



## Financial Management of Regional Public Service Agency

(Evaluation Study of Regent's Regulation No. 5 of 2020 concerning Financial Management Guidelines for Regional Public Service Agency within the Sumbawa Regency Government)

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### ABSTRACT

*The Regional Public Service Agency (BLUD) is a work unit in the Regional Work Unit which provides services to the community with flexibility in financial management, different from regional financial management patterns in general. BLUD is part of local government and has flexibility in implementing business practices to improve community services. The BLUD financial management pattern provides flexibility in managing income, expenditure, cash, debts and investments. The Community Health Center (Puskesmas) has used the BLUD system since 2018, requiring the ability and awareness of human resources to run the system. Based on this, the aim of the research carried out is to see an overview of the implementation of government policies in the form of financial management of Regional Public Service Bodies which have been regulated in the Sumbawa Regent's Regulation Number 5 of 2020 concerning Financial Management Guidelines for Regional Public Service Bodies linked to Sumbawa Regency. To obtain the objectives of this research, the researcher used qualitative descriptive research using interview and observation instruments to collect data both directly and through documents. The results of the research that has been carried out provide an illustration that Public policy evaluation is closely related to the level of compliance and satisfaction with the financial management performance of BLUD community health centers. The results of this research can complement William Dunn's opinion or theory regarding public policy evaluation to focus on the level of compliance and performance satisfaction in evaluating public policies, which does not only focus on the values, goals and targets of a policy as measured by numbers.*

**Keywords:** Financial Management, Policy Evaluation, Regional Public Service Agency.

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### 1. INTRODUCTION

One of the state's obligations is to provide services to its citizens. The services provided aim to ensure the life and welfare of the community. This is stated in the fourth paragraph of the 1945 Constitution of the Republic of Indonesia that Indonesia has a role in protecting the entire Indonesian nation, as well as encouraging progress in general welfare, educating and providing quality educational services for the community. Therefore, the services provided by the state are not only limited to responsibility. However, the services provided by the state to the community must provide added value, be of high quality and uphold perfection. The services provided by the government to the community or what are often called public services, have several problems, especially regarding quality. This is reinforced by data on the quality of satisfaction with public services which is still relatively far behind services provided by the private sector.

Public services must of course be of high quality, and must even be able to compete with services provided by the private sector. However, this becomes difficult because of differences in orientation between private organizations and public organizations. Private organizations have a commercial interest in obtaining the greatest possible profit. To achieve this, private organizations compete to provide the best service among their competitors. Meanwhile, the services provided by public organizations are not profit-oriented and tend not to have competitors. Public services also generally do not charge fees to the public so there is a tendency to provide modest services.

The fundamental difference between BLU agencies and non-BLU work unit agencies (satker) is flexibility in financial management. BLU Satker has a not-for-profit orientation where the main goal is not to make a profit, but is allowed to manage services to obtain a surplus and can immediately use it in the next budget. However, BLU is different from State-Owned Enterprises (BUMN), so that its operations are still bound by several regulations. An example is the limit on service fees regulated by the government as a form of protecting service costs that are affordable for the public. The BLU Working Unit is expected to provide competitive public services, but still prioritize common interests, not just for profit. Therefore, BLU is important for the development and sustainability of agencies in providing quality public services.

Since the issuance of Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Bodies, many regional governments have followed suit and formed Regional Public Service Bodies (BLUD). The regional

government formed BLUD as an effort to improve services to the community by applying the principles of efficiency and productivity. BLUD financial management is one of the products of state financial management reform. There has been a shift from traditional budgeting (input or process financing) to performance-based budgeting. In managing its finances, BLUD gets flexibility in the form of freedom to implement sound business practices, based on economic principles, productivity in order to improve services to the community. This is an exception to the provisions on state financial management in general (Directorate General of Financial Balance (DJPK) Ministry of Finance of the Republic of Indonesia, 2017).

In this era of globalization, society's demands for quality public services are no longer negotiable. Regional governments must be able to provide quality services that meet community expectations. If this can be fulfilled, public trust in the Regional Government will undoubtedly increase, because they will feel satisfied that they can access the services they need. So far, the stigma that has arisen in society regarding public services provided by regional governments is that they are less able to compete with the private sector, lack transparency, poor governance, limited funding, inadequate human resources and low discipline. To be able to meet society's demands for public services, strategies are needed to improve the service sector. Several things that the Regional Government can do include the need for service standards so that people receive the same service, the need for efficiency and effectiveness on the management side, the need to improve governance, a transparency process, and what is no less important is the need for bureaucratic reform. If this can be implemented, it is certainly not impossible that public satisfaction will be realized with the services provided. One strategy to be able to serve the public well is how to give regional officials who operationally provide services to the public flexibility in managing their finances. This is one of the reasons why it is necessary to be given status as a Regional Public Service Agency (BLUD) (Hunik Rimawati, 2017).

Community Health Centers have the task of implementing health policies to achieve health development goals in their working areas. In carrying out these duties, the Puskesmas has the function of organizing first level UKM in its work area and organizing first level UKP in its work area. The health development carried out at the Puskesmas aims to create a healthy Puskesmas working area, with people who have healthy behavior which includes awareness, will and ability to live healthily, are able to access quality health services, live in a healthy environment and have an optimal, good level of health. individuals, families, groups and communities. Health development carried out at the Community Health Center in order to create a healthy sub-district. Healthy subdistricts are implemented to achieve healthy districts/cities. The principles of organizing a Community Health Center include a healthy paradigm, regional accountability, community independence, availability of access to health services, appropriate technology and integration and sustainability (Ministry of Health, 2019).

Community Health Centers are the spearhead of providing services to the community. After the stipulation of the provisions of the Social Security Administering Body (BPJS) in 2014, the role of community health centers became increasingly vital. To improve Puskesmas services, Puskesmas must have broader authority in managing income and expenditure. The most appropriate pattern for this is the Financial Management Pattern for Regional Public Service Bodies (PPK – BLUD) in accordance with Minister of Home Affairs Regulation Number 61 of 2007 and has been amended by Minister of Home Affairs Regulation No. 79 of 2018 concerning Technical Guidelines for Financial Management of Public Service Bodies The area is currently only known as BLUD. BLUD allows community health centers to use non-tax state income (PNPB), namely income from patient services directly, without having to deposit it first into the state treasury. This mechanism is certainly very helpful for community health centers in providing medicines, paying operational costs and other expenses according to the budget. Without this flexibility, it seems difficult for community health centers to be able to provide excellent services in the BPJS era, because patients do not pay directly but use a capitation system. According to Minister of Health Regulation Number 54 of 2016 concerning Health Service Tariff Standards in the Implementation of Health Insurance Programs, the capitation system is the amount of monthly payment paid in advance by BPJS Health to First Level Health Facilities based on the number of registered participants without taking into account the type and amount of health services given (Ministry of Health, 2016).

Providing access and improving services is an obligation for health facilities, in this case Puskesmas as basic health facilities, to make this happen, the Sumbawa Regency government through Sumbawa Regent Regulation Number 5 of 2020 article 2 aims to regulate the implementation of BLUD financial management efficiently, effectively, economically, transparently and responsible by paying attention to the principles of justice, propriety and benefits in line with sound business practices to help achieve regional government goals. In implementing PPK BLUD, all community health centers are required to submit and obey in implementing Regent's regulation number 5 of 2020 which regulates the budgeting structure, planning and budgeting, implementation and administration, reporting and accountability as well as coaching and supervision.

Public health center BLUD income is a factor in developing and improving service quality, because service quality and development can be done if finances are healthy, no matter how good the planning is without good financial support, it is impossible to carry out as expected, this can be seen from the situation in the last 3 years that the health center has not It appears that there are changes and even improvements in services, both in terms of the number of visits which are not yet significant as well as innovations in health services, while the implementation of a BLUD-based financial management system is expected to improve and develop services. We can see the contribution of income in financing in the financial data reported at the Health Office in 2021, where the income level of community health centers is divided into 4 categories, namely category A, income level above 1,500,000,000 and there are 5 community health centers, while category B with income of 1,000,000,000 -1,500,000,000

there are 9 health centers, category C with an income level of 500,000,000-1,000,000,000 in category C there are 6 health centers, and income below 500,000,000 which is included in category D are 6 health centers. The ratio of income to financing is almost the same, that is, the average income of all health centers reaches 90% of the target while financing is almost 85 to 90%. less efficient in spending BLUD funds. One of the reasons for this to happen is that the RBA does not include a threshold so that spending exceeds the RBA (Budget Business Plan) that was prepared, besides that, according to researchers, the inefficiency in spending BLUD funds is more due to the procurement of goods and services directly at the health center without any control from Health Service and other authorized government departments.

