priority for the central government. However, the implementation of DAK policies often experiences deviations between the central and local governments. The implementation of DAK policies at the Health Office in South Sulawesi Province in the form of operational costs in the health sector, delivery insurance, accreditation of health centers, POM, communication as well as medicines and health supplies also has the potential for these deviations. This study aims to analyze the implementation of the Special Allocation Fund (DAK) in the Makassar City Health Office and Bantaeng Regency. This research uses a qualitative approach with the type of case study research. Data collection techniques through observation and interviews. The data analysis technique used triangulation technique and then analyzed qualitatively through data reduction, presentation, verification and drawing conclusions. The outputs that will be produced in this research can support the development of a road map issue on Health Care, especially Health Economics and Policy. The targeted

output in this research is the publication of articles in reputable international and indexed national journals. The results of this study indicate that the implementation of the distribution of the Special Allocation Fund (DAK) at the Health Office in South Sulawesi Province has been running optimally although there are still some obstacles in its implementation.

Keywords

Special Allocation Fund, DAU, health office, policies

JEL Classifications: J11, F43

1. Introduction

Implementing good management of state finances and carrying out the roles of planning, organization, command and control is a cycle stipulated by Law Number 1. Decree Number 25 of 2004 concerning the National Development Planning System. Discussions on state finances are more focused on implementing policies that are in accordance with national tax laws and regulations ⁽¹⁾, one of which is the transfer of decentralization activities and assistance tasks related to regional problems. The realization of this approach is undeniable. Often there are deviations in the implementation of the budget between the central and regional governments because there are ministries/institutions that are responsible for the implementation/financing of affairs that have been delegated to the regions and vice versa. Local governments that fund regional vertical agencies ⁽²⁻⁷⁾.

In addition to co-administration (TP), health operational assistance (BOK), and other projects, DAK is also one of the central government budgets. In addition, DAK is one of the pillars supporting the realization of national priorities, because most of the General Allowance Fund (DAU) is used to pay employee salaries and other indirect expenses. ⁽⁸⁾. According to Anwar, ⁽⁹⁾, DAK aims to provide incentives to local governments to carry out specific activities that are usually a priority for the central government.

The purpose of DAK is to improve the accessibility and quality of health services to achieve the Sustainable Development Goals (SDGs) and support the implementation of the 2020 JKN plan, as well as accelerate MMR and IMR services, Jamkesmas/Jampersal in Puskesmas and hospitals, to address nutritional problems, and prevent disease and illness. environmental Health ⁽¹⁰⁾. Based on the objectives and results of the IPKM, in implementing the task of decentralizing the administration of funds and assistance for the implementation of health development projects, there are still few regions that consider the use of DAK. ⁽¹¹⁾.

Operational costs are in the form of allocation of government health operation assistance funds for promotion and prevention. Maternity insurance is an allocation of funds used to refer childbirth to a qualified medical institution. In addition, in this case the Puskesmas certification is a certification that provides maximum service to the community to the Puskesmas. While POM or drug and food

supervision is the allocation of funds provided by the government to monitor food and drug supplies. In addition, funds are allocated for smooth communication between the central and local governments, as well as medicines and hygiene products to meet the needs of Puskesmas and hospitals for medicines and hygiene products.⁽¹²⁾ The level of BOK allocation is still a complaint from the health service executive in carrying out development activities in the health office whose budget allocation is still limited or non-existent. This includes an annual increase in the rate of maternity insurance, which does not match the ability of the Ministry of Health to provide maximum maternity insurance. In addition, there are still many Puskesmas in Bantaeng Regency that has not been accredited, so it is necessary to have a sufficient budget to meet the criteria for Puskesmas accreditation. Likewise, drug and food supervision is currently lacking, so the health office needs local government assistance to obtain additional DAK budgets that provide medicine and food to the health office.

The implementation of this policy is certainly not easy to achieve, because to determine the success or failure of the implementation of the DAK policy of the Bantaeng District Health Office, there are several determining factors that are sometimes not properly socialized. This can be seen in the communication factor in the health sector which raises questions or problems related to budget priorities, the lack of availability of quality human resources, the fact that the implementation of policies still faces obstacles in their use and implementation. the bureaucratic structure of DAK management in Indonesia.

