

## Research Article

# Financial Management of the Regional Public Service Agency at Puskesmas in Sumbawa District

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## Abstract.

The Local Public Service Agency is part of the local government unit, with a legal status not separate from the local government, which has a flexible financial management pattern in the form of flexibility to apply fair business practices to improve and develop services, as an exception to the provisions of financial management in general. The flexibility of financial management includes revenue and expenditure management, cash management, debt management, tariff determination, employee procurement, procurement of goods and services, and investment management. The pattern of flexible financial management still refers to the regulations that have been set, namely the Sumbawa Regent Regulation Number 5-year 2020 concerning guidelines for financial management of the regional public service agencies within the Sumbawa government. Regulations or policies that have been established by the Sumbawa Regency government to be implemented and adhered to in implementing BLUD financial management policies at Puskesmas are expected to improve and develop health services with transparency and accountability. Based on the description, the research problem is how far is the financial management of the Regional Public Service Agency (BLUD) at Puskesmas in the Sumbawa Regency region based on the Sumbawa Regent Regulation Number 5 of 2020 concerning guidelines for financial management of regional public service agencies within the scope of the Sumbawa Regency. Researchers used a qualitative descriptive method approach using interview and observation tools to collect data both directly and through document review. The data obtained were analyzed using Likert scale categorization, which consists of Very Good, Good, and Less Good. The findings of the research provided an overview that public policy evaluation is closely related to the level of compliance and readiness of Human Resources in conducting the financial management of the Regional Public Service Agency (BLUD) at Puskesmas in Sumbawa. The results of this study can complement Wiliam Dunn's opinion or theory on public policy evaluation to emphasize the level of compliance and readiness of Human Resources in conducting public policy evaluations, which not only focus on the values and objectives but also the targets of a policy.

**Keywords:** regional public service agency, policy evaluation, financial management

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## 1. Introduction

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

In response to challenges as stated above, there must be a policy in order to achieve a goal, namely being able to provide health services that meet community expectations that are not too bureaucratic but prioritize speed in service. Public policy that originates from the government always looks at the pros and cons of a decision so that the impact is truly felt by the community, where public policy is shown to be in the interests of the community [1]. According to Li et al. [2] in the *China Economic Review* journal with the research title *Effects of public health policies on the health status and medical service utilization of Chinese internal migrants*, said that the impact of a policy is to increase the benefits of human resources. Basically, government policy in organizing people's lives in many aspects of life is a policy that is oriented towards the interests of the community itself.

The policy itself is prepared and created in order to solve society's problems and the conditions that force it to undergo change, because society continues to experience changes, both in structure and needs. Policy The management pattern of the Regional Public Service Agency (BLUD) which is flexible in its financial management has a not-for-profit orientation where the main objective is not to make a profit, but is allowed to manage services to obtain a surplus and can immediately use it in the next budget. Dwidjowijoto [3] in his book on health systems, policies are placed in a system with the hope that problems will become clear, be able to be implemented, be achieved, be accepted by society, be long-lasting and be dynamic according to changes in science, circumstances and finances.

The policies that have been implemented or executed should be evaluated to ensure they align with their intended goals. According to Lester and Stewart [4], policy evaluation can be divided into two distinct tasks:

Describing the impacts: This involves determining the consequences of a policy by describing its effects.

Assessing success or failure: This involves evaluating whether a policy has been successful or not.

Each policy that has been established should be evaluated as much as possible to ensure that it addresses the existing issues. Nugroho [5] suggests that the main purpose of evaluation is not to blame but to see the extent of the gap between the achievement and expectation of a public policy. Similarly, Dunn [6] states that evaluation provides valid and reliable information about policy performance, contributes to clarifying and criticizing the values underlying goal and target selection, and contributes to the application of methods.

Evaluation serves several purposes according to Subarsono [7], which can be detailed as follows:

- a. Determining the performance level of a policy: Evaluation helps determine the degree of achievement of policy goals and targets.
- b. Measuring the efficiency of a policy: Evaluation helps identify the costs and benefits of a policy.
- c. Measuring the output level of a policy: One of the objectives of evaluation is to measure the quantity and quality of the output of a policy.
- d. Measuring the impact of a policy: At a later stage, evaluation is aimed at assessing the impact of a policy, both positive and negative.
- e. Identifying deviations: Evaluation also aims to identify any deviations that may occur by comparing goals and targets with target achievements.
- f. Providing input for future policies: The ultimate goal of policy evaluation is to provide input for future policy processes to produce better policies.

