

JURIDICAL ANALYSIS OF CONTRIBUTION IMPLEMENTATION APBD (REGIONAL EXPENDITURE REVENUE BUDGET) REGARDING AID RECIPIENTS IN THE PROGRAM NATIONAL HEALTH INSURANCE (STUDY ON BPJS KESEHATAN, NORTH ACEH DISTRICT)

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Abstract

Article 409 paragraph (4) of Law Number 17 of 2023 concerning Health states that the Regional Government allocates the Health budget from the APBD in accordance with regional Health needs. However, the budget allocation still includes expenditure for health sector personnel, not fully for promotive, preventive, curative and rehabilitative purposes. In North Aceh Regency, the APBD allocation for PBI is crucial in ensuring the sustainability and success of the JKN program, especially in the long term. To find out the legal arrangements for APBD contributions to Recipients of Contribution Assistance (PBI) in the National Health Insurance (JKN) program, the implementation of APBD contributions to Recipients of Contribution Assistance (PBI) in the National Health Insurance (JKN) program in Kab. North Aceh, and obstacles and solutions to the implementation of APBD contributions for Contribution Assistance Recipients (PBI) in the National Health Insurance (JKN) program in the District. North Aceh. The research method used is normative legal research through library research or document study. This research also uses an empirical/sociological juridical approach through field studies. The research results show that the legal regulation of Regional Revenue and Expenditure Budget (APBD) contributions for Contribution Assistance Recipients (PBI) in the National Health Insurance Program (JKN) is an important part of the government's efforts to realize universal health coverage in Indonesia. Implementation of Regional Revenue and Expenditure Budget (APBD) contributions for Contribution Assistance Recipients (PBI) in the National Health Insurance Program (JKN) in North Aceh Regency is a crucial component in the regional government's efforts to guarantee access to health services for all its citizens, especially those in the community unable. Even though it is faced with various obstacles such as budget limitations, difficulties in identifying and verifying beneficiaries, challenges in inter-agency coordination, as well as administrative and bureaucratic complications, North Aceh District is trying to optimize the use of APBD funds to support the sustainability and effectiveness of the JKN program. Obstacles in implementing Regional Revenue and Expenditure Budget (APBD) contributions to Recipients of Contribution Assistance (PBI) in the National Health Insurance Program (JKN) in North Aceh Regency include budget limitations, difficulties in identifying and verifying beneficiaries, challenges in coordination between institutions, as well as complications administration and bureaucracy. Solutions to overcome these obstacles involve optimizing regional financial resources, using information technology to update and verify beneficiary data efficiently, increasing coordination and communication between institutions through the establishment of coordination forums, as well as reforming administrative and bureaucratic procedures to speed up the process of allocation and distribution of funds. .

Keywords: *Juridical Analysis, APBD Contributions, JKN*

INTRODUCTION

The Preamble to the 1945 Constitution of the Republic of Indonesia states that one of the goals of the state is to protect the entire Indonesian nation and all of Indonesia's blood and promote general welfare. Furthermore, in Article 34 Paragraph (2) of the fourth amendment to the 1945 Constitution, this goal is emphasized by mandating the state to develop a social security system for all Indonesian people. For this reason, the government issued Law (UU) Number 40 of 2004

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concerning the National Social Security System (SJSN). National Health Insurance (JKN) is a form of fulfilling the state's constitutional rights to the Indonesian people as mandated in Article 28H paragraph (3) and Article 34 paragraph (2) of the 1945 Constitution of the Republic of Indonesia. SJSN is basically a State program which aims to provide certainty of social protection and welfare for all Indonesian people. Through this program, every resident is expected to be able to fulfill the basic needs of a decent life if things happen that could result in loss or reduction of income, due to illness, accident, loss of job, entering old age, or retirement. The National Health Insurance Program (JKN) run by BPJS Health is a government program that aims to ensure that all levels of society have access to health services. This program is designed to provide health protection to the community, including those who cannot afford it, which is usually covered by the government through the Contribution Assistance Recipient (PBI) scheme.

