
LEGAL HISTORY TASKS**Management of Capitation Funds for First Level Health Facilities Owned by Local Governments**Ario Trisaksono¹, Wardah Yuspin²¹University of Muhammadiyah Surakarta (ario.trisaksono@yahoo.com)²University of Muhammadiyah Surakarta (Wy204@ums.ac.id)**ABSTRACT**

BPJS Kesehatan since operating on January 1, 2014, has collaborated with FKTP to provide services to Participants. Financing for FKTPs that provide health services is done by paying capitation for a number of registered participants. Capitation payments to FKTPs cause problems where the remaining Capitation funds are not absorbed because the utilization of Operational funds from Capitation is not optimal. This has resulted in a relatively large SilPa of Capitation funds in FKTP based on the results of audits conducted by BPK and BPKP.

The type of information collection and analysis carried out is descriptive with a qualitative approach. Information gathering is carried out on the provisions of the regulations that have been stipulated and the impact of the implementation of these regulations, as well as opinions that developed in the community and then draw conclusions and deepen the facts.

Several regulations that have been stipulated in the utilization of Capitation funds cannot be said to be optimal because they leave problems related to the utilization of Capitation Operational funds which always lead to SilPa. With the enactment of Presidential Regulation 46 of 2021 and Regulation of the Minister of Home Affairs 28 of 2021, it provides a legal basis for BPJS Health to utilize the SilPa of Capitation funds in FKTP for Capitation payments for the current month.

It is hoped that with the improvement of existing regulations and the change of FKTP to BLUD, FKTP will give authority to maximize the use of Capitation funds for the provision of infrastructure, medicine and improve the quality of health services to the community.

Keywords: Capitation, SilPa, FKTP, BLUD, Operational Fund

PRELIMINARY

The Health Social Security Administration (BPJS) which has been operating since January 1, 2014, has the task of providing health service guarantees to participants who are registered as active participants of BPJS Health. In providing health care guarantees, BPJS Kesehatan cooperates with First Level Health Facilities and Advanced Level Referral Health Facilities. Payment methods for health services to FKTP are through Capitation and Non Capitation payments. Meanwhile, the payment for health services to FKRTL is through the INA-CBGs package system payment.

In capitation payments to FKTPs since the operation of BPJS Kesehatan, it has caused several problems faced by FKTP. Where in the utilization of the Capitation funds, only services are optimally absorbed. Meanwhile, in the management of operational funds, Capitation always leaves residual funds every year. So this problem causes the accumulation of the remaining capitation funds in regional finance. This opportunity will be used by individuals who will misuse the SilPa funds. In addition, the findings of the Supreme Audit Agency and the Financial and Development Supervisory Agency also found that there was a fantastic amount of SilPa of Capitation funds that occurred in FKTP belonging to Regional Governments throughout Indonesia.

So from some of the problems faced by FKTP milik Regional Government, the Government must make changes to regulations in the utilization of Capitation funds in FKTP. Several regulations have been enacted and with the improvement of regulations, Presidential Regulation Number 46 of 2021 and Minister of Home Affairs Regulation Number 28 of 20212 are enacted which complement the utilization of Capitation funds in FKTP belonging to the Regional Government.

From the description that has been explained above, then to provide a more complete and detailed explanation in the problemfaced by FKTP owned by local governments, especially the mechanism for utilizing capitation funds in FKTP, the authors want to know "Management of Capitation Funds for First Level Health Facilities Owned by Local Governments".

RESEARCH METHODS

Collection typeInformation carried out by the author is descriptive with a qualitative approach. Where in the collection of information obtained from the reality that has occurred in the community then an in-depth analysis is carried out to provide an understanding of the facts that occur in the field regarding the use of Capitation funds in FKTP.

The collection of information is obtained from the provisions of the regulations that have been set and the impact of the implementation of these regulations on phenomena that occur in society. Seln addition, it also obtained some information and some public opinion regarding the use of Capitation funds in FKTP and the reasons for the occurrence of the SilPa.

