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REGIONAL PUBLIC SERVICE AGENCY (BLUD) FINANCIAL MANAGEMENT AT PUSKESMAS KARANGREJA, PURBALINGGA DISTRICT

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ABSTRACT

This thesis is titled: "Financial Management of Regional Public Service Agency (BLUD) in Karangreja Health Center, Purbalingga Regency". The purpose of this research is to describe and explain about the Financial Management of the Regional Public Service Agency (BLUD) at the Karangreja Health Center, Purbalingga Regency. Descriptive qualitative research type. Determination of informants using purposive sampling techniques. Data Analysis uses interactive analytics. The results of the study can be concluded: (1) Aspects of Planning: based on the Plan that has been prepared by the Puskesmas Level Planning Team by applying the principles of accountability governance that has been carried out well. (2) Organizing Aspects: mapping SDM using the Workload Analysis method (ABK Kes) both at managerial and service level, fulfillment of personal qualifications, human resource development has been well done. (3) Aspects of Direction and Mobilization: guided by the DPA which has been ratified by the PPKD with a detailed distribution of implementation time made monthly by the program holder. (4) Aspects of Supervision: supervision shall be conducted internally or externally including administrative aspects, resources, achievement of program performance, and technical services and if there is found to be a discrepancy in coaching in accordance with the applicable provisions and corrective actions. The financial income of the Karangreja Health Center needs to be improved by: (1) Diversifying the business through cooperation with third parties (parking area management) and forming new business units such as homecare services, psychologist consulting services. (2) Comparative studies to optimize financial blud management. (3) Marketing of existing services through efforts to distribute leaflets, brochures and other promotional media in optimizing services to the community .

Keywords; *financial management, Regional Public Service Agency*

A. INTRODUCTION

The implementation of public services is currently still faced with a government system that is not yet effective and efficient and the quality of human apparatus resources is inadequate. This can be seen from the fact that there are still many complaints and complaints from the public, both directly and through the mass media, regarding complicated procedures, uncertain timeframes, costs to be incurred, non-transparent requirements and unprofessional officers, giving rise to an unfavorable image of government. Puskesmas as a public service institution plays an important role in improving public health status.

Puskesmas are required to serve the community, be able to develop independently and must be able to provide quality and affordable services for the community. With the increasing demand for Puskesmas to improve their services, many problems have arisen related to the limited budget available for Puskesmas operations, the bureaucratic flow that is too long in the process of disbursing funds, financial management regulations that hinder the smooth running of services and the difficulty in measuring performance.

As a technical implementation unit for the District Health Office, its role is to carry out some of the technical operational tasks of the Service District Health and being the first level implementing unit as well as the spearhead of health development, the puskesmas has an important role in the national health system, especially the health effort sub-system. In accordance with the Regulation of the Minister of Health of the Republic of Indonesia Number 75 of 2014, puskesmas carry out community health efforts and individual health efforts at the first level, by prioritizing promotive and preventive efforts to achieve the highest degree of public health in their working area.

With this function, the management of the puskesmas must be optimal to be able to satisfy the community, customers as well as the success of government programs that are charged to the puskesmas. One part of management that is quite strategic is financial management.

The government itself has carried out reforms to state finances which have started since the end of 2003, with the issuance of three new packages of state financial regulations, namely Law no. 17 of 2003 concerning State Finance, Law no. 1 of 2004 concerning the State Treasury, and Law no. 15 of 2004 concerning Examination of State Financial Management and Responsibility. The three packages of state financial regulations have changed the mechanism for financial management to be more efficient, professional, accountable and transparent by making changes from traditional budgeting to performance-based budgeting which opens corridors for the implementation of a performance basis within the government.

The implementation of puskesmas management is a series of systematic processes which include planning, organizing and controlling using the resources that are owned and carried out effectively and efficiently. Effective means that the expected goals can be achieved through an implementation process that is carried out properly and correctly and of good quality based on the needs of the results of an evidence-based situation analysis, while efficient means how the puskesmas utilizes available resources to be able to carry out health efforts according to standards so that they can realize the desired performance targets. set.