This law mandates the implementation of the National Health Insurance Program (JKN). The government then formed an organizing body, namely the Health Social Security Administering Body (BPJS) in accordance with the mandate of Law Number 24 of 2011 concerning the Social Security Administering Body (BPJS). Thus, Indonesia is entering a new era where there is a single payer system for medical services for the entire population. This system is run in one synchronous direction so that the final goal of SJSN can be achieved within the expected time. Participation in the National Health Insurance (JKN) program is divided into 2 (two) main groups, namely: Contribution Assistance Recipients (PBI) and Non-PBI Assistance Recipients. This is based on Presidential Regulation Number 64 of 2020 concerning the Second Amendment to Presidential Regulation Number 82 of 2018 concerning Health Insurance.

METHOD

1. Research Specifications

Based on the description above, the author uses the nature of research using the nature of prescriptive research, namely the nature of research to provide arguments for the results of the research that has been carried out. Argumentation is carried out by researchers to provide an assessment of right or wrong or what should be according to the law regarding facts or legal events from the results of the research. The specifications for this research only carry out analysis up to the level of synthesis, namely analyzing and presenting facts systematically so that they are easier to understand and conclude. Research Specifications or it could be said that research type is a choice of research format type in researching research objects in the field of legal science studied by the researcher.

This research uses an empirical juridical approach with the following steps:

1. The approach is to identify the research object, namely the comparison of financing for participants who receive regional income and expenditure budget contribution assistance and recipients of state budget contribution assistance in the National Health Insurance Program
2. A statutory approach (statute approach) in which there are laws and other statutory regulations.

This approach is carried out by examining articles contained in Legislative Regulations that relate to the theme of the research as an initial basis for conducting analysis.

2. Data analysis

Data analysis was carried out to answer the problems studied using qualitative methods. Before the analysis is carried out, an examination and evaluation of all the data that has been collected is first carried out to determine its validity. After that, all the data will be systematized so as to produce clarifications that are in line with the problems discussed in this research with the aim of obtaining good answers.

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RESULTS AND DISCUSSION

A. General Overview of APBD

The Regional Revenue and Expenditure Budget (APBD) is a financial instrument used by regional governments in Indonesia to manage existing financial resources with the aim of regulating and allocating funds for various development activities and public services at the regional level. The APBD is designed to reflect regional development priorities in accordance with the needs and aspirations of local communities, while supporting the achievement of national development goals.

1. Regional Income

Regional Revenue includes all revenues obtained by regional governments in one budget year, which can come from regional taxes, regional levies, results from the management of separated regional assets, as well as other legitimate regional revenues, including balancing funds from the central government such as the General Allocation Fund. (DAU), Special Allocation Funds (DAK), and tax and natural resource revenue sharing funds.

2. Regional Shopping

Regional Expenditures include all regional government expenditures to finance the implementation of development tasks, services to the community, and the operations of the regional government itself. Regional spending is divided into indirect spending which is not directly related to the production of goods and services (such as employee salaries and subsidies) and direct spending which is directed at implementing development programs and activities (such as infrastructure, education and health).

B. Regional Government Responsibility for National Health Insurance

Regional government responsibility for National Health Insurance (JKN) in Indonesia is a crucial aspect in achieving the program's goal of providing universal and equitable access to health for the entire population. As part of the decentralization and regional autonomy system, regional governments have an important role in implementing, managing and funding JKN in their respective regions. The following is a description of local government responsibilities in the context of JKN.

1. Regional governments are responsible for ensuring that all residents in their area are registered as JKN participants.

This includes registering underprivileged residents as Recipients of Contribution Assistance (PBI) whose contributions are paid by the government. The local government is working with the Health Social Security Administration (BPJS) to verify population data and ensure that those who are entitled to receive assistance are properly registered in the program. One of the fundamental responsibilities of local governments in the context of the National Health Insurance Program (JKN) is to ensure that all residents in their area are registered as JKN participants. This is an essential step to achieve the main goal of JKN, namely providing universal health coverage that allows every individual to gain access to health services without experiencing financial difficulties.

2. Regional governments have responsibility for providing and maintaining adequate health infrastructure to support the implementation of JKN.

