



Analysis of the Utilization of Capitation Funds for the National Health Insurance Program at the Kute Panang Health Center

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Abstract

The research objective is to analyze the utilization of capitation funds, utilization of services and utilization of operational costs of health services for the National Health Insurance program at the Kute Panang Health Center. Research uses are theoretical/scientific and practical uses. The type and design of the research used was descriptive qualitative. The data sources used are primary data and secondary data. Data collection techniques through interviews, observation and documentation. Data analysis techniques through data collection, data reduction, data presentation, conclusion drawing and clarification. data validity test is done through Triangulation and Member Check. the research stage consists of the pre-field stage, the field work stage, and the data analysis stage. 21 of 2016, and Decree of the District Head of Central Aceh No. 425/ Dinkes/2019 concerning the use of JKN capitation funds at Puskesmas. Analysis of utilization of health services (health workers and non-health workers) by 70%. Analysis of the Utilization of Health Service Operational Costs for activities inside the building, outside the building by 30%. 21 of 2016 and the Decree of the District Head of Central Aceh No. 425/ Dinkes/2019 as technical guidelines and regional policies in the use of JKN capitation funds at the Community Health Center. The utilization of capitation funds is 70% for payment of health services and 30% for other health operations.

Introduction

The National Health Insurance (JKN) program is a government program that aims to provide comprehensive health insurance for every Indonesian so that they can live healthy, productive and prosperous lives. This program is part of the National Social Security System which is mandatory for all residents through the Health Social Security Administering Body (BPJS). The implementation of the National Health Insurance (JKN) program by the Health Insurance Administering Agency (BPJS) started in January 2014 (Harbing, 2018).

The National Social Security System is a state program that aims to provide certainty of social protection and welfare for all Indonesian people. To realize the goal of the national social security system, the government has established an organizing body in the form of a public legal entity, namely the Social Security Administering Body (BPJS) (Anggraeni et al., 2016).

JKN is organized to provide health protection in the form of health care benefits in order to meet basic health needs which are given to everyone who has paid dues or whose contributions are paid by the government. There are two types of JKN benefits, namely medical benefits and

non-medical benefits. Medical benefits in the form of comprehensive health services (promotive, preventive, curative and rehabilitative) in accordance with medical indications that are not tied to the amount of contributions paid. Non-medical benefits include accommodation and ambulance. Accommodation benefits for inpatient services are in accordance with the participant's treatment class rights. Ambulance benefits are only provided for referral patients between health facilities, with certain conditions determined by BPJS Kesehatan (Harbing, 2018).

The implementation of health care insurance carried out by BPJS Health is through capitation and non-capitation funds with payments to First Level Health Facilities (FKTP). The capitation fund is the amount of monthly payment that is paid in advance to the FKTP based on the number of registered participants without taking into account the type and amount of health services provided. Furthermore, there are sources of non-capitation funds provided by BPJS Health to puskesmas (Menti, 2011).

The JKN capitation fund is a fund that is paid periodically by BPJS Kesehatan to puskesmas which are health service providers or as one of the facilities for JKN participants. The source of the capitation funds comes from the management and development of the JKN participant contribution funds. The payment of the JKN capitation fund is made in advance every month without taking into account the number of JKN participant patients seeking treatment and the types of health services provided by the puskesmas. From this capitation fund, the local government, through the puskesmas, obtains funds for health services to patients participating in the JKN program. For Puskesmas, this means that every month they will get a fixed transfer of fresh funds, which in a year is a very large amount where the funds are the rights of the Puskesmas and are provided with ease in its management (Undap et al., 2017).

Capitation rates in Indonesia are determined based on selection and credentials by BPJS Kesehatan and the District/City Health Office by considering human resources, completeness of facilities and infrastructure, scope of service and service commitment. The capitation rate set for FKTP Puskesmas or equivalent health service facilities is Rp. 3,000,- up to Rp. 6.000,- (Hasan & Adisasmito, 2017).

