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Policy on the financial management pattern of the Regional Public Service Agency (PPK-BLUD) at the Soreang Community Health Center Bandung District

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Abstract. The purpose of this study is to find out, examine, analyze, and understand in depth the implementation of the Policy on the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) at the Soreang Community Health Center, Bandung Regency. Data collection techniques were carried out using interviews, observation, and recording of documents related to Policy Implementation. The main data source in this research is semi-structured interviews. The data obtained is then analyzed qualitatively by examining all the data that has been collected with indicators of policy implementation, namely three main activities, namely organizational activities, interpretation activities, and application activities. The results showed that the implementation of the policy from the number of human resources managing the Regional Public Service Agency (BLUD) of the Soreang Community Health Center, Bandung Regency had met the needs, but viewed from the competence of human resources it had not met the needs. This can be seen by the presence of several managerial positions that have multiple positions and do not match the required educational qualifications. Then, they do not fully understand the substance of the policy, the meaning of the policy, and the purpose of the policy, so that the interpretation is different. However, in general, the communication and internal coordination of the Soreang Community Health Center went well. To increase the competence of the employees of the Regional Public Service Agency (BLUD) the Soreang Community Health Center has not independently assigned or sent employees to attend training, especially in the administrative and financial administration sections. But it still depends on the schedule of activities provided by the Bandung District Health Office.

Keywords. Regional Public Service Agency; Community Health centers; Policy Implementation; Bandung District

Introduction

An organization today, whether in government, private or corporate environments, is required to be able to adapt to the environment and the times that are constantly following the progress of science and technology [1]. Organizations, especially those in government, both central and regional, must be able to meet the demands of the community in terms of providing quality services, namely services that can meet the expectations and satisfaction of the community as service users. A modern organization certainly needs to be supported by a systematic organizational structure, namely an organizational structure that can carry out the

programs that have been formulated so that it will be able to achieve the goals of the organization [2].

Health development aims to realize optimal public health status through efforts to increase awareness, willingness, and ability to live healthy for everyone so that human resources which are investments become productive both socially and economically. The optimal level of public health can be realized by implementing integrated, comprehensive, and sustainable health efforts in the form of public health efforts and individual health efforts [3].

In terms of implementing health efforts, it is the community health center that spearheads the implementation of health efforts. As an agency providing public services in the health sector, the Public Health Center is currently required to be able to provide quality health services to meet the expectations of the community [4]. Quality health services can be said to be when users of health services feel satisfied with the service [5]. The Community Health Center as a forum for public health services has the task of implementing health policies in its working area to create a healthy sub-district. To achieve this goal, the Community Health Center organizes Community Health Efforts and Individual Health Efforts by providing comprehensive and integrated health services to the community in the form of main activities in its working area effectively [6].

To provide comprehensive and integrated health services to the community, it is necessary to be supported by the availability of health human resources both in quantity and quality [7]. In addition, what is also very important is the need for adequate budget support. It is undeniable that to improve the quality of services to the community, the role of the budget is very influential [8]. About the importance and urgency of quality health services with adequate financial support, the government carried out reforms in state finances by issuing Law Number 1 of 2004 concerning the State Treasury. Articles 68 and 69 of this Law mention the financial management of the Public Service Agency (BLU). The Public Service Agency (BLU) is part of the central government that was formed to improve services to the community, while the Regional Public Service Agency (BLUD) is part of the regional government. To carry out the mandate of the Act above, the Minister of Home Affairs Regulation Number 61 of 2007 was issued concerning Technical Guidelines for Financial Management of Regional Public Service Bodies which specifically regulates the financial management of Regional Public Service Bodies (BLUD).

Then the Bandung Regency Government-issued Bandung Regent Regulation Number 65 of 2014 concerning Guidelines for the Implementation of Financial Management Patterns for Regional Public Service Agencies in Bandung Regency. The issuance of Bandung Regent Regulation Number 65 of 2014 aims to improve health services to the community with flexibility in financial management based on economic and productivity principles, and the application of sound business practices. Furthermore, Article 6 states that the provision of public goods and/or services is prioritized for health services. In carrying out its activities, the Regional Public Service Agency (BLUD) must prioritize effectiveness and efficiency as well as the quality of public services to the community without prioritizing profit-seeking [9]. In addition, in the financial management of the Regional Public Service Agency (BLUD) flexibility is given in the context of providing and improving services to the community. So that to accelerate the improvement of health services, Community Health Centers are free to choose and determine priorities for activities or programs to be implemented in their respective regions [10]. With this regulation, there is a change from ordinary budgeting to output-oriented performance-based budgeting [11] [1].