Local governments play a key role in ensuring adequate health infrastructure is available for their citizens, as part of their responsibility in supporting the implementation of the National Health Insurance Program (JKN). This responsibility includes the construction of new health facilities such as hospitals, health centers and clinics, as well as the maintenance and improvement of existing facilities to meet established health service standards. Good and equitable health

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infrastructure across regions not only strengthens local health systems but also ensures that all JKN participants, especially those in remote and underserved areas, can access quality health services. Apart from building and maintaining physical infrastructure, local governments are also responsible for ensuring the availability and distribution of health human resources, such as doctors, nurses and other health workers, in all health facilities. This involves training and development initiatives to improve the skills and competencies of health workers, as well as implementing strategies to attract and retain them in areas of need.

3. Regional governments play a role in allocating APBD funds to support JKN financing, especially for paying PBI contributions.

Regional governments have a strategic role in financing the National Health Insurance Program (JKN) through the allocation of funds from the Regional Revenue and Expenditure Budget (APBD) to support payment of contributions for Contribution Assistance Recipients (PBI). This role is a regional commitment to ensuring that all residents, especially those from disadvantaged community groups, have access to adequate and quality health care.

4. Regional governments are responsible for conducting outreach and education to the public about the benefits and importance of JKN.

Local governments play a crucial role in carrying out outreach and education to the public about the benefits and importance of the National Health Insurance Program (JKN). This outreach and education activity aims to increase public awareness and understanding of various aspects of the program, including participant rights and obligations, how to register, benefits obtained, and procedures for using health services within the JKN framework.

C. Juridical Implementation of APBD (Regional Revenue and Expenditure Budget) Contributions for Assistance Recipients in the National Health Insurance Program in the District. North Aceh

Juridical Implementation of Regional Revenue and Expenditure Budget (APBD) contributions to Recipients of Contribution Assistance (PBI) in the National Health Insurance Program (JKN) is one of the crucial aspects in the government's efforts to ensure universal health access for all Indonesians. This process involves a series of coordinative and collaborative steps between local governments, the Health Social Security Administering Agency (BPJS), and various related stakeholders. The following is a description of how the implementation of APBD contributions for PBI is generally carried out.

The following is a description of the process:

1. Identification Process

Initial identification of PBI beneficiaries usually begins with collecting data and information about the population in an area. Social Services or related institutions, often with the help of RT/RW, sub-district or village, collect information about families and individuals who potentially meet the criteria as beneficiaries.

2. Verification Process

After initial identification, the next step is verification. This process involves checking and validating the data that has been collected to ensure the accuracy and precision of the information. Verification is carried out through field visits by officers from the Social Service or related institutions to verify the real conditions of families or individuals on the list of potential beneficiaries. Apart from that, verification can also involve calling potential recipients for an interview or collecting the necessary supporting documents. The purpose of this verification process is to ensure that only those who truly meet the criteria will receive assistance.

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3. Use of Integrated Data

Local governments also often use the Social Welfare Integrated Database (BDT) managed by the central government as a source of additional information in the identification and verification process. This BDT contains data on poor and vulnerable families throughout Indonesia, which can be used as a reference for determining PBI beneficiaries. The use of BDT helps speed up the identification and verification process, while increasing the accuracy of determining beneficiaries. Through this systematic and structured identification and verification process, local governments can ensure that financial support through PBI contributions in the JKN program is distributed effectively and efficiently to those who need it most. This process not only requires good coordination between various regional and central government agencies but also active participation from the community and transparency at every stage.

D. Barriers to the Implementation of APBD Contributions for Recipients of Contribution Assistance (PBI) in the National Health Insurance Program (JKN) in Kab. North Aceh

Implementation of Regional Revenue and Expenditure Budget (APBD) contributions to Contribution Assistance Recipients (PBI) in the National Health Insurance Program (JKN) in North Aceh Regency, as in many other regions in Indonesia, may face a number of obstacles. Although specific documents on these barriers in North Aceh District were not provided, some common challenges that occur frequently in many areas can provide an idea of potential barriers that may also be relevant for North Aceh. Here are some of them:

1. Budget Limitations

Districts with limited financial resources may experience difficulty in allocating sufficient funds to pay PBI JKN contributions. This can happen because there are many development needs and other public services that also require financing. Budget priorities that must be divided to meet various regional needs sometimes mean that the allocation for PBI JKN contributions is not optimal.