Monitoring and evaluating policies are crucial stages in realizing the vision of public policy. According to Dunn [6], there are four functions of public policy monitoring:

1. Assisting in determining compliance with established provisions
2. Assisting in determining whether resources or services intended for target groups are effectively targeted
3. Providing information useful for understanding social or economic changes that occur after a policy is implemented

4. Providing information to explain why the results of certain policies and programs differ from others

One of the policies that have been implemented and need evaluation is the management policy of health facilities (Community Health Centers) implementing the Regional Public Service Agency system. This system aims to provide flexibility in financial management patterns, as an exception from the usual regional management provisions, to provide public services more effectively, efficiently, economically, transparently, and responsibly. The policy is embodied in the Sumbawa Regent Regulation Number 105 of 2018 concerning the Governance Pattern of Regional Public Service Agencies, the Technical Implementation Unit of Community Health Centers in Sumbawa Regency. According to Waluyo [8], the Regional Public Service Agency policy aims to move away from old paradigms such as traditional administration, which tends to prioritize systems and procedures, bureaucracy, and ineffective and inefficient service provision, and replace it with a new paradigm that focuses more on performance and results. Prakoso [9] argues that the Regional Public Service Agency represents a new format in state financial management and serves as a new vehicle for modernizing public sector financial management, thereby changing the role of the government, especially in terms of its relationship with the public.

The local government policy outlined in the Sumbawa Regent Regulation Number 105 of 2018 regarding the Governance Pattern of Regional Public Service Agencies, specifically the Technical Implementation Unit of Community Health Centers in Sumbawa Regency, provides considerable authority to the managers of Community Health Centers to independently manage finances. This includes managing revenue and expenses, procurement of goods and/or services, management of debt and receivables, tariff management, human resources management, collaboration management, investment management, remuneration management, and management of surplus and deficit calculations.

The extensive authority granted requires evaluation to determine the extent to which the policy is being implemented and how the management of Community Health Centers contributes to accelerating service delivery and efficiency. Wijayanti & Masdjojo [10] concluded in their research on the financial performance of Regional General Hospitals that financial performance assessment was at a moderate level due to several ratios falling below standards. Additionally, compliance aspects of financial management had not reached the minimum score for Public Service Agencies.

Qaiman et al. [11] concluded in their study on the implementation of financial management in Regional Public Service Agencies at Central Public Hospitals that there is a need to promote financial performance improvement, including increasing work value, revenue growth, and hospital independence. Furthermore, their research found obstacles in implementing the Financial Management Pattern of Public Service Agencies, such as the absence of implementation rules, weaknesses in internal control systems, and the lack of periodic evaluation by financial technical management agencies and government bureaucracies.

The literature review related to this research aims to assess the extent to which the Financial Management of Regional Public Service Agencies implemented by technical implementation units of regional agencies provides flexibility in financial management patterns as an exception from usual regional management provisions. Regional Public Service Agencies aim to provide public services more effectively, efficiently, economically, transparently, and responsibly, while considering principles of fairness, appropriateness, and benefit in line with Healthy Business Practices. The flexibility mentioned refers to the freedom in financial management patterns by applying healthy business practices to improve services to the public without seeking profits but to advance public welfare and educate the nation.

## 2. Research Methods

This study is a qualitative research aimed at evaluating a policy that has been implemented. The research is located in Community Health Centers (Puskesmas) under the scope of the Sumbawa District Health Office, focusing on the Policy Evaluation Study of Regional Public Service Agency Financial Management based on Sumbawa Regent Regulation No. 5 of 2020 Regarding Guidelines for Financial Management of Regional Public Service Agencies at Community Health Centers in Sumbawa District.

The research instrument used in this study is a questionnaire consisting of questions about the management of Regional Public Service Agencies (BLUD) at Community Health Centers, focusing on financial ratios and compliance in financial management. A Likert Scale is employed, with “Very Good” corresponding to a score of 2, “Good” to a score of 1, and “Less Good” to a score of 0. In addition to interviews, the researcher also utilizes secondary data instruments such as document searches related to compliance in preparing and implementing Budget Business Plans (RBA), financial reports, Operational

Reports, Cash Flow Statements, Balance Sheets, Equity, Service Rates, Accounting policies, debt management SOPs, receivables, goods and services management SOPs, and inventory SOPs. This assessment uses a Likert scale, where “Very Good” (Compliant) is assigned a value of 2, “Good” (Compliant) a value of 1, and “Less Good” (Less Compliant) a value of 0.

