

**ANALYSIS OF THE IMPLEMENTATION OF FINANCIAL MANAGEMENT OF REGIONAL PUBLIC SERVICE AGENCY (BLUD) ON THE PERFORMANCE OF PUBLIC HOSPITAL EMPLOYEES Dr DJASAMEN SARAGIH**

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**ABSTRACT**

*This study aims to analyze the implementation of financial management of the Regional Public Service Agency (BLUD) on the performance of employees at the Regional General Hospital (RSUD) dr. Djasamen Saragih. The research method used is descriptive analysis with a qualitative approach, using primary data obtained through interviews and field observations, as well as secondary data in the form of financial statements and related organizational documents. The results of the study show that BLUD financial management provides flexibility in planning and using the budget, which has a positive impact on the operational efficiency of the hospital. The implementation of the annual Business Plan and Budget (RBA), supervision by the supervisory board, and a reporting system in accordance with Financial Accounting Standards (SAK) support the improvement of employee performance. However, challenges such as maintaining a balance between public services and revenue, as well as the need to improve human resource competence, are still a concern. The study suggests regular training for employees and the development of innovative services to improve the efficiency and overall performance of the organization*

*Keywords: BLUD Financial Management, Employee Performance, Hospital, RBA, Operational Efficiency*

**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis implementasi pengelolaan keuangan Badan Layanan Umum Daerah (BLUD) terhadap kinerja pegawai di Rumah Sakit Umum Daerah (RSUD) Dr. Djasamen Saragih. Metode penelitian yang digunakan adalah analisis deskriptif dengan pendekatan kualitatif, menggunakan data primer yang diperoleh melalui wawancara dan observasi lapangan, serta data sekunder berupa laporan keuangan dan dokumen organisasi terkait. Hasil penelitian menunjukkan bahwa pengelolaan keuangan BLUD memberikan fleksibilitas dalam perencanaan dan penggunaan anggaran, yang berdampak positif pada efisiensi operasional rumah sakit. Penerapan Rencana Bisnis dan Anggaran (RBA) tahunan, pengawasan oleh dewan pengawas, serta sistem pelaporan yang sesuai dengan Standar Akuntansi Keuangan (SAK) mendukung peningkatan kinerja pegawai. Namun, tantangan seperti menjaga keseimbangan antara pelayanan publik dan pendapatan, serta kebutuhan peningkatan kompetensi sumber daya manusia, masih menjadi perhatian. Penelitian ini menyarankan pelatihan berkala bagi pegawai dan pengembangan layanan inovatif untuk meningkatkan efisiensi dan kinerja organisasi secara keseluruhan.

**Kata Kunci: Pengelolaan Keuangan BLUD, Kinerja Pegawai, RSUD, RBA, Efisiensi Operasional**



## I. INTRODUCTION

Academics and practitioners are very aggressive in voicing bureaucratic reform in government institutions. This is due to their awareness of weaknesses in the structure, system and work process that causes the majority of public institutions to be less agile in making decisions but also not oriented towards achievement to serve the community. This is what led to the emergence of the idea to apply a new principle in the performance management of government institutions known as *The New Public Management* or the New Concept of Government Management. Bureaucratic reform in government institutions is one of the issues that continues to be a concern for academics and practitioners. This is driven by structural weaknesses, systems, and work processes that exist in public institutions, which make them tend to be slow in making decisions and not oriented towards public services. To answer these challenges, a new approach known as The New Public Management or New Concept of Government Management was implemented, which aims to improve the efficiency and effectiveness of public organizations in providing services (Pressman & Widavsky in Pramono, 2020)

Since the enactment of Law No. 32 of 2004 concerning local government, it has caused changes in the government system which initially adhered to a centralized accountability pattern changed to a decentralized pattern. Local governments now have broader authority to manage and take responsibility for their regional potential. One of the main goals of decentralization is to strengthen the local economy so that it can support the national economy (Badriyah, 2020). In this case, local governments are given broad authority to manage and take real responsibility for their regional potential. With the existence of the regional autonomy system, it has resulted in a shift in the orientation of the government, which is oriented towards the demands and needs of the public. The goal of regional autonomy is to strengthen the regional economy which can later support the national economy. One way to realize this is by realizing the reform of the regional financial public sector. One of the efforts to support this is the reform of public sector management through the implementation of new financial patterns, including at the Regional Public Service Agency (BLUD).