The implementation of the DAK policy becomes a procedural regulation, so that the low achievement of policy implementation will be seen, therefore what causes the low DAK and why DAK implementation cannot be optimized⁽¹³⁾. For this reason, it is necessary to be accounted for by analyzing the implementation of the DAK policy in the health sector and overcoming the inhibiting factors in budget allocation in order to achieve accessibility and quality of health services at the Bantaeng District Health Office. The above description is related to several previous studies, this research has also reviewed the implementation of DAK policies, including research results⁽¹⁴⁾. Other external events and factors caused the implementation of the policy to fail to achieve its objectives, and the plan was postponed until the eruption of Mount Agung was dangerous. Based on this description, the researcher is interested in analyzing the implementation of the Special Allocation Fund (DAK) policy at the South Sulawesi Provincial Health Office in 2022.

2. Materials and Methods

This type of research is qualitative research conducted by interpreting descriptively by describing what is stated in written words that come from people or from observations. Qualitative research is used to identify phenomena and problems related to the implementation of DAK policies at the Makassar City Health Office and Bantaeng District. The research location was carried out at the Makassar

City Health Office and Bantaeng Regency. Research informants consisted of the Head of Service, Head of Planning and Information Sub-section, Head of Finance, Head of Health Resources, and Sub-Coordinator of Family and Community Services at Makassar City and Bantaeng District Health Offices. Data were collected through in-depth interviews with informants,

3. Results

This research has been carried out at the Makassar City Health Office and Bantaeng Regency. Primary data collection was carried out through in-depth interviews with 8 informants who were the targets of the research. The characteristics of the informants can be seen in table 1.

Table 1. Characteristics of Informants

No	Initials	Age	Type of Informant
U	40 years	P	Makassar City Health Service Head of Finance
IM	39 years old	P	Head of Planning for Makassar City Health Office
W	37 years old	P	Head of Makassar City Health Resources
MI	45 years old	L	Head of Sub Division of Planning Program Bantaeng District Health Office
M	44 years old	P	Head of Sub Division of Health Services and Resources Bantaeng District Health Office
H	41 years old	P	Head of Finance Sub Division of Bantaeng District Health Office
YOUR	47 years old	P	Sub-Coordinator for Family and Community Health Services (Nutrition) Bantaeng District Health Office
IS	48 years old	L	Head of Bantaeng District Health Office

A content analysis was conducted to see how the DAK was realized at the Makassar City Health Office and the Bantaeng District Health Office. The research results can be seen in the exposure below:

4. Government Policy

Based on the results of in-depth interviews conducted about the DAK policy at the Makassar City Health Office in terms of policy form, implementation and benefits obtained from the policy, the following is an explanation from the informant:

"The policies made regarding DAK are very helpful for us in the health sector, we have also implemented the policies, so we use it for Exclusive SMEs, SME incentives, and controlling Covid" (IM, 39 years old)

The results of the interviews show that the decisions made systematically by the government regarding DAK are very helpful in the implementation of health programs, especially public health programs. Judging from the focus of the program for DAK allocation, stunting control, health promotion, Covid-19 control and drug

and food supervision (POM) are the main focuses at the Makassar City Health Office.

Then, based on the results of interviews about DAK policies at the Bantaeng District Health Office, the following are the results of interviews with informants:

"DAK is divided into two, namely Physical DAK and non-physical DAK, DAK for childbirth is included in non-physical. There are also many non-physical activities, apart from conventional community health centers for outreach activities, most of the promotion costs use non-physical DAK. DAK funds are mostly used for non-physical activities." (MI, 45 years old)

"The implementation of the DAK policy has fulfilled the facilities and infrastructure but has not been maximized, and about 80% have been fulfilled" (H, 41 Years)

The results of interviews at the Bantaeng District Health Office in terms of policy form, implementation and benefits obtained support the results of the Makassar City Health Office interview. DAK which consists of physical and non-physical DAK assists in the implementation of health programs, such as counseling, and so on. The DAK policy has been implemented by fulfilling the facilities and infrastructure of about 80% that have been fulfilled.