In 2018 the Bandung Regent Regulation Number 40 of 2018 concerning the Establishment of Regional Technical Implementation Units within the Bandung Regency

Regional Government was issued, in which it was stated in article 4 paragraphs 1 and 3 that the Regional Technical Implementation Unit of Health Services in Bandung Regency was abolished and returned to 62 Community Health Center by implementing the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD). Since then, all Public Health Centers in Bandung Regency have implemented the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD), so the author chose the research locus at one of the Public Health Centers in Bandung Regency, the Soreang Community Health Center, Soreang District.

Based on the observations made by the author, the existing conditions for the implementation of the Financial Management Pattern Policy of the Regional Public Service Agency (PPK-BLUD) at the Soreang Community Health Center, Soreang District, Bandung Regency can be seen from the phenomena that occur, namely: First, the existence of Remaining Budget Financing year (SILPA) in the budget of the Regional Public Service Agency (BLUD) of the Soreang Community Health Center every year.

Second, there are still concurrent positions in the Regional Public Service Agency (BLUD) staff, for example, the Treasurer of the Regional Public Service Agency (BLUD) which is required by Bandung Regent Regulation No. 65 of 2014 to be a civil servant, so inevitably the Soreang Community Health Center appointed the treasurer of Regional Public Service (BLUD) from Civil Servants in Public Health Centers who occupy certain functional positions, namely Medical Laboratory Technical Experts, based on the willingness of the officers concerned and the results of an assessment from the leadership of the Regional Public Service Agency (BLUD). This is of course not yet professional in terms of competence, so that the implementation of tasks is not optimal, due to concurrent positions. This impact will be felt in the continuity of the implementation of daily tasks which are the main tasks and functions which will be disrupted by his additional duties as treasurer of the Regional Public Service Agency (BLUD) of the Soreang Community Health Center.

Third, the status of Regional Public Service Agency (BLUD) personnel as contract workers is regulated in Bandung Regent Regulation Number 31 of 2015 concerning Regulation of Non-Civil Servants in Regional Work Units / Work Units that Implement Financial Management Patterns for Regional Public Service Agencies in Bandung Regency Government Environment. Regional Public Service Agency (BLUD) personnel as non-civil servants are contract workers who are extended with a work contract agreement once a year, and their performance is implemented every three months. The Regional Public Service Agency (BLUD) staff is very likely to resign. This condition causes the Regional Public Service Agency (BLUD) staff who are already proficient and capable as a result of coaching and training can just leave so that it can affect the smooth management of BLUDs because they have to retrain new staff.

Fourth, the flexibility as regulated in the Regent's Regulation on The Regional Public Service Agency (BLUD) in Community Health Centers has not been fully utilized optimally. This is because there is still a dependence on the regulatory authority given by the Bandung District Health Office so that this condition can hinder the speed of The Regional Public Service Agency (BLUD) spending process and the independence of the Community Health Center.

Research conducted by [12] states that hospitals are not able to present comprehensive accounting information because financial reports are generated from different bases of accrual-based financial reporting while cash-based budgeting, limited human resources who have qualified and lack of management commitment to implement The Regional Public Service Agency (BLUD) concept as a business entity.

The reason for making the Soreang Community Health Center the research locus is because it is one of the Public Health Centers that has implemented the Public Service Agency

Financial Management Pattern (PPK-BLUD) since 2015. In addition, the Soreang Community Health Center is a Community Health Center located in the capital city of Bandung Regency which belongs to the category of Urban Community Health Centers, with a fairly wide working area and a fairly large and heterogeneous population, which of course is an opportunity as well as a challenge in the implementation and development of the Regional Public Service Agency (BLUD). In addition, the Soreang Community Health Center has an accredited status in 2017, with basic level accreditation criteria, in other words, it is still at the lowest accreditation strata. Furthermore, based on the report on the results of the Community Satisfaction Survey conducted at the Soreang Community Health Center, Bandung Regency in 2018 and 2019.