The results of a joint inspectorate review with BPAKD Sumbawa Regency in 2022 found that almost 90% of Puskesmas implementing BLUD were not based on the Sumbawa Regent's Regulation Number 5 of 2020 concerning guidelines for managing BLUD, where Puskesmas made mistakes in submitting financial reports regarding service expenditures included in employee expenditures, resulting in The potential for state losses, this is reflected in the behavior of human resources who prepare reports who lack understanding of government policies regarding how to manage BLUDs.

In reality, BLUD management has independence and flexibility, as can be seen from the audit results of the Indonesian Inspectorate and BPK in 2021 and 2022 which found that there were inconsistencies with the provisions that had been established both based on Permendagri 79 of 2018 and Perbup no. 5 of 20220, this non-conformity was based on the finding that BLUD managers at Community Health Centers do not yet understand the differences between employee spending groups and goods and services spending groups, giving rise to inconsistencies between the desired goals and their realization, not only that, there is a lack of understanding between BLUD leaders, financial officials and technical officials in financial management. The lack of optimal financial management of BLUDs can be seen from the fact that there are still Community Health Centers that do not deposit income into the BLUD CASH and use it directly, this is contrary to the provisions that have been established. Apart from that, there is also a lack of standard operating procedures in financial management which results in lack of direction in the use of BLUD finances. This picture raises the potential for unconscious state losses

Based on the description of the problem above, it is necessary to evaluate the policy for implementing the BLUD system at Community Health Centers, according to the Director General's Regulation (perdirjen) Number PER 22/PB/2020 concerning Amendments to the Director General of Treasury Regulation Number PER-36/PB/2016 concerning Guidelines for Agency Performance Assessment Public Services in the Health Services Sector which states that BLUD performance assessments can be assessed using 4 aspects, namely: 1) Financial Ratio Aspects, 2) Compliance Aspects in financial management, 3) Service aspects and 4) Service benefit aspects.

It is hoped that the discussion related to PPK-BLU in this research can be used as literature in the financial sector. It is also hoped that this research will become a common thread in the causes of less than optimal implementation of PPK-BLU, especially in financial management so that this research can also be used as a consideration for the Government in evaluating and perfecting policies related to BLU. In addition, this research is also expected to be useful for leaders or management of government agencies that implement PPK-BLU to be more optimal in managing the finances that are their responsibility, so that the financial management of BLUDs at Community Health Centers can be accounted for in an accountable and transparent manner in an effort to organize healthy BLUDs. .

## **2. LITERATURE REVIEW**

### **2.1. Public policy**

The policy of a provision applies and is characterized by consistent and repeated behavior, both from those who make it and those who comply with it (those affected by the policy). Public policy is a series of more or less interconnected choices (including inaction decisions) made by government agencies and officials (Sahya Anggara, 2018). Meanwhile, according to Li et al. (2017) in the journal China Economic Review with the research title Effects of public health policies on the health status and medical service utilization of Chinese internal migrants, said that the impact of a policy is to increase the benefits of human resources.

### **2.2. Public Policy Evaluation**

The definition of evaluation according to experts such as Wrigstone, et al (1956) says that evaluation is an assessment of growth and progress towards predetermined goals or values. Evaluation is a process of providing information about the extent to which a particular activity has been achieved, how that achievement differs from a certain standard to find out whether there is a difference between the two, and how the benefits of what has been done compare with the expectations to be obtained ( Umar, 2005). Evaluation is an inseparable part of public policy. It is an important element in the policy cycle, as important as policy formulation and implementation. Therefore, quality public policy is only possible to achieve if the cycle receives balanced attention, in terms of policy formulation, implementation and evaluation. This is relevant to Dye's (2002) opinion that evaluation is a consequence of public policy. Meanwhile, Winarno (2013) stated that public policy is a complex and long process, having endless policy stages, although there is a "termination", but there are the following stages which allow the birth of "reformulation" to give birth to policies. new. Dye (1987) in Parsons (2006) stated that policy evaluation is an objective, systematic and empirical examination of the effects of public policies and programs on their targets in terms of the goals to be achieved.

### **2.3. Regional Financial Management**

Financial Management includes budgeting activities, financial administration (financial administration procedures for cash receipts/disbursements), and reporting or accounting procedures. Ahamad Yani (2013) stated that "Regional financial management is a total of activities which include planning, implementation, administration, reporting, accountability and supervision of regional finances". Regional financial management is a total of activities which include planning, implementation, administration, reporting, accountability and supervision of regional finances which are very important aspects in regional financial management.

Regional finance is often referred to as APBD and regional finance comes from original regional income and transfer funds. According to Halim (2007), Regional Finance can be interpreted as "all the rights and obligations of the government which can be valued in money, rights in the sense here are that the government has the right to use and control its use, as well as the obligation to provide services to the community as a form of implementation of fulfillment The community's rights are regulated in the preamble to Constitution 45, namely advancing general welfare and making the life of the nation intelligent. The definition of regional finance as contained in the explanation of article 156 paragraph 1 of Law Number 32 of 2004 concerning Regional Government, is as follows: "Finance Regions are all regional rights and obligations that can be valued in money and everything in the form of money and goods that can be made into regional property related to the implementation of these rights and obligations.

### **2.4. Public service**

Service is an activity or sequence of activities that occurs in direct interaction between a person and another person or physical machine, and provides customer satisfaction. Meanwhile, in the Big Indonesian Dictionary, service is described as the thing, method or result of serving (Ampara, Lukman, quoted by Sinambela, 2014). Service activities have an important role in human life, because fulfilling their needs requires service from other people. Service as a process of fulfilling needs through the activities of other people directly, is a concept that is always current in various institutional aspects. Services are not only in business organizations, but have developed more widely in government organizations. According to Hardiyansyah (2011), "Service can be defined as activities provided to help, prepare and manage whether in the form of goods or services from one party to another party".

### **2.5. Regional Public Service Agency**

The Regional Public Service Agency is a system implemented by the technical implementation unit of regional services/agencies in providing services to the community which has flexibility in financial management patterns as an exception to regional management provisions in general. BLUD aims to provide public services more effectively, efficiently, economically, transparently and responsibly by paying attention to the principles of justice, propriety and benefits in line with Healthy Business Practices, to help achieve regional government goals whose management is carried out based on the authority delegated by the regional head ( Ministry of Home Affairs, 2018).

According to the Sumbawa Regent's Regulation Number 105 of 2018 concerning the Governance Pattern of the Regional Public Service Agency, the Technical Implementation Unit of the Public Health Center in Sumbawa Regency, the Regional Public Service Agency, the Technical Implementation Unit of the Community Health Center, hereinafter referred to as the Community Health Center BLUD, is the system implemented by the Community Health Center in providing services. to the community who have flexibility in financial management patterns as an exception to regional financial management provisions in general.

Furthermore, Waluyo (2011), stated "In this concept, the government is directed to abandon old paradigms such as traditional administration which tends to prioritize systems and procedures, bureaucracy, ineffective and efficient service delivery, to be replaced with a new paradigm that is more performance and results oriented. . The government is advised to break away from classic bureaucracy, by encouraging organizations and employees to be more flexible, and to set organizational goals and targets more clearly so as to enable results to be measured.

### **2.6. Social Behavior**

Social behavior according to the Big Indonesian Dictionary (2001, p. 859) is "an individual's response or reaction to stimuli or the environment". Individual responses or reactions can become behavioral patterns that can be formed through a process of habituation and reinforcement (Reinforcement) by conditioning the stimulus (Conditioning) in the environment (Environmentalistic). The behavior of each individual in personal life or society can be seen and some cannot be seen, visible behavior often arises as a result of situations. According to Krech, Crutch (1982) in Rusli Ibrahim (2011), a person's social behavior appears in patterns of response to people which are expressed in reciprocal interpersonal relationships. Social behavior is also synonymous with a person's reaction to other people (Baron & Byrne, 1991 in Rusli Ibrahim, 2001 ). Behavior is shown by feelings, actions, beliefs, memories, or respect for other people. Social behavior is usually also defined as social action.



## **2.7. Social interaction**

Humans are essentially social creatures who have a sense of togetherness and need each other, complement each other and influence each other to achieve a goal. According to Soekanto (2007) that "Social interactions are dynamic social relationships that involve relationships between people, individuals, between human groups, as well as individuals and human groups." Relationships between humans cannot be separated into interests, both personal and group interests, this was expressed by Wulansari (2009) that social interaction is a general form of social process which can be defined as a reciprocal relationship between individual and individual, group and group, as well as between individuals and groups. Social interaction occurs even if two people meet to greet each other, shake hands, talk to each other, or shake hands, social interaction has occurred.