One of the health facilities that can be paid for using the capitation system is the FKTP Puskesmas. The policy that underlies the use of JKN capitation funds in FKTP Puskesmas that are not BLUDs, is implemented through the Minister of Health Regulation number 21 of 2016. The budgeting policy in the budget document uses Permendagri number 13 of 2006 and the planning is through Permenkes number 44 of 2016, with reference to service standards and resources namely Permenkes 75 of 2014 (Hasan & Adisasmito, 2017).

According to Presidential Decree No. 32 of 2014, it is explained that the management and utilization of capitation funds is at least 60% for service payments and 40% for operational services. Capitation funds for services are used to pay for health services (health workers and non-health workers) while operational services are allocated for health equipment, drugs, consumables and other health service operational activities. The use of capitation funds at the Puskesmas in each region is different (Yulianto & Nadjib, 2017).

Likewise, research conducted by Undap IC, et al (2017) in their research entitled Analysis of the Management of JKN Capitation Funds at First Level Health Facilities (FKTP) in Bitung City stated that the National Health Insurance (JKN) in Indonesia came into effect in 2014 and is in accordance with the mandate of the law to administer JKN is BPJS. In implementing JKN, the role of the local government's First Level Health Facilities (FKTP) is very important. As compensation for this implementation, FKTP will receive payments from BPJS, known as capitation funds. The Financial Management of Capitation Funds at the FKTP Bitung City Government encountered many obstacles which had implications for the absorption of the FKTP activity budget and the provision of health services by FKTP. The purpose of this study

was to analyze the financial management of the JKN FKTP capitation funds for the Bitung City Government and identify the problems that occurred and solutions. which can be taken. The JKN capitation funds received from BPJS are routinely and regularly received by FKTP, but in their management there are problems. This study uses an explorative qualitative analysis method. Qualitative data were obtained through interviews, observation and documentation studies as well as focus group discussions (FGD). The validity and reliability of the data was determined by data triangulation, then the data obtained were analyzed thematically and interpreted in order to draw conclusions. The results showed the budgeting of JKN capitation funds by the FKTP is carried out and centralized in the Health Office while the implementation of the management of the JKN FKTP capitation fund The Bitung City Government has not followed the regulations that regulate it, so it has implications for not optimal FKTP health services to the community. Another consequence that occurs due to financial management conditions that are not in accordance with regulations causes programs and activities sourced from the JKN capitation funds to absorb very low budgets (Undap et al., 2017).

In Aceh Tengah Regency, there are 17 First Level Health Facilities that collaborate with BPJS and have not yet been registered as BLUDs, 14 Puskesmas have been accredited and 3 Puskesmas have not been accredited, 5 are inpatient Community Health Centers and 12 are Non-Inpatient Health Centers.

The Kute Panang Health Center in Central Aceh Regency is one of the FKTPs that collaborate with BPJS as the recipient of the JKN capitation funds. The amount of income received is always different every year, income can increase or decrease depending on the number of capitations received each month and the amount of silpa in the last year's budget. The following is a recapitulation of the income and expenditure of the JKN Capitation Fund for the Kute Panang Health Center for the last five years.

Based on the table of Recapitulation of Income and Expenditure of the JKN Capitation Fund for the Kute Panang Health Center in 2016 – 2020 the number of capitation funds and the remaining amount of funds received by the Kute Panang Health Center is not fixed every year, in 2016 the amount of capitation funds received by the Kute Panang Health Center was Rp. 362,000,000, which is used by the Kute Panang health center as much as 70% for payments for health services in the amount of Rp.260,162,500; and 30% of the remaining funds are used for operational costs of health services in the form of purchasing drugs/BMHP/Alkes of Rp.33,380,500, while for other operations of Rp.54,606,500; so that from the total income received by the Kute Panang Health Center, only Rp. 348,149,500; with a total silpa of Rp. 13,850,500.

In 2017 the amount of capitation funds received by the Kute Panang Health Center was Rp. 392,654,302, which is used by the Kute Panang health center as much as 70% for payments for health services in the amount of Rp.217,895,159; and 30% of the remaining funds are used for operational costs of health services in the form of purchasing drugs, BMHP and medical equipment in the amount of Rp. 22,618,000, while for other operations of Rp. 62,927,000. so that the silpa in 2017 is Rp. 89,214,152.

