Policy Analysis of Regional Public Service Agencies (BLUD) at H. Andi Sulthan Daeng Radja Hospital Bulukumba Regency

Andi Faizah, Ifayani Haanurat, Juliani Ibrahim
Postgraduate Program, Masters in Management, University of Muhammadiyah Makassar
*Corresponding author: faizahandi19@yahoo.com

Abstract

This study aims to determine the implementation of the policy, the form of financial management patterns, the level of success of work unit performance (SATKER) in H.A. Sulthan Daeng Radja Hospital, Bulukumba Regency after the BLUD application. This research was conducted at H.A. Sulthan Daeng Radja Hospital in Bulukumba Regency using qualitative methods with data collection techniques through observation and in-depth interviews with representatives of BLUD officials, ASN and Non ASN BLUD satker selected purposively. The results of this study indicate that the implementation of the policy is not optimal based on Permenkes No. 20 of 2014, the form of financial management is guided by government policies as stipulated in the Act, but the implementation is not optimal, because the factors forming organizational structure are not based on expertise and skills, lack of support from satker, financial management is not optimal, does not reflect healthy business practices, no transparency, no financial performance assessment sheets are made, procurement management is not good, achievement of Minimum Service Standards (SPM) is still below the target and evaluation of the success rate of BLUD satker performance is still low.

Kata Keywords: BLUD, Policy, Implementation, Financial BLUD

Introduction

Academics and practitioners have been very active in voicing bureaucratic reforms to government institutions, especially in the health services department, in this case hospital. That is because their awareness and knowledge of weaknesses in the structure is very important, systems and work processes that not only make the majority of public institutions less efficient in making decisions but also are not oriented towards achievements to serve the community.

A paradigm like this, it is expected that the government apparatus can change the mindset that they have been applying, namely changing the administrator culture into a performance culture. With this change, it is expected that every head of the institution is required to have adequate knowledge in clearly establishing both the goals, objectives, and targets to be achieved by the institution he leads, in this case the hospital.

In 1953 the regional general hospital only aimed at providing social services to the underprivileged, but over the times, and also the development of the world public health hospitals in the area increasingly demanded to go forward, and provide social and business services, to create a reciprocal relationship between people who come from middle to upper classes with middle and lower classes.

System development carried out by the government in the management of hospitals are government efforts to address issues that often arise related to the management of the hospital, an example of a more unpredictable in terms of the costs of health services needed community and needs to be resources to support its implementation.

The many demands from the community, finally the government encourages each hospital to have competitiveness against private hospitals that refer to the Constitution No. 1 of
2004 which describes the State Treasury\(^1\) and Law No. 44 of 2009 which describes the hospital\(^2\) (Permenkes Ri No. 85 2015). By referring to these two laws, all hospitals are given the same opportunity to develop themselves by changing their status to become a Regional Public Service Agency (BLUD).

H.A.Sulthan Daeng Radja Hospital in Bulukumba, is a hospital owned by the Regional Government of Bulukumba, which on December 27, 2013 has been designated as a Regional General Hospital that can carry out PPK-BLUD with full BLUD status or full flexibility through the Decree of the Regional Head/Regent of Bulukumba No: Kpts.1178/XII/2013 2013. RSUD H.Andi Sulthan Daeng Radja Kab.Bulukumba is a hospital that accreditation with type "B", where in carrying out the provision of health services including Outpatient Services, Inpatient Services, Emergency Services and other supporting services, Because of the status of Sulthan Daeng Radja Hospital as a BLUD in full, the hospital is highly demanded in increasing performance, so that in improving the quality and quantity of services can be realized\(^3\)(Profile of HASulthan Daeng Radja Bulukumba Hospital).

Through this PPK-BLUD, hospitals are expected to increase professionalism, encourage entrepreneurship, transparency, and accountability in the framework of public services, in accordance with the three pillars expected from its implementation, namely promoting the improvement of public service performance, financial management flexibility and good governance.