The collection, processing and analysis of information is carried out through the stages of collecting information based ondescribe the facts that develop in the community, based on public opinion and draw conclusions and deepen the existing facts.

RESULTS AND DISCUSSION

The Health Social Security Administering Body or commonly called BPJS Health, has begun to operateoperational since January 1, 2014. BPJS Health was established based on Law No. 40 of 2004 concerning SystemimNational Social Security and Law No. 24 of 2011 concerning the Social Security Administering Body. In Law No. 24, it is explained that BPJS was formed to provide guarantees for the basic needs of a decent life.¹

To provide guarantees for the basic needs of a decent life, BPJS is tasked with providing guarantees in the form of health insurance, work accident insurance, security insuranceei old age, pension and death benefits. Health insurance is assigned to BPJS Health, while other guarantees are given to BPJS Employment.

In order to provide health insurance for people who are registered asBPJS Health participants, a derivative regulation of the Law that forms BPJS Health such as Government Regulations, Presidential Regulations, National Social Security Council Regulations, Ministerial Regulations and BPJS Health Regulations shall be stipulated. The stipulation of the derivative regulations began to be established before BPJS Kesehatan started operating.

To provide the basis for the operation of BPJS Kesehatan, the President stipulates a Presidential Regulation on Health Insurance. This regulation is used as a guideguidance and implementation in providing health insurance to all participants of Health Insurance managed by BPJS Health. The Presidential Regulation on Health Insurance has also undergone several changes, starting with Presidential Regulation No. 12 of 2013, Presidential Regulation No. 111 of 2013,

Presidential Regulation No. 19 of 2016, Presidential Regulation No. 28 of 2016, Presidential Regulation No. 82 of 2018, Presidential Regulation No. 75 of 2019 and Presidential Decree No. Presidential Decree No. 64 of 2020. The formation of the Presidential Regulation on Health Insurance has been changed several times due to adjusting to the conditions and circumstances of the implementation of the health insurance program implemented by BPJS Health.

In the effort of BPJS Health to provide health insurance to registered participants, BPJS Health will cooperate with Health Facilities health facilities, both First Level Health Facilities and Advanced Level Referral Health Facilities. Provisions regarding services provided by cooperating health facilities are regulated in the Presidential Regulation on Health Insurance. Be it services that will be guaranteed by BPJS Health or services that are not guaranteed by BPJS Health.

For the financing of health services provided by Health Facilities, it is divided into 2. For First Level Health Facilities (FKTP) the financing of trainees The services provided are in the form of Capitation fees and Non Capitation fees. For Advanced Level Referral Health Facilities (FKRTL) are paid through the Gruping Indonesia Case Base Groups (INA-CBGs) system. In FKTP the capitation payment is paid based on the number of participants registered in the FKTP multiplied by the cost per person. So the amount of the capitation fee for each FKTP will vary, according to the number of participants registered in the FKTP. Then for the cost of INA-CBGs based on the diagnostic code entry and procedure code obtained from the medical resume of each participant's service at FKRTL, then it will be processed by the grouping system to produce a group code. The resulting group code will be assigned a replacement value determined by a regulation of the Minister of Health.

Regarding the capitation fee paid by BPJS Kesehatan to the FKTP, in terms of the use of these funds, there is a Presidential regulation that regulates it. In 2014 it was set PPresidential Regulation No. 32 of 2014 concerning Management and Utilization of National Health Insurance Capitation Funds at First Level Health Facilities Owned by Regional Governments. In the regulation, it is clearly stated that for FKTP belonging to the Regional Government that has not implemented the BLUD financial management pattern, it must follow the provisions stipulated in the Presidential Regulation No. 32.ⁱⁱ

Provisions in the payment of Capitation to FKTP, apart from being regulated in the Presidential Regulation concerning Health Insurancen, the Presidential Regulation No. 32 also regulates the procedure for the payment of Capitation funds and procedures for the use of Capitation funds for FKTP belonging to non-BLUD Regional Governments. Where BPJS Kesehatan will make regular monthly capitation payments to FKTPs belonging to the Regional Government and are recognized as income for the FKTPs. And if until the end of the fiscal year the capitation funds are not used entirely, then the remaining funds will be used in the next fiscal year. In terms of the utilization of the Capitation fund, it is used to pay for services at the FKTP at least 60% of the Capitation fund, and the rest can be used for FKTP operations.