### 3. Research Findings

#### 3.1. Strategic plan (Renstra)

Based on interviews with the head of Alas Community Health Center (Puskesmas), it was stated that “our Alas Puskesmas has had a Strategic Plan from 2022 to 2026, sorry... in our planning, we do not use the Strategic Plan but rather the needs like the previous years.” The same sentiment was expressed by the planning department of Alas Community Health Center, stating that “our planning focuses on operational service needs only.” In addition to the head of the Puskesmas Re, interviews were also conducted with the planning department of Alas Community Health Center, who mentioned, “I have only been appointed as a planner for 1 year, so far we have been preparing Budget Business Plans (RBA) as previously done, and I have never read the Strategic Plan.” The head of the administrative affairs at Maronge Community Health Center, when interviewed, stated that “we do not know if the Budget Business Plan (RBA) is signed by the Head of the Health Office, and so far no one has informed us, we thought it was enough for the Head of the Community Health Center to sign.” The head of Alas Community Health Center also mentioned that “I and the head of administrative affairs were inaugurated only 8 months ago, so we are not very familiar with the Regional Public Service Agency (BLUD), this is good for us to learn.”

#### 3.2. Cash management

Cash management of the Regional Public Service Agency (BLUD) according to Sumbawa Regent Regulation No. 5 of 2020 states that the management of the BLUD cash must have plans for cash receipts and expenditures, revenue collection, storage, payments, acquisition of funds sources, and surplus usage. Regarding this, according to the head of Sumbawa Community Health Center Unit 1, when interviewed, it was stated that “Sumbawa Community Health Center Unit 1 in terms of revenue and expenditure is

prepared in the form of Budget Business Plans (RBA), community levies refer to the rates approved by the Regent, all revenue is entered into the BLUD Account, and regarding the use of surpluses, the head of Sumbawa Community Health Center Unit 1 said “the use of surpluses is done after coordinating with the health office.” The head of Moyo Hilir Community Health Center, when interviewed, stated, “the service rates of the BLUD Community Health Center have been established and signed by the Regent of Sumbawa since 2018.” The same question was asked to the head of Moyo Hilir Community Health Center and the head of administrative affairs at Maronge Community Health Center, who stated, “all revenue and expenditures of the Community Health Center are included in the Budget Business Plan (RBA), the use of surpluses is consulted with the health office first...usually used after the budget amendment, and all revenue of the BLUD Community Health Center is deposited into the BLUD Account approved by the Regent.” According to the head of Maronge Community Health Center who was interviewed, they said, “we didn’t know that the revenue and financing of the BLUD had to be approved, both in Quarters 1, 2, 3, and 4.”

Regarding the financial management of the community health centers, the head of Moyo Hilir Community Health Center mentioned that “our community health center and even all community health centers already have BLUD account books in the name of the Community Health Center BLUD and with the approval of the Regent.” Based on observations regarding the revenue and expenditure of community health centers in the Budget Business Plan (RBA) documents, it is evident that the revenue and expenditure of community health centers are depicted.

### **3.3. Financial reporting and accountability**

Financial reporting is mandatory for all community health centers as a form of financial accountability for budget utilization and revenue allocation to the Regional Head through the Health Office. Based on interviews with the head of Alas Community Health Center regarding financial reporting and accountability, it was stated that “we still submit financial reports to the Health Office every end of the year.” Meanwhile, according to the treasurer of Sumbawa Community Health Center Unit 1, “we submit financial reports every end of the year, but the financial report format is not the same as other community health centers, and we are still confused because we have never been trained on how to prepare financial reports and what is the appropriate financial report format.” When interviewed, the treasurer of Puskesmas Re explained that “we do not

understand financial accounting standards, and this is the first time we have heard of it, and we have never been trained in preparing financial reports, especially me as a newly appointed head of the community health center, I do not understand what Government Accounting Standards are and I have never read them.” Meanwhile, the Head of Sumbawa Community Health Center Unit 1 stated, “Our financial reports are submitted to the Health Office not on time, more than the 15th of every end of the year, and we only submit reports at the end of the year when requested by the Health Office, let alone quarterly or semester financial reports, we are not entirely on time because there is no specialized accounting staff at the community health center, the current staff, such as midwives, nurses, and health workers, are asked to prepare financial reports.”