5. Policy Implementation

Based on the results of in-depth interviews conducted on the implementation of DAK policies at the Makassar City Health Office, the following information was obtained from the informant:

"ee.. if the implementation of DAK here is in the form of operational costs in the health sector, and it has been carried out by us optimally" (U, 40 years)

"If the actual number doesn't continue to increase, it's a fluctuating number so it depends on national priorities and the programs to be implemented... But in the last two years... er... there are around 50 billion" (U, 40 years)

"It is very helpful for funding in PKM in the regions based on the center, but the obstacle is that funding from the center is often late." (IM, 39 Years)

"It is optimal, of course, for the allocation of DAK in the health sector, because the preparation involves programs at the health office" (IM, 39 years old)

"It is appropriate and concerns the public interest because PSDK specifically related to the procurement of medical devices chooses the medical devices for services..." (W, 37 Years)

The results of the interview show that operational costs in the form of promotive and preventive regional government health operational assistance funds have been allocated optimally. Furthermore, the maternity budget as one of the budgets allocated at the puskesmas, data obtained that in 2018 the funds allocated were Rp. 23,728,979,000, in 2019 as much as Rp. 25,363,000,000, in 2020 as much as Rp. 24,726,534,000, in 2021 as much as Rp. Rp25,396,078,000 and in 2022 as much as Rp23,631,416,400 (Primary Data, 2022). The following is further

information about the budget allocation for childbirth at the Puskesmas in Makassar City Health Office:

"This is intended for maternity mothers who are underprivileged and do not have health insurance... so it's like childbirth costs, doctor fees, but in terms of funds, the year 2022 actually decreased because the previous year was not optimal" (IM, 39 years old)

"Everything is optimal, otherwise it will not be disbursed again" (U, 40 years old)

"DAK for Jampersal exists but I can't say how much the budget is, for the area here it's around 150 million" (U, 40 Years)

The results of the interview show that the allocation of DAK funds for deliveries at the Puskesmas at the Makassar City Health Office is appropriate and optimal, but there are obstacles in its realization because funding from the center is often hampered. Then, regarding the allocation of funds for the accreditation of Puskesmas at the Makassar City Health Office, following information obtained from informants:

"...for 2022 there is no accreditation..." (U, 40 years)

"... most of the accreditation budget relies on the central government and has been used optimally. 2020: IDR 1,559,780,000, the last one in 2021 IDR 916,050,800. this tends to fluctuate. (IM, 39 years old)

The Puskesmas accreditation fund is an allocation of funds for accreditation given to the Puskesmas to provide maximum service in the health sector to the community. Based on the results of interviews, in 2022 there will be no allocation of funds for the accreditation of Puskesmas in Makassar City. Furthermore, related to drug and food supervision (POM), the following are the results of interviews with informants:

"...the implementation is going well because of cross-sectoral collaboration, one of which is BPOM," (U, 40 years old)

"If the implementation is optimal. It's just that the value fluctuates every year... wait now... er... if based on the data in 2020, it's Rp. 55,839,000, 2021 Rp. 505,783,000, then 2022 it's Rp. 459,094,000" (IM, 39 Years)

The results of the interviews showed that the implementation of funds for the accreditation of Puskesmas was optimal and carried out with cross-sectoral collaboration. Then, the allocation of funds for communication, based on the results of interviews with informants, obtained information:

"The DAK for this communication is related to the evaluation of the minimum service standard in the health sector at the Puskesmas. This year it is Rp. 8,390,356,000" (IM, 39 Years)

Furthermore, the results of interviews about drugs and health supplies as one of the variables for the allocation of DAK indicate that the allocation and implementation has been running optimally as indicated by the support for program implementation in the regions, as stated by the informant:

"Medical devices, drugs, and BMHP will later be distributed to the public so it is clear that they are in the public interest... Eee... It's just that they haven't been able to cover all the needs in the puskesmas because of the limited budget given or allocated. For example, last year it was proposed that approximately 2M and only 117 million diacs" (W, 37 years)

"It's optimal, because it supports the implementation of programs in the regions ... every year the procurement of drugs is mostly allocated from the center ... I don't know all the budgets, but in 2022 for the districts there is Rp. 6,373,440,000" (IM, 39 Years)

The results of the study indicate that in terms of implementation, basically the DAK policy has been running optimally by involving cross-sectoral collaboration, it's just that there are some obstacles, especially funding from the center which is sometimes delayed.

