

INTISARI

Latar Belakang : Dengan adanya JKN pembiayaan puskesmas menjadi bertambah. Anggaran operasional yang dikelola oleh puskesmas sebelum dan sesudah pelaksanaan Jaminan Kesehatan Nasional sangat jauh berbeda, kenaikannya sangat drastis. Namun disisi lain dana APBD menjadi turun dan porsinya kecil.

Tujuan : Mendeskripsikan pengelolaan pembiayaan puskesmas sebelum dan sesudah pelaksanaan Jaminan Kesehatan Nasional di Kabupaten Banyuwangi.

Metode : Jenis penelitian ini adalah penelitian studi kasus deskriptif dengan menggunakan pendekatan kualitatif dan kuantitatif. Informan dalam penelitian ini berjumlah 36 orang terdiri 6 orang dari Dinas Kesehatan, 3 orang lintas sektor dan 27 orang dari puskesmas. Pengambilan sampel dilakukan secara *purposive sampling*.

Hasil : Terdapat beberapa hal yang membedakan pengelolaan pembiayaan puskesmas sesudah pelaksanaan JKN antara lain komitmen pemerintah daerah untuk anggaran APBD yang dikelola puskesmas difokuskan pada operasional rutin, bagi puskesmas proses perencanaan dan penganggaran lebih rumit dikarenakan keterbatasan tenaga dan waktu, kurangnya koordinasi internal puskesmas, pemahaman SDM kurang dalam proses perencanaan anggaran. Pemanfaatan dana bersumber dari dana kapitasi realisasinya rendah disebabkan oleh terkendalanya proses pengadaan obat dan bahan habis pakai serta keterbatasan regulasi. Monitoring masih terfokus pada administrasi keuangan. Hasil uji ANOVA menunjukkan : 1) Terdapat perbedaan secara bermakna realisasi dana BOK puskesmas sebelum dan sesudah JKN dengan nilai $p = 0,0025$ ($p < 0,05$), 2) Terdapat perbedaan secara bermakna realisasi dana kapitasi sebelum dan sesudah pelaksanaan JKN dengan nilai $p = 0,0016$ ($p < 0,05$), 3) Tidak terdapat perbedaan secara bermakna ($p = 0,4257$) realisasi dana APBD sebelum dan sesudah pelaksanaan JKN.

Kesimpulan : Implementasi JKN mengakibatkan belum optimalnya pengelolaan pembiayaan puskesmas dan secara uji statistik terdapat perbedaan realisasi dana BOK dan dana kapitasi puskesmas serta tidak terdapat perbedaan realisasi dana APBD puskesmas sebelum dan sesudah pelaksanaan JKN di Kabupaten Banyuwangi.

Kata Kunci : Kebijakan JKN, Penganggaran, Realisasi Anggaran, Jaminan Kesehatan Nasional

PUBLIC HEALTH CENTER FINANCING BEFORE AND AFTER THE IMPLEMENTATION OF NATIONAL HEALTH INSURANCE IN THE BANYUWANGI DISTRICT

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ABSTRACT

Background: Public health center financing has increased since the implementation of JKN. The operational budget which is managed by public health center is so different after the implementation of National Health Insurance, the increasing is very drastic. On the other hand, the local government budget funds is decreasing and the portion is smaller than before.

Objective: To describe the financial management of public health center before and after the implementation of national health insurance in Banyuwangi district.

Methods: The study was a descriptive case study with use qualitative data and quantitative data. Informants in this study were 36 persons consist of 6 persons from the district health department, 3 persons from other cross sectors, and 27 persons from the public health centers. Those samples were taken by purposive sampling technique.

Results: There were several things that distinguish the financing management of public health center after the implementation of JKN. They were the commitment from local government to focus on routine operations budgeting, the more complicated for public health centers process of planning and budgeting due to limited human resources and time, the lack of internal coordination in the public health center, the less understanding from human resources on planning process, and the lower utilization of funds from capitation due to obstruction in drug procurement process, disposable materials and regulation. Monitoring was focused on financial administration. The ANOVA test showed : 1) There was a significant difference of realization BOK funds in public health center before and after JKN with $p = 0.0025$ ($p < 0.05$), 2) There was a significant difference capitation funds realization before and after implementation of JKN with $p = 0.0016$ ($p < 0.05$), 3) There was no significant difference ($p = 0.4257$) of APBD funds realization before and after the implementation of JKN.

Conclusions: Implementation of JKN had impacted to financing management system of public health center and there were statistically differences of realization of BOK funds and capitation funds in public health center before and after JKN and there was no difference of realization of APBD funds before and after the implementation of JKN

Keywords: JKN policy, budgeting, realization budgeting, national health insurance

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