Dr. Djasamen Saragih General Hospital is designated as a Government Hospital that implements PPK-BLUD in accordance with the Decree of the Mayor of Pematangsiantar Number 188/11/K/410.301/2010 concerning the determination of the finances of the regional public service agency. The guidelines for the management of regional public service agencies are followed up with the preparation of a governance pattern for the Hospital which contains: Vision - mission, organizational structure, work procedures, grouping of logical functions and human resource management. In addition, dr. Djasamen Saragih Hospital has a responsibility to ensure that the financial management carried out not only has an impact on operational efficiency, but also on improving employee performance as a key element in providing health services.

Research on BLUD financial management has been carried out a lot, for example at Nganjuk Hospital (Puspawati, 2015) and Haji Lalu Manambai Abdul Kadir Hospital (Sarjan, 2020), which shows that the implementation of BLUD can improve financial efficiency. However, this research tends to focus on the financial aspects in general, without paying enough attention to its impact on employee performance. On the other hand, research by (Oktavia, 2023) states that the success of BLUD is also influenced by the competence of human resources. This shows that there is a gap in research related to the relationship between the implementation of BLUD financial management and detailed employee performance in the health sector.

This study aims to analyze the implementation of BLUD financial management on the performance of employees of Dr. Djasamen Saragih Hospital. The results of this study are expected to contribute to the development of other government hospital financial management strategies and become a reference for policy-making to improve organizational efficiency and performance.

The legal references used include Government Regulation No. 23 of 2005 concerning Financial Management of Public Service Agencies, as well as Law No. 1 of 2004 concerning the State Treasury. In addition, this study pays attention to various literature related to the theory of public organization and human resource management

## II. THEORETICAL STUDIES

### Hospital

According to (Amran, 2021) a hospital is an organized health service institution both from medical services, permanent medical infrastructure, continuous nursing care, diagnosis and treatment of diseases suffered by patients and overall carried out by medical professionals. Hospitals are an integral part of social and health organizations with the function of providing complete services which include inpatient, outpatient, and emergency services consisting of several types of human resources, namely medical and medical support personnel, nursing personnel, pharmaceutical personnel, hospital management personnel, and non-health personnel.

Hospitals have a strategic role in the national health system, not only as healthcare providers, but also as education and research centers. Based on their functions, hospitals include:

#### 1. Medical Services

Providing disease diagnosis, treatment, and prevention services, including treatment for critical conditions in emergency departments.

#### 1. Medical Support

Provide additional facilities such as laboratories, radiology, pharmaceuticals, and medical rehabilitation to support key services.

#### 2. Education and Research Center

Hospitals are often training grounds for medical personnel and research sites for the development of health sciences.

According to (Amran, 2021), hospitals consist of several main elements that support the sustainability of their operations, namely:

1. Medical and Nursing Personnel: Doctors, nurses, and medical technicians who interact directly with patients.
2. Medical Support Personnel: Laboratory, radiology, pharmacy, and medical rehabilitation staff.
3. Management and Administration Personnel: Responsible for planning, financial management, and evaluation of organizational performance.
4. Non-Medical Support Staff: Includes security, cleaning, and logistics personnel who maintain the continuity of hospital operations.

Along with bureaucratic reforms in the health sector, many government hospitals have been designated as Regional Public Service Agencies (BLUD). BLUD status provides flexibility to hospitals in financial management, as stipulated in Article 1 Paragraph 23 of Law Number 1 of 2004 concerning the State Treasury. Hospitals with BLUD status, such as Dr. Djasamen Saragih Hospital, are expected to improve operational efficiency and health services by implementing a more flexible and performance-oriented financial system. To ensure the quality of services provided, hospitals must meet national and international standards which include:

1. Patient Safety: Ensuring that patients receive safe and effective services.
2. Quality of Service: Provide care that complies with the best standards.
3. Operational Efficiency: Utilizing resources optimally to provide the best service.

Hospitals have a very important role in the public health system. As a healthcare provider, hospitals are responsible for providing high-quality medical services with maximum operational efficiency. In the context of BLUD, hospitals have greater flexibility to manage resources and finances, so that they are able to meet the needs of the community while improving organizational performance.

### Implementation

According to Pressman and Widavsky in (Pramono, 2020) implementation can be said to be a process of implementation or implementation. The meaning of stand-alone implementation as a verb that can be found in the context of scientific research. Implementation is usually related to a policy set by a certain institution or body to achieve a set goal. A verb implements is appropriately related to the noun of wisdom. Pressman and Widavsky emphasized that implementation involves three main elements:

1. Clear and Targeted Policies: Policies should have specific, measurable, and implementable goals.

2. Sufficient Resources: Implementation requires the allocation of resources, both in the form of funds, manpower, and supporting facilities.
3. Coordination and Communication: Cooperation between the various parties involved, including policymakers, implementers, and affected parties, is critical to successful implementation.