6. Access and Quality of Health Services

The realization of access and quality of health services is the fulfillment of the need for public service facilities and infrastructure that encourage the acceleration of regional development and the achievement of national priority targets in the field of health services. The results of the interview show that the implementation of policies related to the allocation of DAK at the Makassar City Health Office has fulfilled the needs of public health service facilities and infrastructure, according to information from informants:

"..of course it's fulfilled, for example for pregnant women who don't have JKN, there is already a jampersal, then there is a halfway house for those on the island and an island ambulance." (U, 40 Years Old)

"This is related to the policy direction, namely strengthening the national health system and increasing the coverage of health services... eee... so far this has been fulfilled because of the availability of health facilities and infrastructure to support health services" (W, 37 Years)

In terms of accelerating regional development, the informant said that the implementation of policies related to the allocation of DAK at the Makassar City Health Office gave impetus to improving public health through regional development:

"Of course, because programs that are not funded by the region are assisted by the DAK" (IM, 39 years old)

On the other hand, the implementation of DAK at the Makassar City Health Office also encourages the achievement of national priority targets in the health service sector based on the statements of informants who said:

"Obviously because the funds from the center have been specifically focused on promoting national priority targets, especially stunting, AKI, IMR... referring to technical guidelines" (IM, 39 years old)

"Yes, because currently the priority focus is improving community nutrition through reducing stunting prevalence" (W, 37 years old)

The results of the interview show that the DAK allocation at the Makassar City Health Office and Bantaeng District to improve access and quality of health services have been implemented and so far, are still in the process of improving access and quality of health services so that they are able to achieve targets in accordance with national priority targets.

7. Supporting and Inhibiting Factors

Supporting and inhibiting factors are factors that determine the implementation of DAK policies at the health Office in the form of communication factors, resources, dispositions and bureaucratic structures. Based on the results of interviews, communication is one of the factors supporting the implementation of the DAK policy at the Makassar City Health Office, according to the statement of the informant:

"... we do this communication routinely in every budgeting process, starting with the socialization of technical guidelines to the puskesmas, then providing assistance. After that, verify the disbursement in finance. so of course, a contributing factor." (IM, 39 Years)

"...there is a group between the puskesmas and the health office itself so that there is routine socialization between the health office and the puskesmas. So, they coordinated through the group, and the puskesmas did not do anything outside of the technical guidelines because they had been given prior socialization." (W, 37 Years)

In addition to communication, resources are also a determining factor in the implementation of DAK policies at the Makassar City Health Office. Based on informants' statements, it is known that resources are also a supporting factor for DAK implementation. It's just that in its implementation in the field, the double burden and non-linearity of the burden given by HR are obstacles to the implementation of DAK.

"Of course, human resources are the determining factor. But it is undeniable that there is still a double burden on the agency. Like a nurse, she also plays the role of treasurer even though in terms of education she is not trained to be an accountant..." (U, 40 Years Old)

"So far, to support the professionalism of HR only through trainings that are carried out every year." (IM, 39 Years)

Furthermore, the disposition and organizational structure are also a determining factor in the implementation of the DAK policy at the Makassar City Health Office.

"Now the Health Office is aiming at bureaucratic reform. Of course, it is a contributing factor" (W, 37 Years)

"There are improvements, changes from past mistakes, don't let this bureaucracy hinder the process of implementing activities" (U, 40 years old)

Based on the results of interviews with informants, it is known that communication factors, resources, disposition and bureaucratic structure are

supporting factors in the implementation of DAK policies. However, the lack of resources, the double burden placed on resources, and changes in the bureaucratic structure are still obstacles and things that need to be anticipated by providing training and understanding of each role and function so that the implementation of DAK policies is not hampered.

8. Discussion

DAK is one of the supporting pillars for the realization of national priorities⁽⁹⁾, DAK aims to provide incentives to local governments to carry out specific activities that are usually a priority for the central government. The purpose of DAK is to improve the accessibility and quality of health services to achieve the Sustainable Development Goals (SDGs) and support the implementation of the 2020 JKN plan, as well as accelerate MMR and IMR services, Jamkesmas/Jampersal in Puskesmas and hospitals, to address nutritional problems, and prevent disease and illness. environmental Health(Technical Guidelines for the Use of DAK Funds in the Health Sector, Ministry of Health, 2016). The optimal allocation of DAK can be determined by analyzing the implementation of DAK policies in the form of operational costs, delivery insurance, accreditation of health centers, procurement of drugs and food (POM), communication and provision of drugs and supplies by considering the suitability of policies with their implementation. (15)