Gillin and Gillin (in Supardan, 2013) state that, 'Social interaction is the main condition for social activities to occur. Considering that social interaction, in addition to its very broad scope and dynamic form, means that human relationships with other humans are not static, always changing according to the interests of humans themselves. Social interaction has a mutually beneficial reciprocal relationship based on interests. As explained, Setiadi and Kolip (2011. p. 63) explain that: Social interactions are dynamic social relationships that involve relationships between individuals, between human groups, as well as between individuals and human groups. Social interactions between human groups occur between the groups as a unit and usually do not involve the individuals of their members.

## **3. RESEARCH METHODS**

### **3.1. Approach**

The type of research used in this research is qualitative research. This research aims to evaluate the implications of implementing a policy. Evaluation of BLUD performance was obtained through secondary data analysis and in-depth interviews with participants. The qualitative approach involves activities such as asking questions and procedures, collecting specific data from research participants and analyzing the data inductively starting from specific themes to general themes and interpreting the meaning of the data (Creswell, 2014).

### **3.2. Research Instrument**

According to Sugiyono (2008:223) the main instrument in qualitative research is the researcher himself. Next, once the research focus is clear, simple research instruments can be developed. The instrument can be a test, interview guide, questionnaire guide, or observation guide. Because in this research there is a clear focus, the research instruments that will be used are:

- 1) The questionnaire is in the form of questions about the management of BLUD Puskesmas regarding financial ratios and compliance in financial management using a Likert Scale, namely with the provisions "Very Good" if the score is 2, "Good" with a score of 1 and "Poorly Good" with a score of 0. Very Good category is given if all the provisions set out in the financial management guidelines are implemented and have documentation, the Good category is given if the leadership and staff only implement some of the provisions and they are not implemented optimally, and the Poor category is given if the provisions of the management guidelines that have been set are not implemented and have no documents.
- 2) Secondary data in the form of document tracking related to compliance in preparing and implementing Budget Business Plans (RBA), financial reports, operational reports, cash flow reports, balance sheets, equity, service rates, accounting policies, SOPs for managing debts, receivables, goods and services and inventory SOPs . This assessment uses a Likert scale, namely Very compliant with a score of 2, Compliant with a score of 1 and Less Compliant with a score of 0. Moleong (2017) states that secondary data, the main data source in qualitative research, are words and actions, the rest is data. additional documents such as documents and so on.

### **3.3. Research Respondents**

Moleong (2017), states that "Informants are people who are used to provide information about the situation and conditions of the research background, namely that they must be honest, adhere to promises, comply with regulations and be able to exchange ideas, or compare events found from other subjects" . Research informants were selected by researchers in an effort to obtain material, research data which was carried out deliberately (purposive sampling), through planning and maturity of thinking so that as Bungin (2013) states that "The main instrument for collecting data in a qualitative research is the researcher himself or what referred to as a human instrument."

To obtain valid data in this research, researchers used informants as data sources, including:

Table 1. Research Respondents

No.	Respondent's Name	Number of Respondents
1.	Head of Community Health Center	1 (one) person
2.	Head of Administration Subdivision	1 (one) person
3.	Receiving and disbursing treasurer	2 (two) people
4	Planning department at the Community Health Center	1 (one) person
Amount		5 (Five) people

### 3.4. Data analysis

Data analysis was carried out in stages. The first stage of data analysis was carried out by carrying out individual analysis component on Financial Ratios as well as compliance in financial management in implementing BLUD by analyzing each component. Each component is then analyzed, in terms of financial ratios, researchers divide 3 components in looking at financial performance, namely very good, good and poor performance. Meanwhile, in terms of compliance in financial management of BLUD Puskesmas, researchers analyzed it into 3 categories, namely: Very Compliant, Compliant and Less Compliant. This parameter is used to describe the extent to which BLUD financial management implemented at the Community Health Center, using the Likert scale, is capable of knowing or measuring qualitative data to measure a person's level of perception or opinion regarding a phenomenon (Sugiyono, 2012).

## 4. DISCUSSION

Based on the findings as described in the findings chapter relating to compliance in the financial management of BLUD Puskesmas, it appears that the financial management of BLUD Puskesmas greatly influences financial governance within the Puskesmas environment that implements BLUD. We describe the financial management of the BLUD at the Community Health Center as explained in the table below.

Table 2 Financial Ratios

No	Financial Ratios	Name of the Community Health Center				
		Alas	Unit 2	Ree	Lower Moyo	Maronge
1	Cash Ratio	2	1	1	1	1
2	Current Ratio	2	2	2	2	1
3	Receivables Collection Period	1	1	1	0	2
4	Fixed Asset Turnover	0	2	2	1	1
5	Return on Fixed Assets	0	2	0	0	0
6	Equity Rewards	0	2	0	0	0
7	Ratio of PNBPN Revenue to operational costs	2	2	2	2	2

### 4.1. Financial Ratios

#### a. Cash Ratio

Cash is cash or balances in the cash book that are used for operational financing and short-term obligations of BLUD Puskesmas activities, to ensure the ability of BLUD Puskesmas to finance short-term obligations. Based on the results of the analysis, it was found that the average Cash Ratio of the 5 Community Health Centers that were sampled in the research, only one Community Health Center received the Very Good category, namely the Alas Health Center. Based on the income level of the 5 Community Health Centers studied, the Alas Community Health Center had high income and was included in Type A. which means a high income level, namely above 1,500,000,000, this is in accordance with the decision of the head of the Sumbawa District Health Service in dividing the types of health centers based on income level. Meanwhile, 4 Community Health Centers have the medium category. Thus, there is the ability of the Puskesmas to finance the operations and obligations

of the BLUD Puskesmas as a result of the service activities carried out. Starting from the Sumbawa Regency government policy which has been regulated in Sumbawa Regent Regulation Number 5 of 2022 article 42 explains that the short-term debt of the BLUD Puskesmas is the responsibility of the BLUD itself in accordance with the terms of the short-term debt agreement.

Based on the above, it can be said that not all BLUD Community Health Centers are able to finance operations and short-term obligations/debts with the income they have. This cannot be separated from the ability of human resources to carry out government policies, especially in increasing income. Referring to Sumbawa Regent's Regulation Number 5 of 2022 article 5, the source of income for BLUD Puskesmas is not only from services but there are also other sources, namely: grants, results of collaboration with other parties, APBD, and other legitimate BLUD income. The many sources of income for BLUD Puskesmas in accordance with the regulations above should be able to explore potential income and maximize existing resources, but this ability is not yet visible in implementing BLUD policies, so it can be said that no matter how good a policy is, if those implementing the policy are not qualified then the policy objectives are not will be achieved effectively. Every implementer in the field must first understand what the policy is like, what its objectives are and how to implement it. If the implementer himself does not know and understand the policy, then those who will receive the policy will understand and implement it. For this reason, the direction and tendencies towards basic measures and objectives are important, and implementers will experience failure if they do not know and understand the objectives of a policy.

According to van Meter and van Horn (1975) there are several reasons why the goals of a policy are rejected by the people responsible for implementing the policy, namely that the previously determined policy goals may conflict with the implementer's personal value system. Extra-organizational loyalties, feelings and self-interest, or because of existing and preferred relationships. The above description of the BLUD Puskesmas's ability to carry out BLUD financial policies must continue to be evaluated, so that we will know better how long the BLUD Puskesmas's ability will actually be able to carry out a policy, especially in using cash or money for the activities of the BLUD itself. Dye (1987) in Parsons (2008) stated that policy evaluation is an objective, systematic and empirical examination of the effects of public policies and programs on their targets in terms of the goals to be achieved.

#### **b. Current Ratio**

The Current Ratio in this case is the capability of the BLUD Puskesmas which is owned in the form of current assets which function to finance the operational costs of the BLUD Puskesmas. Based on the results of the analysis of the Current Ratio at BLUD Community Health Centers in Sumbawa Regency, it can be said that there is one (1) Community Health Center in the Good category, namely the Maronge Community Health Center, while the other 4 Community Health Centers are in the Very Good category. This can be seen from the large current assets owned by the Community Health Center BLUD in its efforts. financing BLUD operations, in this case it is impossible to finance it yourself. This is in accordance with what is explained in Sumbawa Regent Regulation Number 5 of 2022 article 13 that BLUD financing is used for operational and capital expenditure. In accordance with the above policy, the Community Health Center as the implementer of a regional policy can be implemented, in the Business Plan the Budget can also be seen from the budgeting for operational and capital financing. Based on the description above, it is clear that the policy of implementing BLUD Community Health Centers has a positive impact, where Community Health Centers are able to finance themselves without having to wait for regional funding, although not all Community Health Centers in Sumbawa Regency have the same capabilities as described above.

