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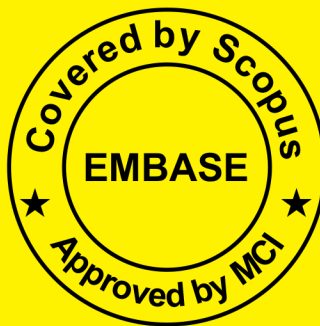
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## Contents

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Volume 10, Number 8

August 2019

1. Self Care Practices among People with Type II Diabetes Mellitus in an Urban Area of Ernakulam, Kerala ..... 01  
*Aravind M S, Teena Mary Joy, P S Rakesh*
2. Effect of Tailor Made Exercise Programe in ACL Reconstuction of Knee Joint ..... 06  
*Amrut D Ravan, G Varadharajulu, Sandeep Shinde*
3. Assessment of Musculoskeletal Problems among Women IT Professionals ..... 12  
*Sivapriya KR, Pankaj B Shah, Palani Gopal*
4. Evaluation of Serum Biomarkers to Assess Health Status in Urban Traffic Police Personnel ..... 18  
*Sudha K, K Ashok Prabhu, Sowndarya K, Durga Rao*
5. Bio-Social Characteristics as Determinants of Maternal Death: A Community based Case-Control Study ..... 23  
*Divya Khanna, Jai Veer Singh, Monika Agarwal, Vishwajeet Kumar*
6. Comparision of Contamination of Tooth Brush among Dental Students and Patients ..... 28  
*Aravinthraj Kumar Govindaraj, Deepa Gurunathan, Geetha*
7. Awareness of Ill – Effects to Tobacco in General Population ..... 34  
*Karpagavalli Shanmugasundaram, Prasanthi S*
8. Factors Influencing Dental Avoidance Behavior among Adolescents in India- Application of Contemplation Ladder ..... 39  
*Mithun Pai BH, Rajesh G, Ramya Shenoy, Ashwini Rao, Shweta Yellapurkar*
9. Prevalence of Use of Tobacco Products among Aizawl Population ..... 45  
*Bhushan Priyanka, Singla Ashish, Sehwat Sangeeta, Ahuja Sandhya, Nandkeoliar Tanya, Kumar Kundan,*
10. Prevalence of Voiding Dysfunction and its Impact on Quality of Life among Perimenopausal Women: A Community based Study ..... 53  
*Kavita Choudhary, Maharaj Singh*
11. Association of Periodontal Disease, Obesity and Serum Cholesterol Levels: Is there a Link? ..... 59  
*Mamatha Shetty, Swathi Shetty*
12. Assess the Awareness and Information Needs Regarding Normal Developmental Milestones of 1 to 3 Year Children among the Mothers of Infants, in a View to Prepare Information Booklet ..... 64  
*Sachin Tukaram Gadade, Aparna Bhushan Kale*