Based on the main problems that have been formulated above, the objectives to be achieved in this research are to find out, examine, analyze, and understand in depth the implementation of the Policy on the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) at the Soreang District Public Health Center. Bandung. The author seeks to describe the implementation of the policy on the Financial Management Pattern of Regional Public Service Agencies based on the Regulation of the Regent of Bandung Number 65 of 2014 concerning Guidelines for the Implementation of the Pattern of Financial Management of Regional Public Service Agencies in Bandung Regency.

Literature review

Minister of Home Affairs Regulation Number 61 of 2007 provides flexibility to local government agencies whose duties and functions are to provide services to the community, such as Community Health Centers, to be able to apply flexible financial management patterns by highlighting effectiveness, efficiency, and productivity which are part of improving service standards government to the public as well as in the renewal of public sector financial management called the Regional Public Service Agency (BLUD).

With the issuance of Bandung Regent Regulation No. 65 of 2014, since January 2015, all Health Service Technical Implementation Units (UPTD) in Bandung Regency which include several 31 Service Technical Implementation Units have begun to implement the Financial Management Pattern of the Regional Public Service Agency (PPK- BLUD) based on the Decree of the Regent of Bandung Number 440/Kep.594-Org/2014. As for being able to apply the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD), three requirements must be met, namely the substantive, technical, and administrative requirements, as required in the Bandung Regent Regulation Number 65 of 2014 concerning Guidelines for the Implementation of the Service Agency Financial Management Pattern. Regional General In Bandung Regency. The Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) at the Community Health Center must make the main documents, namely the Business Strategic Plan and Governance Pattern. In the pattern of governance of the Regional Public Service Agency, it is explained that it always contains an organizational structure, clarity regarding the description of tasks, functions, authorities, and responsibilities of the organizational structure, as well as the management of competitive human resources and, can support organizational progress [13] [14].

The mechanism for implementing the Policy on the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) operates based on a governance pattern or internal regulations, which include organizational structure, work procedures, logical grouping of functions, and management of human resources by taking into account the principle of transparency, accountability, responsibility, and independence [15]. Furthermore, the actors implementing the policy consist of leaders of the Regional Public Service Agency, financial officials, and technical officials. The three officials who manage the Regional Public Service

Agency are adjusted to the nomenclature applied to the regional work units or work units that apply the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD). Appointments in positions and placement of officials managing the Regional Public Service Agency are determined based on the competence and need for sound business practices, which are appointed and dismissed by the Regent.

According to [16] said that public policy is whatever the government chooses to do and not do. Furthermore [17] says that public policy is the study of what the government does, why the government takes these actions, and what are the consequences of those actions. Another opinion expressed by [18] is a series of actions that are aimed at and carried out and followed by an actor or several actors regarding the existence of a particular problem. Charles O. Jones argues that: Policy implementation is an activity intended to operate a program by taking into account three main activities, namely: 1) Organization, 2) Interpretation and 3) Application [19].

Method

This study used qualitative research methods. Qualitative research is research that uses a natural setting that intends to interpret the phenomena that occur and is carried out by involving various existing methods. Furthermore, descriptive research aims to accurately describe the characteristics of an individual, group, situation or to determine certain relationships in society [20] [21]. The research method is a systematic way and procedure that includes the collection and analysis of data (information) to find answers to the phenomena of existing problems. The selection of research methods is a basic guideline for researchers in planning the steps in a research systematically to achieve research objectives. Data collection was carried out by in-depth interviews, and document review [22].

Discussion

At this time, both central and regional governments can no longer use a top-down system in terms of budgeting, especially in financial management to existing agencies, especially to government agencies that provide services to the community [23]. This is done because there are things that need to be resolved immediately and urgently which of course require immediate funds, for example, one of which is the Community Health Center (Center for Community Health) which incidentally provides direct services to the community in the health sector [24]. Therefore, it is very appropriate for the birth of central to regional government policies in terms of granting authority in financial management to improve the quality of services to the community [25].