This evaluation can give us an idea that the policy of implementing BLUD in Community Health Centers, especially in managing BLUD finances, is able to have an impact or consequence that the existence of this policy indirectly increases the ability of Community Health Centers in terms of operational financing. So evaluating this policy is important. Parsons (2008) states that evaluation contains two interrelated aspects, namely: a) Evaluation of policies and program content b) Evaluation of the people who work in the organization who are responsible for implementing policies and programs. Furthermore, Lester and Stewart (2000). suggests that the evaluation of a policy can be divided into two different tasks, the first is determining what consequences a policy has, this is done by providing an overview of the impact the policy has. The second step is to evaluate the success and failure of a policy based on previously established standards or criteria. The first task refers to efforts to see whether public policy programs achieve the desired goals or impacts or not. If not, what factors are the causes? The second task is policy evaluation which is basically closely related to the first task.

#### **c. Debt Collection Period**

Based on Sumbawa Regent's Regulation Number 5 of 2022 concerning BLUD Financial Management Guidelines, it is explained that debt is a long-term loan for a period of one year to another party. In accordance with the results of the analysis regarding the debt collection period, 1 Community Health Center is in the Very Good category, 3 Community Health Centers are in the Good category and there is 1 Community Health Center in the Poor category, namely the Moyo Hilir Community Health Center. This means that the implementation of the BLUD policy regarding debt payments at Community Health

Centers is carried out with great care and efficiency, so that it can be said that the ability of BLUD Community Health Center income is higher than the debt stated in the financial report, so that no Community Health Center is unable to pay long-term debt as the impact of BLUD activities themselves.

If seen from the conditions above, the BLUD community health center really implements the applicable regulations and is able to understand them, especially regarding debt. Every implementer in the field must understand what the policy is like, what its objectives are and how to implement it. If the implementers themselves do not know and understand the policy, then even more so those who will receive the policy will understand and implement it. That's why direction and tendencies towards basic measures and goals are important, and implementers will experience failure if they don't know and understand this. This kind of evaluation continues to be carried out so that the guidelines for the Community Health Center in implementing the BLUD policy are actually implemented. According to Jones, (1975) that policy evaluation must include activities, namely specification, measurement, analysis and recommendations. It was also explained by Jones (1996) in Widodo (2009) that policy evaluation is more operational, namely as an activity designed to assess the results of government policies which have very important differences in the specifications of the objects, measurement techniques and analysis methods.

#### **d. Fixed Asset Turnover**

Based on the results of the analysis of fixed asset turnover on the financial management of BLUD Puskesmas, there are 2 Puskesmas in the Very Good category, 2 other Puskesmas in the Good category, and 1 Puskesmas in the Poor category. This picture means that the ability of BLUD Puskesmas income to increase the assets of BLUD Puskesmas has a fairly good influence, where the income in BLUD Puskesmas is able to add fixed assets to support services at the Puskesmas, even though it is mostly used in operational activities to support the need for health services. . This can be seen from the RBA which prepared around 80% of the budget focused on Puskesmas operations but still provided financing for additional fixed assets. If we look at the Sumbawa Regent's Regulation Number 5 of 2022 article 21, the RBA is prepared based on a performance-based budget, where the performance referred to here is activities oriented towards achieving output by using resources efficiently.

The conditions above can be said to mean that the implementation of the BLUD Puskesmas policy in Sumbawa Regency in terms of asset turnover is in accordance with applicable regulations, namely more focused on financing activities involving the community. This policy certainly makes a positive contribution to the development of health services. The success of a policy cannot be separated from the budget and people, the ability (behavior) of BLUD community health center employees is a determining factor in the success of implementing BLUD policies well. Behavior in achieving common goals is important so that the direction of the organization is straight and can avoid obstacles, both physical and psychological. If in an organization where the members have different behavior, then it is certain that the goals to be achieved will be far from expectations, therefore adjustments are needed through mutual awareness to achieve goals, both short and long term. The adjustments referred to above include organizational rules, what must and what cannot be done. Thus, it can be said that this policy evaluation is carried out with the hope that the use of the BLUD Puskesmas budget is in accordance with applicable regulations, besides that the evaluation is aimed at seeing the extent to which the level of effectiveness and efficiency of a policy program to solve problems is effective depending on the method used while efficiency is related to costs. -cost incurred.

#### **e. Return on Fixed Assets**

The return on fixed assets aims to see the extent of the Community Health Center BLUD's ability to assess the use of fixed assets in operational activities to generate profits. In this case, the ability of the poor community health center BLUD in Sumbawa Regency can be said to be very weak, as seen from the very low surplus, if seen from the 5 community health centers as a sample, only 1 community health center has a good category and the other 4 are in the Poor category. The contributing factor is the inability of BLUD community health centers to explore existing potential by utilizing fixed assets as capital in increasing Surplus, as stated by the Head of Community Health Centers that patient visits are still low as a source of income due to the limited number of beds and limited inpatient facilities and the absence of development of services at the Community Health Center. Meanwhile, Sumbawa Regent Regulation Number 5 of 2022 provides flexibility for Community Health Center BLUDs where flexibility is freedom in financial management patterns by implementing sound business practices to improve services. Meanwhile, to achieve this goal, BLUDs are given privileges in the form of financial management flexibility, including the following (Waluyo, 2011): 1. Operational income can be used directly, according to the Business Plan and Budget without first being deposited into the State Treasury Account. 2. The BLUD budget is a flexible budget based on equality between the volume of service activities and the amount of expenditure. 3. In the context of cash management, BLUD carries out the following matters: Planning cash receipts and disbursements; Collecting income or bills; Store cash and manage bank accounts; Make a payment; Obtain sources of funds to cover short-term deficits; Utilize short-term idle cash to obtain additional income.

On this occasion, the researcher considers it necessary to improve existing resources at the Community Health Center, both infrastructure and human resources as implementers of a policy. By evaluating BLUD financial management, we can see what



weaknesses the Community Health Center has in implementing BLUD policies, in this case how to increase revenue in efforts to develop services in seeking profits that involve healthy business practices. Researchers see this inability to be more caused by the inability of Human Resources to utilize the flexibility of the BLUD itself, which is a policy that should be implemented. So, it is important to carry out supervision by the Health Service as part of the implementation of the financial management policy of BLUD Puskesmas. It often happens that a policy requires the attention of people and groups who have different interests and values. This condition encourages unclear goals because they must reflect the many interests and values of the actors involved in policy formulation. According to Van Meter and van Horn (1975) there are several reasons why the goals of a policy are rejected by the people responsible for implementing the policy, namely that the previously determined policy goals may conflict with the implementer's personal value system.

#### **f. Equity Rewards**

Return on Equity is a ratio used to measure the level of ability to obtain profits from existing capital (equity). In this context, researchers see the inability of BLUD Puskesmas to increase profits from the capital they have where of all the Puskesmas studied, only 1 Puskesmas is in very good condition, while 4 are in poor condition. This is because the surplus of the Puskesmas is very low, so it can be said that management BLUD's finances in terms of equity returns are poor, as is the case with returns on fixed assets. The inability to utilize BLUD Puskesmas policies that have flexibility is the main factor causing poor results in terms of getting profits from the capital (equity) owned. This condition cannot be separated from the ability of Human Resources at the Community Health Center to understand the concept of the BLUD policy itself, so that the behavior is the same as not implementing BLUD. Meanwhile, Sumbawa Regent Regulation Number 5 of 2022 provides flexibility for Community Health Center BLUDs, one of which is being allowed to collaborate with other parties. Collaboration is intended to utilize capital/investments owned by other parties to obtain income outside of sources from health services.

The policy regarding this collaboration has been regulated in Sumbawa Regent Regulation Number 5 of 2022 which explains that cooperation is an agreement between BLUD and other parties that is mutually beneficial according to the agreement of both parties. Apart from the Puskesmas institution, the readiness of Human Resources is also important in implementing the BLUD implementation policy at the Puskesmas. Human Resources (HR) everywhere also determines every activity, no matter how good a policy is, but it is implemented by people who are not qualified, the policy will definitely not be successful, no matter how many policies are issued by the government, how much funds have been disbursed However, because human resources are not qualified, this policy is in vain. Edwards III, George C. (1980) explained that a policy that has been well planned will also fail if the policy is not implemented well by the policy implementer. Rivai (2012) continued that human resources are elements that support and support the implementation of activities consisting of energy, funds and infrastructure. According to Nugroho (2009), policy implementation requires the availability and suitability of human resources which play an important role. Without available human resources, both quantity and quality, the policy will fail.