Public policy implementation is a dynamic process that involves various actors and institutions in translating policies into concrete actions. According to Grindle (1980), policy implementation is influenced by two main factors:

1. Policy Content: Includes policy objectives, program scale, and implementation priorities.
2. Implementation Context: Social, political, and economic environments that can influence the success of policy implementation

Policy implementation often faces various challenges, such as:

1. Lack of Policy Clarity: When policy objectives are not specific, implementers often struggle to translate them into concrete steps.
2. Resource Constraints: Budget, infrastructure, or workforce constraints can hinder successful implementation.
3. Lack of Coordination: Misalignment between the various parties involved can cause policies to not work as they should.

In the context of financial management of the Regional Public Service Agency (BLUD), implementation involves the implementation of financial management flexibility, such as the preparation of Business and Budget Plans (RBA), fund management, and the preparation of financial statements in accordance with Financial Accounting Standards (SAK). Di RSUD dr. Djasamen Saragih, The implementation of BLUD financial management aims to improve operational efficiency while maintaining accountability in budget management. Implementation is an important process in ensuring that policies can run as planned and achieve the goals that have been set. In the context of BLUD financial management, effective implementation requires careful planning, adequate resource allocation, and coordination between stakeholders. The success of policy implementation depends not only on the content of the policy, but also on the organization's ability to adapt to operational challenges on the ground

### **Public Service Agency**

In accordance with article 1 point 23, Law Number 1 of 2004 concerning the State Treasury states that a public service agency is an agency within the government that is formed to provide services to the community in the form of the provision of goods and services or services that are sold without prioritizing seeking profits in carrying out their activities based on the principles of efficiency and productivity. The Regional Public Service Agency (BLUD) is a form of BLU implemented at the regional level, which aims to improve the quality of public services by providing financial management autonomy to institutions that hold this status, such as regional hospitals, health centers, and educational institutions.

Public Service Agencies (BLU) and Regional Public Service Agencies (BLUD) are government entities in Indonesia designed to provide public services with financial management flexibility, similar to the concept of "public service agencies" in various countries. The main objective of the establishment of the BLU/BLUD is to improve the efficiency and effectiveness of public services through greater autonomy in financial management, while still maintaining accountability and transparency. According to Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Agencies, BLU is an agency within the government that was formed to provide services to the community in the form of providing goods and/or services that are sold without prioritizing profit-seeking, and in carrying out its activities are based on the principles of efficiency and productivity. BLUD is a form of BLU that is applied at the local government level.

The main characteristics of BLU/BLUD include:

1. Financial Management Flexibility: BLU/BLUD has the authority to manage revenue and expenses independently, including drafting an annual Business and Budget Plan (RBA).



2. Accountability and Transparency: Despite its flexibility, BLU/BLUD must still adhere to the principles of accountability and transparency in financial management, including the preparation of financial statements in accordance with Financial Accounting Standards (SAK).
3. Public Service Orientation: The main focus of BLU/BLUD is to provide quality services to the community, not to seek profit

The implementation of BLU/BLUD in Indonesia aims to improve the quality of public services by providing greater autonomy to service units. However, some of the challenges faced in its implementation include:

1. Management Capacity: Not all service units have adequate management capacity to manage the financial autonomy granted.
2. Oversight and Accountability: While flexibility is granted, it is important to ensure that the BLU/BLUD remains compliant with the principles of accountability and transparency.
1. Organizational Culture Change: The transition from traditional bureaucracy to the BLU/BLUD model requires a significant change in organizational culture

A concept similar to BLU/BLUD has been implemented in various countries with the aim of improving the efficiency of public services. According to a study by Verhoest et al. (2004), agencification or the establishment of semi-autonomous public service bodies in various European countries aims to improve the efficiency and responsiveness of public services. However, the success of implementation is highly dependent on institutional design, management capacity, and effective oversight mechanisms. Another study by Christensen & Læg Reid, 2007 highlights that although agencification can improve operational efficiency, there are risks of fragmentation and challenges in coordination between agencies. Therefore, it is important to strike a balance between autonomy and control to ensure that the goals of the public service remain achieved.

BLU/BLUD is an innovation in public service management in Indonesia that provides financial management flexibility to public service units. While it offers the potential for increased efficiency and service quality, its implementation requires special attention to management capacity, oversight mechanisms, and organizational culture changes. International experience shows that the success of similar models depends heavily on proper institutional design and a balance between autonomy and accountability

### **Performance and Performance Measurement**

Menurut Bernardin dan Russel dalam (Puspawati, 2015) pengertian kinerja adalah *“performance is defined as the record of outcomes produced on a specified job function or activity during time period”*. Achievement or performance is a record of the results obtained from certain job functions or activities over a certain period of time. Its performance and measurement are crucial aspects in organizational management, as they serve as indicators of operational effectiveness and efficiency. A deep understanding of the concept of performance and its measurement methods assists organizations in achieving strategic goals and increasing competitiveness. Performance refers to the work results achieved by an individual or organization in carrying out their duties and responsibilities. According to (Bernardin & Russell, 1993), performance is a record of results obtained from a particular job function or activity over a period of time. Meanwhile, (Armstrong & Baron, 1998) defines performance as a work outcome that has a strong relationship with the organization's strategic goals, customer satisfaction, and economic contribution.

