

The Readiness for Implementation of Financial Management Patterns of Regional Public Services Agency at Public Health Center

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Abstract

The purpose of the study is to determine the readiness of Lais public health center and Teluk Kijing public health center of Musi Banyuasin District, South Sumatra Indonesia, in managing finances of regional public service agencies (BLUD). Time of research from March-July 2021. Used the types of descriptive qualitative research to review the documents, observation, and in-depth interviews to the research subject as many as 10 (ten) informants. The triangulation technique is used in testing the validity of the data. The research result showed that Lais public health center and Teluk Kijing public health center were ready to implement the financial management pattern of BLUD, which can be seen from the results of input analysis, process, and output from the analysis of stakeholder, related commitment, knowledge and responsibilities, funding (money), infrastructure (materials) and methods, in addition, substantive requirements, technical requirements, and administrative requirements have been carried out. The results of this study have implications related to the preparation and continuation of the implementation of the BLUD Public Health Center financial management pattern. Based on its limitation, it is still possible for other local governments who have the same contextual conditions to use these results as an input when preparing the BLUDs financial management pattern.

Keywords: *Financial Management Pattern, Regional Public Service Agency, Public Health Center, Governance, Human Resources.*

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INTRODUCTION

The Regional Public Service Agency (BLUD) is one of the embodiments of the New Public Management concept, namely the existence of flexible public sector performance management by carrying out private-sector management functions into the public sector. The policy of the Regional Public Service Agency (BLUD) in according to Minister of Home Affairs Regulation No 79 of 2018 can be applied by technical implementing units of regional offices/agencies, which

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provide services to the community and have flexibility in the pattern of financial management as an exception to the provisions of regional management in general. Government Regulation No. 71 of 2010 concerning the Government Accounting Standard No. 13 contains the financial management of public service agencies, which give authority to manage the organization's finances and has a great opportunity to improve public services. Minister of Health Regulation No.75 of 2014 explains that Public Health Center is a place used to carry out public service efforts in the health sector, whether promotive, preventive, curative, or rehabilitative carried out by the government, local government, and/or the community.

Further, the BLU Financial Management Pattern in practice provides the flexibility and authority to manage income, cash management, investment and determine service cost standards (Kawenas, Kalangi, & Lambey, 2019). The BLUDs Financial Management Pattern is able to provide autonomy and flexibility in financial management for public health centers. Public health center as a regional technical implementing unit from the District/City Health Office, there are 7.504 public health centers and as many as 341 public health centers are in South Sumatra and Musi Banyuasin District there are 28 public health centers, Data from the Directorate General of Treasury, Ministry of Finance shows there are around 244 BLUDs throughout 2020 (<https://m.merdeka.com>, 2021). Judging from the data, there are still very few public health centers that have changed their status to BLUD, including public health centers in Musi Banyuasin District, none of which have BLUD status. This research was conducted based on the fact that all public health centers in Musi Banyuasin District are prepared to become BLUDs, in accordance with the vision and mission of Musi Banyuasin District Medium Term Development Plan Year 2017-2022, namely "Muba Maju Berjaya 2022", then the existence of BLUDs financial management pattern is in line with the existing vision and mission.

Based on Minister of Home Affairs Regulation No. 79 of 2018 states that the public health center with BLUD status can freely manage the budget and income of the public health center itself. The implementation of BLUD in accordance with applicable standards will provide better service quality (Imawan & Amirya, 2016); Public health centers are more independent and flexible in managing their budgets (Santosa, 2017) and for public health centers that have implemented the BLUDs financial management pattern will have better performance than non-BLUD public health center (Rawung & Sholihin, 2017), and the BLUDs financial management pattern can improve financial performance that focuses on financial aspects and compliance aspects (Julia, 2016). The implementation of the current BLUDs financial management pattern is an attractive alternative for some local governments, but not everything is running optimally and requires various local government parties to sustain performance-based services through the BLUD public health center (Sabardiman, Afrizal, & Nurmaesah, 2020). As stated by Listyawati (2016), there are 5 factors that must be prepared in implementing the BLUD, namely commitment to task demands, availability of resources, the managerial ability of the head of the public health center, regulatory readiness, and stakeholder support. The same obstacle was also revealed by Faizah, Haanurat, & Ibrahim (2019) and Andri, Musnadi, & Seftarita (2018) that the inability of human resources and cost efficiency becomes an obstacle after the implementation of the BLUDs financial management pattern.