2. Difficulty in Identification and Verification of Beneficiaries

The accurate and up to date identification and verification process for PBI beneficiaries is another challenge. Difficulties in collecting accurate data about the poor and underprivileged, as well as dynamic changes in the economic status of the community, can cause discrepancies in determining beneficiaries. This can result in APBD funds not being distributed to those who really need them or there are beneficiaries who should not be included in the criteria.

3. Inter-Agency Coordination

Ineffective coordination between local governments and BPJS Health and other related agencies could be an obstacle. Communication and data synchronization problems between local governments and BPJS Health can hamper the PBI contribution payment process, from planning, allocation, to fund transfer.

4. Administration and Bureaucracy

Convoluting administrative and bureaucratic processes in managing and distributing APBD funds for PBI JKN contributions can also hinder its implementation. This includes time- and resource-consuming funding application, disbursement, and reporting procedures.

Administrative and bureaucratic obstacles often become obstacles in the process of implementing Regional Revenue and Expenditure Budget (APBD) contributions for Contribution Assistance Recipients (PBI) in the National Health Insurance Program (JKN). Long and complicated administrative processes, as well as overlapping bureaucracy, can cause delays in the allocation and distribution of funds for PBI contributions. For example, fund

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disbursement procedures that require a lot of approval and verification from various levels of bureaucracy can slow down the process of paying contributions to BPJS Health.

E. Solution for Implementing APBD Contributions for Recipients of Contribution Assistance (PBI) in the National Health Insurance Program (JKN) in Kab. North Aceh

Facing various obstacles in the implementation of Regional Revenue and Expenditure Budget (APBD) contributions for Contribution Assistance Recipients (PBI) in the National Health Insurance Program (JKN) in North Aceh Regency, a comprehensive solution is needed to overcome each of these challenges. This solution must be designed to increase the effectiveness of the allocation and distribution of funds, as well as ensure that the program can achieve its main goal, namely providing access to health for the entire community.

Here are some solutions that can be adapted:

1. Overcoming Budget Constraints
 - a. Optimizing Original Regional Income (PAD): The North Aceh Regency Government can increase efforts to optimize PAD sources through increasing the tourism, agricultural and other sectors that have potential.
 - b. Central Government and Private Collaboration: Seeking financial support from the central government through the allocation of special funds or certain programs, as well as establishing cooperation with the private sector in the form of Corporate Social Responsibility (CSR) to support the financing of PBI contributions.
2. Overcoming Difficulties in Beneficiary Identification and Verification
 - a. Use of Information Technology: Adopt an integrated management information system between local government and BPJS Health to update beneficiary data in real-time.
 - b. Community Involvement: Involve the community and local stakeholders such as community leaders and non-governmental organizations (NGOs) in the identification and verification process to ensure data accuracy.
3. Overcoming Barriers to Inter-Agency Coordination
 - a. Establishment of a Coordination Team: Form a cross-sector coordination team involving local government, BPJS Health, and other related agencies to increase synergy and efficiency in program management.
 - b. Improved Communication and Data Exchange: Holding regular meetings and using digital platforms to exchange data and information between institutions, minimizing data and information discrepancies.
4. Overcoming Administrative and Bureaucratic Barriers
 - a. Bureaucratic Reform: Simplifying administrative and bureaucratic procedures related to the allocation and distribution of PBI contribution funds, such as by eliminating unnecessary stages and introducing a one-stop integrated service system.
 - b. Process Digitalization: Leveraging information technology to automate administration and payment processes, reducing reliance on time-consuming and error-prone manual processes.

