


Analysis Of The Implementation Of Health Center Independence (Case Study On Health Center Bangkonol Koroncong District Pandeglang Regency)

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Article Info	ABSTRACT
Keywords: Implementation, Financial Independence, Public health center	The existence of the BLUD policy has brought major changes to all UPT Health Center in the Pandeglang Regency area, including UPT BLUD Health Center Bangkonol. However, in its implementation, the Bangkonol Community Health Center, after being declared a BLUD, experienced difficulties in implementing the BLUD policy, including experiencing difficulties in the independence of the Community Health Center, especially in financial management. The BLUD at the Bangkonol Community Health Center can be said to be not optimal, there are many obstacles experienced, including human resources which are still lacking in quality and quantity. Departing from this, the researcher studied using descriptive qualitative research methods with case studies. The results of this research are discussed using the theory from Mahmudi and Masnah that to find out the implementation of the independence of BLUD Community Health Centers can be done through financial independence patterns including instructive patterns, consultative patterns, participatory patterns and delegative patterns, Community Health Center Services and Human Resource Performance. The research results show that from several indicators it was found that the UPT BLUD of the Bangkonol Community Health Center could not be said to have complete independence, seen from the first indicator that the Bangkonol Community Health Center was independent in managing its finances but was found not to be confident in managing and making e-BLUD-based financial reporting. So it was found that there was still interference from the government in financial reporting using the eBLUD application. Furthermore, in the service indicators there are several patient complaints that the service is less than optimal and slow. The next indicator regarding human resources is that there are many weaknesses in the quality and quantity of human resources which cause the implementation of the independence of the Bangkonol Health Center after becoming a BLUD to be not optimal.
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INTRODUCTION

Based on the Regulation of the Minister of Health of the Republic of Indonesia Number 43 of 2019 concerning community health centres, community health centres are community service facilities that organise public health efforts and first-level individual health efforts, by

prioritising promotive and preventive efforts to achieve the highest degree of public health in their working areas [1]. To increase access to services to the community, auxiliary health centres and mobile health centres are also provided. The many demands of the community in the current era of reformation require the government to make changes, especially changes concerning health services[2]. For this reason, the government continues to strive to provide quality services to the community. One of the government's efforts in providing quality services in the health sector is realised by the construction of community health service units that are widely spread in a number of sub-districts throughout Indonesia[3].

Literatur Riview

Literatur1

In terms of numbers, Health Center in Indonesia based on data in 2023 consisted of 10,374 units of Health Center that were widely spread throughout Indonesia (quoted from <https://fkm.unair.ac.id/history> of Health Center in Indonesia) [4]. Contained in Permenkes Number 43 of 2019 concerning Community Health Centres (Health Center), it is necessary to have good and quality health services by health providers, therefore health providers are required to have high performance and quality. The implementation of public services is currently still faced with an ineffective and inefficient government system and the inadequate quality of human apparatus resources. This can be seen from the many complaints and complaints from the public both directly and indirectly, such as those related to convoluted procedures, no certainty of the time period, costs that must be incurred are not clear, requirements that are not transparent, unprofessional officers, thus creating an unfavourable image of the government[5].

Health Center as one of the public service institutions plays an important role in improving the health status of the community. Health Center are required to be able to serve the community, can develop and be independent and must be able to provide quality and affordable services for the community[6]. With the increasing demands for Health Center to improve their services, more and more problems arise related to the limited budget available for Health Center operations, the bureaucratic flow that is too long in the process of disbursing funds, financial management rules that hamper the smooth running of services and the difficulty of measuring performance[5].

Health Center through the status of Regional Public Service Agency (BLUD) has the opportunity to improve its services to the community. Health Center will manage their own finances, without having operational dependence on the Local Government (Pemda). Health Center with BLUD status as stipulated in Permendagri No. 61 of 2007 concerning Technical Guidelines for Financial Management of Regional Public Service Agencies, health services are given flexibility in the context of managing both in terms of Human Resources (HR) to budgeting [7]. In order to provide maximum service to the community, the change of Health Center to BLUD is not impossible to be realised. Through the concept of BLUD financial management patterns, Health Center are expected to increase professionalism, encourage entrepreneurship, transparency, and accountability in the context of public services, in accordance with the three pillars expected from the implementation of the Financial Management Pattern (PPK)[8].

