ABSTRACT

A research on the budgeting aspects of Jamkemas program implementation at the Puskesmas in Jombang has done, to know the phenomenon of low realization of the budget and its impact on indicators of program success. This research was designed as a descriptive research with qualitative approach. The information in this research was collected from ‘informants’ which consist of the implementers and users of this program.

This study concludes that the program is very useful, but need to be re-examined about the concept. This program budgeting in Jombang is less good in various aspects of budgeting. In the context of the implementation model of the George Charles Edwards III, lack of compliance in various parts of the budget was caused by a combination of several factors, namely the problem on various elements of communication factors (clarity and consistency); problems on the various elements resource (HR, budget, facilities, or incentives, authority and information / program guidelines); problems on the various elements of the bureaucratic structure factors (fragmentation, procedures and equipment, duties, limits of authority), and problems on factors disposition or tendency either committed the implementer Jombang Dinas Kesehatan level and Puskesmas level which is less positive.

Keywords: Jamkesmas Program, Policy Implementation, Budgeting