Performance measurement is a systematic process for assessing the effectiveness and efficiency of actions taken by an individual or organization. The main goal of performance measurement is to provide accurate and relevant information for managerial decision-making. According to (Neely et al., 1995), a performance measurement system is a set of metrics used to measure the efficiency and effectiveness of actions. Approaches in Performance Measurement

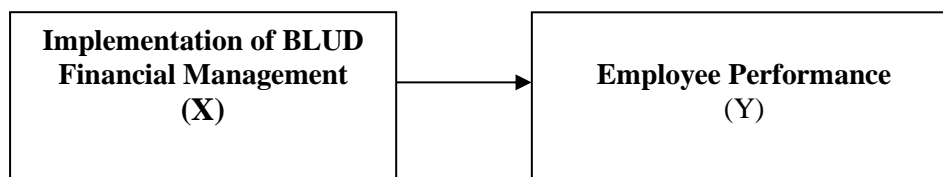
1. Balanced Scorecard (BSC): Developed by (Kaplan & Norton, 1992), BSC is a management tool that measures an organization's performance from four perspectives: finance, customers, internal business processes, and learning and growth.

2. Key Performance Indicators (KPIs): These are key indicators used to measure the achievement of an organization's strategic goals. KPIs must be specific, measurable, achievable, relevant, and time-bound (SMART).
3. Performance Prism: Developed by Neely et al. (2001), this approach emphasizes the importance of understanding the needs and contributions of various stakeholders in performance measurement. Some of the factors that affect individual and organizational performance include:
  1. Motivation: The level of desire of the individual to achieve a specific goal.
  2. Ability: Skills and knowledge possessed by the individual.
  3. Work Environment: Physical and social conditions of the workplace that may support or hinder performance.

Performance measurement approaches are constantly evolving, one of which is Performance Prism developed by (Neely et al., 2001). This framework prioritizes stakeholders as the center of measurement, so that their needs and contributions become an integral part of the evaluation of organizational performance. In the context of institutional autonomy, (Verhoest et al., 2004) notes that good institutional design can improve organizational performance, although the challenges of coordination and accountability remain a concern, as also explained by (Christensen & Lægheid, 2007) in their study of semi-autonomous agencies. These challenges can hinder operational efficiency if not managed properly.

Bernardin and Russell (1993) underline the importance of performance measurement based on objective criteria to ensure that the results of the evaluation can be accounted for. They highlight that performance is a record of the work of individuals achieved in a given period, which is relevant to the strategic goals of the organization. A more dynamic approach is also proposed by (Bititci et al., 2012), which states that an organization's ability to adapt to changes in the business environment plays a key role in ensuring the success of a performance measurement system (Bourne et al., 2003) supports this view by pointing out that the implementation of a good measurement system can drive continuous improvement in an organization's business processes. The overall view from this Scopus indexed journal highlights that performance measurement is not only an evaluation tool, but also an important strategy to ensure that organizations can operate effectively, responsif to change, and achieve their strategic goals with the full support of relevant stakeholders.

The framework of thought in this study is as follows:



**Figure 1. Framework of Thought**

### III. RESEARCH METHODS

#### Population

According to (Sugiyono, 2017) population is a generalization area consisting of objects/subjects that have certain qualities and characteristics that are determined by the researcher to be studied and then drawn conclusions. Population is a generalization area consisting of objects/subjects that have certain quantities and characteristics that are determined by the researcher to be studied and then drawn conclusions. In this study, the population is the financial report of dr. Djasamen Saragih Pematangsiantar Hospital in 2019 - 2020.

#### Sample

According to (Purba et al., 2021) the sample is part of the population to be studied. The sample in qualitative research is called data sources, informants and resource persons who are sources of information. The sample in qualitative research is a theoretical sample, not a statistical sample. This is because the sample is fully revealed from a phenomenon to be studied. So what is sampled in this study

is the data on the financial statements of BLUD dr. Djasamen Saragih Pematangsiantar Hospital in the last 2 (two) years, namely in 2021 - 2022

#### Data Collection Techniques

According to (Suliyanto, 2018) primary data is data collected by researchers directly from the first source. Primary data sources are also a set of direct evidence about an event, object, person or work of art. Primary data sources provide original data on which other research is based and allow other researchers to be as close as possible to what actually happened during a particular event or time. The data used in this study is primary data obtained through interviews with several employees.