251. Utilization Analysis of District Health Account Document in Health Planning and Budgeting Study in West and Central Lombok District ..... 1376  
*Alya Hazfiarini, Ernawaty*
252. The Analysis Distribution of Filariasis Vector in Sanggu Village, Southern Barito District ..... 1383  
*Luqman Nur Hakim, Globila Nurika*
253. Relationship Between Knowledge, Attitude, and Stigma of Nurse Toward HIV/AIDS Mitigation on Dr. Doris Sylvanus Hospital Palangka Raya ..... 1388  
*Kristiani, Husaini, Erida Wydiamala, Roselina Panghiyangani, Eko Suhartono*
254. The Comparison of Inflammation Response in Chronic Rhinosinusitis Patients with Nasal Polyp and Without Nasal Polyp: A Study on Interleukin 33 and Eosinophil Contents ..... 1394  
*Abdul Qadar Punagi, Renato Vivaldi Kuhuwael, Eka Savitri, Ilham Jaya Patellongi*
255. Comparison of Breastmilk Production between Vaginal Delivery and Caesarean Section with Regional Anesthesia at Lombok 22 Hospital, Surabaya City, Indonesia ..... 1399  
*Anggy Devyanti Prinska, Windhu Purnomo, Roedi Irawan*
256. Evaluation on Heavy Metals and Microbiological Contamination in Instant *Papeda* with *Laor Koya (Polychaeta)* as Supplementary Food for Pregnant Woman ..... 1404  
*Ety Yuni Ristanti, Muhamad Asrar*
257. Capacity Building in Health Worker as an Alternative Solution to Solve Stunting Problem ..... 1409  
*Eska Distia Permatasari, Globila Nurika, Nyoman Anita Damayanti*
258. Preparing Fit and Healthy Pilgrims in order to be able to Perform Hajj Optimally through Health Policy in Indonesia ..... 1415  
*Chandra Rudyanto, Rita Damayanti, Purnawan Junadi*
259. Effects of BLS Education using a bed on the Quality of Chest Compression ..... 1420  
*Eun-Kyung Lee, Sun-Young Jung*
260. Relationship of Family Support to *Antenatal Care* (ANC) Inspection in Work Area of Puskesmas Gunung Anyar Surabaya ..... 1426  
*Fama Alburuda, Nyoman Anita Damayanti*
261. The Implementation of Health Promotion in the Hospital in Ra. Basoeni Hospital in Mojokerto District ..... 1430  
*Rizka Lina Manfaati, Oedojo Soedirham, Rika S Triyoga*
262. The Effect of Edutainment Usage on Improving Knowledge, Attitudes, Balanced Nutrition Fulfilling Behavior in the Prevention of Anemia and Changes in Hemoglobin Levels in Adolescent Girl (Case Study of SMPN 4 Banjarbaru) ..... 1435  
*Siti Nurhayani, Lenie Marlinae, Nia Kania*
263. Measurement of Imparted X-Ray Dose to Patients Undergoing Voiding Cystourethrography/ Retrograde Urethrography at University of Maiduguri Teaching Hospital ..... 1441  
*Gurama A.D, Sa'ad U.A, Kurama M.B., Shettima AB, Gunda N.M*
264. Prevention and Control of Malaria Measures Used by People of Naulu Tribe in Seram Island Central Maluku Regency ..... 1447  
*Nur Baharia Marasabessy, Oedojo Soedirham, Yoes Prijatna Dachlan*

# Utilization Analysis of District Health Account Document in Health Planning and Budgeting Study in West and Central Lombok District

Alya Hazfiarini<sup>1</sup>, Ernawaty<sup>2</sup>

<sup>1</sup>Department of Health Policy and Administration, Faculty of Public Health,  
Universitas Airlangga, Surabaya, Indonesia

## Abstract

Health account is a tool which describes health expenditure systematically, comprehensively and consistently which used in national level (National Health Account/NHA), provincial level (Provincial Health Account/PHA) and district level (District Health Account/DHA). Besides, it can be used as a reference on developing health planning and budgeting in each area. West and Central Lombok District have been developed District Health Account (DHA) since 2006, but they did not utilize it as a reference for health planning and budgeting in district level. This study aimed to analyze awareness, interest, desire and action of stakeholder using AIDA model of hierarchy response in DHA program.

This research was a descriptive observational study with cross-sectional design. This research used purposive sampling technique. The respondents were DHA team, the structural official position of District Health Office and the structural official position of District Development and Planning Agency.

The study found that DHA team, the structural official position of District Health Office, and the structural official position of District Development and Planning Agency categorized into aware and desire category. However, the majority of the DHA team member, the structural official of District Health Office, and the structural official of District Development and Planning Agency in West Lombok District and Central Lombok District were categorized as uninterested and inaction category.

**Keywords:** *Utilization, District Health Account, Health Planning, Health Budgeting, Health Office*

## Introduction

Health account is a tool which describes health expenditure systematically, comprehensively and consistently<sup>1</sup>. Health account used in national level (National Health Account/NHA), provincial level (Provincial Health Account/PHA) and district level (District Health Account/DHA). West Lombok District and Central Lombok District have been developed DHA

since 2006. Although DHA was prepared annually, not all DHA documents were available for every year. During 2010 till 2013, West Lombok District had the documents in 2011-2013 whereas Central Lombok District only had the documents in 2010 and 2013. According to interview with former head of program section at Central Lombok District Health Office, this incomplete archive happened because of the document making process stopped at data collection and analysis.