Whereas in 2018 the amount of capitation funds received by the Kute Panang Health Center was Rp. 493.346443; 70% used by the Kute Panang health center for payments for health services amounted to Rp.295,146,228; and 30% of the remaining funds are used for operational costs of health services in the form of purchasing drugs, bmhp and medical equipment of Rp. 23.094520, meanwhile the funds are also used for other operations of Rp. 86,890,500, so the silpa this year is Rp. 88,215,195.

In 2019 the amount of capitation funds received by the Kute Panang Health Center was Rp. 536,509,130, which is used by the Kute Panang puskesmas for payment of health services in the amount of Rp. 314,978,135; and the remaining funds are used for operational costs of health

services in the form of purchasing drugs, BMHP and medical equipment amounting to Rp. 53,677,000, for other operational costs used for Rp. 126,047,200, this year's silpa is Rp. 41,806,794.

While in 2020 the amount of capitation funds received by the Kute Panang Health Center was Rp. 389,807,958, which was used by the Kute Panang Health Center as much as 70% for payments for health services of Rp. 261,545,459; and 30% of the remaining funds are used for operational costs of health services in the form of purchasing drugs, BMHP and medical equipment in the amount of Rp. 38,647,000, while for other operations of Rp. 68. 323,250, then the silpa in 2020 is Rp. 21,289,249.

The amount of remaining capitation funds or silpa shows that the utilization of JKN funds at the Kute Panang Health Center is not optimal. This is due to several factors, including: Kute Panang Health Center submits a proposed activity in the form of a RUK for the following year's activities at the end of the current year the Health Office but the activities proposed in the RUK are often changed by the Health Office, this can be seen from the activities that have been proposed not in the DPA. Meanwhile, the DPA was only received by the Kute Panang Health Center in March, so if the Puskesmas proposes a change to the RUK, the Health Office will also submit a revised DPA to the budget section of the Regional Financial Management Agency and it will take a long time to finalize the DPA changes and possibly a new DPA is also proposed. completed at the end of the year so that the operational expenditure of the Puskesmas often cannot be fully realized, Meanwhile the use of the capitation fund for JKN which was missed last year must also apply for a new DPA which also takes a long time to complete so that the Puskesmas cannot realize it to its full potential.

Capitation Fund income which is not used entirely in the relevant fiscal year, the remaining Capitation Fund is used for the next fiscal year. In the event that the remaining Capitation Fund comes from the fund to support operational costs of health services, the utilization can only be used to support operational costs of health services. In the event that the remaining Capitation Fund comes from the health service fund, the utilization can only be used for services. Meanwhile, the utilization of the remaining capitation funds must be included in the income and expenditure plan of the JKN Capitation Fund which is budgeted in the Work Plan and Budget of the Regional Health Service Work Units in accordance with the provisions of the legislation. Meanwhile, the silva data can be seen in the table below.

The utilization of JKN capitation funds at the Kute Panang Health Center has not been optimal because the planning process has not been carried out properly and has not been based on problem priorities in accordance with the mechanism in the applicable regulations, namely Permenkes 44 of 2016 and the Puskesmas is constrained by limited resources who understand planning, low commitment from the head and health center personnel on planning, the support for guidance from the Health Office has not been maximized and there are no applicable implementation instructions at the puskesmas. Technically, the obstacle in preparing the capitation budget planning is that there is an equal allocation of two budget sources, namely JKN and BOK capitation which can finance promotive and preventive efforts which can lead to potential overlapping of fund allocations. Other obstacles that exist are limited capitation funds, the potential for residual budget to accumulate and existing regulations do not allow to shift the portion of the budget.

On the suitability of the use of capitation funds, there is a considerable difference between puskesmas with large capitation funds and small capitation funds, puskesmas with large capitation funds are more able to meet the goals of the UHC policy according to WHO, namely the quality of service to participants, but there is a risk that the efficiency aspect will not be achieved if in budgeting is not adjusted to actual needs according to the situation and conditions and does not pay attention to the community's needs for health services. In contrast to

puskesmas with small capitation funds, the goal of improving service quality is still difficult to achieve given the very limited budget. However, the puskesmas with small capitation funds can be more efficient because their funds are also limited.

