ABSTRAK

Latar Belakang : Implementasi pengelolaan dana Puskesmas Koto Baru selama dua tahun terakhir terdapat penurunan realisasi seperti tahun 2019 dengan anggaran BOK Rp. 742 realisasi Rp. 678 (91 %) lalu tahun 2021 sebesar Rp. 957 juta realisasi Rp. 623 juta (65%) lalu kebijakan pemerintah tentang persen pendanaan BOK mengalami perubahan sebanyak dua kali tahun 2022 menyesuaikan kondisi pandemi Covid 19.

Metode : Penelitian kualitatif dengan pendekatan studi kasus, data diperoleh dari 10 informan dengan wawancara mendalam, telaah dokumen menjadi penguat hasil wawancara, analisis menggunakan software Nvivo dan trigulasi sumber.

Hasil : (1) Perencanaan laporan perencanaan masih entri manual di excel sehingga mengalami keterlambatan. (2) Pengorganisasian Sumber daya manusia mengalami kekurangan tenaga kualifikasi sanitarian. (3) Pelaksanaan keterlambatan pencairan dana serta tidak terealisasinya pendanaan intensif UKM karena perhitungan rumus intensif yang rumit serta waktu yang terbatas. (4) Pengawasan berupa administrasi oleh dinas kesehatan dilakukan sekali setahun, penyerahan pelaporan mengalami keterlambatan, tidak ada pelatihan secara khusus terhadap pengelolaan BOK.

Kesimpulan : Adanya kualifikasi pendidikan yang belum di miliki puskesmas terhadap tenaga tetap dan kontrak, terjadi keterlambatan pencairan pendanaan serta perhitungan rumus intensif UKM yang rumit sehingga tidak terealisasi, pengawasan BOK hanya dilakukan sekali oleh pihak dinkes.

Kata kunci : Implementasi, BOK, Pengelolaan.

ABSTRACT

Background : The implementation of Koto Baru Puskesmas fund management over the past two years has decreased in realization, such as in 2019 with a BOK budget of Rp. 742, a realization of Rp. 678 (91%), then in 2021 of Rp. 957 million, a realization of Rp. 623 million (65%), then the government's policy on the percent of BOK funding has changed twice in 2022 to adjust to the conditions of the Covid 19 pandemic.

Method : Qualitative research with a case study approach, data obtained from 10 informants with in-depth interviews, document review to strengthen interview results, analysis using Nvivo software and source trigulation.

Results: : (1) Planning planning report is still manual entry in excel so it has a delay. (2) Human resource organization is experiencing a shortage of sanitarian qualified personnel (3) Implementation of late disbursement of funds and non-realization of intensive funding of SMEs due to complicated calculation of intensive formulas and limited time. (4) Supervision in the form of administration by the health office is carried out once a year, submission of reports is delayed, there is no special training on BOK management.

Conclusion: There are educational qualifications that are not yet owned by the puskesmas, lack of permanent and contract personnel, there are delays in disbursing funding and calculating the intensive formula of SMEs that are complicated so that they are not realized, BOK supervision is only carried out once by the health office.

Keywords: Implementation, BOK, Management.