Based on the results of the research that the author did, the Implementation of the Policy on the Pattern of Financial Management of the Regional Public Service Agency (PPK-BLUD) at the Soreang Community Health Center, Bandung Regency is in terms of the requirements mandated by the Bandung Regent Regulation No. Regional Public Health Center (PPK-BLUD) At the Soreang Community Health Center, Bandung Regency, the substantive requirements, technical requirements, and administrative requirements have been met.

Furthermore, the implementation of the policy on the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) at the Soreang Community Health Center when viewed based on the theory of Charles O. Jones which is used as the basis for the author in analyzing the policy, that there are three main activities, namely organizational activities, interpretation activities, and application activity. The results of the research that the author conducted based on the three activities mentioned above can be explained as follows:

1. Organization

The results of the research at the Soreang Community Health Center, Bandung Regency, showed that the organizational structure of the Soreang Community Health Center was by the policy of the Financial Management Pattern of the Regional Public Service Agency, which was issued through the Decree of the Head of the Bandung Regency Health Office Number B/1945/800/Yankes/2019 with a clear description of the main tasks and functions, starting from the leadership of the Regional Public Service Agency (BLUD), financial management officials, treasurers, technical officials are listed in the Decree and have been installed in the administration room.

In addition, it must also have clear and directed main duties and functions, rights, obligations, and authorities, so that the existence and existence of the organization are not doubted by the implementers and by the beneficiaries. An organization can exist and be reliable of course it needs to be supported by resources, namely human resources, financial resources (budget), and infrastructure or equipment resources.

There is a part that plays a very important role in an organization is human resources. This has a reason because no matter how sophisticated other resources such as equipment, facilities, and infrastructure are available within the organization, it will be useless without the presence of human resources. Therefore, it is necessary to be supported by human resources who have competence in their respective fields, namely those who can carry out the mandate of policies or programs that have been formulated, able to utilize existing supporting facilities and infrastructure, so that the organization will become advanced and exist, especially those engaged in public services. , as does the Community Health Center.

Structuring human resources (HR) can be done in two ways, first internally at the Community Health Center by recruiting new workers by their competencies. However, this is done, of course, by taking into account the ability to pay salaries from the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) and applicable regulations regarding non-civil servant employees. Second, externally, namely by submitting an employment application to the Regional Government through the Bandung Regency Health Office on the appointment route for Civil Servant Candidates, by first making a job analysis and workload analysis. Of course, the proposal is made based on the required competencies, so that the resulting performance will be better and increase and be able to be competitive and professional. This is done because based on Bandung Regent Regulation No. 65 of 2014 it is required that finance officers, revenue treasurers, and expenditure treasurers must be held by Civil Servants.

The fact at the Community Health Center is that the treasurer is held by Health Workers (Analysts, Dental Nurses, etc.) because at the Community Health Centers there are no Civil Servants with economic or accounting qualifications. This will have an impact on the quality of financial management because it is carried out by officers who are not experts. Therefore, in addition to the solution stated above, it is better to change the regulations, that the main principle in appointing financial officials, especially treasurers, is not only the status of a Civil Servant but the qualifications and competencies, although not a Civil Servant. In addition, there must be a distribution or placement of economists or accounting experts in Community Health Centers with the status of Civil Servants.

In addition to human resources, which is also very important for the continuity of the life of an organization is a source of funds or the existence of a budget, because without the presence of funds any activities in the organization will be hampered. In other words, funds need to get serious attention in an organization to be able to create a managerial system that is strong and able to keep up with current developments, so that the success of the goals of the

organization that has been formulated can be realized [26]. Further and optimal structuring is needed, considering that the current organizational challenges are very large, especially those that provide services to the community. In financial management at the Community Health Center, which has implemented the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD), the existing resources are still rigid, inflexible, not based on proper qualifications and competencies.

In terms of funding or budget resources at the Soreang Community Health Center, it is considered to meet the needs. This can be seen from the budget of the Regional Public Service Agency which is quite large, there is even a positive Remaining Budget Financing (SILPA) every year. In addition, it is also supported by the existence of a special Non-Physical Allocation Fund (DAK) for the health sector or known as Health Operational Costs (BOK) which is quite large. The management of the Regional Public Service Agency is certainly required to always optimize the financial administration of the BLUD so that the budget can be used to improve the quality of health services to the community [27].