Based on the last 4 years data obtained from the complaints unit, that the most widely complained by the community are in terms of comfort (34 , 2) 18%, courtesy and friendliness of officers (36.1) 19%, certainty of service schedules (22.8) 12 %, service clarity (26.6) 14%", service costs (24.7) 13%, service procedures (19.0) 10% and long administrative flow (26.6) 14%\(^4\).

From the data obtained in this complaint unit is evidence of a gap that occurs between government regulations on BLUD with the reality that occurs in the field, therefore researchers interested in analyzing the implementation of the policy after changing status to BLUD in H.Andi Sulthan Daeng Radja District Hospital Bulukumba both in terms of policy, fund management, the level of success of the satker in the application of the BLUD status, is it really in accordance with applicable regulations and policies or not.

Wildana, et al (2012) conducted a study entitled "Study of the implementation of the implementation of BLU in Rs. Dr.Tajuddin Chalid Makassar in 2012 "with observative research methods with a qualitative approach through interviews and document review, with a total of 13 informants. The results of the study that after the implementation of the BLU in Rs Dr.Tajuddun Chalid Makassar hospital revenue increased and also on time in fulfilling all its obligations. HR in the financial section is meticulous in working and according to tupoksi, only the quantity of employees in the service division such as specialist doctors is still relatively low.

Hardiyanti, et al (2016) "Policy Implementation Of Regional Public Service Board (BLUD) In Regional General Hospital Of Sidoarjo Regency (A Case Study In General Hospital Of Sidoarjo Regency)" with qualitative methods combined descriptive and tended to use SWOT analysis. The results of the research on the implementation of the BLUD policy are good enough although there are still many things that need to be improved and improved as in the administration section.

The purpose of this study is to find out:
1. The implementation of the H.Andi Sulthan Daeng Radja Hospital policy in Bulukumba Regency after applying the BLUD status
2. Form of implementation of the BLUD work unit financial management pattern (SATKER) after applying BLUD status
3. Evaluation of the success rate of SATKER on the application of BLUD in H.Andi Sulthan Daeng Radja District Hospital, Bulukumba.

\(^1\) UUD No. 1 of 2004 concerning the State Treasury
\(^2\) Permenkes Ri No. 85 of 2015
\(^3\) HASulthan Daeng Radja Bulukumba Hospital Profile Book
\(^4\) Complaints book of HASulthan Daeng Radja Bulukumba Hospital
Literature Review

Hospital

Hospital seen from the type of business, is a business that is engaged in health which in its activities provide services both in the medical or non-medical fields to improve the degree of public health5. (Armen, et al, 2013). The World Heat Organization (WHO) has explained "hospitals are an integral part of a social and health organization with the function of providing a complete, curative and preventive type of health service to the community, as well as providing outpatient services. The hospital is also a center for education and training for health workers and a bio-medical research center6. (Armen, 2013)

While the theory of Suyant, et al, 2018 that the hospital is an institution that provides health services to the community that is strongly influenced by the development of health science, technological advancements, and social and economic life of the community. Hospitals are highly demanded to provide the best service, not discriminating, quality and affordable for all people7.

Regional Public Service Agency (BLUD)

BLUD is a village work unit or work unit in a regional work unit within the local government environment formed to provide services to the community in the form of the supply of goods and/or services sold without seeking profit, and in carrying out its activities based on the principles of efficiency and productivity, not cheating which will harm the other party in other words seek out one's own profit without thinking about mutual prosperity8. (Restianto, 2017)

Policy

Many understandings made by experts in explaining the meaning of the word "policy". Including from surprijanto 2011 that the policy is a written rule that a formal decision of the organization, which are binding, regulate the behavior with the aim to create a new value system in society. this policy will be the main reference for members of the organization or members of the community in their behavior9. Policies in general are problem solving and proactive. In contrast to laws and regulations, policies are more adaptive and interpretative, even though policies actually regulate "what is and what is not". Policies can also be of a general nature will set fire without eliminating characteristic lok al specific. Policies must provide opportunities for interpretation according to specific conditions that exist.