Musi Banyuasin district is reviewing the changes in the status of the public health center to BLUD. Researchers have conducted an initial survey to the Head of the BLUD division of Musi Banyuasin District, it is known that in 2021, all public health centers in Musi Banyuasin District are preparing for the implementation of BLUD and from observations, there are 2 public health centers that have the potential to support both environmental, social and economic aspects, namely Lais Public Health Center. and Teluk Kijing Public Health Center.

For this reason, this study wants to find out how far the readiness of BLUDs financial management at Lais Public Health Center and Teluk Kijing Public Health Center of Musi Banyuasin District, because through the BLUD concept, the public health center has the opportunity to improve services more optimally to the community, and to be able to implement the BLUD policy, the public health center must meet the requirements, namely substantive, technical, and administrative requirements in accordance with the Minister of Home Affairs Regulation No. 79 of 2018. It is expected that the results of this study provide practical benefits to the Public Health Office of Banyuasin District and the Public Health Center Lais and Teluk Kijing in formulating strategic plans and policies that support the readiness of the implementation of BLUDs financial management pattern to create primed service for the community.

Minister of Home Affairs Regulation No. 79 of 2018 states that the Regional Public Service Agency (BLUD) is a system implemented by the technical implementing unit of regional offices/agencies in providing services to the community that has flexibility in financial management patterns as an exception to the provisions of regional management in general. The application of the BLUDs financial management pattern must meet the substantive, technical, and administrative requirements based on the Minister of Home Affairs Regulation No. 79 of 2018.

Implementation according to Edwards (2003:1-2) includes a variety of measures, which collects data, distribute information, analyze problems, allocate and recruit personnel, plan on the future, and others. The approach to implementing the BLUDs financial management pattern at the public health center is based on the first, input consisting of 1) Stakeholder analysis, namely human resources (HR) of stakeholders legally who have the authority to implement BLUD public health center policies (Faustina, 2014), starting from commitment, knowledge, and responsibility; 2) Funding (money); 3) Facilities and infrastructure (material) and 4) Method. Second, Second, the process is the implementation of policies, namely the process for implementing the implementation of the BLUDs financial management pattern, starting from communication and coordination. The three outputs are in the form of input readiness that has passed the process including Substantive Requirements, Technical Requirements, and Administrative Requirements (Minister of Home Affairs Regulation No. 79 of 2018).

RESEARCH METHOD

This research is a type of qualitative descriptive research. This research was conducted in Musi Banyu Asin Regency from March–July 2021. The sampling technique uses purposive sampling based on the results of BPKP (Financial and Development Supervisory Agency) review that there were 28 public health centers that were preparing for BLUD progress, but there were 9 public

health centers whose revised reports are final and categorized as good preparation. However, among the 9 public health centers, researchers are interested in choosing 2 research samples on the Public Health Center of Lais and Teluk Kijing, because they have better prepared in terms of governance documents, strategic plans, and a strategic geographical location compared to other health centers. The data type of primary data obtained from in-depth interviews to the selected informants with determination informant conducted by purposive sampling which consists of 10 (ten), they are Head of public health officer with the code of respondents (Inf.1), Staff of BLUD Division (Inf.2), Head of Sub-Division of Finance (Inf.3), Head of Lais Public Health Center (Inf.4), Head of Administration of Lais Public Health Center (Inf. 5), Staff of Administration of Lais Public Health Center (Inf.6), Accountant of Lais Public Health Center (Inf.7), Head of Teluk Kijing Public Health Center (Inf.8), Staff of Administration of Teluk Kijing Public Health Center (Inf.9), Accountant of Teluk Kijing Public Health Center (Inf. 10).

According to (Bungin, 2015) to analyze qualitatively (quasi-qualitative), you can use a theoretical framework to find answers in the field, which can be in the form of an interview guide, or a questionnaire using theoretical instruments. For this reason, the research focus is determined, selecting informants, collecting and assessing quality, analyzing, and concluding data on the findings. The focus of this research presented in Table 1.