Basically, policy becomes a specific goal or a series of actions taken by the government at a certain period in relation to a subject or response to a crisis. Policy is a form of intervention carried out continuously by the government for the benefit of disadvantaged groups in society so that they can live, and participate in broad development. Policy is a government activity to solve problems in society, either directly or through various institutions that affect people's lives (16) The results show that in Makassar City the DAK budget in the Health Sector is focused on solving public health problems by prioritizing preventive efforts against several health problems that are national priorities in Indonesia in the form of stunting control, health promotion, Covid-19 control and drug and food control (POM).). This shows the conformity of government policies with the use of DAK at the Makassar City Health Office.

The implementation of the policy for the distribution of the Special Allocation Fund (DAK) in the Health Sector at the Makassar City Health Office has been carried out optimally by the Makassar City Health Office in the form of operational costs, guarantees for childbirth at the puskesmas, procurement of drugs and food, communication, and provision of drugs and supplies in accordance with the Regulations. Minister of Health. This is shown by improvement access and quality of health services that run quite optimally, for example the provision of maternity insurance (Jampersal) for pregnant women who do not have National Health Insurance, provision of shelter houses for those on the island and island ambulances.

The implementation of the distribution of special allocation funds can also

be measured based on the dimensions of communication, resources, disposition and bureaucracy, in this case the four dimensions are the determining factors for whether or not the implementation of the Special Allocation Fund (DAK) is good. Communication is the delivery of information from one party to another to fulfill one implementation requirement, namely to find out what will be done⁽¹⁷⁾. Makassar City has been able to transmit information related to the implementation of the distribution of the Special Allocation Fund as evidenced by all relevant officials knowing every information needed in the implementation of this DAK by facilitating the dissemination of information through WhatsApp Group.

Resources are important to implement a program or activity. The resources in question consist of Human Resources and Facilities⁽¹⁸⁾. The quantity of health workers at the Makassar City Health Office is classified as inadequate so that there are human resources who have a double burden and are not in accordance with their competency standards. The next dimension is disposition, there are two things that need to be considered in disposition, namely the attitude of the implementor and the selection of the implementor. The attitude of the implementor here is a reaction arising from the implementor about how the implementor responds to the things he does. While the selection of the implementor is the most important thing in the implementation to achieve the objectives of the implementation. The results showed that the implementation of the disposition was optimal and became a supporting factor for the distribution of the Special Allocation Fund ⁽¹⁹⁾.

Bureaucracy, the organizational structure affects the implementation of tasks carried out through the distribution and integration of tasks. The organizational structure at the Makassar City Health Office has been well structured by taking into account the skills, competencies and educational backgrounds of each individual. However, the change in structure that occurs is quite an obstacle to the implementation of DAK distribution.

There are several obstacles in the distribution of the Physical Health DAK in supporting the development of public health. The obstacles are as follows:

1. Funding from the Center (Ministry of Health) is often late
 2. The double burden of HR and the non-linearity of the burden given to HR and
 3. Change of organizational structure.
- The Makassar City Health Office has made efforts to deal with the existing obstacles. The efforts are as follows:
1. Continue to coordinate with the center regarding DAK funding
 2. Makassar City Health Office conducts training for employees who have a load that is not linear with their educational background, so they can improve their skills
 3. To overcome these obstacles, the health office held discussions with new leaders or members about the description and implementation of the distribution of the Special Allocation Fund (DAK).

Based on the description of the discussion that has been given, it is known that the implementation of the distribution of the Special Allocation Fund at the Makassar City Health Office has been running optimally although there are still some obstacles in its implementation.

9. Conclusion

Based on the objectives, research results and discussion in the previous chapter, the conclusion of this study is that based on the explanation of the discussion that has been given, it is known that the implementation of the distribution of the Special Allocation Fund at the Makassar City Health Office and Bantaeng Regency has been running optimally although there are still some obstacles in its implementation. namely funding from the center (Ministry of Health) is often late, the double burden of HR and the non-linearity of the burden given to HR and changes in the organizational structure.

10. Conflict of Interest

Authors declare no conflict of interest on this research and paper.

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