Policy analysis is an intellectual and practical activity aimed at creating, implementing, critically assessing, and communicating the substance of policy. The policy analysis process consists of three main interrelated stages, which together form a complex and non-linear cycle of activity10. (Supriyanto, 2011)

Research Methods

This research method uses descriptive qualitative method. The informants of this study were 10 BLUD, SATKER BLUD ASN and Non ASN officials who were selected as purposive selected informants. Analysis technique uses descriptive-analytic.

---

7 Suyanto, R., Kusnadi, D., Muhardi. 2018. Hospital Financial Management (Concepts and Analysis)
8 Restianto, Yanuar. E., Bawono, IR 2015. BLU/BLUD Financial Management
9 http://fajarmanoeta.blogspot.com/2011/06/peng-understanding-policies-secum-um.html
Results and Discussion

The BLUD policy analysis at H.Andi Sulthan Daeng Radja Hospital in this research is more focused on three aspects of general policy, namely the implementation of the BLUD policy, the form of financial management patterns and the evaluation of the success rate of the BLUD satker. An overview of these aspects is as follows:

Implementation of BLUD Policy

BLUD Standards, Objectives and Objectives

Starting from the results of the research analysis it can be illustrated that basically the BLUD application policy standards at H.A.Sulthan Daeng Radja Hospital in terms of setting standards, objectives and targets of the BLUD have been implemented well in accordance with the regulations issued by the government which prioritizes the principles of efficiency and productivity in carrying out its activities. as mandated by the government as stipulated in government regulation No. 23/2005 concerning the financial management of BLU and Permendagri No. 61/2007 regarding BLUD financial management technical guidelines and in line with the theory put forward by Purwanto, et al: 2012 that the application of a policy is guided by the rules set by the government regarding the level of compliance of the implementers of policies that affect the success of implementation.

Governance

Governance patterns here include the organizational structure. Good governance or organizational structure is very supportive of the successful implementation of BLUD policies in achieving a common goal in the implementation of the BLUD, namely providing quality services and shared welfare between service providers and service recipients. In accordance with Max Weber and James D. Mooney's theory which says: That the organization is a structured relationship framework in which there is authority and responsibility as well as the division of labor carrying out certain functions to achieve a common goal.

Based on the results of the study it was found that in HASulthan Daeng Radja Hospital related to governance has not run efficiently and optimally, instead it tends to violate government regulations related to governance principles, some BLUD officials get responsibilities or positions not based on their abilities and professionalism. The existing governance or organizational structure is not in accordance with Permenkes No. 1045/Menkes/Per. XI/2006 article 22 concerning guidelines for the organization structure of hospitals as follows:

- Functional group consists of a number of functional workers divided into various functional position groups according to their area of expertise
- Each functional worker as referred to in paragraph 1 is in the hospital work environment in accordance with his competence.

In line with the Permenkes, Permendagri No. 61 of 2007 concerning technical guidelines for financial management of regional public service bodies CHAPTER IV concerning Governance Article 31 Paragraphs 1-2, as follows:

- BLUD operates based on governance patterns or internal regulations, which include organizational structure, work procedures, logical grouping of functions and management of human resources

---

11 Republic of Indonesia State Treasury Constitution No 23 of 2005 concerning financial management of BLU
12 Permendagri No. 61 of 2007 concerning technical guidelines for financial management of BLUD
13 Purwanto, E., Sulistyastuti, D., R. 2017. Implementation of Public Policy, Concepts and Applications in Indonesia
14 http://drholix.wixsite.com/megalomania/single-post/2017/03/19/Teori-Organization
15 Permenkes No. 1045/Menkes/Per. XI/2006 article 22 concerning guidelines for the organization structure of hospitals
- Governance as referred to in paragraph 1, pays attention to principles, including transparency, accountability, responsibility and independence\(^{16}\).

**SOP**

SOP is a system that is arranged in order to facilitate, tidy up and bring order to work. This system contains sequences of processes in doing work from start to finish. The making of SOP is an internal regulation, but still must be guided by laws that have been issued by the Ministry of Administrative Reform and Republic of Indonesia bureaucracy reform No. 35 of 2012 concerning guidelines for the preparation of operational standards for government administrative procedures.