Then the Ministry of Health established PeratuMinister of Health Number 19 of 2014 concerning the Use of JKN Capitation Funds for Services and Operational Cost Support for Regional Government-Owned FKTPs as the implementing regulation of the Presidential Regulation No. 32. The Minister of Health Regulation No. 19 regulates in detail the procedure for disbursing services at FKTP and the mechanism for supporting the procurement of operational costs in FKTP.ⁱⁱⁱ

In the calculation of services for health workers at FKTP, will take into account the type of health workers andn the presence of the health worker. So it is hoped that the calculation will be objective from the duties and responsibilities carried out by health workers in each FKTP. Then if the operational FKTP prepared by the Regional Government is insufficient, then the Capitation funds can be used as operational fund support for the FKTP. Because the Permenkes has explained in detail the use of operational funds that are allowed by using Capitation funds every month. Especially if the need for drugs and medical equipment provided by the Health Office is not sufficient for FKTP

operations, then the Capitation funds can be used. In addition, it is also possible to use the Capitation funds for operational activities of health services. So that with the Minister of Health Regulation No. 19, it actually provides a wide enough space for FKTP belonging to the Regional Government in managing Capitation funds which are paid every month by BPJS Health. But in reality, the utilization of the Capitation funds cannot be utilized optimally by FKTP. Only 60% of Capitation funds are used to pay for the services of health workers at the FKTP. 40% of Operational funds are never realized optimally in FKTP. If the supply of medicines and medical equipment from the Health Service is limited so that it is not sufficient for operational health services at the FKTP, the need for medicines and medical devices cannot be completed with the operational funds from the Capitation. In fact, it provides a wide enough space for FKTP owned by the Regional Government in the management of Capitation funds which are paid by BPJS Kesehatan every month. But in reality, the utilization of the Capitation funds cannot be utilized optimally by FKTP. Only 60% of Capitation funds are used to pay for the services of health workers at the FKTP. 40% of Operational funds are never realized optimally in FKTP. If the supply of medicines and medical equipment from the Health Service is limited so that it is not sufficient for operational health services at the FKTP, the need for medicines and medical devices cannot be completed with the operational funds from the Capitation. actually provides a wide enough space for FKTP owned by the Regional Government in the management of Capitation funds which are paid every month by BPJS Health. But in reality, the utilization of the Capitation funds cannot be utilized optimally by FKTP. Only 60% of Capitation funds are used to pay for the services of health workers at the FKTP. 40% of Operational funds are never realized optimally in FKTP. If the supply of medicines and medical equipment from the Health Service is limited so that it is not sufficient for operational health services at the FKTP, the need for medicines and medical devices cannot be completed with the operational funds from the Capitation. But in reality, the utilization of the Capitation funds cannot be utilized optimally by FKTP. Only 60% of Capitation funds are used to pay for the services of health workers at the FKTP. 40% of Operational funds are never realized optimally in FKTP. If the supply of medicines and medical equipment from the Health Service is limited so that it is not sufficient for operational health services at the FKTP, the need for medicines and medical devices cannot be completed with the operational funds from the Capitation. But in reality, the utilization of the Capitation funds cannot be utilized optimally by FKTP. Only 60% of Capitation funds are used to pay for the services of health workers at the FKTP. 40% of Operational funds are never realized optimally in FKTP. If the supply of medicines and medical equipment from the Health Service is limited so that it is not sufficient for operational health services at the FKTP, the need for medicines and medical devices cannot be completed with the operational funds from the Capitation.

