

ABSTRACT

Background : Peraturan Menteri Kesehatan (Permenkes) Number 82 Year of 2015 about technical guidelines of the use of Dana Alokasi Khusus (DAK) of health care and Peraturan Menteri Kesehatan (Permenkes) Number 11 Year of 2015 about technical guidelines of Bantuan Operasional Kesehatan (BOK) tell us if puskesmas's source of funds came from the allocation of 5% Anggaran Pendapatan dan Belanja Negara (APBN), 10% of Anggaran Pendapatan dan Belanja Daerah and puskesmas's income. Next the use of puskesmas's funds for the activity of Upaya Kesehatan Masyarakat (UKM) regulated in Peraturan Menteri Kesehatan (Permenkes) Number 75 Year of 2014 Pasal 42. Difference in the rules and conditions in each of region makes possibility in the realization of the uses of source funds in each puskesmas.

Objective : Knowing the comparative of sources and the uses of funds in run the acitivity of Upaya Kesehatan Masyarakat (UKM) Essensial in Puskesmas Tempel II and Puskesmas Borobudur.

Methods : The research was conducted by using qualitative method with case study approach. Data obtained by viewing the document of income and expenditure of puskesmas's funds and puskesmas's activity reports. Documents ares then analyzed and calculated the presentation of allocation. In addition, data collection is supported by digging up information from the informant by in depth interview.

Result : The source of funds of Puskesmas Tempel II came from Bantuan Operasional Kesehatan (BOK) , Subsidi Operasional Puskesmas (SOP), and Badan Layanan Umum Daerah (BLUD). The source of funds of Puskesmas Borobudur came from just BOK and BLUD. The most used of puskesmas Tempel II's funds is for the activity of health promote whilw the most used of puskesmas Borobudur's funds is for the activity of Kesehatan Ibu dan Anak (KIA).

Conclusion : There are difference between puskesmas Tempel II and puskesmas Borobudur of the source funds, funds reception mechanism, the use of funds by Surat Keputusan Kepala Dinas Kesehatan, the reason of funds's allocation, level of activity's success, and obstacles of run the acitivity in the puskesmas.

Keywords : Source and the use of fund, puskesmas, upaya kesehatan masyarakat.