According to (Suliyanto, 2018) secondary data is data obtained indirectly from research subjects. Secondary data has been collected and presented by other parties, both for commercial and non-commercial purposes. Secondary data is obtained based on organizational structure, budget realization reports and data from the ISO and Accreditation Secretariat.

#### Analysis Methods

##### Interview

This method is used as a data collection technique if the researcher wants to conduct a preliminary study to find the problem that must be researched and also if the researcher wants to know things from the respondents in more depth and the number of respondents is small/small.

##### Field Observation

That is a method of collecting data by conducting direct observations of the problem being researched, with the intention of comparing the information obtained with reality. Observation is data collection through observation and recording by data collectors on the symptoms/events investigated at dr. Djasamen Saragih Pematangsiantar Hospital.

## IV. RESULTS AND DISCUSSION

### Discussion

The realization of the revenue of dr. Djasamen Saragih Hospital in 2022 reached 159% with the realization in 2022 of IDR 46,166,281,855,- with the following details:

**Table 1. Revenue Realization of dr. Djasamen Saragih Hospital in 2022**

Regional Original Income	Budget	Realization	%
Revenue from Reporting Services	28.764.800.000	45.531.302.341	158%
Income Cooperation with other parties	120.000.000	28.570.000	24%
Other valid PADs	115.200.000	606.409.544	526%
Total	29.000.000.000	46.166.281.885	159%

Source : dr. Djasamen Saragih Hospital

The table shows data on Regional Original Income (PAD) which consists of three main categories: Reporting Services Income, Cooperation Income with Other Parties, and Other Legitimate PAD. Each category includes the planned budget, the realization achieved, and the percentage of achievement compared to the budget. In the Reporting Services Income category, the budget was set at IDR 28,764,800,000, but the realization reached IDR 45,531,302,341 or 158% of the planned target. This shows that revenue from reporting services succeeded in exceeding the target by 58%, reflecting excellent resource optimization.

On the other hand, in the Collaboration Income with Other Parties category, the planned budget was IDR 120,000,000, but the realization only reached IDR 28,570,000 or 24% of the target. This percentage shows performance that is far below expectations, so evaluation is needed to increase the potential income from this collaboration. The Miscellaneous Category of Legitimate PAD recorded extraordinary achievements. From a budget of IDR 115,200,000, the realization reached IDR 606,409,544 or 526% of the target. This indicates revenue that far exceeds estimates, perhaps due to a new source of revenue or a significant increase in unplanned revenue.

Overall, total Regional Original Income shows very positive results. From a total budget of IDR 29,000,000,000, the realization reached IDR 46,166,281,885 or 159% of the target. This reflects excellent revenue management performance, driven by high achievements in the Legitimate PAD Reporting and Other Services category, even though there is a shortfall in revenue from collaboration with other parties. Overall this data shows very optimal PAD management, with opportunities for improvement in the cooperation sector

**Table 2. Realization of Employee Expenditure at dr. Djasamen Saragih Hospital in 2022**

A. Employee Expenditure	Budget	Year 2022	%
ASN Salary Spending	27.492.382.559	23.760.838.533	86%
Additional Provisions for ASN Empowerment	9.896.493.365	8.781.659.546	89%
Employee Service	15.903.700.288	15.066.014.974	95%
Honorary Clinical Supervisor	400.000	400.000	100%
Honorary Doctorate of Clinical Investigators	150.000	150.000	100%
Honorarium of the BLUD Expenditure Treasurer	15.840.000	15.840.000	100%
Honorarium of the Treasurer of BLUD	15.840.000	15.840.000	100%
Honorarium of the Board of Trustees	76.800.000	76.800.000	100%
BLUD Employee Salaries	2.692.050.600	2.627.638.815	98%
BLUD Permanent Employee Performance	590.183.612	360.297.493	61%
Honorarium for Referral Patient Delivery	32.500.000	21.500.000	66%
Administration Application Operator	12.000.000	12.000.000	100%
PPK Honorarium	75.960.000	75.960.000	100%
Honorary/Intensive Funeral Management	192.000.000	134.000.000	70%
BLUD Employee Holiday Allowances and Contract Doctor	55.500.000	53.250.000	96%
Total Employee Expenditures	57.051.800.424	51.002.189.361	89%