In terms of the use of Operational funds from Capitation in FKTP that is not optimal, a lot is due to the lack of understanding of the Head of FKTP and administrative staff to utilize the funds. In addition, the planning carried out at the beginning of the year by the FKTP also sometimes cannot describe the plan for utilizing Capitation funds in the current year. So the utilization is not optimal. In addition, in the use of these funds, especially in its realization, the mechanism for the procurement of goods and services in the government environment, which may not be widely known by the Head of FKTP and administrative staff. In addition, the officer who has responsibility for the procurement process is under the District/City Health Office. The officer is not present in every FKTP, so the process of procuring goods and services will be very hampered. This causes the use of Capitation funds from each FKTP to leave the remaining funds at the end of the fiscal year or commonly called SilPa funds.

Then in 2016, the Ministry of Health stipulates the Regulation of the Minister of Health No. 21 of 2016 which revokes the enactment of the Regulation of the Minister of Health No. 19 of 2014. Considerations from the birth Minister of Health Regulation No. 21 is to accommodate the

development needs in health services for the Health Insurance program. The Minister of Health Regulation No. 21 focuses more on increasing the calculation in the distribution of services for health workers in FKTP. This is due to the addition of several variables in the calculation of the amount of services, as well as taking into account the working period of each health worker in the FKTP. In addition, the utilization of operational funds is also more specific, where the utilization is wider and more flexible so that it is hoped that the utilization of these operational funds can be even more optimal.^{iv}

With the stipulation of the Minister of Health Number 21, it is hoped that the utilization of Capitation funds from each FKTP owned by the Government *and* can be more optimal and not cause the remaining budget in the current year. But reality says otherwise, the remaining capitation funds still arise from each FKTP in the current year. This is still due to the lack of precise planning carried out by FKTP in using operational funds from 40% of the Capitation costs. This is due to the fact that the budget planning process set in July to August in the current year is not the same as the remaining amount of Capitation funds obtained at the end of the fiscal year based on the financial statements for that year. Because non-BLUD FKTPs cannot use the funds flexibly according to their needs, the remaining capitation funds will arise in the following year. Unlike the BLUD FKTP, because it can plan and realize a more flexible budget, so that the remaining capitation funds can be minimal. Then also not all FKTPs have officers in the procurement of goods and services so that the process of utilizing Capitation funds is still not optimal. Then, with the large number of funds that support FKTP operations, both from the General Allocation Fund (DAU) and Health Operational Assistance (BOK), then there are also operational funds taken from Capitation. This causes the utilization of Capitation operational funds cannot be absorbed optimally. both from the General Allocation Fund (DAU) and the Health Operational Assistance (BOK), then there are also operational funds taken from Capitation. This causes the utilization of Capitation operational funds cannot be absorbed optimally. both from the General Allocation Fund (DAU) and the Health Operational Assistance (BOK), then there are also operational funds taken from Capitation. This causes the utilization of Capitation operational funds cannot be absorbed optimally.

With the large amount of funds flowing in the FKTP belonging to the Regional Government, it also causes a lot of misappropriation of the use of these funds by Oknu.m in the FKTP and the Health Office. So this is a serious concern of the BPK auditors so that an audit is carried out on the utilization of the capitation funds. As a result, the results obtained are quite fantastic. In 2017, the Supreme Audit Agency (BPK) released the results of an audit of FKTP belonging to the Regional Government, where the results of an audit of Silpa Capitation funds of around 12 Trillion were obtained.^v The value is extraordinary and prone to misuse of the capitation funds. This is a concern, because every year SilPa Capitation funds will arise and will accumulate in regional financial reports. Considering that these funds belong to FKTPs and can be utilized by FKTPs based on Permenkes No. 21 and these funds cannot be returned to the State. If it has been included in the regional financial books, it will become regional income and may be used by the region as income and may be used in regional development whose allocation is not to the regional government's FKTP. And it should be underlined that the possibility of SilPa of Capitation FKTP funds will continue every year if a solution is not found for its use. In fact, though, Capitation funds should be optimized for use to complement infrastructure, medicines and improve services provided by FKTP to the community, especially for BPJS Health participants who are registered in the FKTP. However, the current reality is that services at FKTP owned by the Regional Government are far from expectations, because there are still many FKTPs that lack medicines and medical devices and the physical buildings of FKTPs still do not meet service standards.

