

Analisis implementasi bantuan operasional kesehatan melalui dana alokasi khusus non fisik di Kabupaten Serang tahun 2016 = Analysis of the implementation of operational budget for health bok through special allocation fund dak non physic in Serang Regency in 2016

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Abstrak

ABSTRAK

Nama : FitriProgram Studi : Ilmu Kesehatan MasyarakatJudul : Analisis Implementasi Bantuan Operasional Kesehatan melaluiDana Alokasi Khusus Non Fisik di Kabupaten Serang Tahun 2016Pembimbing : Prastuti Soewondo, SE, MPH, PhDMulai tahun 2016, mekanisme penyaluran Biaya Operasional Kesehatan BOK dialihkanpenyaluran dananya dari Tugas Pembantuan yang alokasinya pada anggaran

KementerianKesehatan menjadi DAK non-fisik yang di transfer langsung dari Kementerian Keuanganand dicatat sebagai bagian dari pendapatan daerah. BOK merupakan dana yang digunakanuntuk menunjang kegiatan promotif-preventif di luar gedung Puskesmas. Penelitiankualitatif ini bertujuan untuk mendapatkan gambaran implementasi BOK melaluimekanisme DAK non-fisik serta diketahui hambatan yang dihadapi di Kabupaten Serang.Capaian realisasi dana BOK di Kabupaten Serang mengalami penurunan menjadi 85,87 di tahun 2016. dibanding tahun 2015 yang menggunakan mekanisme TP yaitu 96,49 .Hasil penelitian mengungkapkan adanya keterlambatan penerbitan juknis, keterbatasanfasilitas berupa komputer, printer dan gudang, keterbatasan staf sehingga merangkapbeberapa tugas, keterlambatan pencairan dana, kesulitan dalam penyesuaian kode rekeningdengan kegiatan BOK, banyaknya syarat dokumen pertanggungjawaban yang harusdilengkapi untuk pencairan dana serta masih lemahnya perencanaan kegiatan, komitmen,dan koordinasi antara para pengelola BOK.Kata kunci : Bantuan Operasional Kesehatan; Puskesmas; DAK non-fisik

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ABSTRACT

Name FitriStudy Program Ilmu Kesehatan MasyarakatTitle Analysis of the Implementation of Operational Budget for Health BOK through Special Allocation Fund DAK NonPhysic in Serang Regency in 2016Counsellor Prastuti Soewondo, SE, MPH, PhDStarting in 2016, fund channeling mechanism of Operational Budget for Health BOK hasshifted from Tugas Perbantuan in which allocated through the Ministry of Health to SpecialAllocation Fund DAK non physic that is directly transferred from Ministry of Financeand recorded as part of the local government revenues. BOK is for funds allocated tosupport preventif and promotive activities outside the building of Puskesmas. Thisqualitative approach aims to obtain an overview on the implementation of BOK usingmechanism of DAK non physic and identify obstacles faced by Kabupaten Serang. Thebudget realization has reduced from its previous achievement, from 96.49 in 2015 usingTP mechanism to 85.87 in 2016. The study result demonstrates that there are severalmain issues that need to be tackled in the future, including delays on issuing technicalguidelines, limited supporting infrastructure and technology such as computers, printersand warehouses , limitations in human resources that are forced to multitask different jobdescriptions, continued delay on disbursement of funds, difficulties in adjusting code ofaccount under BOK activities, the excessive amount of documentation

required as prerrequestedfor fund disbursement, and ineffective planning activities, commitment, and coordination among BOK managers.Key words Operational Budget for Health BOK , Community Health Center Health toSpecial Allocation Fund DAK non physic