Source: RSUD dr. Djasamen Saragih

The table summarizes details of personnel expenditure in 2022, including the planned budget, budget realization and percentage of achievement. Overall, the total budgeted employee expenditure of IDR 57,051,800,424 was realized at IDR 51,002,189,361 or 89% of the target. Several main components show almost optimal realization, such as ASN salary expenditure which reached IDR 23,760,838,533 or 86% of the budget, additional ASN income expenditure amounting to IDR 8,781,659,546 (89%), and employee services realized amounting to IDR 15,066,014,974 or 95%. In addition, BLUD employee salaries were realized at 98% of the target, with a value of IDR 2,627,638,815

In the allowance category, the realization of performance allowances for permanent BLUD employees only reached IDR 360,297,493 or 61% of the budget, indicating that absorption was far from the target. Likewise, the honorarium for officers delivering referral patients was realized at IDR 21,500,000 or 66%, as well as the honorarium/intensity for corpse caretakers amounting to IDR 134,000,000 or 70% of the budget, which also shows performance below optimal. On the other hand, several components succeeded in achieving 100% realization, such as the honorarium for clinical supervising doctors, the honorarium for clinical examining doctors, the honorarium for BLUD expenditure treasurers, the honorarium for BLUD recipient treasurers, the supervisory board's honorarium, the administration application operator's honorarium, and the PPK's honorarium.

Apart from that, holiday allowances for BLUD employees and contract doctors showed almost optimal realization of IDR 53,250,000 or 96% of the budget. With a total realization percentage of 89%, this table illustrates that most of the budget has been used efficiently, although there are several categories that require evaluation to improve their performance in the future



**Table 3. Realization of Goods and Services Expenditures at RSUD dr. Djasamen Saragih**

B. Shopping for Goods and Services	Budget	Year 2022	%
Shopping for Goods and Services	2.977.931.506	2.848.395.259	96%
Shopping for Medicines	4.119.718.100	3.738.268.822	91%
Shop for Consumables	5.039.047.125	3.212.648.166	64%
Shopping for Ingredients/Materials	9.790.643.904	10.157.961.960	104%
Service Shopping	8.267.973.453	7.753.744.929	94%
Maintenance Shopping	497.260.400	333.205.991	67%
Business Travel Shopping	920.014.325	728.012.175	79%
Shop for Food and Drinks	565.660.000	550.367.900	97%
Bet it	982.055.200	683.560.533	70%
Shop for short courses/training	33.160.304.013	30.006.159.735	90%

Source: RSUD dr. Djasamen Saragih

The table summarizes data on Goods and Services Expenditures in 2022, which includes the planned budget, budget realization and percentage of achievement. Overall, actual spending showed mixed results, with some components achieving targets or approaching targets, while others were below expectations.

Overall expenditure on goods and services was budgeted at IDR 2,977,931,506, with realization amounting to IDR 2,848,395,259 or reaching 96% of the target. Spending on medicines was budgeted at IDR 4,119,718,100, realized IDR 3,738,268,822 or 91%, reflecting almost optimal performance in this category. Expenditures on Consumable Goods, which were budgeted at IDR 5,039,047,125, were only realized at IDR 3,212,648,166 or 64%, indicating that absorption was far from the target.

Several other spending components showed quite good results, such as material spending, the realization of which reached IDR 10,157,961,960 or 104% of the budget of IDR 9,790,643,904, exceeding the planned target. Services expenditure, on the other hand, was realized at IDR 7,753,744,929 from a budget of IDR 8,267,973,453, with an achievement percentage of 94%. Maintenance expenditure only reached IDR 333,205,991 from a budget of IDR 497,260,400 or 67%, so this category requires further evaluation.

In the Official Travel Expenditure category, from a budget of IDR 920,014,325, realization reached IDR 728,012,175 or 79%, and Food and Beverage Expenditures showed excellent performance with an achievement of 97%, namely IDR 550,367,900 from a budget of IDR 565,660,000. For Betakan, realization only reached IDR 683,560,533 or 70% of the budget of IDR 982,055,200. Expenditures on Short Courses/Training showed good achievement, with realization of IDR 30,006,159,735 from a budget of IDR 33,160,304,013, or 90%.

Overall, this table shows that most components of spending on goods and services approached or exceeded the budget target. However, several components such as Expenditures for Consumable Goods and Maintenance Expenditures show realization that is far from the target, so they require evaluation to improve performance in the future. On the other hand, superior performance in Material/Material Expenditures that exceeded budget reflects maximum use of resources in this category.