Regulation of the Minister of Health Number 19 of 2014 concerning the Use of Capitation Funds for National Health Insurance for Health Services and Operational Cost Support at Government-Owned First Level Health Facilities, Article 4 regulates the use of capitation funds for the distribution of health services provided based on educational background and position, without see the workload and performance of employees at the Puskesmas. This causes a gap between health and non-health workers at the Puskesmas which can interfere with the work team and performance at the Puskesmas.

While the use of capitation funds for operational costs of health services, one of which is used for operational activities of other health services, has not been regulated in detail regarding operational goods expenditures and capital expenditures for facilities and infrastructure at the Puskesmas. This causes the Puskesmas to not optimally realize capitation funds for improving infrastructure at the Puskesmas so that the realization of the use of capitation funds in the current year is still slow and has not been seen and felt by the people who seek treatment at the Puskesmas.

This study aims to analyze the process of budgeting, implementation and administration, accountability, supervision and utilization in the management and utilization of JKN capitation funds at the Kute Panang Health Center, Central Aceh Regency.

Methods

The type and research design used in this research is a qualitative research method using a descriptive approach. The reason for using this method is because the qualitative method aims to describe the actual situation or conditions that exist in the field, especially in relation to the research theme taken. Data collection techniques are the most strategic step in research, because the main purpose of research is to obtain data. Data collection techniques used in this study, including free guided interviews, observation and documentation. Data analysis was carried out using data collecting, data reduction, data display, data classification.

Results and Discussion

Analysis of the utilization of capitation funds for the national health insurance program at the Kute Panang Health Center

The Capitation Fund is the amount of monthly payments paid by BPJS Health in advance to the FKTP owned by the Regional Government based on the number of participants registered in the FKTP according to data from BPJS Health without taking into account the type and amount of health services provided. Capitation funds are divided into service costs and operational costs.

The following are some statements regarding the knowledge of informants regarding technical guidelines for the use of capitation funds:

"There is... PMK Policy No. 21 of 2016 and Perbubb in the form of Central Aceh regent's decision no. 425/ Dinkes/2019 as Technical Guidelines for the use of JKN capitation funds " (Informant 1)

"There are technical guidelines for the use of JKN capitation funds at the Kute Panang Health Center which are still guided by PMK No. 21 of 2016" (Informant 2)

"There are technical guidelines, sir... PMK No. 21 of 2016" (Informant 3)

"There is, sir.. in Central Aceh district in the use of capitation funds, we are guided by Permenkes no. 21 of 2016" (Informant 4)"

Based on the results of interviews with several informants obtained information that in Central Aceh District using PMK No. 21 of 2016 as guidelines and policies in the use of JKN capitation funds and the Decree of the Central Aceh Regent No. 425/ Dinkes/2019 as technical guidelines and regional policies in the use of JKN capitation funds.

Analysis of Utilization of Capitation Fund Services for the National Health Insurance Program at the Kute Panang Health Center

The Capitation Fund is the amount of monthly payments paid by BPJS Health in advance to the FKTP owned by the Regional Government based on the number of participants registered in the FKTP according to data from BPJS Health without taking into account the type and amount of health services provided. Capitation funds are divided into service costs and operational costs.

The use of JKN capitation funds by the Central Aceh District FKTP uses the basis of Central Aceh Regent Decree No. 425/ Dinkes/2019 concerning the allocation of JKN capitation funds at the Central Aceh District Health Center with a distribution of 70% for services and 30% for operational activities inside and outside the building.

The following are the results of interviews with informants regarding the use of services as follows:

"Services are paid for health workers and non-health workers using the variables Type of workforce and position and presence" (informant 1).

"Services are paid to health and non-health workers at the beginning of every month by taking into account the number of attendance and education so that the services received will be different for each person" (Informant 2).

"services will be distributed to staff using the variables of attendance and education points respectively" (informant 3).