When confirmed with the person responsible for financial reporting, the treasurer of Puskesmas Re stated, “Yes, sir, my basic education is a midwife, and I was assigned as a treasurer and also tasked with making reports.” The treasurer of Alas Community Health Center also stated that “during my tenure as treasurer, I have never received accounting or financial reporting training, so sorry, I don’t understand how to prepare financial reports as you explained earlier about Financial Accounting Standards.” According to the confession of the Head of Maronge Community Health Center regarding financial audits, they said, “I was just inaugurated, so I don’t know whether an external audit has been conducted or not, so I am not familiar with it, but I have never heard of financial audits.” Regarding the existence of accounting policies as guidelines for financial reporting, the Head of Alas Community Health Center stated that “we have no accounting policy rules, and so far we have never prepared or understood them.” What was conveyed by the head of Alas Community Health Center, almost all the heads of community health centers asked said the same thing, that they do not have accounting policy documents.

### **3.4. Guidance and supervision**

Guidance and supervision have been regulated through Sumbawa Regent Regulation No. 5 of 2020, both in terms of the types of guidance and the objectives of guidance. Based on interviews with the head of Alas Community Health Center, it was stated that “I am still new as the head of Alas Community Health Center, in terms of guidance, we still consult with the Health Office, but regarding the training of BLUD (Regional Public Service Agency), we have never been trained since I became the head.” The Head of Administrative Affairs at Maronge Community Health Center stated, “We are still new



like the head, during our tenure, there was no handover from the previous head, so we don't know where to start, and we are not very familiar with the concept of BLUD, so we need training." Meanwhile, the finance department of Sumbawa Community Health Center 1 stated, "We don't have a financial report format yet, but we still submit it at the end of each year to the Health Office and BPKAD (Regional Financial and Asset Management Agency), we don't have accounting policies and SOPs, well...maybe in other community health centers, there are none either."

The administrative affairs of Maronge Community Health Center stated: "We do not have and do not have SOPs for managing BLUD cash." The head of Maronge Community Health Center also stated, "I do not understand how to prepare SOPs for cash management because we have not received guidance from the health office." The head of Puskesmas Re stated, "We are still new, we do not understand financial reporting...so is the concept of BLUD, so we need training, especially since our health center has low revenue."

Regarding the SOP for managing debts and receivables, when interviewed, the head of Puskesmas Re stated, "We do not have debt and receivable SOPs, and we do not understand how to prepare those SOPs, similar to the SOP for BLUD cash management." The head of Maronge Community Health Center and the Treasurer, when interviewed, said, "We do not have SOPs for procurement of goods and services even though procurement of goods and services has been carried out, but not based on SOPs."

Further interview with the head of Moyo Hilir Community Health Center also explained that "there is no procurement officer in our community health center, which has been directly handled by the head of the community health center as the budget user and has obtained a Regent Regulation regarding Procurement of Goods and Services with the Regent's approval, but we do not have SOPs yet."

## 4. Discussion

### 4.1. Development of strategic plans

Based on the assessment of compliance regarding the preparation and submission of the definitive Budget Business Plan (RBA), out of the 5 community health centers sampled in the implementation of the Regional Public Service Agency (BLUD) policy, all were in good condition. This condition is caused by the Budget Business Plan (RBA) not being in accordance with Sumbawa Regent Regulation No. 5 of 2020, especially

