

Analisis Implementasi Penggunaan Dana Bantuan Operasional Kesehatan Puskesmas di Kabupaten Buton Utara Tahun 2021

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Abstrak

Dana bantuan operasional kesehatan (BOK) bertujuan untuk membiayai operasional kegiatan di Puskesmas dalam rangka peningkatan indikator kinerja standar pelayanan minimal (SPM) di puskesmas. Penelitian ini bertujuan untuk menganalisis implementasi penggunaan dana BOK Puskesmas dalam pencapaian kinerja SPM di Kabupaten Buton Utara. Penelitian ini merupakan penelitian observasional dengan rancangan studi kasus dan pendekatan kualitatif. Studi kasus dilakukan di Puskesmas Kulisusu, Puskesmas Bonerombo, dan Puskesmas Wakorumba Utara Kabupaten Buton Utara pada Oktober 2022 hingga Juli 2023. Hasil penelitian menemukan bahwa pada faktor input yaitu dari sisi sumber daya manusia (SDM), jumlahnya masih belum lengkap dan masih ada beberapa posisi yang diisi oleh tenaga kesehatan yang bukan keahliannya. Selain itu, para SDM tersebut juga memiliki berperan ganda (double job). Kelengkapan sarana dan prasarana di puskesmas juga belum mencukupi seperti standar sarana untuk pelaksanaan program dalam SPM yang menghambat pelaksanaan program yang termasuk dalam SPM. Selain itu, peralatan penunjang (misalnya pemeriksaan laboratorium) dan jaringan internet sebagian belum terpenuhi. Ketersediaan anggaran puskesmas mengalami kendala karena anggaran yang diturunkan belum berbasis kinerja dan bukan berdasarkan sepenuhnya usulan dari puskesmas. Pada faktor proses, implelementasi anggaran dana BOK puskesmas dilakukan melalui penyusunan RUK dan RPK, tetapi untuk penentuan pagu anggaran tetap ditentukan oleh pemerintah pusat. Waktu pencairan dana BOK mengalami keterlambatan yang dimulai dari telat turunnya dana BOK ke kas daerah karena terlambatnya pengiriman laporan dari tahun sebelumnya. Selain itu, Puskesmas juga menunggu keluarnya DPA sebagai penjabaran dari APBD yang baru bisa keluar di akhir bulan Maret. Hal tersebut semakin rumit disebabkan inisiatif pencairan dana BOK oleh Puskesmas baru dilakukan pada bulan Juli hingga Agustus.

Keterlambatan turunnya dana ke Puskesmas tersebut berpengaruh pada terhambatnya pelaksanaan program kegiatan di awal tahun yang menggunakan BOK dan mengganggu realisasi program UKM di Puskesmas. Hal tersebut berdampak pada pencapaian indikator kinerja SPM di Puskesmas Bonerombo, Kulisusu, dan Wakorumba Utara yang mengalami penurunan dan masih banyak yang dibawah target. Kata kunci: bantuan operasional kesehatan, dana, sumber daya manusia, sarana prasarana, implementasi, kinerja

The health operational assistance funds aim to finance operational activities at community health centers (CHCs) to improve the minimum service standard (MSS) performance indicators. The current study aimed to analyze the implementation of HOA funds at CHCs in achieving MSS performance in North Buton Regency. An observational study was performed using a case study design and a qualitative approach. Case studies were conducted at the Kulisusu Health Center, Bonerombo Health Center, and North Wakorumba Health Center at North Buton Regency from October 2022 to July 2023. The study found that the input factor, namely from the human resources side, was still inadequate, and unskilled health workers still filled several positions. In addition, these human resources also had a double role. The facilities and infrastructure at the CHCs were also insufficient, such as the standard of facilities for

implementing programs in the MSS, which hinders the program implementations. In addition, some of the supporting tools (e.g., laboratory equipment) and internet networks have not been fulfilled. The availability of the CHCs budget is facing problems because it has been reduced, not based on performance, and not entirely based on suggestions from the CHCs. In the process factor, implementation of the HOA budget for CHCs was carried out through the preparation of the Proposed Activity Plan (PAP) and Activity Implementation Plan (AIP), but the central authorities still determined the determination of the budget ceiling. The timing of the disbursement of HOA funds was delayed, starting with the transfer of HOA funds to the local treasury due to the delay in submitting reports from the previous year. Apart from that, the CHCs were also waiting for the Budget Implementation Document (BID) to be released as an elaboration of the new Regional Expenditure Budget and Revenue (REBR), which came out at the end of March. It is even more complicated because the initiative to disburse HOA funds by the CHCs is only carried out from July to August. The delay in the disbursement of funds to the CHCs affected the implementation of program activities that used the HOA funds at the beginning of the year and disrupted the realization of the Community Health Efforts (CHE) program at the CHCs. It had an impact on the achievement of performance indicators for MSS at the Bonerombo, Kulisusu, and North Wakorumba Community Health Centers, which experienced a decline and many were still below target. Key words: health operational assistance, funds, human resources, infrastructure, implementation, performance