Table 1. The Focus of Research

No	The Focus of Research	Questions
INPUT		
1	Stakeholders Analysis are the human resources of stakeholders legally who have the authority in implementing the BLUD Puskesmas policy (Faustina, 2014)	<ol style="list-style-type: none"> 1. <i>What is your response to the readiness of the human resources of Lais Public Health Center in implementing BLUD?</i> 2. <i>What is the role of stakeholders in the preparation of BLUD implementation?</i> 3. <i>Is there any motivation regarding the policy for implementing the BLUD at the Lais Public Health Center in Musi Banyasin District?</i> 4. <i>What are the stakeholder expectations from this policy? And what are the benefits?</i> 5. <i>What are the main interests behind the stakeholders in terms of policies for implementing BLUD Public Health Center in Jember District?</i> 6. <i>What are the current and future impacts when the policy is implemented?</i>

No	The Focus of Research	Questions
	<p>a. Commitment is the tendency in a person to feel involved in activities with a sense of responsibility (Faustina, 2014)</p>	<p>7. <i>Do you accept and feel happy in preparing for the implementation of the BLUD policy?</i></p> <p>8. <i>Do you feel bored in preparing for the implementation of the BLUD policy?</i></p> <p>9. <i>How is your loyalty in preparing for the implementation of the BLUD policy?</i></p> <p>10. <i>Is the implementation of this BLUD an important and meaningful thing for the Public Health Center of Musi Banyuasin District?</i></p> <p>11. <i>Are you always disciplined in preparing for the implementation of BLUD policies?</i></p>
	<p>b. Knowledge is the skill of HR for everything that respondents know about BLUD policies (Faustina, 2014)</p>	<p>12. <i>What regulations underlie the readiness to implement this BLUD?</i></p> <p>13. <i>Is the document that has been made in accordance with the existing and applicable regulations?</i></p> <p>14. <i>What is your opinion regarding the implementation of this BLUD?</i></p> <p>15. <i>What is the background for the implementation of the BLUD in Musi Banyuasin District?</i></p>
	<p>c. Responsibility is an indicator in carrying out the mandate that has been based on the work that has been given based on the work that has been determined? (Faustina, 2014)</p>	<p>16. <i>What are your responsibilities in preparing for the implementation of BLUD at the Public Health Center of Musi Banyuasin District?</i></p> <p>17. <i>Is the preparation of administrative requirements documents always based on the Minister of Home Affairs Regulation No. 79 of 2018?</i></p>
2	<p>Funding/Budget is a plan that is compiled systematically covering all organizational activities for a certain period (Government Regulations No 71 of 2010)</p>	<p>18. <i>Is the budget plan prepared for each activity process in preparation for the implementation of the BLUD?</i></p> <p>19. <i>Does the source of funds for BLUD preparation activities come from the APBD?</i></p> <p>20. <i>Has the BLUD Team ever paid for BLUD preparation activities such as purchasing stationery, overtime pay?</i></p> <p>21. <i>Are BLUD preparation needs fulfilled with the available funds?</i></p>
3	<p>Facilities and Infrastructure in the form of documents, places and others needed in the implementation of BLUD</p>	<p>22. <i>Are the facilities and infrastructure in accordance with the Minister of Home Affairs Regulation No. 79 of 2018?</i></p> <p>23. <i>Are the facilities and infrastructure in accordance with the Regulation of the Minister of Health No. 75 of 2019?</i></p>
PROCESS		