This BLUD, which promotes improved public service performance, financial management flexibility and good governance. Public Service Agency / Regional Public Service Agency (BLU / BLUD) is a new policy taken by the Government to improve the quality of public services starting from Law No. 1 of 2004 in article 68 paragraph 1 states that "Public Service Agency is established to improve services to the community in order to advance the general welfare and intellectual life of the nation". Furthermore, in order to implement the provisions in Law No.1 of 2004, Government Regulation No.23 of 2005 issued [9]. The general elucidation of Government Regulation No. No. 23 of 2005 on the Financial Management of Public Service Agencies basically explains that public service agencies are not only a new form of national financial management, but also a new paradigm in public sector service management. To follow up on this government regulation, the Minister of the Interior issued Permendagri No. 61 of 2007, "Technical Guidelines for the Management of Regional Public Service Agencies. [10].

Direct use of BLUD revenue means that it is freely used directly according to the needs that exist at that time. There are no restrictions on the type of expenditure, as long as an expenditure is really needed urgently then at that time it is immediately used. Direct use is directly proportional to productivity, efficiency and effectiveness activities. Productive, because BLUD best understands what needs it faces to improve service performance. Efficiency, obviously because direct use cuts the chain of local government financial bureaucracy[11]. Effective, of course, because the speed of direct use will minimise loss of business momentum External demands, among others, come from stakeholders that Health Center are asked to provide quality health services, customer service (customer service) according to standards, affordable health service costs so that it will lead to patient satisfaction. It should be underlined that customer service plays a very important role regarding the long-term sustainability of the service[12].

The BLUD policy is the first step to implement the promise to improve the quality and performance of public services. The government itself has carried out state financial reforms that began rolling since the end of 2003, with the issuance of three new state financial regulatory packages, namely Law No. 17 of 2003 concerning State Finance, Law No. 1 of 2004 concerning State Treasury, and Law No. 15 of 2005 concerning State Financial Audit [13]. The three packages of state financial regulations have changed the mindset or mindset that is more efficient, professional, accountable, and transparent by making changes from traditional budgeting to performance-based budgeting which opens a corridor for the application of the performance base within the government[14].

The Public Service Agency / Regional Public Service Agency (PPK-BLU / BLUD) Financial Management Pattern is not a BUMN / BUMD that has prioritised corporate profits (profit oriented) [15]. Because, the accountability of BLU / BLUD financial management is still within the local government entity, not yet separated. It must be understood that BLU/BLUD is not a body like the Social Security Management Agency (BPJS) or Regional Drinking Water Company (PDAM). For this reason, SKPDs can implement PPK-BLUD, both Technical Management Units (UPT), RSUD, and Health Center. The Directorate General of Regional Finance strongly encourages hospitals to implement PPK-BLUD[16]. Because, in terms of

human resources, the accessibility of information can be done well. The government is optimistic that hospitals that implement PPK-BLUD will not experience losses from an operational perspective. Through PPK- BLU, community health centres are expected to be able to improve their operations. professionalism, encouraging entrepreneurship, transparency, and accountability in the context of public services, in accordance with the three pillars expected from its implementation, namely promoting improved public service performance, financial management flexibility and good governance[17].

In Government Regulation No. 23/2005 on BLU Financial Management, BLU accounting and financial reporting are organised in accordance with Financial Accounting Standards (SAK) issued by the Indonesian accounting professional association or specific industry accounting standards after obtaining approval from the Minister of Finance. In accordance with article 26 paragraph 2 which states "Financial Accounting Standards issued by the Indonesian accounting professional association". Finally, the BLU work unit financial report is expected to produce basic financial reports for accountability, management, and transparency purposes, fixed asset reports for fixed asset management purposes, and produce unit cost (unit) information per unit of service, performance accountability or other information for managerial purposes[18].

In order to support the implementation of quality services in the health sector, the Banten Provincial Government fully supports the central government's program by issuing Governor Regulation (Pergub) of Banten Province Number 8 of 2016 concerning Guidelines for the Implementation and Financial Management of Regional Public Service Agencies within Banten Province, in accordance with the mandate contained in the regulation, the Pandeglang Regency government also issued Pandeglang Regent Regulation Number 72 of 2020 concerning minimum public service standards for regional public service agencies at community health centres. The existence of this regulation is to be a guideline for health providers in Pandeglang Regency in implementing quality services and managing a flexible BLUD system in financial management that is independently regulated by health providers[19].