The Puskesmas as a Regional Public Service Agency (BLUD) has the opportunity to improve its services to the community. The Puskesmas will manage its own finances, without having operational dependence on the Regional Government (Pemda). Puskesmas with BLUD status as stated in Permendagri No. 61 of 2007 concerning Technical Guidelines for Financial Management of Regional Public Service Agencies which have been amended by Permendagri No. 79 of 2018 concerning Regional Public Service Agencies, health services are given flexibility in the context of managing both from the human resources (HR) to budgeting side. Through the concept of the BLUD financial management pattern, the Puskesmas is expected to be able to increase professionalism, encourage entrepreneurship, transparency and accountability in the framework of public services in accordance with the three pillars expected from the implementation of the Financial Management Pattern (PPK) BLUD, namely promoting the improvement of public service performance, flexibility of financial management and good governance .

Karangreja Health Center is one of the health centers in the northern region of Purbalingga Regency. The working area of the puskesmas is 74.5 km². It consists of 7 working areas, namely: Karangreja Village, Siwarak Village, Kutabawa Village, Serang Village, Tlahab Lor Village, Tlahab Kidul Village and Gondang Village with a population of 50,060. Karangreja Health Center is an inpatient health center with a building that was relocated in 2017 consisting of 2 floors. An overview of the existing facilities and infrastructure at the Karangreja Health Center is as follows:

Table 1 . Karangreja Community Health Center facilities and infrastructure

No	Type Means/ Infrastructure	Amount
1	Public health center Servant	2
2	Polyclinic Village	6
3	Room Action	1
4	Room Registration	1
5	Room RM/Record medic	1
6	Room BP General	1
7	Room MCH/KB/Elderly	1
8	Room Labor	1
9	Room Inpatient	7
10	Room Pharmacy	1
11	Room BP Dental	1
12	Room Laboratory	1
13	Room Immunization	1
14	Room nutrition	1
15	Room Kesling	1
16	Room Lactation	1
17	Room System Effort	1

18	Room Head Public health center	1
19	Warehouse	2
20	Room files	1
21	Hall	1
22	prayer room	2
23	Room Disease TB	1
24	Restroom	6
25	WC employee	4
26	Kitchen General	1
27	Public health center Around the Wheel 4	1
28	Ambulance	1
29	WWTP	1
30	The place Disposal Rubbish Medical	1
31	Bicycle Motorcycle	2
32	Computer	10
33	MOBILE PHONE	1
34	Laptops	6
35	Television	2
36	servers Internet	1
37	LCD	2

(Source: 2019 Karangreja Community Health Center Goods Treasurer Report)

Based on data report annual Public health center Karangreja Year 2019 the resources owned by the Karangreja Health Center are 57 people consisting of PNS: 25 people and Non PNS Employees: 32 people. As for details list employees as follows:

Table 2. Data Health Center HR Karangreja

No	Level Education	Type Sex		Amount HR
		L	P	
1	S2	1	0	1
2	S1	3	7	10
3	D3	9	30	39
4	SENIOR HIGH SCHOOL	1	3	4
5	JUNIOR HIGH SCHOOL	1	0	1
6	SD	0	2	2
TOTAL		15	42	57

(Source :TU Karangreja Community Health Center in 2019)

However because limited power civil servant in field administration finance, the financial manager at the Karangreja Health Center is the Treasurer Expenditures and Receiving Treasurer with DIII Education background Nursing and SENIOR HIGH SCHOOL. With background behind education the manager finance only get coaching from Body Finance Area Regency Purbalingga and not yet once follow training specifically on financial management. As a financial manager, The staff is also still carrying out their main duties as nurses on o'clock service so that in doing Duty as manager finance suboptimal.

After going through the substantive, technical and requirements assessment process administration assessed by the assessment team with the appropriate assessment criteria has set by Constitution and regulation which apply, since January 2019 Public health center Karangreja established as a health center PPK-BLUD with Purbalingga Regent Decree No. 900/283 Year 2018 about Determination Application Pattern Management Finance Body Service General Area on units executor Technical Service Public health center and Laboratory Health in Regency Purbalingga. By Therefore, the entire income of the puskesmas consisting of capitation funds, levies, income from cooperation and interest services are no longer remitted to Office Cash

Area Government Regency Purbalingga but managed in a manner directly by Karangreja Health Center.