"Services received by staff vary according to the number of attendance and education of each" (Informant 4).

Based on the results of interviews with several informants, information was obtained that services were paid to health and non-health workers using the variables of type of workforce, position and attendance points so that the services received by Kute Panang Health Center staff would be different. Based on the results of the study, it can be seen that the mechanism for the distribution of health services at the Kute Panang Health Center has been running optimally, because the rules used by the Puskesmas in the distribution of health services from JKN capitation funds have fully referred to the Regulation of the Minister of Health No. 21 of 2016.

Based on the results of interviews with several informants obtained information about the percentage of services and operations as follows:

"The Capitation Fund is used for services by 70% and for activities inside and outside the building by 30%" (informant 1).

"For service payments 70% of the total capacity received per month, 30% for in-building operations such as purchasing medicines needed at the puskesmas which cannot be transferred from the Central Aceh District Health Office" (informant 2).

"The Capitation Fund is used to pay for services and other operational activities such as outdoor activities, purchasing drugs and other BMHP" (informant 3).

Based on the results of interviews with several informants, information was obtained that the Capitation Fund at the Kute Panang Health Center was used for service payments of 70% of the total capitation received by the puskesmas each month and 30% for internal and external

operations as stated in the Decree of the Central Aceh Regent No. 425/ Dinkes/2019 regarding the allocation of JKN capitation funds at Puskesmas.

Meanwhile, regarding whether the payment is comparable to the services provided based on interviews with informant 4, information is obtained that:

"With this capitation, puskesmas services, especially those that are UKP in buildings, are greatly helped. Only payment for medical and non-medical services depends on the ownership of STR and SHIP of active medical personnel (DOKTER). If the STR/SIP of the doctor on duty has died, it is considered that the FKTP does not have medical personnel with the doctor concerned. And the amount of capitation funds obtained is drastically reduced, this affects the operations of the Puskesmas, which are mostly procured from capitation funds" (Informant 4).

Payment for health services depends on the ownership of the STR and SHIP of medical personnel who are still active because if the STR/SIP of the doctor on duty has died, it is considered that the FKTP does not have medical personnel with the doctor concerned and the amount of capitation funds obtained will be drastically reduced.

Analysis of Utilization of Operational Costs of Health Services Capitation Fund of the National Health Insurance Program at the Kute Panang Health Center

Operational costs are costs incurred to fulfill health service activities at FKTP. These activities are regulated in Permenkes No. 21 of 2016 consists of in-building health services, outside health services, operation and maintenance of mobile health center vehicles, printed materials or office stationery, administration, program coordination, and information systems, capacity building for health human resources, maintenance of facilities and infrastructure, Procurement of drugs, medical devices, consumable medical materials, and procurement of goods/services.

The following is the informant's statement regarding the allocation of operational costs at the puskesmas:

"Capitation Fund is also for activities inside and outside the building by 30%" (informant 1).

"For operations inside and outside the building, 30% are needed, such as buying medicines needed at the puskesmas which cannot be transferred from the Health Office of Central Aceh Regency" (informant 2).

"The Capitation Fund is used to pay for services and other operational activities such as outdoor activities, purchasing drugs and other BMHP" (informant 3).

Based on the statement above, it can be seen that the allocation of funds capitation for operational costs is intended to buy medicines and medical devices provided by the service and for ATK and prints, UKP and SME activities cannot be carried out with capitation funds because the capitation funds received are felt to be small to fulfill these activities. The allocation of capitation funds for operational costs also encountered obstacles in its implementation.

The following is the statement of the informant regarding the obstacles in the use of operational costs:

"The obstacles faced regarding the use of capitation funds include: the amount of capitation that enters the puskesmas account every month is not the same, even the difference is very much reduced, because the number of BPJS memberships has been deactivated so that the amount does not match the JKN ceiling and DIPA that are already in Kute. Panang. lack of knowledge of officers in terms of financial management" (Informant 2).

"The lack of knowledge of officers in terms of financial administration, including last year's revision of SILPA funds, revision of budget revisions in the middle of the current year, what points and activities may and may not be used in JKN funds, makes it a little confusing for treasurers to make year-end accountability reports. (Informant 3).