*Guidelines for Preparation of Operational Standards for Government Administration Procedures* as stipulated in the Minister of Administrative Reform and Bureaucratic Reform Regulation is a guideline reference for central government agencies and provincial/district/city governments to develop Operational Standards for Government Administration Procedures (hereinafter referred to as SOP AP) in the environment respective agencies in the framework of implementing Bureaucratic Reform\(^{17}\).

In line with the rules made by the government, the theory put forward by Atmoko (2011): SOP is a guideline or reference for carrying out work tasks in accordance with the functions and tools for evaluating the performance of government agencies based on technical, administrative and procedural indicators according to work procedures, procedures work and work systems in the work unit concerned\(^{18}\).

After the determination of the full BLUD status at H.A.Sulthan Daeng Radja Hospital, SOPs have been made based on laws issued by the government, but the existence of SOPs in H.A.Sulthan Daeng Radja Hospital has no effect on the seriousness of employees working under SOPs. There are still many activities carried out that do not conform to SOP. Which means that the implementation of BLUD policies related to SOPs has not run optimally at H.A.Sulthan Daeng Radja Hospital.

**Work relationship**

Work relations within H.A.Sulthan Daeng Radja Hospital have not been created between employees because of ineffective communication factors. The existence of groups formed among fellow employees leads to miss communication, misunderstanding, which will result in awkwardness between employees, mutual ignorance between employees, which in turn makes work relations between employees become bad, not achieving common goals. So that the implementation of the BLUD policy at H.A.Sulthan Daeng Radja Hospital after its adoption as a BLUD in its implementation was not optimal. In line with the theory put forward by Harun and Ardianto: Meaningful communication is an effort aimed at sharing information to achieve togetherness and expected goals\(^{19}\).

In line with the rules issued by the Ministry of Administrative Reform and bureaucratic reform of the Republic of Indonesia No 28 of 2011 concerning guidelines for organizational communication within government agencies:

\(^{16}\) Permendagri No. 61 of 2007 concerning technical guidelines for financial management of regional public service bodies CHAPTER IV concerning Governance Article 31 Paragraphs 1-2

\(^{17}\) Kemenpan RB RI No. 35 of 2012 concerning guidelines for the preparation of operational standards for government administrative procedures


\(^{19}\) Harun, R., Ardianto, E. 2011. Communication Development and Social Change
Organizational communication is creating and exchanging organizational messages in a network of interdependent relationships with each other, both formal and informal, to overcome uncertain environments or always changing in order to achieve the vision, mission and goals of government agencies together).  

**Staffing**

The implementation of H.A.Sultthan Daeng Radja Hospital policy in the field of staffing after the implementation of BLUD has not been optimal. The internal policy of some officials employing employees in certain units that are not in accordance with their professionalism, expertise and skills. The number of certain fields that are used as an escape for workers who do not have STR. BLUD officials are still getting young intervention from policy makers who are in government. So it can be said that the implementation of the BLUD policy at HAsultthan Daeng Radja Hospital was staffed after applying BLUD status was not yet effective based on Permenkes No. 20 of 2014. The sakter enterprises who implement PPK-BLU are professional employees who have certain expertise and or skills.

In accordance with the laws issued by the government, BLUD officials must employ civil servants or non-PNS professional staff according to BLUD requirements. Professional staff here means employees who work according to their educational background. The responsibilities they get are in accordance with their professionalism. In accordance with Soedjijarto's theory: Professionalism as a set of attributes needed to support a task to fit the desired work standards.

This opinion explains the work standards which are a benchmark factor in the work of a person or group of people in carrying out tasks for the achievement of common goals. In line with the theory put forward by Philipps: Professionalism as individuals who work in accordance with the moral and ethical standards determined by the work.

In H.A.Sultthan Daeng Radja Regional Hospital related to professionalism in the field of staffing is still vulnerable to interventions by position holders. Thus making the BLUD policy implementation process not optimal.