Based on the description above, according to researchers, it is necessary to evaluate the implementation of BLUD financial management policies, especially in terms of capital utilization in seeking profits. This evaluation<sup>9</sup> is intended to better understand what factors, other than human resource capabilities, result in the inability of BLUD Puksemas to utilize capital. Evaluation is needed so that we can find out what impacts a policy will have.

#### **g. Inventory Turnover**

Inventory Turnover is a ratio used to assess the use of inventory owned in generating income. Based on the results of the analysis of all Community Health Centers that implement the BLUD Policy in Sumbawa Regency with a Very Good level of achievement. This condition can be seen from the existing supplies at BLUD Community Health Centers which are able to contribute to generating income, where supplies of medicines, BMHP and other materials remain available at Community Health Centers in Sumbawa Regency and there are never any vacancies. This is the impact of the policy implementer's understanding of the community's need for health services, so that in this problem the researchers analyzed it in the Good category. In the Sumbawa Regent's Regulation Number 5 of 2022 article 54 states that in implementing the budget, BLUDs carrying out financial administration must include inventory. This policy provides flexibility for the BLUD Puskesmas policy to continue to provide supplies according to community needs as a source of income.

The factor that influences the availability of supplies at the Community Health Center is the understanding of Human Resources who understand the importance of carrying out supplies in health services. Important resources in implementing policies are staff who are adequate in number and quality, the expertise, authority and facilities provided must also be of high quality. Next is information, this has two forms, the first is information on how to implement a policy. Implementers must know what must be done and how to do it. mAccording to Boediono (2003) "Service is a process of helping other people in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success.

**h. Ratio of PNB Revenue to operational costs**

Ratio of PNB Revenue to Operational Costs, is a ratio used to measure the level of use of non-tax income compared to costs incurred for activities. If we look at the income of the Puskesmas, all the Puskesmas that implement the BLUD policy are able to contribute to the operational financing of BLUD Puskesmas activities as well as the principle of efficiency, this can be seen from the 5 Puskesmas which are said to be in the Good category. Thus, the ratio of income to non-operational costs can be said to be in the Good category. This is as explained in the Sumbawa Regent's Regulation Number 5 of 2022, which states that the aim of issuing a policy regarding BLUD financial management is to provide public services more effectively, efficiently and economically.

The factor causing the efficient use of this budget is the understanding of Human Resources that all operational activities must be included in the RBA so that it will be easier to monitor and more controlled. So in this case the capability of Human Resources in implementing policies is important. Nugroho (2009) said that policy implementation requires the availability and suitability of human resources which play an important role, without available human resources, both quantity and quality, the policy will fail. For this reason, the readiness of Human Resources in implementing policies must be prepared early. Rivai (2012) stated that human resources are elements that support and support the implementation of activities consisting of energy, funds and infrastructure.

It is important to evaluate this policy to find out how much human resources are available and the capabilities they have in implementing a policy. Where policy evaluation is needed to measure and assess success in implementing the policy itself. Nugroho (2009) states that the essence of policy is to carry out interventions or actions, namely efforts to identify problems that must be intervened in, which are intended to confirm the goals to be achieved in accordance with the structural design of the implementation process.

From the description of financial ratios which refer to compliance in financial management as described above, it can be concluded that the financial ratios in BLUD financial management based on the Likert Scale show that of the 5 community health centers studied, almost all of the Community Health Centers have very good financial performance, this can be seen Of the 7 items assessed, there were 3 items that had poor performance, namely in terms of debt collection period, asset turnover and asset compensation.

**4.2. Compliance in Financial Management**

Compliance with Financial Management of BLUD Community Health Centers is an indicator in seeing the extent of BLUD financial management at Community Health Centers, in this case it will be explained and discussed in accordance with the research instruments carried out, namely as follows:

**Table 3. Financial Management Compliance**

No	Criteria	Name of the Community Health Center					Criteria
		Alas	Unit 2	Ree	Lower Moyo	Maronge	
1	Preparation and delivery of a definitive business plan and budget (RBA).	1	1	1	1	1	Obedient
2	Preparation and submission of financial reports based on Government Accounting Standards	0	0	0	0	0	Lack of Compliance
3	Submission of Order to Validate BLUD Income and Expenditures	1	1	1	1	1	Obedient
4	Approval of Service Fees	2	2	2	2	2	Very Obedient
5	Determination of an Accounting System	0	0	0	0	0	Lack of Compliance
6	Account Opening Approval	2	2	2	2	2	Very obedient
7	Preparation of Standard Operating	0	0	0	0	0	Lack of

	Procedures for Cash Management						Compliance
8	Preparation of Receivables Management SOP	0	0	0	0	0	Lack of Compliance
9	Preparation of Debt Management SOPs	0	0	0	0	0	Lack of Compliance
10	Preparation of SOPs for Procurement of Goods and Services	0	0	0	0	0	Lack of Compliance
11	Preparation of Inventory Management SOPs	0	0	0	0	0	Lack of Compliance

**a. Compliance Preparation and delivery of a definitive business plan and budget (RBA).**

Compliance is a behavior that is visible in the management of BLUDs at community health centers. According to Kamidah (2015), the factor that influences a person's compliance is knowledge, where knowledge is the result of knowing and this occurs after people sense a particular object. Sensing occurs through the five human senses, namely: the senses of sight, hearing, smell, taste and touch. Most human knowledge is obtained through the eyes and ears (Notoatmodjo, 2007). Knowledge or cognitive is a very important domain for the formation of a person's actions (Over Behavior). From experience and research, it turns out that behavior that is based on knowledge will be more lasting than behavior that is not based on knowledge. In other words, compliance is caused by knowledge factors.

The inability to prepare plans according to the provisions is not only caused by a lack of knowledge of the officers, but is also based on a low understanding of the duties and functions in carrying out BLUD policies in community health centers. According to Notoatmodjo (2007), understanding is defined as the ability to explain correctly about the objects in question. know, and can interpret the material correctly. This can be seen from the inability of community health center leaders to explain the structure and components in preparing an RBA.

The knowledge and understanding of community health center officers in preparing plans and budgets is not the only reason, but their experience is still low, this can be seen from the new appointment of the head of the community health center as BLUD leader, resulting in minimal learning in exploring the potential that exists in the community health center as a basis. In preparing plans, according to Notoatmodjo (2007), knowledge can be obtained from experience, both from personal experience and from the experience of other people. This experience is a way to obtain the truth of knowledge. Experience can be defined as something that has been experienced, lived or felt, whether long ago or recently happened (Mapp in Saparwati, 2012). Experience can also be interpreted as episodic memory, namely memory that receives and stores events that occur or are experienced by an individual at a certain time and place, which functions as an autobiographical reference (Bapista et al, in Saparwati, 2012). Experience is an observation which is a combination of sight, smell, hearing and past experience. It is further explained by (Notoatmojo in Saparwati, 2012), that each person has a different experience even though they see the same object, this is influenced by: the person's level of knowledge and education, the actor or factor on the part of the person who has the experience, the object or target factor perceived and situational factors in which the experience is carried out. Age, level of education, socio-economic background, culture, physical environment, occupation, personality and life experience of each individual also determine the experience.

Evaluation of this policy needs to be carried out to determine the ability of Human Resources to implement the BLUD Puskesmas policy itself. Anderson believes that there are several factors that cause members of society not to comply with and implement a public policy, namely: a) There is the concept of selective disobedience to the law, where there are several laws and regulations or public policies that are less binding on individuals; b) Because members of society are in a group or association where they have ideas or thoughts that are not in accordance with or contrary to legal regulations and the wishes of the government; c) There is a desire to seek quick profits among members of society which tends people to act fraudulently or in ways that violate the law; d) There is legal uncertainty or unclear policy "measures" that may conflict with each other, which can be a source of people's non-compliance with laws or public policies; e) If a policy is sharply opposed (contradicts) with the value system held by society at large or certain groups in society.