Funding for the Karangreja Health Center apart from retribution and income JKN capitation managed by the PPK-BLUD system is still subsidized by Government Area Regency Purbalingga and get Helpoperational Health (BOK) from fund Budget Income Shopping State Budget (APBN) to support operational activities health center through planning every the year. With thereby Public health center Karangreja directly responsible to Pemda Purbalingga in management budget finance. Realization of managed income and expenditure budget Public health center Karangreja on year 2019 as in table following :

Table 3. Realization Income and Shopping BLUD

No	Desci ption	Target Budget (IDR)	Realization (Rp.)	More / (Not enough) (IDR)
Income				
1	Services revenue General service BLUD	766,400,000	982,355,317	(215,955,317)
	Treatment Retribution Street - Registration	170,000,000	240,272,500	(70,272,500)
	Treatment Retribution Street - Candidate Bride	7,200,000	8,260,000	(1,060,000)
	Treatment Retribution Street - Action (ER, LAB, KIA, etc)	81,000,000	169,570,880	(88,570,880)

	Retribution treatStreet - Son School	200,000	35,000	165,000
	Labor General	22,500,000	38,223,934	(15,723,934)
	Labor JKN 1 Year	300,000,000	235,038,750	64,961,250
	Inpatient JKN	120,000,000	188,518,750	(68,518,750)
	Jamkesda Poor	5,500,000	0	5,500,000
	treat stay general	60,000,000	102,435,503	(42,435,503)
2	Other Income- another BLUD	2,520,000,000	2,611,239,838	(91,239,838)
	Fund Capitation JKN	2,520,000,000	2,611,239,838	(91,239,838)
	Amount Income	3,286,400,000	3,593,595,155	(307,195,155)
Shopping				

1	Employee ShoppingBLUD	108,070,000	102,695,000	5,375,000
2	Shopping Goods andService BLUD	3,338,477,000	3,215,976,165	122,500,835
3	Capital Expenditures Equipment and Machine - ProcurementOffice tools Other (Generator)	89,000,000	88,715,700	284,300
4	Capital Expenditures Equipment and Machinery - Procurement Furniture	33,300,000	33,300,000	-
5	Capital Expenditures Equipment and Machine - ProcurementTool House Other Stairs (Home use)	2,600,000	2,538,547	61,453
6	Capital Expenditures Equipment and Machine - Procurement Computer	1,500,000	1,390,000	110,000
7	Capital Expenditures Equipment and Machinery - ProcurementTool Medical	34,000,000	30,008,182	3,991,818

	Amount Shopping	3,606,947,000	3,474,623,594	132,323,406
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(Source : Report BLUD realization Public health center Karangreja TA 2019)

From table on could concluded that overview realization achievement target performance finance Public health center Karangreja Regency Purbalingga from Budget Income BLUD Public health center Karangreja Purbalingga Regency in 2019 is Rp. 3,286,400,000 and realized Rp. 3,593,595,155 or 109.35% of the budget ceiling. this income divided Becomes 2 that is Income Service Service general BLUD and Income Etc BLUD. Realization income Public health center Karangreja enough good because experience excess from target which set. Budget for the Karangreja Community Health Center, Purbalingga Regency in 2019 is Rp. 3,606,947,000 and realized as big IDR 3,474,623,594 or 96.33% of the budget ceiling. This shopping is divided into Employee Shopping BLUD of Rp. 108,070,000 and realized Rp. 102,695,000 or 95.02% of the budget ceiling. Shopping for BLUD goods and services Public health center Karangreja Purbalingga Regency in 2019 is Rp. 3,338,477,000 and realized as big Rp. 3,215,976,165 or 96.33% from morning budget. Whereas budget Shopping Capital Public health center Karangreja Regency Purbalingga year 2019 is IDR 160,400,000 from amount the realized as big Rp. 155,952,429 or 97.22% from morning budget with details Shopping Capital Equipment and Machine - Procurement Tool Office Other (Generator) as big Rp. 88,715,700, Procurement Furniture IDR 33,300,000 Procurement Tool House Ladder Other (Home use) IDR 2,538,547 Procurement Computer Rp. 1,390,000 Procurement Tool Medical Rp. 30,008,182. SILPA (Remainder More ceiling Budget) year previously, used as balance beginning year next with return to account giro BLUD Public health center Karangreja for in use as the next year's budget.