The solutions above require commitment and cooperation from all related parties. With a structured approach and supported by adequate resources, North Aceh Regency can overcome obstacles in implementing APBD contributions to PBI and ensure the success of the JKN Program in providing equitable access to health for the entire community. The theory of legal effectiveness highlights the importance of a legal rule not only being present in written form, but also being effectively implemented and able to fulfill the expected goals in real practice. In the context of obstacles and solutions to the implementation of Regional Revenue and Expenditure Budget (APBD) contributions to Recipients of Contribution Assistance (PBI) in the National Health

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Insurance Program (JKN) in North Aceh Regency, this theory provides a framework for analyzing how policies and regulations can be implemented effectively. Obstacles such as budget limitations, difficulties in identifying and verifying beneficiaries, coordination between institutions, as well as administrative and bureaucratic complications show the gap between the law as a written rule and the reality of its implementation. To achieve legal effectiveness, strategies are needed that overcome these obstacles, ensure that existing regulations can be implemented effectively and achieve the goal of providing wider access to health for the community. Solutions to obstacles to the implementation of APBD contributions for PBI, such as optimizing the use of information technology in the process of identifying and verifying beneficiaries, increasing coordination between institutions through joint forums or committees, as well as simplifying administrative and bureaucratic processes, are applications of legal effectiveness theory. By adopting this approach, the North Aceh regional government can reduce the gap between designed policies and the results achieved in the field.

Legal effectiveness in this context also relies on the adaptation of regulations and policies to the socio-economic conditions of society as well as flexibility in dealing with changing situations, ensuring that the JKN program can be accessed by all levels of society, especially poor and vulnerable groups. Finally, the theoretical analysis of legal effectiveness on the implementation of APBD contributions for PBI in North Aceh Regency also emphasizes the importance of regular feedback and evaluation. A strong evaluation mechanism not only helps in identifying weaknesses and challenges in program implementation, but also in formulating policy and practice improvements in the future. Effective implementation of the law requires continuous efforts and adaptation to real conditions, where local governments must be responsive to input from the community and other stakeholders.

CLOSING

Conclusion

Based on the description of the results of the previous discussion, the author draws the conclusion that:

1. Legal regulation of Regional Revenue and Expenditure Budget (APBD) contributions for Contribution Assistance Recipients (PBI) in the National Health Insurance Program (JKN) is an important part of the government's efforts to realize universal health coverage in Indonesia. Through a clear legal framework, local governments are given the authority and responsibility to support financing for the JKN program, especially for underprivileged residents, by allocating funds from the APBD. Barriers to implementation, including budget limitations, difficulties in identifying beneficiaries, coordination between agencies, and administrative and bureaucratic challenges, require innovative and collaborative solutions.
2. Implementation of Regional Revenue and Expenditure Budget (APBD) contributions for Contribution Assistance Recipients (PBI) in the National Health Insurance Program (JKN) in North Aceh Regency is a crucial component in the regional government's efforts to guarantee access to health services for all its citizens, especially those in the community unable. Even though it is faced with various obstacles such as budget limitations, difficulties in identifying and verifying beneficiaries, challenges in inter-agency coordination, as well as administrative and bureaucratic complications, North Aceh District is trying to optimize the use of APBD funds to support the sustainability and effectiveness of the JKN program.
3. Obstacles in implementing Regional Revenue and Expenditure Budget (APBD) contributions to Recipients of Contribution Assistance (PBI) in the National Health Insurance Program (JKN) in North Aceh Regency include budget limitations, difficulties in identifying and verifying beneficiaries, challenges in coordination between institutions, as

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well as complications administration and bureaucracy. Solutions to overcome these obstacles involve optimizing regional financial resources, using information technology to update and verify beneficiary data efficiently, increasing coordination and communication between institutions through the establishment of coordination forums, as well as reforming administrative and bureaucratic procedures to speed up the process of allocation and distribution of funds.

Suggestions and Acknowledgments

In accordance with the conclusions above, the author makes several suggestions as follows:

1. It is recommended that regional governments increase the use of information technology in the process of identifying and verifying beneficiaries, as well as in coordination and communication between institutions, to speed up and simplify the distribution of PBI contribution funds, so that access to quality health services can be enjoyed by all levels of society without exception.
2. It is recommended that the North Aceh regional government continue to increase capacity and synergy between government institutions and BPJS Health, as well as utilize technological innovation to strengthen the beneficiary identification and verification system, in order to ensure the allocation of PBI contribution funds is right on target and efficient.
3. As a suggestion, it is important for North Aceh District to adopt a more integrated approach and utilize digital innovation in every aspect of implementing APBD contributions for PBI, to ensure the effectiveness of the JKN program in providing health protection to all levels of society, especially those who need it most.

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