

Evaluasi Formatif Penyerapan Anggaran Bantuan Operasional Kesehatan (BOK) Puskesmas Salur Langsung Di Kota Depok Tahun 2023 = Formative Evaluation of the Budget Absorption for Directly Disbursed Health Operational Assistance (BOK) at Community Health Centers in Depok City, 2023

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Abstrak

Tesis ini membahas tentang bagaimana penyerapan anggaran BOK Puskesmas dengan metode salur langsung melalui evaluasi formatif penyerapan anggaran Bantuan Operasional Kesehatan (BOK) Puskesmas Salur Langsung Di Kota Depok Tahun 2023. Ini merupakan penelitian Non Eksperimental dengan pendekatan kualitatif berupa studi kasus pada 6 Puskesmas di Kota Depok, 3 Puskesmas dengan penyerapan baik dan 3 Puskesmas dengan penyerapan sedang. Metode pengumpulan data dengan wawancara mendalam dikonfirmasi dengan telaah dokumen. Kesimpulannya adalah mekanisme BOK Salur lebih tepat waktu daripada mekanisme sebelumnya yang melalui kas daerah, tetapi diperlukan penyempurnaan terkait ketepatan alokasi dengan kebutuhan lokal, penyederhanaan laporan, pengintegrasian antar aplikasi, kapasitas SDM dan manajemen pengelolaan BOK di level Puskesmas.

.....This thesis examines the implementation of the direct disbursement method in the absorption of Health Operational Assistance (BOK) funds at Puskesmas in Depok City. The study conducts a formative evaluation of budget absorption for Directly Disbursed Health Operational Assistance (BOK) at Puskesmas in Depok City in 2023, using a non-experimental research design with a qualitative case study approach. The study focuses on six Puskesmas in Depok City: three with good absorption rates and three with moderate absorption rates. Data collection was conducted through in-depth interviews. The conclusion is that the Directly Disbursed Health Operational Assistance (BOK) mechanism is more timely compared to the previous mechanism through regional treasuries. However, improvements are needed regarding the accuracy of allocation according to local needs, simplification of reporting, integration between applications, capacity building of human resources, and management of BOK at the health center level.