Activity planning and budgeting in something agency government becomes important because it is an important foundation or basis in doing activity operational in year next. BLUD Karangreja Health Center set an estimated revenue target in 1 year which will come that is from 1 January until with 31December as a reference calculation operational costs 30% and remuneration at most 70%. The final stage is preparing a

Budget Plan and Business (RBA) which refers from Plan Strategic (Renstra) BLU five annual which then the overview will Becomes Plan Work and Budget BLUD Karangreja Health Center.

Process management finance which During this has held by Public health center Karangreja still many especially having trouble concerns intermediate regulation other :

- a. The use of the budget awaits determination from the SKPKD (Work Unit Management Finance Area) Body Finance Area so that no can used direct and hinder operational Public health center onmoment the budget has not been set.
- b. Rates not yet reflect units cost which could take effect to quality service.
- c. Change rates no easy because pseudo loading on Public to go through Perda.
- d. Planning only based on activity year then.
- e. Still exists HR who carry out Duty double.
- f. Some of the activities carried out were not according to the schedule that had been set specify.

Based on description the, researcher interested for To do study about Management Finance Body Service General Area (BLUD) on Public health center Karangreja Regency Purbalingga.

B. METHOD

Research methods that used is qualitative with type study descriptive. With method this, researcher explain and describes a reality so that it can contain a description of something issues and problems which exists. This research was conducted at the Karangreja Health Center, Purbalingga Regency, with the research target being employees at the Karangreja Health Center, Purbalingga Regency. Selection of informants using purposive sampling technique . In research, researchers tend to choose informants who are considered to know and can be trusted to become solid sources of data and know the problem in depth (Sutopo, 2000: 22). Data was collected through a combination of three data collection methods, namely: *in-depth interviews* , observation and documentation. Data validity uses data triangulation techniques, (Moleong, 2002:23-30).

C. RESULTS AND DISCUSSION

Planning Aspect

The planning aspect begins with the preparation of a Strategic Plan which outlines the vision, mission, strategic goals and strategic goals and targets prepared by the Planning Team at the Puskesmas level in accordance with the Health Office's plan which is made up of a five-year plan. RBA preparation begins with translating the Strategic Plan into program and activity plans, performance indicators, and the BLUD budget. The preparation of activity plans and budgets is carried out by dividing into three activity plans and budgets, namely personnel expenditures, goods and services expenditures and capital expenditures using the SIMDA application. In determining income, this is done by considering the realization of last year's income and the applicable tariff in Purbalingga Regency, namely Perda No. 06 of 2008. The source of income at the Karangreja Health Center comes from the results of health services in the form of JKN retribution and capitation. The governance pattern implemented at the Karangreja Health Center aims to maximize the value of the Health Center by applying the principles of openness, accountability, trustworthiness and responsibility to increase the contribution of the Health Center in supporting the general welfare of the community through health services inside and outside the building in accordance with service standards.

Organizational Aspects

The organizational aspect at the Karangreja Health Center in planning/mapping HRK needs uses the Health Workload Analysis (ABK Kes) method both at the managerial and service levels. Karangreja Health Center in fulfilling the needs of personal qualifications by placing employees who are appointed by the Central and District Governments both as civil servants and THL according to the required personal qualifications. Involve both PNS and THL employees to participate in formal and non-formal education and training such as seminars, training and workshops. Constraints in fulfilling human resources in the aspect of recruitment and the presence of multiple assignments.

Aspects of Direction and Mobilization

The aspect of directing and mobilizing with the DPA which is an attachment to the performance agreement signed by the regional head with the BLUD leader. The function of the DPA is the same as the Work Plan and Budget (RKA) for the Regional Government Organization (OPD), which is also a performance agreement between the head of the region and the head of the OPD. In the performance agreement the regional head assigns the BLUD leader to carry out public service activities and has the right to manage funds according to what is stated in the DPA-BLUD. Details of income on the DPA consist of revenue from services and revenue from the APBD. The DPABLUD which has been approved by PPKD is the basis for implementing the revenue and expenditure budget. In the implementation of DPA there are 91 time divisions based on a plan for arranging work sequences, lists or tables of activities or activity plans with detailed implementation time divisions which are made monthly by program holders.