Related to other resources, namely the facilities and infrastructure of the Soreang Community Health Center, it can be said to meet the needs. This can be seen from the existence of supporting infrastructure that is quite complete because since the implementation of the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) every year there have always been improvements and procurement of supporting facilities and infrastructure for Community Health Centers. In this case, the Soreang Community Health Center needs to always optimize the arrangement of available facilities and infrastructure by not only looking at their strength and sturdiness, but also paying attention to the aesthetics, beauty, tidiness, and more importantly, paying attention to the benefits derived from the facilities and the infrastructure, so that it can support the improvement of health services to the community by the objectives of the implementation of the Regional Public Service Agency (PPK-BLUD) Financial Management Pattern policy.

The organizational structure should propose the organizational structure required by the Community Health Center. The proposal was addressed to the Bandung Regency Government, namely the Bandung Regent through the Head of the Bandung Regency Health Office. In this case, the Health Office must also provide space for policy implementers at the Community Health Center to come up with ideas, creativity, and innovation in the organization. This is called bottom-up. This is done because the policy implementers at the Community Health Center know better what must exist and what is needed in the organization which is summarized in the organizational structure [28]. So that the creativity and innovation of policy implementers at the Community Health Center emerge [29]. Thus the wheels of the organization will run dynamically [30]. If this is not done, it will have an impact on policy implementers at the Community Health Center, namely being dependent, not innovative and creative but more waiting for something that has been finished from the District Health Office.

Rapid and complex environmental changes and the impact of globalization require organizations to adapt quickly to their environment by being proactive. This means that human resource management must be able to anticipate various current and future developments, then take various actions to answer these challenges which in turn can create competitive advantages that are not owned by other organizations. In today's global competition, the world of work desperately needs people who can think ahead, are intelligent, innovative, and able to work with high spirits in the face of the times [31].

Employee performance is the result of work in quality and quantity achieved by an employee in carrying out his duties by the responsibilities given to him [32]. Performance achievement itself is influenced by the ability factor and motivation factor. The ability factor

consists of potential abilities and reality abilities [33]. Employee performance is related to the desire to leave the work environment and turnover. Dissatisfied workers will more easily leave their jobs than those who are satisfied. Satisfied workers will tend to be more productive and stay in their jobs [34]. Furthermore, satisfied workers tend to be more innovative in activities related to continuous quality improvement and participate more in organizational decision-making processes.

2. Interpretation

The understanding of policy implementers on the substance of the policy, the meaning of the policy, and the policy objectives are very important so that it has the same interpretation and does not deviate [35]. This will certainly affect the success or failure of a policy to be implemented. Because by first understanding a policy, it can determine the next step whether the policy needs to be made derivatives or implementation instructions and technical instructions. With the uniformity of interpretation of a policy, it will make it easier for implementers to implement the policy and the objectives of the policy should be realized properly. The main problem faced by policy implementers in policy interpretation is what they will and must do at this time [36].

Therefore, a policy that wants to be implemented properly, should first be directed or explained to the implementers of the policy, so that they do not feel confused about what they should do. Another consequence of the unclear policies that will be implemented, policy implementers may be misguided by doing what they think is right to do, not based on an understanding or common perception. In this case, of course, an organization requires interaction both internally and externally. Therefore, communication becomes a very important thing for organizations so that policy implementation can run well so that the objectives of achieving policy implementation can be realized. With the construction of good communication, knowledge and understanding of policy implementers can also be built, so that they do not lose direction in implementing policies but are in line between organizational leaders and other implementers which in the end the objectives of the policies implemented can be realized.

Overall, the coordination and communication that has been built at the Soreang Community Health Center to increase the knowledge and understanding of the employees have been going well by constantly conducting socialization, information dissemination, educational information communication (KIE) through morning and afternoon apples, regular meetings technical working groups, monthly mini-workshop meetings at the Community Health Center level, and through Whatsapp groups. Unfortunately, the meetings held at the Soreang Community Health Center always contain materials that are integrated with other materials that are considered important for activities at the Community Health Center. So that if in one meeting many materials are presented, it becomes less effective when compared to a special meeting to discuss one material or only one problem. Therefore, the management of the Soreang Community Health Center should always optimize the delivery of information related to the policy of the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) effectively and efficiently, to support and improve the quality of health services to the community as mandated in Bandung Regent Regulation Number 65 of 2014.