Then in 2018, the Financial and Development Supervisory Agency (BPKP) also discovered the existence of SilPaCapitation funds of 2.5 trillion after carrying out inspections on BPJS Health and

Health Facilities in 34 Provinces.^{vi} This was conveyed by BPKP during a Hearing Meeting with Commission IX of the DPR RI. Thus, with these findings, members of Commission IX of the DPR RI asked for a regulatory change to anticipate that this Silpa Capitation would not occur every year and that the health services provided by FKTP belonging to the Regional Government could be more optimal and better serve the community.

Following up on the findings from the BPKP, the Coordinating Ministry for Human Development and Culture together with the Ministry of Health and the Ministry of Education and Culture Domestically, trying to make changes to regulations regarding the use of Capitation funds in FKTP belonging to the Regional Government so that SilPa of Capitation funds does not happen again in FKTPs. This discussion process took a long time and was quite long, because the discussion started in 2019 and only produced results in 2021. On May 17, 2021, the Government has issued Presidential Regulation No. 46 of 2021 concerning amendments to Presidential Regulation No. 32 of 2014. Several changes have been made. stipulated by Presidential Decree Number 46 is a provision which states that if a SilPa of Capitation funds arises in the relevant fiscal year, it will be calculated as a Capitation payment in the next fiscal year by BPJS Health.^{vii}

So that with the provisions stipulated in Presidential Regulation Number 46, FKTPs that do not use their Capitation funds optimally, resulting in a Capitation SilPa and are ratified by the audit results of the Capitation Fund in the relevant year, the Capitation Fund SilPa will be calculated by BPJS Health to pay the Capitation Fund the following year. . This provides legal certainty for the existence of a legal vacuum when the Silpa Capitation Fund from Government-Owned Health Facilities has not implemented the BLUD financial management pattern. However, the Presidential Regulation Number 46 cannot run as long as the Minister of Home Affairs Regulation concerning the recording of Capitation FKTP funds belonging to the Regional Government has not been enacted.

As an implementing regulation after the enactment of Presidential Regulation Number 46 of 2021, the Ministry of Home Affairs immediately stipulates Minister of Home Affairs Regulation number 28 of 2021 concerning the Registration of Endorsement of JKN Capitation Funds at First Level Health Facilities Owned by Regional Governments. In the Minister of Home Affairs it is explained that if the FKTP has SilPa of Capitation Funds in the previous year, it will be used by BPJS Health as the payment of Capitation Funds in the following year with the following conditions.^{viii}

1. BPJS Kesehatan will not pay Capitation funds for the current month if the SilPa for Capitation funds last year is greater than the Capitation to be paid in the current month.
2. BPJS Kesehatan will pay the difference in Capitation funds that arise in the current month if the SilPa of Capitation funds last year is less than the Capitation that will be paid in the current month.
3. BPJS Kesehatan will pay the Capitation fund for the current month if the FKTP did not have the Capitation Fund SilPa last year.

In addition, with the regulation of the Minister of Home Affairs, the Ministry of Home Affairs also encourages Regional Governments to accelerate the implementation of BLUD on FKTP owned by Regional Governments. So that the FKTP can be independent and have wider authority in the use of the given budget, whether it comes from the DAU, BOK or Capitation operational funds.