**b. Compliance Preparation and submission of financial reports based on Government Accounting Standards**

Based on the findings and analysis of the Puskesmas' compliance with BLUD policies based on the Sumbawa Regent's Regulation Number 5 of 2020 regarding compliance with submitting reports based on Government Accounting Standards, it is at a value of 0, which means Less Compliant. Lack of compliance in preparing and submitting financial reports based on

Government Accounting Standards (SAP) is more caused by the factor of non-compliance with the implementation of a policy. Meanwhile, SAP itself is a standard or guideline for carrying out financial reporting, both reporting structure, report content and reporting mechanisms. According to Harahap (2011), financial reports are the result of a process of recording financial reports that describe the financial condition and business results of a company over a certain period of time. Hery, 2015, also explained that financial reports are reports that are expected to provide information about the company for decision making. decisions, both for investors and for internal companies and combined with other information, such as industry, economic conditions, can provide a better picture of prospects, profitability, rentability, cash flow for interested parties.

Non-compliance in financial reporting reflects unpreparedness in implementing government policy in the form of implementing BLUD in community health centers, while the policy of implementing BLUD in community health centers since 2018 has been in an effort to improve and develop services. According to Government Accounting Standards Guidelines no. 13 of 2010 BLUD financial reports are financial reports prepared by government agencies that have BLUD status. This report presents information that is useful for decision making and to demonstrate the accountability of the BLUD financial management reporting entity. The form of accountability is in the form of a budget realization report, namely a report that presents information regarding expenditure, income, budget financing. The balance sheet is a report that presents information regarding the financial position of the reporting entity, including assets, liabilities and equity at a certain date. Operational reports are reports that present an overview of resources that increase equity and their use is managed by the government. The report on changes in equity presents the increase or decrease in equity for the reporting year.

BLUD financial reports are a necessity in accounting for health service activities provided to the community, so that Kasmir (2014) provides an understanding that the purpose of financial reports is to provide information regarding the financial position, performance, and changes in the financial position of a company which is beneficial for a large number of people. users in decision making. In general, financial reports aim to provide or provide information regarding the company's finances both at a certain time and for a certain period to internal or external parties of the company who have an interest in the company. Furthermore, Hery (2015) also explained the purpose of financial reports, namely to provide useful information for investors and creditors in making decisions.

**c. Compliance with Submitting Orders for Validating BLUD Income and Expenditures.**

Based on the results of research regarding the order to ratify income and expenditure (SP3B) for community health centers, it has not been carried out, and is only carried out at the end of the fiscal year, so it is said to be less compliant in implementing Sumbawa Regency Government policies through Sumbawa Regent Regulation Number 5 of 2020 concerning Guidelines for BLUD Financial Management. Based on this policy, the Puskesmas should submit approval for income and expenditure before implementation. This lack of compliance is also due to the fact that the income at the Puskesmas is based on proposals from the health service, not based on the reasons and conditions of the Puskesmas itself, so it is not based on open proposals but accepts the approval given. by the Sumbawa District Health Service. The reason why researchers do not categorize non-compliance in financial management is the conformity of Cash Balances.

Minister of Home Affairs Regulation number 79 of 2018 explains that the BLUD budget and income is an annual regional financial plan which is discussed and approved jointly by the regional government together with the DPRD and determined through regional regulations. Based on Government Regulation number 12 of 2019, the APBD is a unit consisting of regional income, regional expenditure and regional financing. In this way, BLUD income is included in the regional original income and other legitimate income. Public health center BLUD income is a factor in developing and improving service quality, because service quality and development can be done if finances are healthy, no matter how good the planning is without good financial support, it is impossible to carry out as expected.

**d. Service Fee Approval Compliance**

Ratification of community health center rates by regional heads is a form of community health center compliance in managing BLUD finances in order to provide certainty regarding the products/services provided to the community as well as provide legal certainty regarding prices so as to prevent the occurrence of arbitrariness in imposing tariffs. Compliance with ratification of tariffs has been explained and stipulated in Permendagri number 79 of 2018 that BLUD leaders propose tariffs to regional heads to obtain approval by considering aspects of continuity, needs, people's purchasing power, principles of justice and compliance and healthy competence. This illustrates that the implementation of BLUD management policies in terms of compliance with tariff agreements is a form of compliance in implementing policies.

Proposing the proposed rates by the community health center to the regional head through a calculation called unit cost, with the aim of assessing the accounting costs for each service unit issued by the community health center so that it is able to cover all or part of the costs incurred to produce goods/services for the services provided. According to Masyhudi (2008), the



definition of cost is the use of economic resources measured in units of money, which have occurred or are likely to occur for a particular object or purpose.

**e. Accounting System Determination Compliance**

The financial accounting system is a financial accounting procedure/guideline which is a policy or rule that must be implemented by Community Health Centers that implement BLUD. In implementing BLUD policies, this is of course based on the readiness of Human Resources as policy implementers in compiling and producing BLUD financial reports. In fact, in all the RBAs owned by community health centers there was no accounting training as a foundation for efforts to increase employee competency specifically in financial management. Thus, it can be said that non-compliance in preparing the financial accounting system is based more on the level of knowledge and understanding of the implementers of a policy at the Community Health Center. Not only is the capacity of existing human resources limited but there is also no monitoring system, we know that in implementing a policy, supervision is a mandatory provision, the existence of supervision is actually to avoid the possibility of fraud or deviation from the goals to be achieved. Through supervision, it is hoped that it can help achieve planned goals effectively and efficiently. Supervision of an activity is used to ensure and guarantee that activities and tasks are carried out in accordance with plans, policies, provisions and standards so as to facilitate the achievement of goals effectively and efficiently. The types of supervision that can be carried out by the government are internal supervision, external supervision, preventive supervision and repressive supervision (Arfianti, 2011).

Disobedience as explained above is a form of behavior, where according to Riadi and Muchlisin (2021), obedience is a change in a person's attitude and behavior to follow other people's orders. It is further explained that a person's actions and deeds are to obey other people's orders, completely, conscious and wholehearted. This attitude shows a sense of obedience by carrying out other people's orders. Obedience relates to power that requires someone to do something. According to Toha (2015), there are three main factors which are also believed to influence individual compliance, namely, firstly, personality, which is a person's internal factor which plays a strong role in influencing the intensity of compliance, when faced with weak situations and unclear choices. In essence, personality is influenced by the values of a person's role models. Second, the environment, the values that grow in the environment influence the internalization process carried out. A conducive environment makes individuals learn the meaning of the rules. Then, the individual internalizes it within himself which is shown through behavior. Third, trust, this attitude influences decision making, because it includes rules that are indoctrinated by the beliefs held.

**f. Account Opening Approval Compliance**

A person can be said to be obedient to others or in accordance with the provisions that are actualized with attitudes and behavior, According to Krech, Crutch (1982) in Rusli Ibrahim (2011), a person's social behavior appears in the pattern of responses to people which is expressed in reciprocal interpersonal relationships. Social behavior is also synonymous with a person's reaction to other people (Baron & Byrne, 1991 in Rusli Ibrahim, 2001). This behavior is shown by feelings, actions, beliefs, memories, or respect for other people. Ordinary social behavior is also defined as action. social. Max Weber also defines social action as an individual who can influence other individuals in society in acting or behaving. These actions are able to influence the attitude of community health centers to create BLUD accounts based on proposals to regional heads. According to Hurlock (1997) social behavior is "a person's physical and psychological activity towards other people or vice versa in order to fulfill themselves or other people in accordance with social demands.

**g. Compliance Preparation of Standard Operating Procedures for Cash Management**

One part of state/regional financial management which plays an important role in ensuring the effectiveness and accountability of the implementation of state financial management is financial administration, including recording receipts, recording expenditures and accountability for expenditures. Good and accountable administration will be able to support the implementation of activities and achievement of organizational targets for each work unit quickly, precisely and responsibly. This is in accordance with the mandate of Law Number 17 of 2003 concerning State Finances, that the management of state finances is carried out in an orderly manner, in compliance with statutory regulations, economically efficient, effective, transparent and responsible by paying attention to a sense of justice and propriety. If seen from appropriateness, all community health centers do not yet have SOPs related to the management of BLUD community health center cash, so they are said to be lacking. Meanwhile, the role of Standard Operating Procedures (SOPs) is increasingly needed in financial management as a guide in carrying out a work process in accordance with developments, complexity and dynamics that occur. The BLUD management policy with the preparation of SOPs acts as the basis for the operational activities of the community health center, including supporting good activity control or internal control, so that this has a direct impact on the operational continuity of the BLUD itself (Carmenita, 2017) indicating that every organization or company is aware of the importance of this matter. , then will prepare and implement SOPs. By implementing SOPs, it is hoped that work can be carried out well, on time and responsibly.