**Table 4. Realization of Capital Expenditures at RSUD dr. Djasamen Saragih**

C. Capital Expenditures	Anggaran	Year 2022	%
	<b>10.532.773.179</b>	<b>9.777.764.094</b>	<b>93%</b>
Capital Expenditures-Equipment and Machinery	9.350.398.179	8.701.751.794	93%
Capital Expenditures-Buildings and Structures	953.375.000	847.441.700	
Capital Expenditures - Irrigation Roads and	229.000.000	228.570.600	100%
Total Capital Expenditures	10.532.773.179	97.777.764.094	93%

Source: RSUD dr. Djasamen Saragih

The table summarizes capital expenditure data in 2022, including the planned budget, budget realization and percentage of achievement. Overall, the total Capital Expenditure budget of IDR 10,532,773,179 was realized at IDR 9,777,764,094, which reflects an achievement of 93% of the budget target.

Details of Capital Expenditures include three main categories. First, Capital Expenditures-Equipment and Machinery, with a budget of IDR 9,350,398,179, was realized at IDR 8,701,751,794 or 93%. Second, capital expenditure for buildings and structures, with a budget of IDR 953,375,000, was realized at IDR 847,441,700 or 89%. The final category is Capital Expenditures-Irrigation Roads and Networks, with a budget of IDR 229,000,000, which was almost fully realized, namely IDR 228,570,600 or 100%.

Overall, this table shows that capital expenditure was successfully realized, approaching the planned target. Even though there are slight deficiencies in several categories such as Equipment and Machinery and Buildings and Structures, the achievement in the Irrigation Roads and Networks category which reached 100% reflects the success of optimal budget allocation in this category. This table also shows that there is good efficiency in managing the capital expenditure budget, although there is still room for improvement in certain categories in the future.

**Table 5. Realization of Cash Equivalent Balance Sheet Posts at dr. RSUD. Djasamen Saragih**

D. Cash Equivalent Balance Sheet Items	Dec 31, 2022	Dec 31, 2021
		84.222
Treasurer	21.472.146.724	13.997.535.579
BRI AC NO.01130100072730	1.450.363	1.450.363
Cash and Bank Amount	21.473.681.309	13.999.070.169

Source: RSUD dr. Djasamen Saragih

The table contains data on Cash Equivalent Balance Sheet Items which shows the financial position of cash and banks as of 31 December 2022 compared to 31 December 2021. This data includes details of the treasurer's cash, bank balances, as well as the total amount of cash and banks in both periods. In the treasurer's cash, a balance of IDR 21,472,146,724 was recorded on 31 December 2022, which increased significantly compared to IDR 13,997,535,579 on 31 December 2021. This increase reflects the increase in cash managed by the treasurer during the year..

For balances in BRI AC account NO. 01130100072730, the recorded value remains consistent at IDR 1,450,363 in both periods, indicating that there has been no change in this item over the past year. Overall, the amount of cash and bank on 31 December 2022 reached IDR 21,473,681,309, which shows an increase of IDR 7,474,611,140 compared to IDR 13,999,070,169 on 31 December 2021. This increase reflects better financial conditions, with a significant increase in liquidity, especially from the treasury treasury. This table provides a positive picture of a stronger financial position at the end of 2022 compared to the previous year.

**Table 6. Realization of Services at RSUD dr. Djasamen Saragih**

E. Services	Dec 31, 2022	Dec 31, 2021
General BPJS Services	1.899.678.100	1.784.600.200
Covid -19 Patient Claims Service	379.797.000	23.764.731.400
Services - BPJS Employment	729.950	
Total Service Receivables (net)	2.280.205.050	25.549.331.600

The table displays service data related to receivables for three types of services: General BPJS, Covid-19 Patient Claims, and BPJS Employment, as well as the total amount of service receivables (net) at the end of 2022 compared to 2021. For General BPJS services, the amount receivables increased from IDR 1,784,600,200 on December 31, 2021 to IDR 1,899,678,100 on December 31, 2022. This increase shows an increase in pending claims or income that must be paid by BPJS for public services. In contrast,

for the Covid-19 Patient Claims Service, there was a drastic decrease in receivables, namely from IDR 23,764,731,400 on 31 December 2021 to IDR 379,797,000 on 31 December 2022. This significant decrease could indicate a reduction in pending Covid-19 claims or increased payments from related parties during 2022.

