

INTISARI

Fenomena penumpukan obat kedaluwarsa yang terjadi di Dinas Kesehatan Kabupaten Majalengka yang tidak pernah dimusnahkan sekian lama (2008—2016) menyebabkan kerugian negara sekitar Rp3,6 miliar. Peneliti mengidentifikasi bahwa terdapat kesalahan yang menyebabkan potensi *fraud* atau bahkan *fraud* pada pengadaan obat. Fenomena tersebut juga menyatakan bahwa dana kapitasi untuk alat kesehatan tidak dicairkan, sedangkan untuk operasional obat dalam laporannya lancar. Berkaitan dengan hal tersebut penelitian ini bertujuan untuk mengidentifikasi, menelaah, dan menganalisis apakah fenomena ini terjadi sekedar belum terdapat pemusnahan saja atau terdapat kesalahan pengadaan obat. Identifikasi ini khususnya *intentional* atau *unintentional* yang menyebabkan terjadinya *fraud*.

Penelitian ini dilakukan dengan pendekatan kualitatif deskriptif dan asosiatif dengan metode studi kasus. Pengumpulan data dilakukan melalui analisis dokumen dan *in-dept interview* pada Kepala Daerah, DPRD, Inspektorat, Sekretaris Dinas, PPK, PPTK (Kasi Farmasi), Kepala Puskesmas Dinas Kesehatan Kabupaten Majalengka. Pertanyaan wawancara disesuaikan dengan tugas, pokok, dan fungsi masing-masing informan yang dihubungkan dengan menggunakan tiga dimensi dari teori *fraud triangle* (*pressure*, *opportunity*, dan *rationalization*) dan tiga dimensi dari konsep *good governance* (*transparency*, *good governance legal standard*, dan praktik audit yang sehat). Data transkripsi wawancara kemudian direduksi, ditemakan, dan dianalisis untuk pertanyaan penelitian.

Hasil penelitian ini menunjukkan bahwa fenomena penumpukan obat kedaluwarsa disebabkan oleh kesalahan pengadaan obat yang sudah menjadi benang kusut dan sulit dihindari dari tingkat manajemen bawah sampai manajemen puncak. Faktor utama terjadinya kesalahan tersebut karena adanya kelemahan pengendalian internal di setiap penugasan sehingga menimbulkan kelalaian dari pejabat berwenang secara disengaja (*intentional*). Hal ini menimbulkan *pressure*, *opportunity*, dan *rationalization* bagi para pelaku karena tidak menerapkan akuntabilitas dan transparansi yang baik. Sementara itu, penelitian ini mengaitkan dengan empat prinsip tata kelola dan menyimpulkan bahwa Dinas Kesehatan Kabupaten Majalengka belum melaksanakan tata kelola yang baik. Selain itu, adanya keterbatasan SDM, baik kuantitas maupun kualitas menjadi masalah dalam menjalankan tugas dan tanggung jawab. Hal tersebut menimbulkan tata kelola Pemerintahan Dinas Kesehatan Kabupaten Majalengka belum berjalan dengan baik.

Kata Kunci: *fraud triangle*, *good governance*

ABSTRACT

The phenomenon of expired drugs accumulation at the Health Service Office of Majalengka Regency, which has not been demolished for such a long period of time (2008 – 2016) has caused a heavy loss on the government – around Rp. 3.6 billion. The researcher identified that there were errors which caused a potential fraud or even a fraud on drugs procurements. Such a phenomenon also pointed out that the capitation fund for health instruments was not disbursed, whereas drugs operational funds are easily processed in the reports. Therefore, this research aims to identify, examine and analyse whether such a phenomenon takes place simply because demolition hasn't been carried out or because there has been an error in the procurement of drugs, the identification especially focuses on the intentional or unintentional act which may lead to fraud.

This research was conducted by using a qualitative descriptive and associative technique with a case study method. The data were collected by means of document analysis, in-depth interviews with the Regional Head; Regional Members of Parliament; Inspectorate Officers; Secretary of Service; Commitment Making Officer (CMO); Technical Activity Executive Officer (Pharmacy Section Head); and Head of Community Health Center, Health Service Office of Majalengka Regency. Interview questions were fine-tuned with the details of the main task and function of each of the informants, which then were connected by using the three dimensions of fraud triangle theory (pressure, opportunity, and rationalization), and three dimensions of good governance concept (transparency, corporate governance standard, and healthy audit services). Data of interview results were then reduced, themed, and analysed to answer the research question.

The research results show that the expired drugs accumulation was caused by an error in the procurement of drugs which has become seriously tangled up and difficult to avoid from the lowest level of management to the top level. The main factor which enables this error to happen is the weakness of internal control in each assignment, which caused negligence in the part of authorized personnel intentionally. This in turn provided pressure, opportunity and rationalization for the perpetrator because of failure to apply accountability and transparency. Meanwhile, this research connects with the four principles of management, and concluded that Majalengka Regency Health Service office has not applied a good governance. Moreover, the limited number of human resources in terms of both quantity and quality in executing the tasks and the responsibilities has made Majalengka Regency Health Service office miss a good governance.

Keywords: fraud triangle, good governance