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### Corresponding author:

**Ernawaty**

Department of Health Policy and Administration,  
Faculty of Public Health, Universitas Airlangga,  
Surabaya, Indonesia, Mulyorejo, Campus C, Surabaya  
60115, Email: ernawaty@fkm.unair.ac.id

**Table 1. Health Expenditure based on Program Type in 2010 - 2013**

Year	% Health Expenditure West Lombok District			% Health Expenditure Central Lombok District		
	Individual Health Program	Public Health Program	Capacity Building	Individual Health Program	Public Health Program	Capacity Building
2010	-	-	-	55.84 %	6.21%	37.95%
2011	52.73%	10.62%	36.65%	-	-	-
2012	46.16%	14.3%	39.54%	-	-	-
2013	26.72%	8.59%	64.69%	51.42%	22.25%	36.33%

Data of DHA document can be used as a reference for developing health planning and budgeting<sup>1</sup>. According to Table 1, public health programs in both West Lombok District and Central Lombok District had the lowest percentages of health expenditure in 2010-2013<sup>2</sup>. Moreover, according to report of Basic Health Research (Risesdas) of West Nusa Tenggara Province in 2007 and 2013, there were five health problems which their percentage and prevalence increased from 2007 to 2013<sup>3</sup>.

The five health problems which their percentage and prevalence increased from 2007 to 2013 in West Lombok District were percentage of stunting toddler, percentage of household which did not use defecation facility, percentage of malnutrition toddler, malaria prevalence and hepatitis prevalence. While the five health problems which their percentage and prevalence increased from 2007 to 2013 in Central Lombok District were percentage of stunting toddler, percentage of household which did not use defecation facility, acute respiratory infections prevalence, percentage of malnutrition toddler, and diarrhea prevalence

According to Table 1, it can be concluded that DHA document was not used as a reference for developing health planning and budgeting in the districts. This study aimed to analyze awareness, interest, desire and action of stakeholders in DHA program using AIDA model of hierarchy response in West Lombok District and Central Lombok District.

**Method**

This was an observational study using cross sectional design. Data was collected in April 2016. Population of this study was all of the DHA teams, the structural officials of District Health Office and the structural officials of District Development and Planning Agency. The sample of the research was all of DHA team members; head of subsection, head of division, head of section or head of subdivision of the structural officials of District Health Office; and the structural officials of District Development and Planning Agency which covered health sector.

There were 49 respondents interviewed with a set of questionnaire using Likert scale. The questionnaire asked about respondents’ knowledge, perception, awareness, interest, desire and action towards DHA program in their district.

**Findings**

WHO<sup>4</sup> stated that it is needed to form a team to arrange a health account document. Regulation of Ministry of Health No. 971 / 2009<sup>5</sup> explained that health account is a concept that should be owned by the head of Health Office in order to increase the ability and skill of basic planning and budgeting. According to Republic of Indonesia Government Decree No. 8 year 2003<sup>6</sup>, District Development and Planning Agency was technical institution which responsible for district development plan. Nevertheless, the structural official of District Development and Planning Agency should understand district health account concept in order to develop health



sector development plan.

There were four people in DHA team of West Lombok District consisted of official of district health, official of general hospital, and official of financial management board and asset. On the other hand, DHA team in Central Lombok District consisted of district health official, development planning agency official and District Hospital official. Table 3 depicted the interview result which conducted by DHA team in West Lombok District and Central Lombok District.

**Table 2. Awareness, Interest, Desire and Action of DHA Team**

Category		West Lombok District	Central Lombok District
Awareness	Aware	4 (100%)	3 (100%)
	Not Aware	0 (0%)	0 (0%)
Total		4 (100%)	3 (100%)
Interest	Interested	2 (50%)	1 (33%)
	Uninterested	2 (50%)	2 (67%)
Total		4 (100%)	3 (100%)
Desire	Desire	3 (75%)	1 (33%)
	Not Desire	1 (25%)	2 (67%)
Total		4 (100%)	3 (100%)
Action	Action	2 (50%)	1 (33%)
	Inaction	2 (50%)	2 (67%)
Total		4 (100%)	3 (100%)

Table 2 depicted that all of the DHA team in both districts was not aware with DHA program in their district. However, all of DHA team was not interested with DHA program. It meant that only 50% of DHA team of West Lombok District and 33% of DHA team of Central Lombok District which was interested with DHA program by trying to find out more information about it. Besides, desire of DHA team to utilize DHA document was higher than its interest.