"The obstacles faced regarding the use of capitation funds include - the amount of capitation that enters the puskesmas account every month is not the same, even the difference is very much reduced, due to the large number of BPJS memberships being deactivated".

Based on the statement above, it can be seen that the obstacle faced at the Kute Panang Health Center is that the amount of capitation received is not the same every month, this is because a large number of JKN participants are disabled. The lack of knowledge of officers in terms of financial management is due to a shortage of competent human resources as JKN treasurers.

Analysis of the utilization of capitation funds for the national health insurance program at the Kute Panang Health Center

Capitation funds are funds obtained from payment contributions made by JKN participants either independently or paid by the government every month. The use of capitation funds is regulated in Presidential Regulation No. 32 of 2014 and Permenkes No. 21 of 2016 emphasizes that the funds that have been received by FKTP from BPJS Health are used entirely for services and operational costs.

The capitation fund is the amount of monthly payments paid by BPJS Health in advance to the FKTP owned by the Regional Government based on the number of participants registered in the FKTP according to data from BPJS Health without taking into account the type and number of health services provided. The capitation fund is paid directly by BPJS Health to the JKN Capitation Treasurer at the FKTP.

In its utilization, the Kute Panang Health Center uses capitation funds based on the technical instructions for JKN funds, namely Permenkes No. 21 of 2016. Regarding the use of capitation funds at the Kute Panang Health Center, it is in accordance with the Decree of the Central Aceh Regent No. 425/ Dinkes/2019 as technical guidelines and regional policies in the use of JKN capitation funds at Community Health Centers.

Based on the results of Hasan & Adisasmito's research (2017), the amount of funds issued by BPJS Health and the Health Office is determined through a selection and credential mechanism that refers to BPJS Health regulation number 2 of 2015 concerning norms for determining the amount of capitation and capitation payments based on the fulfillment of service commitments at first-level health facilities.

Previous research conducted by Anggraini R, et al. (2016) entitled Analysis of Capitation Fund Utilization by Health Centers in the Implementation of National Health Insurance in Purbalingga Regency, this study aims to analyze the use of capitation funds for health services, supporting operational costs, as well as promotive and preventive efforts by Puskesmas in Purbalingga Regency. This research is a qualitative research with in-depth interviews and observations at the National Health Insurance Treasurer at the Puskesmas. The results show that the allocation of health services and operational cost support in Purbalingga Regency has the same allocation rules as Permenkes number 19 of 2014. However, not all Puskesmas allocate the same way, marked by the allocation of 60 services. % only in one Puskesmas. Dissatisfaction in the distribution of service charges is caused by the calculation of points on the component variables of education, years of service, and attendance. Meanwhile, all Puskesmas in Purbalingga do not allocate the same thing to support operational costs according to the rules that have been set. There is a waiting time needed by the Puskesmas to procure operational cost support using an e-catalog. In the use of promotive prevention, there are 4 out

of 7 Puskesmas that do not allocate capitation funds for promotive and preventive efforts. To overcome this, a leadership role is needed to increase the utilization of capitation funds in accordance with primary needs.

Based on the results of interviews with several informants about obtaining capitation funds, information was obtained that capitation funds are transferred directly by BPJS to the Puskesmas account every 15th of the current month which is used to pay for services and other operations at the beginning of the following month by considering the number of doctors and the ratio of patient referrals.

In accordance with a study by Bianca G, et al (2021) entitled Analysis of the Management of JKN Capitation Funds at First Level Health Facilities (FKTP) explained that the National Health Insurance (JKN) is social health insurance that is given to everyone who has paid dues or the contributions are paid. by the government. The National Health Insurance (JKN) has been implemented in Indonesia since 2014. In implementing JKN, the role of BPJS Health and First Level Health Facilities (FKTP) belonging to local governments is very important. As compensation for the implementation of JKN, FKTP will receive payment from BPJS, which is known as capitation funds. This research was conducted using the literature review method or what is known as a literature review of five journal articles. The results of this study indicate that there are several challenges faced by BPJS Kesehatan and first-level health facilities (FKTP). One of the challenges is in the management and utilization of capitation funds as a payment model for FKTP. Therefore, it is necessary to monitor and evaluate the implementation of capitation funds to improve the achievement of health insurance through the JKN program.