**Career development**

The implementation of career development policies in HAsultthan Daeng Radja Hospital has not run well, because the policies set are different from the policies implemented. The implemented policy does not hold the principle of equity and justice. The absence of transparency and assurance of welfare for non-civil servants will be the policy of career development to make some employees feel treated fairly, which in turn makes BLUDs policy implementation effectively and efficiently. In accordance with the mandate of Permenkes No. 20/2014 Article 22 Regarding the career development of BLUD work units.

- The development of permanent employees at the Satker that implements PPK-BLU aims to build employees who are professional, responsible, committed to the realization of performance, discipline, independent, productive, innovative and value-based.
- Development of human resources as referred to in paragraph (1) can be carried out through the following activities: a. education; and/or b. the training.
- Development of human resources through education and/or training as referred to in paragraph (2) can be in the form of study assignments or study permits.

---

20 Kemenpan RB RI No. 28 of 2011 concerning guidelines for organizational communication within government agencies  
21 Ministry of Health Regulation No. 20 of 2014 concerning the management of non-civil servants in the Ministry of Health work unit that applies the BLU financial management pattern  
22 https://tesisdietartsi.blogspot.com/2010/03/peng_understanding_professionalism.html  
23 https://tesisdietartsi.blogspot.com/2010/03/peng_understanding_professionalism.html  
24 Permenkes No. 20 of 2014 Article 22 Regarding the career development of BLUD work units
The Minister of Health concluded that career development is the responsibility of agency officials who must prepare employees with certain educational qualifications and experience. So that at certain times when needed, agencies already have employees with certain educational qualifications and experience.

**Form of Financial Management Pattern**

**Financial performance**

The financial management policy can be seen from the financial performance of the BLUD at H.A.Sulthan Daeng Radja Hospital after the application of the full BLUD status was still inefficient and violated government regulations in cash management because in the implementation of the satker no effort was made to cover at any time experienced a deficit due to delays in payment were made by the BPJS, which means that the financial performance of the business practices that are not healthy. Related to the government regulation, it is stated in Permen No. 23 of 2005, Article 16, and the following description:

(1) *In the framework of cash management, BLU organizes the following matters:*
   a. plan cash receipts and disbursements;
   b. collect income or bills;
   c. save cash and manage bank accounts
   d. make a payment;
   e. get sources of funds to cover short-term deficits; and
   f. utilize short-term cash surpluses to obtain additional income.

(2) *BLU cash management is carried out based on sound business practices*

(3) *Withdrawal of funds sourced from the APBN/APBD is carried out by issuing a Payment Order (SPM) in accordance with statutory provisions.*

(4) *The bank account as referred to in paragraph (1) letter c is opened by the head of the BLU at a commercial bank.*

(5) *Utilization of cash surplus as referred to in paragraph (1) letter f is carried out as a short-term investment in financial instruments with low risk*²⁵.

Besides that, the financial performance of H.A.Sulthan Daeng Radja Regional Hospital violates the principle of management policies which prioritizes the principles of efficiency, productivity, flexibility and transparency because there is no contract when the agreement carries out its obligations as well as confidential financial statements. In accordance with the mandate of Permen No. 23 of 2005:

**BLU receivables are managed and settled in an orderly, efficient, economical, transparent, and responsible manner and can provide added value, in accordance with sound business practices and based on statutory provisions²⁶.**

In line with Permen, the financial performance of H.A.Sulthan Daeng Radja Regional Hospital is also not in accordance with the Regulation of the Minister of Home Affairs in terms of the establishment or application of BLUDs in government agencies:

- **Regional Public Service Board**, hereinafter abbreviated as BLUD, is a **Regional Work Unit or Work Unit in a Regional Apparatus Work Unit** within a local government environment established to provide services to the public in the form of goods and/or services sold without prioritizing profit seeking, and in carrying out its activities are based on the principles of efficiency and productivity.

- **BLUD Financial Management Pattern**, hereinafter abbreviated PPK-BLUD, is a financial management pattern that provides flexibility in the form of flexibility to implement sound business practices to improve services to the community in order to advance public welfare and improve the life of the nation, as an exception to the provisions of financial management area in general²⁷.