There is no SOP for managing BLUD cash at the community health center, again due to the availability of human resources and the level of understanding of the importance of SOP for managing BLUD cash. Human resources in a community health center organization are an inseparable unit in the effort to achieve the goal of healthy BLUD management. In the Community Health Center, human resources are the main asset in every activity. Puskesmas employees as human resources have great potential for carrying out Puskesmas activities. The potential of every human resource in the Community Health Center must be utilized as well as possible so that it is able to provide optimal work results in accordance with its objectives. Because achieving the goals set by the Community Health Center does not only depend on modern equipment, complete facilities and infrastructure. But it also depends on human resources or employees. Without the role of humans, even though the various factors needed are available, the Community Health Center will not operate. Therefore, the Community Health Center organization should provide positive direction to achieve organizational goals.

#### **h. Compliance Preparing Receivables Management SOPs**

In compliance, what is assessed is compliance with all activities in accordance with applicable policies, rules, regulations and laws. Compliance in preparing SOPs for managing receivables is compliance that must be carried out in order to manage BLUD receivables. In reality, all Community Health Centers that implement the BLUD policy do not implement the provisions of Sumbawa Regent Regulation Number 5 of 2020 which is a regional policy, so they are categorized as Kaurang ptuh. BLUD receivables are the amount of money that must be paid to BLUD and/or BLUD rights that can be valued in money as a result of agreements or other consequences based on applicable laws and regulations or other legitimate consequences. Thus, in carrying out or managing receivables, an SOP is needed that has been approved as a guideline in the process of managing receivables. According to Tambunan (2013) SOP (Standard Operating Procedure) is basically a guideline that contains standard operational procedures within an organization which are used to ensure that all decisions and actions, as well as the use of process facilities, are carried out by people. within the organization who are members of the organization so that it runs effectively and efficiently, consistently, standardly and systematically.

The expectations and reality that exist in community health centers in Sumbawa Regency regarding compliance in preparing Receivables SOs do not comply with applicable regulations, so in the deficient category, this is because no SOP document was found and they have never prepared an SOP for Receivables management. This non-compliance is caused by the knowledge of the leadership and employees at the community health center. Meanwhile, article 84 of the 2018 Minister of Home Affairs Regulation concerning Regional Public Service Agencies requires BLUDs to manage receivables in connection with the delivery of goods, services and/or transactions that are directly or indirectly related to BLUD activities. In connection with activities as explained above, it is important to prepare and implement SOPs which serve as a reference or guideline for BLUD Puskesmas, so that all trade receivables receipt transactions can be administered properly and correctly, not only that by having an SOP for receivables so that there are no errors in any receipt data. trade receivables and reduce the risk of bad debts. According to Kamidah (2015) one of the factors causing people's non-compliance is knowledge, knowledge is the result of knowing and this occurs after people sense a particular object. Sensing occurs through the five human senses, namely: the senses of sight, hearing, smell, taste and touch. Most human knowledge is obtained through the eyes and ears, a similar thing was conveyed by Notoatmodjo (2007), that knowledge or cognitive is a very important domain for the formation of a person's actions (Over Behavior). From experience and research, it turns out that behavior that is based on knowledge will be more lasting than behavior that is not based on knowledge.

Non-compliance in preparing and implementing the SOP for receivables is a form of bad behavior because it does not comply with the applicable rules and regulations, in this case Perdagri number 79 of 2018 and Sumbawa Regent's regulation number 5 of 2020 where BLUD manages receivables in connection with the delivery of goods, services, and/or transactions that are directly or indirectly related to BLUD activities. According to Umami (2010), indicators of compliance in the form of behavior occur if orders are legitimized in the context of group norms and values, namely confirmation and acceptance. First, confirmation (conformity), a type of social influence where individuals change their attitudes to conform to existing social norms. Meanwhile, acceptance is an individual's tendency to want to be influenced by the persuasiveness of knowledgeable people or people they admire. Obedience is understood as moral, it is proven that humans obey before authority figures who are considered legitimate. According to the book *Sociology of Deviant Communities* (2018) written by Suardi Dwi J. Narwoko, deviant behavior is behavior of citizens or society that is considered not in accordance with applicable rules, habits or social norms.

The absence of an SOP for receivables at the community health center reflects employee non-compliance in managing receivables. This non-compliance is based on the quality of the employees at the community health center itself. The quality of a person's personality is directly proportional to his integrity. People who have integrity prefer the right process to produce the right thing. Stephen Covey (2006) states that integrity is doing what we say will do. A leader must be able to act consistently between words and deeds. Integrity will keep someone from getting off track when they want to achieve something.

**i. Compliance with Debt Management SOP Preparation**

Success in completing tasks or meeting set targets is a reflection of the quality and quantity of work results achieved by an employee in implementing or compiling debt SOPs in accordance with the duties and responsibilities given to him. According to (Badrun, 2021). Performance is the level of achievement of results for carrying out certain tasks. Simanjuntak also defines individual performance as the level of achievement or results of a person's work from targets that must be implemented within a certain period of time.

As a result of not having a debt management SOP, it creates problems, namely not being able to carry out cash projections correctly because information related to debt is not owned by the finance department. Apart from that, there is a tendency for negligence in paying debts because the finance department does not have mapping regarding debt maturity and the cashier cannot remind them to pay the debt. So it can be said that the impact of not having a debt management SOP results in BLUD financial management not being transparent and orderly, so it can be said that the level of compliance of the Community Health Center in preparing debt SOPs is in the poor category. This weakness is caused by the ignorance of leaders and employees regarding the importance of debt management SOPs in implementing BLUD and is a necessity. This ignorance is an attitude and behavior that has no desire to know. Donsu (2016) explains, knowledge is a sense of curiosity from the senses, especially the eyes and ears about a certain object, where knowledge is an open behavior or overt behavior where the response is given in the form of an action and can be seen by other people according to what is happening at the moment. that's what he did. Knowledge is the result of knowing and occurs after someone observes an object and is an important component in human behavior (Clarissa, 2018).

The absence of a debt management SOP which is a form of implementation of the BLUD management policy as described above, is not only a factor of ignorance, but also a factor of the level of understanding in BLUD management, especially debt management. This lack of understanding can be seen from the fact that there has never been any consultation with the health service or elsewhere and don't want to find out how to manage debt. Sudaryono (2009) said that comprehension is a person's ability to grasp the meaning and significance of the material being studied, which is expressed by explaining the main content of a reading or changing data presented in a certain form to another form. It was further explained by Anas Sudijono (2011). Comprehension is a person's ability to understand or comprehend something after that something is known and remembered. In other words, understanding is knowing about something and being able to see it from various angles.

Non-compliance with Human Resources at the Community Health Center as described above is a form of evaluation of the implementation of BLUD financial management policies that have not been optimal, so this evaluation is carried out as information on how to implement a policy in the region. Dye (2002) states that evaluation is a consequence of public policy. So policy evaluation is a chain that cannot be separated from one another. That is why if there is a policy that is then evaluated, then this is normal and certainly part of efforts to improve or perfect the policy in accordance with the goals to be achieved. Dye (1987) in Parsons (2008) stated that policy evaluation is an objective, systematic and empirical examination of the effects of public policies and programs on their targets in terms of the goals to be achieved.

**j. Compliance Preparing SOPs for Procurement of Goods and Services**

Based on Permendagri number 79 of 2018, one of the operational expenditures for BLUJD is expenditure on goods and services. Shopping for goods and services in the Puskesmas environment is re-regulated in Sumbawa Regent's regulation number 107 of 2018, which explains that the aim of regulating the procurement of goods and services is to ensure the availability of goods/services that are of higher quality, cheaper, a procurement process that is simple, fast and easy to adapt to. the need to support the smooth running of BLUD Puskesmas services. However, in reality, the SOP, which is one of the forms of BLUD policy open reporting, is not implemented, so it can be categorized as less compliant.

The absence of SOPs for the procurement of goods and services at community health centers is more due to employees' ignorance about the importance of SOPs for procurement of goods and services, and according to the leadership of community health centers, procurement has not been based on SOPs, but the amount of the budget allocated still refers to the Sumbawa Regent's regulation number 107 of 2018. Ignorance This is a closed attitude or behavior, where all community health center employees do not know about the SOP for procurement of goods and services. This closed attitude or behavior has been explained by Notoatmodjo (2012), where closed behavior occurs when the response to the stimulus cannot be clearly observed by other people (from outside). A person's response is still limited in the form of attention, feelings, perception, knowledge and so on attitude towards the stimulus in question.

If a public policy is not achieved according to its objectives because it experiences resistance, this will be one of the reasons why a policy needs to be evaluated, what is the cause and what solution must be taken, whether the policy must be stopped, terminated or carried out reformulation to get a new policy. From this reality, Parsons (2008) states that evaluation

contains two interrelated aspects. a) Evaluation of policies and program content b) Evaluation of the people who work in the organization who are responsible for implementing policies and programs.