Supervision Aspect

In this aspect the oversight system lies in the implementation of Regional Public Service Agency (BLUD) policies. This monitoring system is more directed to the BLUD policy monitoring and control system. So that in its implementation it can provide good and effective services to the community.

The aspect of supervision at the Karangreja Health Center for financial management is in accordance with the laws and regulations regarding BLUDs that apply both at the central and regional levels. The Internal Supervisory Unit which is the internal apparatus of the puskesmas for internal supervision and control of service performance, finance and social environmental influences in implementing Healthy Business Practices is led by a chairman who is directly responsible under the Head of the Puskesmas BLUD. Karangreja Health Center has two sources of income, namely income derived from community services or income derived from the puskesmas itself, and other sources the income obtained from the APBD so that it is still part of the SKPD must compile two Budget Realization Reports (LRA), namely the LRA SKPD and LRA BLUD BLUD Puskesmas by considering several things including the balance between benefits and burdens, management complexity, as well as the volume and/or range of services. Supervision at the Karangreja Health Center is divided into two, namely

internal and external supervision. Supervision is carried out covering administrative aspects, resources, program performance achievements, and technical services. If any discrepancy is found with respect to plans, standards, laws and regulations as well as various applicable obligations, it is necessary to provide guidance in accordance with applicable regulations and corrective actions are taken .

D. CONCLUSION

1. The planning aspect is carried out through the preparation of a Strategic Plan (Renstra) by the Puskesmas Level Planning Team which includes activities that will be carried out within the next 5 years in order to achieve the puskesmas' vision and mission. Preparation of a Budget Business Plan (RBA) for a period of 1 year. Determination of revenue targets takes into account last year's revenue realization and applicable tariffs. Implementation of governance patterns by applying the principles of transparency, accountability, responsibility and independence.
2. The organizing aspect begins with mapping the needs of HRH using the Health Workload Analysis (ABK Kes) method both at the managerial and service levels. Fulfillment of personal qualifications by placing employees appointed by the Central and District Governments as civil servants and THL. Development of human resources by involving both PNS and THL employees to participate in education and training held both formal and non-formal such as seminars, training and workshops. Constraints in fulfilling human resources in the aspect of recruitment and the presence of multiple assignments.
3. The aspect of directing and mobilizing with the DPA which is an attachment to the performance agreement signed by the regional head with the BLUD leader. The DPA function is the same as the Work Plan and Budget (RKA) on the Regional Government Organization (OPD), which is also a performance agreement between the head of the region and the head of the OPD. In the performance agreement the regional head assigns the BLUD leader to carry out public service activities and has the right to manage funds according to what is stated in the DPA-BLUD. Details of income on the DPA consist of revenue from services and revenue from the APBD. The DPA-BLUD which has been approved by PPKD is the basis for implementing

the revenue and expenditure budget. In the implementation of DPA there is a division of time based on a plan for arranging work sequences, a list or table of activities or an activity plan with a detailed division of implementation time which is made every month by the program holder.

4. The aspect of supervision for financial management is in accordance with the laws and regulations concerning BLUDs that apply at the central and regional levels. Karangreja Health Center has two sources of income, namely income derived from community services or income obtained from the puskesmas itself, and sources of income obtained from the APBD so that it is still part of the SKPD, so it must prepare two Budget Realization Reports (LRA), namely LRA SKPD and LRA BLUD . Supervision is divided into two, namely internal and external supervision. The Internal Oversight Unit, which is the internal apparatus of the health center for supervision and internal control of service performance, finance and social environmental influences in implementing Healthy Business Practices, is led by a chairman who is personally responsible directly under the leadership of the BLUD puskesmas by considering several things including the balance between benefits and burdens, complexity of management, as well as the volume and/or range of services. Supervision is carried out covering administrative aspects, resources, program performance achievements, and technical services. If any discrepancy is found with respect to plans, standards, laws and regulations as well as various applicable obligations, it is necessary to provide guidance in accordance with applicable regulations and corrective actions are taken.

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