

Abstrak

Pandemi Covid-19 memberikan dampak yang signifikan dalam proses pengadaan perbekalan kesehatan di berbagai fasilitas kesehatan. Walaupun tingkat ketersediaan obat telah mengalami perbaikan, masih ditemukan kekosongan persediaan obat di beberapa fasilitas kesehatan. Hal tersebut terjadi akibat ketidaksesuaian perencanaan dengan pelaksanaan pengadaan obat. Tujuan penulisan ini untuk meninjau praktik siklus pengadaan dan penerapan pengendalian internal terhadap persediaan obat pada Puskesmas Jetis di masa pandemi Covid-19. Penelitian ini menggunakan metode penulisan berupa metode kepustakaan dan penelitian lapangan meliputi wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan siklus persediaan obat di Puskesmas Jetis secara keseluruhan telah sesuai berdasarkan teori sistem informasi akuntansi yang berlaku. Terdapat tujuh aktivitas utama dalam siklus persediaan obat di Puskesmas Jetis yaitu perencanaan, permintaan, penerimaan, penyimpanan, pendistribusian, pemusnahan dan penarikan obat serta administrasi. Sehubungan dengan pengelolaan persediaan obat, Puskesmas Jetis telah melakukan serangkaian upaya pengendalian internal untuk mengatasi berbagai ancaman yang timbul dengan cukup baik.

Kata kunci: siklus persediaan obat, pengendalian internal, puskesmas, Covid-19

Abstract

The Covid-19 pandemic has significantly impacted the procurement process for drug supplies in various health facilities. Although the rate of drug availability has improved, there are still vacancies in drug supplies in several health facilities. It happened due to the incompatibility of planning with the implementation of drug procurement. The purpose of this paper is to review the practice of the procurement cycle and the application of internal control to drug supplies at the Jetis Health Center during the Covid-19 pandemic. This research uses a writing method in the form of library research and field research covering interviews, observations, and documentation. The results showed that the drug supply cycle at the Jetis Health Center mostly was under the applicable accounting information system theory. There are seven main activities in the drug supply cycle at the Jetis Health Center, including planning, requesting, receiving, storing, distributing, destroying, and withdrawing drugs and administration. Regarding the management of drug supplies, the Jetis Health Center has done a series of internal control efforts to deal with various threats that arise well enough.

Keywords: drug supply cycle, internal control, health center, Covid-19