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FAKULTAS KESEHATAN MASYARAKAT

UNIVERSITAS ANDALAS

PADANG, 2019

**FAKULTAS KESEHATAN MASYARAKAT  
UNIVERSITAS ANDALAS**

**Skripsi, 08 Mei 2019**

**DISYA DISTI MAHYUZA, No. BP. 1511212006**

**ANALISIS PENGELOLAAN DANA NON KAPITASI DI PUSKESMAS  
TALANG KABUPATEN SOLOK TAHUN 2018**

xii + 92 halaman, 10 tabel, 1 gambar, 13 lampiran

**ABSTRAK**

**Tujuan Penelitian**

Dana Non Kapitasi adalah dana Jaminan Kesehatan Nasional (JKN) yang digunakan untuk membiayai pelayanan kesehatan dan operasional FKTP diluar tarif kapitasi. Puskesmas Talang merupakan puskesmas dengan pagu dana non kapitasi terbanyak diantara 19 puskesmas di wilayah kerja Dinas Kesehatan Kabupaten Solok. Penelitian ini bertujuan untuk menganalisis pengelolaan dana non kapitasi di Puskesmas Talang Kabupaten Solok tahun 2018.

**Metode**

Penelitian ini merupakan jenis penelitian kualitatif, informan berjumlah 8 orang, penentuan informan dilakukan secara *purposive sampling*. Pengumpulan data dilakukan melalui wawancara mendalam, observasi dan telaah dokumen. Analisis data dengan cara triangulasi sumber dan triangulasi metode.

**Hasil**

Hasil penelitian menunjukkan perencanaan pengelolaan dana non kapitasi: Pedoman penyusunan perencanaan merujuk kepada Permenkes, Permendagri, Perbup Kabupaten Solok. Perencanaan disusun dalam bentuk tim manajemen puskesmas, Pelaksanaan pengelolaan dana non kapitasi: pelaksanaan sesuai alur, verifikasi dan pembayaran klaim dari BPJS Kesehatan lama, pengajuan klaim 70% sudah tepat waktu, keterlambatan pembayaran klaim disebabkan ketidak lengkapan berkas yang ditemukan saat verifikasi serta defisit anggaran BPJS Kesehatan, pagu dana yang ada belum mencukupi, pencairan dari kas daerah terkendala peraturan yang belum rinci serta pemahaman petugas yang kurang. Pelaporan dan Pengawasan pengelolaan dana non kapitasi : pembuatan laporan sudah dilakukan rutin setiap bulan, pengawasan dilakukan oleh PPK.

**Kesimpulan**

Pengelolaan dana non kapitasi belum berjalan dengan baik karena belum mencapai target yang diharapkan. Untuk itu puskesmas diharapkan dapat mandiri dalam pengelolaan keuangan melalui PPK-BLUD sehingga puskesmas lebih fleksibel dalam pengelolaan keuangan.

**Daftar Pustaka** : 30 (2004 – 2018)

**Kata Kunci** : Pengelolaan dana, JKN, Non Kapitasi, Puskesmas

**FACULTY OF PUBLIC HEALTH  
ANDALAS UNIVERSITY**

**Undergraduate Thesis, May 08 2019**

**DISYA DISTI MAHYUZA, No. BP. 1511212006**

**ANALYSIS OF NON CAPITATION FUND MANAGEMENT IN TALANG  
PUBLIC HEALTH CENTRE IN SOLOK REGENCY 2018**

xii+ 92 pages, 10 tables, 1 images, 13 attachments

**ABSTRACT**

**Research Purpose**

The Non Capitation Fund is a National Health Insurance (JKN) fund used to finance FKTP health and operational services beyond the capitation rate. Talang Public Health Centre is a public health centre with the most non capitation fund ceiling among 19 public health centres in the working area of the Solok Regency Health Office. This study aims to analyze non capitation fund management in Talang Public Health Centre in Solok Regency 2018.

**Method**

This research was a qualitative method, the total of research informant were 8 informants, the informant determinated by purposive sampling. Data collected by indepth interviews, observation, and documents review. Data analysed by triangulation sources and triangulation methods.

**Results**

The results of the study show that the planning of non capitation fund management: Guidelines for planning refers to Minister of Health Regulation, Minister of Home Affairs Regulation, Regulation of Solok Regent. Planning is arranged in the form of a health centre management team, Implementation of non capitation fund management: implementation according to flow, verification of old BPJS Health, 70% claim submission on time, late payment of claims due to incomplete files found during verification and BPJS Health budget deficit, fund ceiling there is not enough, disbursement from the regional treasury is constrained by non-detailed regulations and lack of understanding of duties. Reporting and Supervision of non capitation fund management: making reports has been carried out regularly every month, supervision is carried out by PPK.

**Conclusion**

Management of non-capitation funds has not gone well because it has not reached the expected target. For this reason, public health centre are expected to be able to be independent in financial management through PPK-BLUD so that public health centre are more flexible in financial management.

**References** : 30 (2004-2018)

**Keywords** : Fund Management, JKN, Non Capitation, Health Centre