3. Application

The application or application of public policies to emphasize the setting of policy objectives, so that these policy objectives can be achieved effectively and efficiently in a service, especially in the health sector for the community through the implementation of the

policy on the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) at the Community Health Center. . Policy implementation is an activity of providing services in the form of goods/services that are carried out routinely, payments or others by the goals and objectives of the policies that have been set [1].

Activities or organizational adjustments, as well as interpretation of a public policy, will not be extraordinary if the implementation or implementation of the policy is not carried out. With the implementation of the policy, the policy implementers always follow the actual development of science without forgetting what is the mandate of the policy, such as the policy on the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD). So that the objectives of the policies that have been set or formulated can be implemented and realized effectively and efficiently.

The results of the research at the Soreang Community Health Center, Bandung Regency, which became a reference in implementing the policy of the Regional Public Service Agency's Financial Management Pattern (PPK-BLUD) was the Bandung Regent's Regulation Number 65 of 2014 concerning Guidelines for the Implementation of the Regional Public Service Agency's Financial Management Pattern in Bandung Regency. Funding for health services to the community has been allocated from the Regional Public Service Agency's budget. In addition, to improve the performance and welfare of employees, additional income allowances and service incentives are provided for both civil servants and non-civil servants. This is by the regulation on the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) that the budgeting system is performance-based budgeting. Every employee is required to make a performance report every month as one of the requirements to get additional income allowances.

The Community Health Center is a first-level health service facility that organizes public health efforts and individual health efforts, with more emphasis on promotive and preventive efforts. To carry out these tasks, the Community Health Center should carry out good management, including financial management. Here there has been a paradigm shift in the preparation of budgeting patterns, namely from the usual or traditional budgeting approach to performance-based budgeting. In performance-based budgeting, the emphasis is more on the process that will be produced (output), not only to finance inputs (inputs) [11]. The Community Health Center is a regional work unit that has the potential to be managed more effectively and efficiently through the application of the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) [14].

The Soreang Community Health Center is one of the regional work units or work units within the Bandung Regency local government that implements the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) and was formed to provide services to the community in the form of providing goods and/or services. which are sold without prioritizing profit-seeking, and in carrying out their activities based on the principles of productivity and efficiency.

Conclusion

The existence of the Soreang Community Health Center organizational structure is by what is mandated by the Bandung Regent Regulation Number 65 of 2014 concerning Guidelines for the Implementation of Financial Management of Regional Public Service Agencies in Bandung Regency issued through the Decree of the Head of the Bandung Regency Health Office Number B/1945/800/Yankes /2019. But unfortunately, the organizational structure is still top-down, which was made and compiled by the Health Service team without any involvement from the Community Health Center.

Judging from the number of human resources managing the Regional Public Service Agency, the Soreang Community Health Center, Bandung Regency, has met the needs, but seen from the quality/competence of the human resources managing the Regional Public Service Agency, it has not met the needs. This can be seen by the existence of several managerial positions that have multiple positions and do not match the required educational qualifications.

The policy implementers of the Regional Public Service Agency's Financial Management Pattern (PPK-BLUD) at the Soreang Community Health Center do not fully understand the substance of the policy, the meaning of the policy, and the purpose of the policy, so the interpretation is different. However, in general, communication and internal coordination of the Soreang Community Health Center Regional Public Service Agency went well. This can be seen from the regular meetings of each work unit as well as the overall level of the Public Health Center which are carried out to equalize the interpretation of the policy on the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD). Meanwhile, communication, coordination, and consultation with the Bandung District Health Office are still not optimal.

Health service activities to the community are carried out by reference to the Bandung Regent's Regulation Number 65 of 2014 concerning Guidelines for the Implementation of Financial Management Patterns for Regional Public Service Agencies in Bandung Regency. To increase the competence of the employees of the Regional Public Service Agency, the Soreang Community Health Center has not independently assigned or sent employees to attend training, especially in the administrative and financial administration sections. But it still depends on the schedule of activities provided by the Bandung District Health Office.

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