The government of Pandeglang Regency to realise Health Center with BLUD status can be well implemented in 2020, based on the observation of the researcher's findings that the Pandeglang Regency government has issued many strategies including conducting comparative studies to several districts that have successfully prepared Health Center with BLUD status, besides that there are several strategies prepared by the Pandeglang Regency government in preparing Health Center towards BLUD, In addition, there are several strategies prepared by the Pandeglang government in preparing Health Center towards BLUD, including providing guidance and direction to Health Center organisers to prepare themselves, then recording the number of Health Center that are ready to become BLUD, then the selected Health Center to change their status to BLUD are included in various BLUD training including related to BLUD management, regulating financial patterns, Health Center governance and providing facilities and facilities and infrastructure that support the provision of services to the community [20].

Changing the status of the Bangkonol Health Center to BLUD can be an opportunity for Health Center managers to learn how to manage and manage finances with the aim of prioritising services to the community that are more excellent, such as the provision of drugs as well as facilities and infrastructure. The statement from the 4th respondent who stated that the current Health Center has indeed been given facilities related to financial management, although they are still learning in financial management, but this is much better because the Health Center can easily accommodate and address community complaints, for example related to drug needs, health facilities and services[21]. health, because the Bangkonol health centre has managed it on its own. In its implementation, the change in status for Health Center Bangkonol is not as easy as imagined, there are many obstacles and constraints. The BLUD implementation strategy has not been maximally implemented, respondent 4 stated that although Health Center Bangkonol has become BLUD, it feels that the service is not optimal, besides that it lacks the ability to manage finances and bookkeeping[22].

Based on the decision of the Regent of Pandeglang Regency in 2020 with SK number 440/kep-99-huk/2020 concerning the implementation of the BLUD Regional Public Service Agency at the technical implementation unit of the public health centre, in the attachment to the decree there are 6 health centres that have been determined to change their status to BLUD recorded in February 2020. The health centres are:

Tabel 1.1 Daftar Penerapan Badan Layanan Umum Daerah Pada Unit Pelaksana Teknis Pusat Kesehatan Masyarakat Dinas Kesehatan Masyarakat Kabupaten Pandeglang Tahun 2020

Number	Name of Technical Implementation Unit	Community Health Centre
1	Health Centre Cadasari	
2	Health Centre Kaduhejo	
3	Health Centre Cimanuk	
4	Health Centre Labuan	
5	Health Centre Panimbang	
6	Health Centre Cibaliung	

Source: attachment of decree number SK 440/kep-99-huk/2020

Pandeglang District Government, in this case the Pandeglang District Health Office, continues to make efforts so that all health centres in Pandeglang District can change their status to BLUD. With optimal efforts and support from the Pandeglang Regent, 30 health centres in Pandeglang Regency have again changed their status to BLUD. As stated in the decision letter of Pandeglang Regent No. 440/kep.385 Year 2022 on the implementation of BLUD Regional Public Service Agency at the technical implementation unit of community health centre, in the appendix of the decision it is stated that there are 30 health centres that have passed and declared to change their status to BLUD[23].

Based on the regulation, Health Center Bangkonol Koroncong Sub-district, Pandeglang Regency became one of 30 health centres in Pandeglang Regency, Banten Province which has BLUD status in 2022. The data can be seen in the table below:

Table 1.2. List of Implementation of Regional Public Service Agency at Technical Implementation Unit of Community Health Centre of Pandeglang District Public Health Office in 2022

Number	Name of Technical Implementation Unit Community Health Centre	Number	Name of Technical Implementation Unit Health Centre Community Health Centre
1	Health Centre Angsana	16	Health Centre Mandalawangi
2	Health Centre Bangkonol	17	Health Centre Mekarjaya
3	Health Centre Banjar	18	Health Centre Menes
4	Health Centre Bojong	19	Health Centre Munjul
5	Health Centre Carita	20	Health Centre Pagadungan
6	Health Centre Cibitung	21	Health Centre Pagelaran
7	Health Centre Cigeulis	22	Health Centre Pandeglang
8	Health Centre Cikedal	23	Health Centre Patia
9	Health Centre Cikeusik	24	Health Centre Perdana
10	Health Centre Cikupa	25	Health Centre Picung
11	Health Centre Cimanggu	26	Health Centre Pulosari
12	Health Centre Cipeucang	27	Health Centre Saketi
13	Health Centre Cisata	28	Health Centre Sindangresmi
14	Health Centre Jiput	29	Health Centre Sobang
15	Health Centre Majasari	30	Health Centre Sumur

Source: Attachment to the Decree of the Regent of Pandeglang No. 440/kep.385 Year 2022

The table above shows that all Health Center in Pandeglang Regency have changed their status to BLUD. With the number of BLUD health centres as many as 36 health centres spread evenly in the Pandeglang Regency area. Health Centre with BLUD status in its implementation need to prepare themselves related to this policy, for that Health Center Bangkonol Kecamatan Koroncong has its own strategy as an effort to prepare itself towards the new status of BLUD Health Center, one of the strategies of Health Center Bangkonol Kecamatan Koroncong is always obedient to policies made by the Regent of Pandeglang which is always guided as a foundation in preparing to become a Health Center with a new BLUD status[24].