**Table 3. Action Indicators of DHA Team**

No	Indicators	West Lombok District			Central Lombok District		
		No	Yes	Total	No	Yes	Total
1	Analysis and interpretation of DHA data	0 (0%)	4 (100%)	4 (100%)	0 (0%)	3 (100%)	3 (100%)
2	Arrangement of DHA document	2 (50%)	2 (50%)	4 (100%)	2 (67%)	1 (33%)	3 (100%)
3	Dissemination of DHA document to the head or structural official in each district	3 (75%)	1 (25%)	4 (100%)	1 (33%)	2 (67%)	3 (100%)
4	Dissemination of DHA document to the district government or legislative	4 (100%)	0 (0%)	4 (100%)	0 (0%)	3 (100%)	3 (100%)
5	Archive DHA document	3 (75%)	1 (25%)	4 (100%)	1 (33%)	2 (67%)	3 (100%)

There were two indicators of action category of DHA Team which had low score (Table 3). The first indicator was arranged DHA document and the second was dissemination DHA document to other official structure in their office, district government, and district legislative. The indicator of arrangement of DHA

document was low because not all of DHA team member in both districts involved in all technical process of DHA document arrangement. Moreover, the data collecting process was very difficult to obtain the data from all of district. The dissemination activity was low because the DHA team did not have authority and was lack of the support from district health office.

**Table 4. Awareness, Interest, Desire and Action of Structural Position of District Health Office**

Category		West Lombok District		Central Lombok District	
Awareness	Aware	19 (100%)		19 (100%)	
	Not Aware	0 (0%)		0 (0%)	
Total		19 (100%)		19 (100%)	
Interest	Interested	4 (21%)		4 (21%)	
	Uninterested	15 (79%)		15 (79%)	
Total		19 (100%)		19 (100%)	
Desire	Desire	18 (95%)		16 (84%)	
	Not Desire	1 (5%)		3 (16%)	
Total		19 (100%)		19 (100%)	
Action	Action	2 (11%)		0 (0%)	
	Inaction	17 (89%)		19 (100%)	
<b>Total</b>		<b>19 (100%)</b>		<b>19 (100%)</b>	

Table 4 showed that all of the structural position of District Health Office in both district were aware about DHA program but only 21% of structural position of District Health Office were interested in DHA program. This meant that they tried to find out more information about DHA. Furthermore, desire level of the structural position of District Health Office more increased than the interest level. There were 95% of official of health office in West Lombok District and 84% of official of health office in Central Lombok District who had desire

to utilize DHA document. This circumstance happened because they thought that DHA document was needed to summarize district health expenditure and important to utilize the DHA document. However, there were only 11% of structural official of health office in West Lombok District and none of structural official health office in Central Lombok District who categorized into action category.

**Table 5. Action Indicators of Structural Position of District Health Office**

No	Indicators	West Lombok District			Central Lombok District		
		No	Yes	Total	No	Yes	Total
1	Dissemination of DHA document to the district government or legislative	18 (95%)	1 (5%)	19 (100%)	19 (100%)	0 (0%)	19 (100%)



Cont... Table 5. Action Indicators of Structural Position of District Health Office

No	Indicators	West Lombok District			Central Lombok District		
		No	Yes	Total	No	Yes	Total
2	Utilization of DHA document for developing district health office work plan	15 (79%)	4 (21%)	19 (100%)	19 (100%)	0 (0%)	19 (100%)
3	Archive DHA document	16 (84%)	3 (16%)	19 (100%)	19 (100%)	0 (0%)	19 (100%)

All of indicators of action category were low (Table 5). Most of reason why structural official of district health office in West Lombok District did not disseminate DHA document was they thought that it was not their obligation but it was obligation of program section in district health office.