**k. Compliance Preparing Inventory Management SOPs**

The SOP for managing Puskesmas Inventory was not found and was never prepared, so it can be said that compliance in preparing the SOP for inventory of goods belonging to the Puskesmas was scored 0 in the category of non-compliance. This non-compliance is caused by ignorance that in managing community health center goods, it is mandatory to have an SOP, as a result of not having an SOP, this results in the transfer of goods not being recorded and not knowing how much the maintenance costs will be. This can be seen from the RBA which is prepared without any maintenance funds, and the planning is not based on available goods documents. Lester and Stewart (2000). suggests that the evaluation of a policy can be divided into two different tasks, the first is determining what consequences a policy has, this is done by providing an overview of the impact the policy has. The second step is to evaluate the success and failure of a policy based on previously established standards or criteria. The first task refers to efforts to see whether public policy programs achieve the desired goals or impacts or not. If not, what factors are the causes? The second task is policy evaluation which is basically closely related to the first task.

This ignorance is closed behavior, as the researchers explained in the compliance section in preparing SOPs for debt and goods/services. According to Damayanti (2017) closed behavior (covert behavior) is a person's response to a stimulus in a covert or closed form (covert). The response to this stimulus is still limited to attention, perception, knowledge or awareness and the attitudes that occur in the person who receives the stimulus cannot be clearly observed by other people. Knowledge about SOPs for managing Puskesmas inventory is still low, which is why there are no SOPs. Donsu (2017), explains that knowledge is the result of human sensing or the result of a person's knowledge of an object through his or her five senses.

Thus, the occurrence of closed behavior is based on the low knowledge of Puskesmas employees in managing Puskesmas inventory. Robert Kwick in Kholid (2012), states that behavior is the actions or actions of an organism that can be observed and can even be studied. Meanwhile, closed behavior as stated by Darmayanti (2017) is behavior that has low knowledge or awareness. Skinner (1938), a psychologist, formulated that behavior is a person's response or reaction to a stimulus (external stimulation), because behavior occurs through the process of providing a stimulus to an organism and then the organism responding. It can be said that the behavior displayed by Puskesmas employees in terms of compliance with Puskesmas Inventory management is a lack of response to the provisions that have been set, resulting in the process of preparing SOPs which are actually already provisions not being carried out. In line with what Skinner (1978) said, closed behavior is a person's response to a stimulus in a hidden or hidden form. The response or reaction to this stimulus is still limited to attention, perception, knowledge/awareness, attitudes that occur in the person receiving the stimulus, and has not been clearly observed by other people. If we look at the five Community Health Centers studied, almost all of them do not have SOPs for managing Community Health Center Inventory, there are environmental factors that cause things like this which are not only caused by individual awareness, because one Puskesmas and another have influence and lack of supervision, so what As stated by Notoatmodjo (2003), human behavior is difficult to limit because behavior is the resultant of various factors, both internal and external (environment). In more detail, human behavior is actually a reflection of various psychological symptoms, such as knowledge, desires, desires, interests, motivation, perceptions, attitudes and so on. However, in reality it is difficult to differentiate or detect the psychological symptoms that determine a person's behavior. If explored further, these mental symptoms are determined or influenced by various other factors, including experience, beliefs, physical facilities, socio-cultural factors of society and so on.

Lack of knowledge about managing the Community Health Center Inventory gives rise to closed behavior, so what Notoatmodjo (2003) said: If the acceptance of new behavior or adoption of behavior is through a process based on knowledge, awareness and positive attitudes, then the behavior will be long lasting. ) rather than behavior that is not based on knowledge. Knowledge or cognitive is a very important domain in shaping a person's actions, in this case knowledge is included in the cognitive domain. To describe and analyze a policy and program, the institutional aspect needs attention, because it is in the institution that actors carry out various activities individually and together to achieve a goal. The better the activities carried out by the actors in an institution, the higher the quality of the institution's goals. Therefore, individuals, institutions and goals are something that cannot be separated.



Table 4. Existing Model

No	Problem	Research focus	Category	Findings	Proposition	Theoretical Implications
1.	The extent of BLUD financial management at community health centers in the Sumbawa Regency area	Evaluation of BLUD Puskesmas policies on financial management aspects	Evaluation of BLUD financial management is a form of evaluation of government policy in managing BLUD Community Health Centers as stated in Sumbawa Regent's Map Number 5 of 2020, which can be seen from financial capabilities as well as the availability and readiness of human resources at Community Health Centers to implement these policies.	<ol style="list-style-type: none"> <li>1. Realization of income has not been as planned.</li> <li>2. Efficiency in budget use, visible in the balance sheet</li> <li>3. Of the 11 compliances that must be implemented, only 2 were implemented while 9 were not implemented.</li> </ol>	<ol style="list-style-type: none"> <li>1. Policies that have been implemented and implemented must have good value and impact in achieving a goal or program/activity that has been determined, however this is different from what has been done by Puksesmas in the Sumbaewa Regency area where implementing BLUD is still not optimal in implementing BLUD. in accordance with the provisions that have been determined, p.; This is caused by still not understanding their respective duties and functions, both as BLUD leaders, financial management officials and technical officials, so that fundamental things are not carried out, such as compliance in financial management and failure to achieve income realization.</li> <li>2. Apart from the management's understanding, the management's limited human resources also influence the implementation of BLUD policies, such as the absence of accountants and no accounting policies.</li> </ol>	According to William Dunn, public policy evaluation isevaluation that provides valid and reliable information about policy performance, namely how far needs, values and opportunities have been achieved through public action. Apart from what William Dunn said above, public policy evaluation is closely related to the level of compliance and performance satisfaction.

## **5. CONCLUSIONS AND RECOMMENDATIONS**

### **5.1. Conclusion**

Based on the results of research and discussions that have been prepared and analyzed regarding the policy evaluation regarding the Sumbawa regent's regulation number 5 of 2020 concerning Financial Management of Regional Public Health Center Public Service Bodies in the Sumbawa Regency area, it can be concluded as follows:

- 1) BLUD Financial Management Policy in accordance with Perbup Number 5 of 2020 concerning BLUD Financial Management at Community Health Centers is not yet fully running well, this can be seen from only the tariff determination policy approved by the Regional Head that can be implemented, while BLUD financial ratios, goods/services procurement mechanisms which is more flexible and efficient, the implementation of accounting systems and financial reports with SAK, the preparation of planning and budgets with RBA as well as compliance in financial management of BLUD Puskesmas have not been successfully implemented.
- 2) Factors causing the failure to implement policies regarding financial management of BLUDs are the ability to manage finances and the availability and ability of human resources who manage BLUD Community Health Centers.

### **5.2. Suggestion**

This research is a descriptive study that assesses the implementation of a policy implemented in the health service system in the form of a policy evaluation, thus suggestions that can be made in improving the regional public service agency-based health center management system should be to consider several things before implementing the policy, including the following:

- 1) Pay attention to the readiness and availability of human resources who have special abilities in financial management.
- 2) Preparing good systems and governance to provide motivation for the actors who run the BLUD system.
- 3) Increasing HR competency in terms of financial management, both in the form of training and providing accounting personnel.
- 4) The government, in this case the Sumbawa Regency Health Service, is to provide guidance and supervision in terms of BLUD flexibility and compliance in financial management.

### **5.3. Implications of Research Results**

#### **1) Theoretical Implications**

Based on the description presented in Chapter 2 regarding the main theory of public policy evaluation, according to William Dunn, public policy evaluation is evaluation that provides valid and reliable information about policy performance, namely how far needs, values and opportunities have been achieved through action public, evaluation contributes to the clarification and criticism of the values underlying the selection of goals and targets, and evaluation contributes to other ways of analyzing policies, including the formulation of problems and recommendations.

According to research that researchers have put forward as described in this dissertation, that is evaluation Public policy is closely related to the level of compliance and satisfaction with the financial management performance of BLUD community health centers. The results of this research can complement William Dunn's opinion regarding public policy evaluation to focus on the level of compliance and performance satisfaction in evaluating public policy, which does not only focus on the values, goals and targets of a policy as measured by numbers. Implications what we are describing is also novelty in the dissertation research that has been prepared.

#### **2) Practical Implications**

The results of this dissertation research in terms of practical implications can provide a contribution to the Regional Government, especially the Health Service which oversees the Community Health Center, in evaluating financial management policies at BLUDs to emphasize the level of compliance and satisfaction with BLUD management performance. If this is improved, the financial management performance of BLUD Puskesmas will receive further improvements.

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