In addition, BLUD UPT Health Center Bangkonol also participates in training and training that has been prepared by Pandeglang Regency, one of which is by attending training or training related to financial management patterns, starting to learn to prepare accounting report-based financial reports starting from the budget business plan, (RBA) and also the budget activity plan (RKA) which in its preparation must integrate with the health department and in its financial reports must use the e BLUD application of Pandeglang Regency Health Office[25].

Health Center Bangkonol has considerable potential and income opportunities if it can be developed, it will generate higher turnover or income, supported by the BLUD policy, the Health Center manager should be able to manage and manage the existing potential to have benefits for the progress and independence of the Bangkonol Health Center towards a better direction, especially in terms of service to the community. As stated in the table below:

Table 1.3. Recapitulation of Retribution at Bangkonol Community Health Centre, Koroncong Sub-district, Pandeglang Regency in 2022-2023

Name Community health centres	Target	Quantity Retribusi	Year
Community health centres Bangkonol	75. 309.000	71,408,000	2022
	85,500,000	83,230.000	2023

Source: DHO Pandeglang

From the table above shows the results of the Bangkonol Health Center retribution income since it was established as BLUD Health Center Bangkonol has increased revenue from service fees and facility services from each year has increased, this is if the Health Center manager is able to manage and distribute revenue for service needs, of course there will be no more problems complained about by the community related to services at the Health Center[13].

In addition, the Bangkonol Health Centre also receives funds from the National Health Insurance (JKN) which is not a small amount. JKN is a national health insurance programme that aims to provide certainty of comprehensive health insurance for every Indonesian citizen so that the Indonesian population can live healthy, productive and prosperous lives. Each health centre that becomes a health facility 1 (first-level health facility) will receive funds from JKN that are paid monthly regardless of the number of JKN patients who seek treatment and the type of health services provided by the health centre. It is from these JKN funds that local governments, through health centres, obtain funds for health services to patients participating in the JKN programme[26].

Funds derived from JKN are managed and utilised by the Health Center in accordance with the provisions of laws and regulations in the field of regional financial management. As for the Bangkonol Health Center which has become a BLUD, it gets JKN funds every month with an amount that is not small and can be used to improve services to the community. So to make it clearer, it can be seen in table 1.3. below:

Table 1.4. Recapitulation of JKN Revenue of Puskesmas Bangkonol, Koroncong Sub-district, Pandeglang Regency in 2022

Name Health Centre	Budget	Realisation	%	Remaining Budget
Health Centre Bangkonol	1,346,390,612.00	662,982,308.00	49.24%	683,408,304

From table 1.3. above shows the income figures of Bangkonol Health Centre from JKN, it can be seen that the potential annual income of Bangkonol Health Centre from JKN sources each year, which before the implementation of PPK-BLUD must be deposited first to the regional treasury but after the implementation of PPK-BLUD the funds go directly through the Bangkonol health centre account so that the funds can be managed directly by the Bangkonol Health Centre. Bangkonol Health Centre, except for those sourced from the APBD and APBN, only needs reporting and recording submitted to the Regional Financial

Management Agency. To support the smooth management of finances managed directly by health centres, Health Center human resources must be able to manage, compile financial reports, and prepare budgets using the e BLUD application set by the government[27].

METHODS

This research on Analysis of the implementation of Health Center Independence (Case Study at Health Center Bangkonol Koroncong District Pandeglang Regency) can basically use a quantitative research approach, as well as a qualitative research approach. The focus of this research is more dominant on the implementation of the independence of health centres that have changed their status to BLUD at the Bangkonol Health Centre, Koroncong District, Pandeglang Regency, this research examines how the implementation of the independence of health centres after the Health Center is fixed as BLUD Therefore researchers feel more appropriate and more suitable to use a qualitative research approach rather than a quantitative approach. Through the use of a In the qualitative research approach, the researcher is expected to be able to provide a complete and comprehensive description of the phenomenon under study, as described in the research focus, and ultimately answer the formulated question, thus achieving the research objective.