No	The Focus of Research	Questions
1	Policy Implementation	<p>24. <i>Is the implementation of the BLUD policy in Bondowoso based on the need for public services?</i></p> <p>25. <i>What local regulations underlie the implementation of BLUD?</i></p> <p>26. <i>Does the local government support the plan for implementing the BLUD Public Health Center policy?</i></p>
	<p>a. Communication is something that is conveyed directly or indirectly about a problem (Hasna, 2016)</p>	<p>27. <i>How is the communication that exists between the Public Health Office and Lais Public Health Center in preparing the implementation of BLUD?</i></p> <p>28. <i>Is there any socialization related to the implementation of BLUD in Public Health Center?</i></p> <p>29. <i>Have the Public Health Center staff conducted comparative studies to areas that have implemented BLUD?</i></p> <p>30. <i>Have you ever attended BLUD Public Health Center training?</i></p> <p>31. <i>Is there any special training to fulfill the administrative requirements of the BLUD?</i></p>
	<p>b. Coordination is the existence of internal or cross-sectoral coordination in preparation for the implementation of BLUD policies (Hasna, 2016)</p>	<p>32. <i>Is there a special team to prepare BLUD requirements?</i></p> <p>33. <i>Has coordination been carried out with the Public Health Office of District and the Regional Government regarding the implementation of the BLUD public health center?</i></p>
OUTPUT		
1	<p>Substantive Requirements Is the suitability of goods and services as well as the operational activities of the public health center with the requirements of the BLUD (Minister of Home Affairs Regulation No. 79 of 2018)</p>	<p>34. <i>Does this public health center provide public services related to the provision of goods/and public services?</i></p> <p>35. <i>Is the public health center service in accordance with the Minister of Health Regulation No. 75 of 2019?</i></p>
2	<p>Technical Requirements</p>	<p>Judging from the financial performance as measured by the ratio of income effectiveness and efficiency ratio of spending (Minister of Home Affairs Regulation No. 79 of 2018)</p>
3	<p>Administrative Requirements Compliance and completeness of administrative documents with BLUD requirements (Minister of Home Affairs Regulation No. 79 of 2018)</p>	<p>36. <i>Is the preparation of the administrative requirements for the establishment of BLUD at the Lais Public Health Center in accordance with the Minister of Home Affairs Regulation No. 79 of 2018?</i></p> <p>37. <i>How do you feel about the contents of the administrative requirements for the formation of BLUD?</i></p>

Data Source: processed and modified by the author

The next stage follows (Bungin, 2015) namely collecting data by interviewing, observing. The findings are summarized and described according to the overall picture in the research results section and the verification process is carried out to obtain good conclusions.. The validity of the research results is determined by the accuracy and credibility of the results using the source triangulation method, namely comparing and checking back the degree of trustworthiness of information obtained through different times and tools in qualitative methods. In triangulation with sources, the most important thing is to know the reasons for these differences.

RESULTS AND DISCUSSION

Results

Input Analysis of the Readiness of Lais Health Center and Teluk Kijing Health Center to Implement BLUDs Financial Management Patterns

In measuring the readiness of implementing the BLUD policy, there are inputs consisting of stakeholder analysis and the benchmarks which are commitment, employee knowledge, and employee responsibilities. Stakeholder analysis is important to know the direction of government policy as a form of contribution in strengthening policy efforts. Stakeholders' analysis related to the support of the readiness for implementation of BLUDs financial management pattern at public health centers of Lais and Teluk Kijing can be seen from the affirmation of commitment to stakeholders themselves, as in the interview excerpts below:

"...Public Health Office is a party that plays a very important role in assisting the implementation of BLUD, as a team of mentoring, supervision and guidance, the public health officials that conducts socialization and training to prepare BLUD... " (Inf .1)

" ... So we really wanted to turn the Lais Public Health Center into BLUD from a long time ago and also have received guidance from the South Sumatra Province Financial and Development Supervisory Agency (BPKP), from the companion team and then the public health office, Alhamdulillah through job analysis and workload analysis InsyaAllah, Lais Public Health Center has been able to fulfill the requirements to become Regional Public Service Agency, especially in terms of health resources, so all types of health workers have fulfilled ... " (Inf. 4)

" ... The first is indeed for the preparation of BLUD at Teluk Kijing Public Health Center, hopefully, the human resources will be ready, InsyaAllah, Second, there are indeed some who do not understand about BLUD. It is possible that later there will be training in the form of socialization or training ..." (Inf.8)

From the results of the interview, it can be concluded that there has been an effort to implement the BLUD financial management pattern policy at the Lais Health Center and Teluk Kijing Health Center, which is indicated by the involvement of all stakeholders, both directly and indirectly. Stakeholders are ready and responsible for implementing the policy based on the division of their respective duties, although of their opinions whose say that they last HR confused

because it does not fit between the potential of the profession and the preparation of many administrations, but they supported it enthusiastically to apply this policy. From the results of the document review, the analysis of the organizational structure of Lais Public Health Center and Teluk Kijing Public Health Center has been in accordance with the main tasks and functions. All implementers already know their respective duties and authorities. As revealed by Faizah, Haanurat, & Ibrahim (2019) that the factors forming an organizational structure are not based on expertise and skills, will cause financial management to be not optimal. The findings also show that there has been good communication between policy actors and the Head of the public health center regarding policy standards that have been implemented properly due to the delivery of information that is directly carried out by the Head of Service through the team of mentoring, supervision and guidance to policy implementers (Puskesmas managers).

