

Analisis Implementasi Bantuan Operasional Kesehatan Melalui Dana Alokasi Khusus Non Fisik di Kabupaten Serang Tahun 2016

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Abstrak

ABSTRAK Mulai tahun 2016, mekanisme penyaluran Biaya Operasional Kesehatan (BOK) dialihkan penyaluran dananya dari Tugas Pembantuan yang alokasinya pada anggaran Kementerian Kesehatan menjadi DAK non-fisik yang di transfer langsung dari Kementerian Keuangan dan dicatat sebagai bagian dari pendapatan daerah. BOK merupakan dana yang digunakan untuk menunjang kegiatan promotif-preventif di luar gedung Puskesmas. Penelitian kualitatif ini bertujuan untuk mendapatkan gambaran implementasi BOK melalui mekanisme 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, keterbatasan fasilitas berupa komputer, printer dan gudang, keterbatasan staf sehingga merangkap beberapa tugas, keterlambatan pencairan dana, kesulitan dalam penyesuaian kode rekening dengan kegiatan BOK, banyaknya syarat dokumen pertanggungjawaban yang harus dilengkapi untuk pencairan dana serta masih lemahnya perencanaan kegiatan, komitmen, dan koordinasi antara para pengelola BOK. Kata kunci : Bantuan Operasional Kesehatan; Puskesmas; DAK non-fisik. Starting in 2016, fund channeling mechanism of Operational Budget for Health (BOK) has shifted from Tugas Perbantuan in which allocated through the Ministry of Health to Special Allocation Fund (DAK) non-physic that is directly transferred from Ministry of Finance and recorded as part of the local government revenues. BOK is for funds allocated to support preventif and promotive activities outside the building of Puskesmas. This qualitative approach aims to obtain an overview on the implementation of BOK using mechanism of DAK non-physic and identify obstacles faced by Kabupaten Serang. The budget realization has reduced from its previous achievement, from 96.49% in 2015 using TP mechanism to 85.87% in 2016. The study result demonstrates that there are several main issues that need to be tackled in the future, including: delays on issuing technical guidelines, limited supporting infrastructure and technology (such as computers, printers and warehouses), limitations in human resources that are forced to multitask different job descriptions, continued delay on disbursement of funds, difficulties in adjusting code of account under BOK activities, the excessive amount of documentation required as prerequested for fund disbursement, and ineffective planning activities, commitment, and coordination among BOK managers. Key words : Operational Budget for Health (BOK), Community Health Center; Health to Special Allocation Fund (DAK) non-physic.