Some other considerations underlying the use of a qualitative approach are as stated by Alwasilah (2016: 56), namely: (1) qualitative research presents a comprehensive (holistic) form of analysing a phenomenon; (2) this type of research is more sensitive to capturing descriptive qualitative information, while relatively still trying to maintain the wholeness of the object, meaning that the data collected in the context of the case study is studied as an integrated whole. Research with a qualitative approach seeks to develop the research domain by continuously expanding research questions, and even raising new thoughts and hypotheses and new issues for related research and further research (Alwasilah, 2016: 48). This is because the basic principle of this approach is naturalistic research that pursues regularity and consistency[28].

RESULTS AND DISCUSSION

Data requirements

Table 4.1 Revenue Data of Health Centre in Pandeglang Regency Year 2020 to 2022

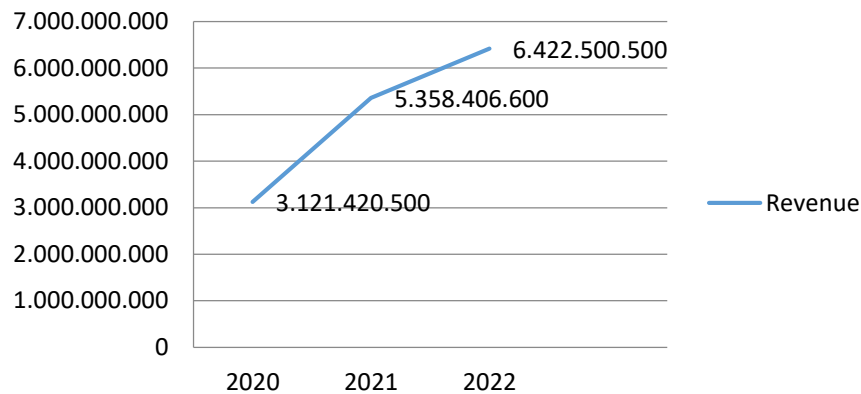
No	Years	Target (Rp)	Reception (Rp)	Percentage (%)
1.	2020	3.286.494.000	3.121.420.500	94.98
2.	2021	8,374,614,538	5.358.406.600	63.98
3.	2022	9,235,808,538	6.422.500.500	69.54

Source: (Report of Treasurer of Revenue of DHO Pandeglang Kab.Year 2020-2022)

From the table above, it can be seen that the PAD of Pandeglang Regency from the Health sector from 2020 to 2022 has not met the target. The highest achievement in 2020 was 94.98% and the lowest in 2021 was 63.98%. However, these funds are sufficient to finance the needs of health centres in Pandeglang Regency, because the budget obtained by

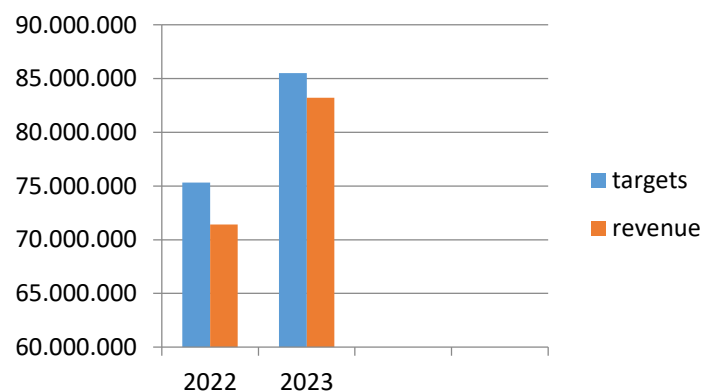
health centres does not only come from services or levies but the budget is also obtained from health insurance such as BPJS. The receipt of funds from all health centres in Pandeglang Regency from 2020-2022 also appears to have increased, which can be clarified in diagram 4.1 below:

Chart 1. Revenue of Health Center in Pandeglang Regency in 2020-2022



Looking at the graph above shows that revenue continues to increase from each year, as well as the revenue from the Bangkonol Health Centre. After the change in its status to BLUD, Health Center Bangkonol has considerable potential and income opportunities if it can be developed, it will generate higher turnover or income, supported by the BLUD policy, the Health Center manager should be able to manage and manage the existing potential to have benefits for the progress and independence of Health Center Bangkonol towards a better direction, especially in terms of service to the community. As stated in the diagram below:

Figure 4.2 Recapitulation of Retribution at Bangkonol Health Centre, Koroncong Sub-district, Pandeglang Regency, 2022-2023



Sumber : DHO Pandeglang

From the figure above, it shows that the results of the Bangkonol Health Centre levy income have not yet matched the expected target, but with a large enough amount of income from since it was established as a BLUD, the Bangkonol Health Centre has experienced an increase in revenue from service levies and facility services from each year has increased, seen in the figure above shows an increasing achievement from 2022 and 2023 showing quite

high income when compared to the previous year. This is if the Health Center manager is able to manage and distribute revenue for service needs, of course there will no longer be problems complained about by the community regarding services at the Health Center[29].