Meanwhile, receivables for BPJS Employment remain small, with a value of IDR 729,950 at the end of 2022, without significant changes from the previous year. In total, the amount of service receivables (net) decreased sharply from IDR 25,549,331,600 at the end of 2021 to IDR 2,280,205,050 at the end of 2022. This decrease was mainly due to the settlement of significant claims on Covid-19 services. This table shows improvements in receivables management, with overall receivables amounts significantly lower in 2022 compared to the previous year, reflecting efficiencies in the claims payment process

**Tabel 7. Realization of Other Services at RSUD dr. Djasamen Saragih**

F. Other Services	Dec 31, 2022	Dec 31, 2021
Rent Receivables- Canteen	63.543.700	74.023.700
Rental Receivables- Dinkes	12.000.000	12.000.000
Parking receivables	31.500.000	25.500.000
Amount of Other Receivables	107.043.700	111.532.700

Sumber : RSUD dr. Djasamen Saragih

The table displays data on Other Services related to rental and parking receivables at the end of 2022 compared to 2021. This data includes three main categories, namely Rental-Canteen Receivables, Rental-Dinkes Receivables, and Parking Receivables, as well as the total amount of other receivables-other.

In Canteen Rental Receivables, there was a decrease from IDR 74,023,700 on 31 December 2021 to IDR 63,543,700 on 31 December 2022. This decrease indicates partial payment of canteen rental receivables during the year. Rent-Dinkes Receivables remained stable at IDR 12,000,000 for both periods, reflecting no change or settlement of receivables in this category.

On the other hand, Parking Receivables increased from IDR 25,500,000 at the end of 2021 to IDR 31,500,000 at the end of 2022, which shows an increase in delayed income from parking activities. In total, Total Other Receivables decreased slightly from IDR 111,532,700 on 31 December 2021 to IDR 107,043,700 on 31 December 2022. This decrease reflects improvements in receivables management, especially in the canteen rental category, although there was an increase in receivables in the parking category. This data indicates that there are progressive payment steps in several categories, although several categories still show stagnation or an increase in receivables.

Based on the financial report regarding the implementation of financial management of the Regional Public Service Agency (BLUD) at the Regional General Hospital, dr. Djasamen Saragih Pematangsiantar City, it can be seen that:

1. Legal basis:
  - a. Regional General Hospital dr. Djasamen Saragih Pematangsiantar City has been designated as a BLUD based on Pematangsiantar City Regional Regulations.
  - b. Financial management of BLUD RSUD dr. Djasamen Saragih refers to Government Regulation no. 23 of 2005 concerning Financial Management of Public Service Agencies.
2. Financial Management Flexibility:
  - a. As BLUD, RSUD dr. Djasamen Saragih has flexibility in managing its finances, such as the ability to maintain cash balances, invest, and borrow funds for working capital.
  - b. This flexibility allows RSUD to allocate resources more effectively and efficiently in providing health services to the community.
    - a. Planning and Budgeting: RSUD dr. Djasamen Saragih prepares an annual Business Plan and Budget (RBA) as the basis for financial management.

- b. RBA includes projections of income, expenditure and funding that are adjusted to the needs and capabilities of RSUD
- c. The RBA preparation process involves participation from stakeholders, including local governments.
3. Accounting and Reporting System:
  - a. Dr. Hospital Djasamen Saragih implements an accounting system in accordance with applicable Financial Accounting Standards (SAK)..
  - b. Financial reports are prepared periodically and audited by independent auditors.
  - c. Financial report of BLUD RSUD dr. Djasamen Saragih is consolidated into regional government financial reports.
4. Supervision and Accountability
  - a. Financial supervision of BLUD RSUD dr. Djasamen Saragih is carried out by the BLUD Supervisory Board and the Regional Inspectorate.
5. Financial accountability of BLUD RSUD dr. Djasamen Saragih was conveyed to the Mayor of Pematangsiantar
6. Challenges and Opportunities:
  - a. Challenges faced by RSUD dr. Djasamen Saragih in managing BLUD finances is maintaining a balance between public services and hospital income.
  - b. The opportunities that exist are increasing operational efficiency, diversifying revenue sources, and developing innovative health services.

## V. CONCLUSION

Based on the results of the data analysis that has been carried out, the conclusions that can be drawn from this research are as follows:

- a. Financial management of BLUD RSUD dr. Djasamen Saragih refers to Government Regulation no. 23 of 2005 concerning Financial Management of Public Service Agencies.
- b. BLUD financial management provides greater flexibility in terms of planning, use and accountability of the budget according to the hospital's operational needs.
- c. dr Djasamen Saragih Regional Hospital prepares an annual Business and Budget Plan (RBA) as the basis for financial management.

## Suggestion

Based on the results of observations that have been made and discussions after drawing conclusions, the author can provide the following suggestions:

1. There is a need to increase the competency of hospital human resources in the field of BLUD financial management through training and development.
2. There needs to be regular monitoring and evaluation of the implementation of BLUD financial management to identify opportunities for improvement and further development.
3. Hospitals can continue to optimize potential income from various sources, including superior services and collaboration with the private sector or insurance
4. The results of this research can be used as a reference for other hospitals in developing BLUD financial management to improve organizational performance.

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