Commitment, stakeholders also show how excited and enthusiastic the clinic is in implementing such BLUDs summary results of interviews several informants below.

" ... The policy of this BLUD should be applied because it is included to improve public services in health, that's what makes Muba Public Health Office very support public health center into BLUD. This policy of the regents must be applied for in accordance with the vision of Muba victorious ... ". (Inf.1)

" ... I am personally very enthusiastic, I will be in office soon and I will retire in 6 years at the latest, but I explain to my friends at the public health center and staff that this BLUD if we survive like now, our development will be a bit slow but when it is done BLUD is the number of contributions, we are the ones who decide where to go under this public health center... " (Inf.4)

"For those of us who are not yet BLUD and just want to go to BLUD, of course, there is flexibility in this BLUD. We in general and I personally are very happy with the implementation of BLUD. The head of Lais Public Health Center is very supportive and disciplined in inviting us to implement BLUD... " (Inf.5)

" ...I feel happy that this BLUD will be implemented and not bored at all, and this policy is very important and meaningful... " (Inf.8)

"... Ready or not, you have to be ready now to make preparations for the BLUD. This BLUD means that we are happy even though sometimes we are overwhelmed ..." (Inf.10)

Implementation certainly involves a commitment from policymakers (Head of Public Health Office and Head of Public Health Center) to influence the running of the bureaucracy in providing services or managing organizational management. The commitment of the Lais Public Health Center and Teluk Kijing Public Health Center has been very good, as seen from the positive comments given, spirit, happiness, and enthusiasm, the head of Public Health Center has discipline, loyalty, and enthusiasm for the organization where he is located so that any policy that will be changed to a better public health center, of course, he will get support from the public health center staff. as revealed by Listyawati (2016), that a commitment will help in the implementation of the BLUD financial management pattern.

Knowledge, of course, requires qualified knowledge for employees of Lais Public Health Center and Teluk Kijing Public Health Center in compiling requirements, documents, and paying attention to the benefits and impacts after implementation, as revealed by the following informants:

"... I am actually from a health worker but have been entrusted with the preparation of BLUD, I think it is true that in fulfilling administrative requirements it must be from the administration field, but it is possible if we take part in helping ..." (Inf.6)

"... I am in compiling this Business Plan & Budget according to the guidelines, namely the applicable regulations. RBA is a differentiator BLUD with other agencies. This is simply to make it easier for public health center to manage their finances so they can improve public services ..." (Inf. 7)

"... In implementing this BLUD, the applicable regulations are in accordance with the guidelines and it is clear that the Public Health Office and the Regent support it because in order to improve public services ..." (Inf. 10)

The explanation above shows that knowledge of Accountant of Lais Public Health Center and Accountant of Teluk Kijing Public Health Center has been pretty good, there is an understanding of employees in completing their duties to make administrative requirements in accordance with applicable regulations and of course, it does not escape the encouragement of the Health Office as a mentoring team that always supports by conducting socialization as well as training and technical guidance on a regular basis. However, the observations show that there is still a lack of accounting staff because each public health center only has 1 accounting employee, that it is necessary for the Public Health Office and Public Health Center to add accounting staff because the accrual-based accounting system is very complex and difficult to understand by people who do not have special expertise in their field. Therefore, the Lais Public Health Center and Teluk Kijing Public Health Center at least need the role of an accountant to assist them in preparing to become a BLUD. As revealed by Firdausi & Pujiningsih (2018) that the most impacted by changing the status of the public health center to BLUD are the treasurers because the BLUD changes the pattern of an organization's accounting system more when the organization changes to BLUD. The shortage of accounting personnel also results in difficulties in understanding the role of accounting information in making decisions (Nadilla, Basri, & Fahlevi, 2016).

Responsibility, the readiness in processing the BLUDs finance would require the responsibilities of each party of Lais public health center and Teluk Kijing public health center. The following is the result of an interview regarding the responsibilities of the Public Health Office and Public Health Centers.