Based on the statements of several informants, it can be seen that the obstacle faced at the Kute Panang Health Center is that the amount of capitation received is not the same every month, this is because a large number of JKN participants are disabled. The lack of knowledge of officers in terms of financial management is due to a shortage of competent human resources as JKN treasurers.

Based on the results of interviews with several informants, information was obtained that the planning of the Kute Panang Health Center was less than optimal, inaccurate and did not involve all staff in the initial planning. This will lead to planning only on a whim but not out of necessity.

Special capitation funds have a positive impact on improving services at puskesmas and increasing public access to health services. The Puskesmas stated that there was a new program they were carrying out, then there was a strengthening of services that had been carried out previously.

Analysis of Utilization of Capitation Fund Services for the National Health Insurance Program at the Kute Panang Health Center

Capitation funds for services are used to pay for health services (health workers and non-health workers) including Civil Servants, Government Employees with Work Agreements, and non-permanent employees, which are determined in accordance with the provisions of the laws and regulations stipulated by considering the variables: manpower and/or position; and presence.

Health workers who are involved in the process of providing UKM and UKP services at the puskesmas are health and non-health workers. Health workers consist of doctors, dentists, nurses, midwives, pharmacists, public health, environmental health and laboratory workers. Non-health workers such as: administrator, cleaning service, and picket officer. The rules used by puskesmas in distributing health services from JKN capitation funds still fully refer to the Regulation of the Minister of Health No. 21 of 2016, due to the absence of a Manado Mayor Regulation that regulates the use of JKN capitation funds. In general, according to the answer

from the informant, the JKN Treasurer stated that the payment of services through capitation funds to health workers and non-health workers was made every 15th of the current month or the middle of the month. However, the puskesmas has its own policy on paying for services to health workers at the end of the month, considering that in the middle of the month each health worker gets wages from additional income allowances from the city government.

The capitation fund paid by BPJS Health to First Level Health Facilities for payment of health services is at least 60% of the receipt of capitation funds and for payment of support for operational costs of health services is set at the difference of the amount of capitation funds minus the amount of allocation for payment of health services which is adjusted to the number of registered participants without taking into account the type and amount of health services provided and paid directly to the treasurer of the JKN capitation fund at the FKTP (Permenkes No. 21/2016).

The use of JKN capitation funds by the Central Aceh District FKTP uses the basis of Central Aceh Regent Decree No. 425/ Dinkes/2019 concerning the allocation of JKN capitation funds at the Central Aceh District Health Center with a distribution of 70% for services and 30% for operational activities inside and outside the building.

Based on the results of interviews with several informants, information was obtained that services were paid to health and non-health workers using the variables of type of workforce, position and attendance points so that the services received by Kute Panang Health Center staff would be different. Based on the results of the study, it can be seen that the mechanism for the distribution of health services at the Kute Panang Health Center has been running optimally, because the rules used by the Puskesmas in the distribution of health services from JKN capitation funds have fully referred to the Regulation of the Minister of Health No. 21 of 2016.

In accordance with Agustina's research in 2017 entitled Analysis of the Utilization of National Health Insurance Capitation Funds at the Bromo Health Center, Medan Denai District, Medan City in 2017, it states that the allocation of Capitation Funds for payment of health services is used to pay for health services for health workers and non-health workers who perform health services. services at FKTP. The amount of allocation received by each employee varies, depending on the position, class, years of service, education, program holders and others.

Based on the results of interviews with several informants, information was obtained that the Capitation Fund at the Kute Panang Health Center was used for service payments of 70% of the total capitation received by the puskesmas each month and 30% for internal and external operations as stated in the Decree of the Central Aceh Regent No. 425/ Dinkes/2019 regarding the allocation of JKN capitation funds at Puskesmas.