Article 22 paragraph 1, which stipulates that the Budget Business Plan (RBA) must contain at least: a. summary of revenue, expenditure, and financing, b. detailed revenue, expenditure, and financing budgets, c. price estimates, d. threshold percentage amounts, and e. forward estimatedefiniif. Besides the inconsistency with the structure of Budget Business Plan (RBA) preparation, the Budget Business Plan (RBA) was also not signed by the Head of the Health Office, who is responsible for supervising and guiding the community health centers in implementing the BLUD, even though the community health centers have prepared and submitted the Budget Business Plan (RBA) not exceeding December of the previous year and signed by the head of the Regional Public Service Agency (BLUD) in this case the head of the community health center. Documentarily, there was no signature of the Head of the Office as a form of approval. This is in accordance with the Ministry of Home Affairs Regulation number 79 of 2018 which explains that the head of the Regional Public Service Agency (BLUD) is obliged to prepare and coordinate the preparation of the Budget Business Plan (RBA). An interesting point from the Budget Business Plan (RBA) document of the community health centers is that the Budget Business Plan (RBA) was not found in the appendix of the Budget Implementation Document (DPA) which has been approved by the Regent. The Budget Business Plan (RBA) in the community health centers is a separate part from the DPA in the Health Office. Meanwhile, Sumbawa Regent Regulation number 5 of 2020 article 34 states that the approved DPA and Budget Business Plan (RBA) become appendices to the work agreement signed by the Regent and the head of the Regional Public Service Agency (BLUD). Not only that, in the general provisions of Sumbawa Regent Regulation number 5 of 2020 it is explained that the Budget Business Plan (RBA) is an annual budget planning document of the Regional Public Service Agency (BLUD) prepared and presented as material for the preparation of the work plan and budget of regional devices. Based on this, it is illustrated that the activities or programs of the community health centers are inseparable from the programs and budgets of the local government. Lasminingsih's opinion that regional revenue and expenditure budgets must truly reflect the needs of the community by considering the potentials of regional diversity [12].

## 4.2. Cash management

Cash Management as referred to in Sumbawa Regent Regulation No. 5 of 2020 article 37 paragraph 1 is about the planning of revenue and expenditure, collection, storage,

payment, acquisition of fund sources, and utilization of surpluses. From the research results obtained and then analyzed using the Likert Scale, it can be concluded that cash management in the Regional Public Service Agency (BLUD) of community health centers in the Sumbawa Regency area is in the Good category. This means that there are some things done and not done. Meanwhile, according to Ahamad Yani [13], financial management is the entire activity covering planning, implementation, administration, reporting, accountability, and financial supervision. The meaning of this statement is that in financial reporting, it is legally obligatory to comply with all procedures and rules in financial management. On the other hand, financial management policies are expected to identify the financial direction of an organization. The financial policy is in line with what was conveyed by Mardiasmo [14] that financial policy is used as a planning tool, Budget as a Control Tool, Budget as a Local Government Fiscal Policy Tool, Budget as a Local Government Political Tool (Fisical Tool), Budget as a Coordination and Communication Tool, Budget as a Tool for Assessing Local Government Performance (Performance measurement Tool), and Budget as a Motivation Tool.

### 4.3. Reporting and accountability

Referring to Sumbawa Regent Regulation No. 5 of 2020 regarding Guidelines for Financial Management of the Regional Public Service Agency within the scope of Sumbawa Regency, article 56 paragraph 1 states that community health centers implementing the Regional Public Service Agency (BLUD) are required to report and be accountable in the form of: a. budget realization report, b. report of changes in budget balances, c. Balance Sheet, d. operational report, e. cash flow statement, f. equity change report; and g. notes to the financial statements. Based on the research results presented in the results section, it was found that all community health centers have implemented as stipulated in Sumbawa Regent Regulation No. 5 of 2020 regarding financial reporting. According to Harahap [15], Financial statements are the result of a financial reporting process that describes the financial condition and business results of a company over a certain period.

#### 4.4. Guidance and supervision

Referring to Sumbawa Regent Regulation No. 5 of 2020 article 58 paragraph 2, guidance can be provided through facilitation, consultation, socialization, supervision, technical guidance, assistance, education and training, as well as research and development. Based on the findings as presented in the results section, the limited understanding of personnel managing the Regional Public Service Agency (BLUD) at community health centers is evident. This reality indicates that guidance and supervision from the government, in this case the Health Office of Sumbawa Regency, regarding BLUD implementation at community health centers are still weak. This weakness is also reflected in the Budget Business Plan (RBA) where there is no budget allocated for BLUD management training or guidance. Guidance and supervision from the authorities will have a wide impact on the development of the community health center itself, starting from planning, policy formulation, implementation, involvement of human resources, evaluation, and impact (outcome) of BLUD policy implementation at the community health center. In addition to the government through the Health Office of Sumbawa Regency, the community's oversight of BLUD policy implementation at community health centers is also weak, perhaps due to the limited understanding of the BLUD concept among the community, resulting in low community involvement in oversight. Meanwhile, according to Parsons [16], Community participation is important so that policies made by the government truly reflect the wishes and interests of the community. The above description provides us with information that guidance and supervision of BLUD policy implementation at community health centers have not been well executed by the Health Office as the health sector regulator. This supervision and guidance are intended to see the achievement of advice and efficiency in the use of the budget without neglecting the needs and interests of the community. This statement is in line with Ministry of Home Affairs Regulation number 77 of 2022 regarding the technical guidelines for regional financial management, that the entire activity of regional financial management covering planning, budgeting, implementation, administration, reporting, accountability, and supervision.