" ... Talking about my responsibilities as Public Health Office which is the center of the 28 Public Health Centers, yes to support them, run the bureaucracy and coordinate with them as well as to conduct socialization and training in preparation for the implementation of this BLUD. You see, we really want to be BLUD in addition to helping public health center to be independent but also to be able to improve public services so that our obligations in health services will have a good impact on the community ..." (Inf. 1)

"...We assess that the service performance of Lais Public Health Center and Teluk Kijing Public Health Center is good, judging from their reports, it is 100% good and never late for gatherings..." (Inf. 2)

" ... even though I led health centers, but it does not mean I only rule, I often intervene to see which parts are lacking, and I was always disciplined to teach the discipline of Lais Public Health Center employees starting from myself..." (Inf. 4)

" ... I coordinate the employees of Teluk Kijing Public Health Center in implementing the BLUD as best as possible ..." (Inf. 8)

The responsibilities of Lais Public Health Center and Teluk Kijing Public Health Center in implementing this BLUD are good and very responsible, seen from their enthusiasm, ability to complete their requirements, and obligations in improving public services according to their respective jobs. Coordination among employees has been going well, employees have carried out their duties according to the flow and process. However, based on the document review, the implementation of activities still encounters obstacles due to the bureaucratic structure that is too long and there is no clear Standard Operating Procedure (SOP) in carrying out activities related to BLUD financial management. The results of this study have implications for BLUDs financial management pattern, where the readiness to implement the BLUDs financial management pattern, it is necessary to improve the quality of human resources through increased competence and understanding of the description of the main tasks and functions of each implementer will be able to support the implementation of BLUDs financial management pattern which will be run by the Public Health Center.

Funding is the most important thing in the implementation of activities, including in preparing the BLUDs financial management pattern. BLUD funding comes entirely from the Regional Revenue and Expenditure Budget (APBD) and is assisted by Physical and non-physical BOK funds for the preparation of administrative, substantive, and technical requirements. Following are the results of interviews regarding BLUD funding.

"... Funds for the preparation of this BLUD do indeed exist from the APBD that has been budgeted, then there is also the Health Operational Fund (BOK) and physical and non-physical funds, the funding has also been fulfilled..." (Inf.3)

"...Public Health Center provides an annual Business and Budget Plan (RBA) to carry out the strategic plan if the source of funds is purely from the APBD..." (Inf.7)

"...The source of funds is indeed from the Regional Revenue and Expenditure Budget (APBD) which has been budgeted for this BLUD. We have never spent our own money..." (Inf.10)

Funding in preparing for the implementation of this BLUD from interviews with the public health office showed that it had never used its public health center income in the form of the National Health Insurance (JKN) or money of public health center staff. This shows that the funding is in accordance with the Minister of Home Affairs Regulation No. 79 of 2018 concerning the Regional Public Service Agency (BLUD).

Facilities and infrastructure, in Lais public health centers and Teluk Kijing public health centers is quite good, it is able to support a good job in running operations in the field of public health services. The workspace is quite representative which consists of various kinds of equipment to support its operations. The following is an explanation from the Head of the Lais Health Center and the Head of the Teluk Kijing Health Center:

"...In terms of facilities and infrastructure, InsyaAllah, they are in accordance with the regulations that apply to the Minister of Home Affairs Regulation No. 79 of 2018 and the Minister of Health Regulation No. 75 of 2014 ... " (Inf.4)

"... Even though the facilities and infrastructure are not as advanced and as good as the public health center in the city area, they are still very feasible and can fulfill our services in the health sector and are in accordance with applicable regulations ..." (Inf.8)

Analysis of the Readiness Process of Lais Public Health Center and Teluk Kijing Public Health Center in Implementing the BLUDs Financial Management Pattern

Communication and coordination are very important in the process of preparing for the implementation of the BLUDs financial management pattern, both from the Lais and Teluk Kijing Public Health Centers and from the Public Health Office as the center of health services.

Communication, is the most important thing in implementing the policy of this BLUD, because of communication, the goals to be achieved are more structured and eliminate misunderstandings in carrying out tasks and conveying meaning. Here are the results of interviews with the public health office and the public health center of Lais and Teluk Kijing.