The utilization of DHA document was low because the structural official in West Lombok and Central

Lombok District Health Office stated that they had never seen DHA document. Another low indicator was archives of DHA document because they stated that DHA document was only archived at program sub-unit. Furthermore, the study also found that dissemination of DHA information to the structural official of District Health Office was ineffective and none of structural official followed the AIDA stage in chronological order.

Table 6. Awareness, Interest, Desire and Action of Structural Position of District Development and Planning Agency

Category		West Lombok District	Central Lombok District
Awareness	Aware	2 (100%)	2 (100%)
	Not Aware	0 (0%)	0 (0%)
Total		2 (100%)	2 (100%)
Interest	Interested	0 (0%)	1 (50%)
	Uninterested	2 (100%)	1 (50%)
Total		2 (100%)	2 (100%)
Desire	Desire	2 (100%)	2 (100%)
	Not Desire	0 (0%)	0 (0%)
Total		2 (100%)	2 (100%)
Action	Action	0 (0%)	1 (50%)
	Inaction	2 (100%)	1 (50%)
<b>Total</b>		<b>2 (100%)</b>	<b>2 (100%)</b>

Table 6 depicted that all of the structural official of District Development and Planning Agency were aware about the benefit of DHA. However, their interest to find out more information about DHA was lower than

their awareness. There was 100% of structural official of development planning agency of West Lombok District and 50% of structural official of development planning agency of Central Lombok District that categorized into

uninterested category. The structural official of West Lombok District stated that there was not coordination between District Development and Planning Agency and District Health Office about DHA program. Therefore, they did not have any interest on DHA document.

In addition, the desire to leverage DHA document in both districts was 100% for structural officials of District Development and Planning Agency because they were supported by their good perception about DHA. Result shows that there were 50% of structural officials of development planning agency of Central Lombok District which utilized of DHA document. There was none of the structural officials of development planning agency of West Lombok district who utilized DHA data or document because they stated that they had never seen DHA data or document due to lack of coordination. The study found that there was only one structural official of Central Lombok District Development and Planning Agency who followed the AIDA model in chronological order. It showed that the information dissemination about DHA was ineffective in the structural official of District Development and Planning Agency.

Awareness was the stage when people aware with product or service. This stage also was known as knowledge level<sup>7</sup>. Awareness of respondents with DHA program was supported by their knowledge of DHA. Furthermore, it also supported by their education background which related to health sector or health account. As mentioned by Notoatmodjo<sup>8</sup>, education background was one of factor which influenced people awareness.

Interest was the stage when people response to the information, the product or the service through their emotion, specific feeling or mood<sup>9</sup>. The result of this study showed that not all of the respondents interested with DHA program. People were aware with the product or service but they did not have interest to find out more information about the product or the service<sup>10</sup>.

Desire stage was also in the affective stage. This stage when people had desired to use or to buy the product or the service. Action was the stage when people fulfill their desire. The result showed that desire of all respondents in DHA program was higher than their interest. This condition was supported by Notoatmodjo<sup>8</sup> that attitude did not reflect people action and vice versa.

The study found that there was none of DHA team member in both districts who followed AIDA stage in chronological order. According to Rawal<sup>11</sup> dissemination of information was effective if people followed AIDA stage in chronological order. This meant that dissemination information about DHA in DHA team was not effective.

## Conclusion

Based on the study, it can be concluded that the low utilization of DHA document were caused by several factors in DHA Team, District Health Office, and District Development and Planning Agency. Result showed that the technical ability and knowledge of DHA Team still categorized as average. Research also showed that the structural official of District Health Office and District Development and Planning Agency mostly never attend DHA training, there were low district regulation which support utilization of DHA, most of DHA Team and the structural officer of DHO and District Development and Planning Agency was uninterested and inaction regarding DHA document, and lack of information dissemination of DHA document.

According to study result and discussion, this study suggested that it was needed to increase role of member of DHA team in both districts in order to increase their action to utilize DHA document. Besides, they should optimize the information dissemination about DHA to the structural official of district health office and the structural official of development planning agency in both districts in order to increase their interest on DHA. Last, coordination with District Development and Planning Agency was needed in order to increase stakeholder action to utilize DHA document.

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