Audit is one form of guidance and supervision of BLUD policy implementation at community health centers. Audits are only conducted internally by the Inspectorate and external audits by the Supreme Audit Agency and Regional Inspectorates, while independent audits have never been conducted, which involve auditors outside the

government, thus there will be objectivity in supervision and guidance. This non-compliance reflects the lack of community involvement in oversight. This phenomenon is in line with what Lester and Stewart [4] stated in the Elite model that policies made by the government are only for the elite, namely the judiciary, executive, and legislative.

## 5. Conclusion

### 5.1. Main conclusion

Based on the research findings and discussions that have been compiled and analyzed regarding the evaluation of the BLUD implementation policy, referring to the Sumbawa Regent Regulation No. 5 of 2020 concerning the Financial Management of Regional Public Service Agencies in Community Health Centers in the Sumbawa Regency area, the following conclusions can be drawn:

(1) The Strategic Plan, which serves as a guideline for planning, lacks a common understanding among the personnel managing BLUD in community health centers. This includes planning, BLUD development direction, strategies employed, budget projections, and resulting impacts. This is evident from the structure of the Budget Business Plan (RBA) not aligning with Sumbawa Regent Regulation No. 5 of 2020.

(2) Essentially, BLUD cash management is being carried out, but there is a lack of standards or guidelines. Therefore, what is done in BLUD cash management does not adhere to standards or guidelines because accounting policy standards are not possessed, and cash management SOPs are not formulated.

(3) Financial reporting has been carried out well in terms of revenue, expenditure, cash flow, equity, and balance sheets. However, this reporting cannot be considered as compliant with standards or guidelines because standards or guidelines on financial reporting are not possessed.

(4) The guidance and supervision conducted by the government, especially the Health Office as the responsible body for guiding and supervising community health centers, are not maximally executed. Similarly, from the perspective of community health centers, there is too minimal, or even no budget allocation in the RBA for education, facilitation, or other forms of guidance, both internally and independently.

(5) The BLUD management policy in community health centers in the Sumbawa Regency area, in terms of compliance and readiness of human resources as policy implementers, is not carried out.

## 6. Implications

### 6.1. Theoretical implications

Based on the research presented in this dissertation, it is evident that public policy evaluation is closely related to the level of compliance and readiness of human resources in managing the finances of Regional Public Service Agencies (BLUD) in community health centers. This research complements William Dunn's perspective on public policy evaluation, emphasizing the importance of compliance and readiness of human resources in implementing public policies, rather than solely focusing on the values, goals, and targets of a policy. This implication represents a novelty in the dissertation research.

### 6.2. Practical implications

The findings of this dissertation research have practical implications for local governments, particularly the Health Office overseeing community health centers, in evaluating the financial management policies of Regional Public Service Agencies (BLUD). It highlights the importance of compliance and performance satisfaction in the management of BLUD. Improving these aspects can lead to further enhancement in the financial management performance of community health center BLUDs.

## Recommendations

1. Consider the readiness and availability of human resources with specific capabilities, particularly in financial management.
2. Establish a good system and governance framework to motivate stakeholders involved in managing Regional Public Service Agencies (BLUD).
3. Management of BLUD should begin with Strategic Plans, cash management, and financial reporting, ensuring compliance not only in preparation and reporting but also in alignment with standards or guidelines in BLUD financial management.
4. The local government, especially the Health Office of Sumbawa Regency, should provide guidance and supervision to ensure flexibility in Regional Public Service Agency (BLUD) operations and compliance with financial management practices.

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