"...I think that communication between us, the public health office and the public health center, must always be there and maintained because the health office is the center of public health services. We have the right to ask about obstacles so that we can find out how to solve them together..." (Inf.1)

"... Oh, obviously we must always have good communication with the public health office and inform the progress of Lais Public Health Center towards the BLUD or the obstacles we are facing ..." (Inf. 4)

"... The public health office always maintains good communication with the Teluk Kijing Public Health Center. To make us understand about this BLUD, there is also socialization and training from the Public Health Office ..." (Inf.8)

There are some communications that have been done in preparation for the implementation of the BLUD policy carried out by the Public Health Office including communications made by implementing policies that Lais public health center and Teluk Kijing public health center by means of socialization when there are new policies that must be carried out by the manager of the public health center. Forms of communication by socialization are considered quite effective by the Public Health Office because they get information directly from implementing policies so as to minimize the occurrence of misinformation.

Coordination, in the implementation of this BLUD policy, did not escape from the public health center and public health office in observing, measuring, identifying, and assessing the

progress of each health center in the preparation of the BLUD, as revealed in the following interview summary.

"... The coordination between Public Health Office and Public Health Center is well established and the Public Health Office as assistance to our public health center does not escape from communication and coordination ..." (Inf .5)

"... This application cannot be separated from the coordination between fellow Public Health Center with Public Health Office..."(Inf.8)

From the informants' explanations, it can be concluded that it is difficult to coordinate between Public Health Office and Public Health Center, there has been a strong desire from the Public Health Center management in carrying out a policy related to the preparation of the implementation of BLUDs financial management pattern policy. The attitude of trying to obey the rules, mutual support between the parties involved as well as the cooperation carried out by the implementor are attitudes that are able to support the implementation of policies to be more optimal (Edward: 2003).

Discussion

Output Analysis of The Readiness of Lais Public Health Center and Teluk Kijing Public Health Center to Implement BLUDs Financial Management Patterns

The substantive requirements regarding the service of goods and services for the public interest in the health sector can be said that the Lais Public Health Center has fulfilled these requirements in accordance with the services and operational activities of the Public Health Center guided by the Minister of Home Affairs Regulation No. 79 of 2018. This substantive requirement is also seen from the service of goods and services at the Public Health Center that is adequate, although not optimal, such as health checker services with medicines and sufficient manpower in each field. While the substantive requirements of Teluk Kijing regarding the service of goods and services at the public health center are not yet fully qualified, but it can be said that they fulfill different versions and targets because there is only a field of health checker services with medicines, there is no emergency room (ER). Statement of Muba Public Health Office also stated that "Lais Public Health Center and Teluk Kijing Public Health Center was ready with versions of each in fulfilling the substantive requirements".

Administrative Requirements in this study were measured by in-depth interviews with the clinic which consists of the Head of Public Health Center, Head of Subdivision and Accountant of Administrative at both Lais Public Health Center and Teluk Kijing Public Health Center. Lais Public Health Center and Teluk Kijing Public Health Center have completed the administrative requirements based on the Minister of Home Affairs Regulation No. 79 of 2018. The results of this study can be seen in the table 2.

Administrative requirements have been met at Lais Public Health Center and Teluk Kijing Public Health Center seen from the documents were clear (Table 2) and have the appropriate with Minister of Internal Affairs Regulation No. 79 of 2018. The two of Public Health Center already meet the requirements of the administrative fine, it is also supported by statements of informants that Muba Public Health Office stating that all health centers that exist in Banyuasin

already passed the administrative requirements. In particular, Lais Public Health Center and Teluk Kijing Public Health Center are considered the best in terms of the quality of the administrative requirements that have been made and the speed in completing them.

Table 2. The Readiness of Administrative Requirements Documents at Lais and Teluk Kijing Public Health Centers

No	Administrative Requirements Documents Based on Minister of Home Affairs Regulation No. 79 of 2018	Lais Public Health Center	Teluk Kijing Public Health Center
1.	Statement of Ability to Improve Service Performance	Exist	Exist
2.	Governance Pattern	Exist	Exist
3.	The strategic plan	Exist	Exist
4.	Minimum Service Standard	Exist	Exist
5.	Basic Financial Statements	Exist	Exist
6.	Statement of Willingness to Audit	Exist	Exist