In addition, the Bangkonol Health Centre also receives funds from the National Health Insurance (JKN) which is not a small amount. JKN is a national health insurance programme that aims to provide certainty of comprehensive health insurance for every Indonesian citizen so that the Indonesian population can live healthy, productive and prosperous lives. Each health centre that becomes a health facility 1 (first-level health facility) will receive funds from JKN that are paid monthly regardless of the number of JKN patients who seek treatment and the type of health services provided by the health centre. It is from these JKN funds that local governments, through health centres, obtain funds for health services to patients participating in the JKN programme.

Funds derived from JKN are managed and utilised by the Health Center in accordance with the provisions of laws and regulations in the field of regional financial management. As for the Bangkonol Health Centre, which has become a BLUD, it gets JKN funds every month with an amount that is not small and can be used to improve services to the community. The total budget obtained by the Bangkonol Health Centre from JKN is Rp. 1,346,390,612.00. The income figure of Health Center Bangkonol from JKN is quite large, it can be seen that the potential annual income of Health Center Bangkonol from JKN sources each year, which before the application of PPK-BLUD must be deposited first to the regional treasury but after the application of PPK-BLUD the funds go directly through the Bangkonol Health Center account so that the funds can be managed directly by the Health Center Bangkonol, except for those sourced from the APBD and APBN, only needs reporting and recording submitted to the Regional Financial Management Agency[30].

CONCLUSIONS

Based on the results of research and interviews with various respondents consisting of Health Center employees and patients from the Bangkonol Health Center, Koroncong District, the final conclusion regarding this research is that the implementation of the independence of the Bangkonol Health Center, Koroncong District can be seen from several indicators, namely independence in financial management, service delivery and quality of Human Resources, as for the results obtained from each of these indicators, namely a). Independence in financial management with seen from several patterns that must be owned by the Health Center including: Instructive pattern, which is a pattern that occurs when the role of the central government or local government is more dominant than the independence of BLUD, or BLUD is not able to carry out BLUD autonomy financially, in this pattern the results obtained that Bangkonol Health Center has been independent in terms of financial management. Bangkonol Health Center has benefited from the BLUD policy since the establishment of Bangkonol Health Center into BLUD, the role of local government is only in providing support, providing training and training to prepare the Health Center to become BLUD and be able to be independent, as well as providing evaluation and monitoring related to the readiness and implementation of BLUD. b). Consultative pattern, which is a pattern that is more to

consultation because BLUD is considered a little more capable of implementing BLUD autonomy, in this pattern the results obtained that the Bangkonol Health Center has not shown a form of intellectual independence from the Bangkonol Health Center HR. It was found that there were still concerns on the part of employees who were mandated as treasurers in preparing financial reports so that they always consulted continuously to minimize errors in the preparation of financial reports. The participatory pattern, namely the level of independence of BLUD is approaching being able to carry out autonomy so that the role of the government is getting less, the results show that the Bangkonol Health Center has tried to minimize the level of government participation to show that the Health Center is able to be independent, but not everything must be done by the Health Center independently, because the Health Center which is only 2 years old in experiencing a change in status to BLUD really needs supervision from the government. For this reason, even though the Bangkonol Health Center has. c). Kinerja Sumber Daya Manusia; HR indicators at the Bangkonol Health Center are seen from several sub-indicators such as quality, quantity, timeliness and independence of HR, from the results of interviews and observations it was found that the quality of HR is still low, there are HR who find it difficult to manage finances, such as making reports and setting budgets based on the e BLUD application, there is training that is not followed by HR resulting in a decrease in the quality of HR. In addition, there is a lack of quantity of human resources such as the availability of the number of general practitioners, health analyzers, nutritionists, nurses and midwives, which is the cause of ineffective service delivery to patients. The timeliness of the mendis at the Bangkonol Health Center also tends to lack discipline and is slow in providing services, while for the independence of HR, it can be said that HR has been independent even though it looks not confident.

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