Based on the statement submitted that payment for health services depends on the ownership of the STR and SIP of medical personnel who are still active because if the STR/SIP of the doctor on duty has died, it is considered that the FKTP does not have medical personnel with the doctor concerned and the amount of capitation funds obtained will be drastically reduced.

Based on the results of interviews with several informants, information was obtained that the difference before and after the JKN and BPJS Health eras was that after the existence of JKN, Puskesmas were able to carry out activities directly no longer depending on regional finances, health services were increasing, treatment and referrals were all free of charge.

In a study conducted by Anggraeni (2016) regarding the Analysis of the Utilization of Capitation Funds by Health Centers in the Implementation of National Health Insurance in Purbalingga Regency, it was stated that the response of health workers who received health service funds was generally satisfied, but there were some who were dissatisfied. there are still some rules that are regulated, such as a long working period, but getting few points due to lack of education, as well as countless absenteeism that affects the income of services.

Analysis of Utilization of Operational Costs of Health Services Capitation Fund of the National Health Insurance Program at the Kute Panang Health Center

Operational costs are costs incurred to fulfill health service activities at FKTP. These activities are regulated in Permenkes No. 21 of 2016 consists of health services inside the building, health services outside the building, operation and maintenance of mobile health center vehicles, printed materials or office stationery, administration, coordination programs and information systems, capacity building of health human resources, maintenance of facilities and infrastructure, procurement of drugs, medical devices, medical consumables, and procurement of goods/services.

The allocation of the Capitation Fund for the payment of support for the operational costs of health services based on Permenkes No. 21 of 2016 is used for the cost of drugs, medical devices, and medical consumables.

Procurement of drugs, medical devices, medical consumables, and procurement of goods/services related to the support of other health service operational costs can be carried out by the SKPD of the district/city health office in accordance with the provisions of the legislation. Procurement must consider the availability allocated by the government and local governments and Procurement must be guided by the national formulary.

In the event that the required medicines and medical consumables are not listed in the national formulary, other medicines including traditional medicines, standardized herbal medicines and phyto-pharmacy are limited, with the approval of the Head of District/City Health Service.

Based on statements from several informants, it can be seen that the allocation of capitation funds for operational costs is intended to buy medicines and medical devices provided by the agency and for ATK and prints, UKP and SME activities cannot be carried out with capitation funds because the capitation funds received are felt to be small. to fulfill these activities. The allocation of capitation funds for operational costs also encountered obstacles in its implementation.

In practice, the researchers found that not all operational costs were used in accordance with existing regulations, such as the use for promotive and preventive SME activities for Outdoor Health Efforts was not budgeted through capitation funds but through BOK funds, but in the BOK budget the funds only financed the transportation of officers. health and does not finance the activities of these SMEs.

This is supported by the results of research from Agustina (2017) on Analysis of the Utilization of JKN Capitation Funds at the Bromo Health Center in Medan City that in practice not all operational costs are used as they should, such as utilization for UKP and SME activities not using capitation funds but BOK funds.

Conclusion

The utilization of the JKN Capitation Fund for the Kute Panang Health Center is in accordance with PMK No. 21 of 2016 and the Decree of the Regent of Central Aceh No. 425/ Dinkes/2019 as technical guidelines and regional policies in the use of JKN capitation funds at Community Health Centers. The distribution of health services at the Kute Panang Health Center is in accordance with the Regulation of the Minister of Health No. 21 of 2016 and the Decree of the Regent of Central Aceh No. No. 425 / Health Office / 2019 which is 70% for services but in practice there are some staff who are dissatisfied with the services received because they feel the workload is heavy but the services received are few due to low education. The use of capitation funds for health operational costs at the Kute Panang Health Center is in accordance with the Minister of Health Regulation no. 21 of 2016 and the Decree of the Regent of Central Aceh No. No. 425/ Dinkes/2019 which is 30% for Health operations but it has not run optimally because the support for capitation funds for Outdoor Health Efforts (UKM) activities is not

budgeted. There is SILPA every year because the number of capitations received by the Kute Panang Health Center is not the same every month while utilization must follow the existing DPA, but SILPA funds can be budgeted again for the following year's activities.

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