Source: Data processed by researchers, 2021

Technical requirements are met if the level of financial performance shows good results, indicated by the level of income from services that tend to increase and is efficient in financing expenses. Assessment of Financial Performance of Public Health Center of Lais and Teluk Kijing can be seen from the value of the effectiveness ratio of the public health center's income that depicts the region's ability to realize revenue public health center planned compared to the target set by the potential real (Mahmudi, 2016: 141). Based on PKP (Puskesmas Performance Assessment) 2019 data and RPJMD (Regional Medium-Term Development Plan) 2016-2021, the income effectiveness ratio at Lais Health Center and Teluk Kijing Health Center is:

$$\text{Revenue Effectiveness Ratio} = \frac{\text{Revenue Realization}}{\text{Budget Revenue}} \times 100\%$$

$$\text{Revenue Effectiveness Ratio of Lais PHC} = \frac{1.516.564.450}{1.563.040.700} \times 100\% = 97.05\%$$

$$\text{Revenue Effectiveness Ratio of Teluk Kijing PHC} = \frac{501.217.081}{558.147.544} \times 100\% = 89,80\%.$$

Based on the calculation above, Lais Public Health Center with the level of revenue effectiveness is 97.05% and Teluk Kijing Public Health Center with the level of revenue effectiveness is 89.80%. This shows that the effectiveness of Lais Public Health Center revenue and Teluk Kijing Public Health Center is quite effective and almost close to effective (Mahmudi, 2016: 140). Effectiveness is intended as the ability of the Public Health Center to realize its income against the budget target that has been set.

Furthermore, when viewed from the efficiency ratio of Public Health Center spending, it describes the level of ability of the Public Health Center in Expenditure efficiency. The following is the calculation of the expenditure efficiency ratio at the Lais and Teluk Kijing public health centers, among others:

$$\text{Expenditure Efficiency Ratio} = \frac{\text{Expenditure Realization}}{\text{Budget Expenditure}} \times 100\%$$

$$\text{Expenditure Efficiency Ratio of Lais PHC} = \frac{1.643.452.847}{1.881.707.041} \times 100\% = 87,34\%$$

$$\text{Expenditure Efficiency Ratio of Teluk Kijing PHC} = \frac{681.156.411}{505.041.741} \times 100\% = 74,10\%$$

Based on the calculation, Lais Public Health Center with the level of expenditure efficiency amounted to 87.34 % and Teluk Kijing Public Health Center with the level of expenditure efficiency amounted to 74.10 %, indicating that the level of efficient spending Public Health Center is quite efficient (Halim & Kusufi, 2014: 273-275). The purpose of this efficient enough is that the expenditure of the Lais Public Health Center and Teluk Kijing Public Health Center is quite appropriate in saving the costs incurred by the Public Health Center. So, it can be concluded that the Lais Public Health Center and Teluk Kijing Public Health Center have met the technical requirements based on the guidelines of the applicable regulations, namely the Minister of Home Affairs Regulation No. 79 of 2018.

The implication of this study is that the Public Health Office of Musi Banyuasin District needs to improve coordination with the Public Health Center regarding the preparation for the implementation of the BLUDs Public Health Center financial management pattern. Mentoring and monitoring should also be made to ensure that all the documents required in BLUDs financial management pattern, ranging from planning and reporting documents were created and reported by health centers must be in accordance with the requirements. The Public Health Office of Musi Banyuasin District and other related health centers must also conduct a study and assessment of these documents to improve the quality of planning in preparation for the implementation of the BLUDs financial management pattern.

CONCLUSIONS

Based on the results of research, these Lais Health Center and Teluk Kijing Health Center can be said is ready to implement this policy in accordance with the Minister of Home Affairs Regulation No. 79 of 2018. This readiness is measured by input, process, and output. The input which consists of stakeholder analysis is seen based on the commitment, knowledge, and responsibility of the public health center and the public health office. The stakeholders in Musi Banyuasin District have committed to support the BLUD policy implementation plan. The process of implementing this policy is seen from the communication and coordination between the public health center and the public health office as a mentoring team that facilitates the preparation of the public health center to the BLUD. The output showed that the BLUD requirements have been fulfilled which include technical and substantive administrative requirements.

The limitation of this study is that the results of this study are not intended to generalize, and data collection is only carried out in one district in Indonesia. However, the results of this study are still possible for other local governments who have the same contextual conditions to be able to make the results of this study as input information when preparing the BLUDs financial management pattern.

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