From the explanation above, with the stipulation of Presidential Regulation Number 46 of 2021, BPJS Health has a legal basis which states that it can not make the payment of Capitation Funds to Government-owned FKTPs as long as the Capitation Fund SilPA of the previous fiscal year is greater than the current month's Capitation Fund to be paid. So that in the current month, Government-owned FKTPs will not receive funds for operations and services funds for that month. This will cause turmoil and confusion for FKTP, from which budget can be allocated for FKTP operations. Where the rest of the Capitation Fund has become income for the Regional Government. Meanwhile, the process of determining PERKADA is also not easy. This will certainly depend on the

policies that will be taken by the Regional Government. If the Regional Government and DPRD have a strong commitment to provide the best service for their people, then the determination of PERKADA will run well and quickly. Meanwhile, local governments that do not have a strong commitment will definitely be hampered in determining PERKADA. Whereas the operations of FKTP belonging to the Regional Government cannot stop in providing services to the community. Especially if the DAU and BOK budget support provided to FKTPs is also limited.

Where with the enactment of Permendagri 28 of 2021, the provisions for cutting the Capitation Fund SILPA for FKTP belonging to the Dae GovernmentThe direction will take effect no later than August 2021. So that starting in August 2021 there will be several FKTP non-BLUD Regional Governments that do not receive Capitation Fund payments because the Capitation Fund SilPA for the 2020 fiscal year is still more than the Capitation Fund for the month concerned. This is what makes FKTP managers belonging to the Regional Government confused who do not get operational funds and services. Coupled with the stipulation of PERKADA that is not fast, so that operational funds are not immediately disbursed.

With the occurrence of this phenomenon, at the end of 2021 many local governments are encouraging non-BLUD FKTPs to immediately take care of the process of changing into BLUD FKTPs. This creates confusion from each Health Office, becauseHowever, the process of changing non-BLUD FKTP to BLUD FKTP is also not easy. There are many administrative requirements that need to be prepared. Moreover, at the end of the year the Health Office will also be busy with the absorption of the budget that has been budgeted in 2021. So the management of non-BLUD FKTP is busy completing the administrative requirements needed for the change to become a BLUD and the Health Office is preparing Regional Regulations or Regional Head Decrees as the legal basis for changes BLUD for FKTP. And the change process must also be completed before the end of 2021. This is so that by 2022, all FKTP belonging to the Regional Government will have become BLUD FKTP. So that after the FKTP belonging to the Regional Government has become a BLUD, there will be no more deductions from the Capitation Fund by BPJS Kesehatan.

In Purwakarta Regency, where in 2021 there are 20 FKTPs belonging to the Regional Government which are still non-BLUD FKTPs, but with SK Regent of Purwakarta on December 17, 2021 set 20 FKTP belonging to the Regional Government of Purwakarta Regency set as FKTP BLUD.

The hope is that by changing the FKTP belonging to the Regional Government to BLUD, the FKTP will have the autonomy of budget managementadvice and can be independent in utilizing the existing budget to provide the best service to the community. Hopefully this hope can really be realized and the benefits can be felt for the people of Indonesia.

CLOSING

The problem of capitation funds on FKTP belonging to the Regional Government always causes polemics. This happens where the rules that cover the utilization of the Capitation funds provide a gap for the executor of the Capitation fund management not to manage these funds optimally. Several things that cause the management of capitation funds are not optimal due to the planning and budgeting of the use of capitation funds that are not in accordance with income. In addition, the administrative staff at the FKTP do not really understand the mechanism for the procurement of goods and services, while the officers who understand the mechanism are in the Health Office. This has led to the emergence of Capitation Fund SilPa every year. In addition, the SilPa also creates the potential for misappropriation of Capitation funds by individuals who take advantage of existing opportunities.

With the Presidential Decree Number 46 of 2021 and Minister of Home Affairs Regulation Number 28 of 2021, local governments are asked to hasten non-BLUD FKTPs into BLUD FKTPs.

With the change to BLUD, FKTPs that had SilPa Capitation funds in the previous year, would not be deducted by BPJS Kesehatan and receive monthly Capitation funds payments. Then the BLUD FKTP is expected to be more optimal in utilizing the Capitation funds paid every month, especially in the utilization of Capitation Operational funds. It is hoped that the utilization of Capitation Operational funds can improve infrastructure, the availability of medicines, and improve services to the community, especially BPJS Health participants

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