---

²⁵ Ministerial Regulation No 23 of 2005, Article 16 Regarding the financial management of BLU
²⁶ Ministerial Regulation No 23 of 2005 concerning financial management of BLU
²⁷ Permendagri No. 79 of 2018 concerning the provisions for the formation or application of BLUDs in
Management of procurement of goods and/or services

Goods procurement policies at H.A.Sulthan Daeng Radja Hospital after the implementation of BLUD in general have not been managed and have not been well directed based on the principles of procurement management that must be carried out efficiently and economically in accordance with sound business practices as stipulated in government regulation No. 23 of 2005. The procurement of goods/services by BLU is carried out based on the principles of efficiency and economics, in accordance with sound business practices.

Good procurement of goods and services management, is evidence of the preparation of good strategies, neatly arranged and directed, to deal with what is needed in service activities, which are in accordance with consumer needs. This will guarantee the availability of goods and services needed in service delivery activities to support the smooth process of service delivery. In accordance views expressed by Maylor who says: Management is the strategy as a planner’s made to facilitate the achievement of the overall purpose and objective.

Evaluation of Satker Blud Success

Employee performance evaluation

Performance evaluation at H.A.Sulthan Daeng Radja Hospital has been conducted twice a year, which is carried out by the regional government and the BLUD supervisory board. In accordance with the mandate of the Minister of Home Affairs Regulation No. 79 of 2018 concerning BLUD, as follows:

The supervisory board has the following tasks:
- Monitor the development of BLUD activities
- Assess the financial and non-financial performance of BLUDs and provide recommendations on the results of the assessment to be followed up by BLUD management officials
- Monitor the follow-up of evaluation results and performance appraisals from the results of the government’s external auditor audit report
- Providing advice to management officials in carrying out their duties and obligations.

Performing performance evaluations at H.A.Sulthan Daeng Radja Hospital is no guarantee that it can improve the performance of employees at H.A.Sulthan Daeng Radja Hospital. Because the compliance of employees in carrying out work according to SOP, employee discipline, employee participation in supporting programs and activities to maintain the successful implementation of BLUD status in H.A.Sulthan Daeng Radja Hospital is still low. Because employee motivation can be influenced by the awarding of rewards for those who excel, career development, and a significant increase in salary. In accordance with the theory put forward by Herzberg, that: Factors that lead to work motivation in the form of recognition, appreciation for achievement, greater responsibility, career development and interest in employment.

In line with the theory put forward by Herzberg almost the same as the theory put forward by Abraham Maslow, in which he explained that: Basically employees work to meet physiological needs, a sense of security, social, self-esteem and self-actualization, so that the level of a person’s needs will differ-different at work. Someone whose needs have been fulfilled so whatever work will be done to meet those needs.

government agencies
28 Ministerial Regulation No 23 of 2005 concerning financial management of BLU
30 Permendagri No. 79 of 2018 concerning BLUD
31 http://blogharalazmi.blogspot.com/2012/06/motivation-work.html
32 http://wahyumirza.blogspot.com/2011/03/teori-herzberg-dan-teori-maslow.html
In line with the theory put forward by Herzberg and Maslow, the central government has made regulations relating to the welfare guarantees of BLUD working units which are contained in Permendagri No. 79 of 2018 regarding BLUD Article 23 Remuneration Section, the following is the description:
- Management officers and BLUD employees are given remuneration in accordance with their responsibilities and professionalism
- Remuneration referred to in paragraph 1 is an employee benefit provided in the component includes: fixed salary, fixed allowances, incentives, bonuses for achievement, severance and retirement³³.

The regulation was also made by the health government related to the welfare of the satker employees in the health environment as stipulated in Minister of Health Regulation No. 20 of 2014 concerning the management of non-civil servant employees in the Ministry of Health work unit that applies the financial management pattern of public service bodies, namely: Non-PNS Satker employee management starts from: procurement, regulation of rights and obligations, guidance, development and performance appraisal, as well as welfare and dismissal³⁴.

Related to the compliance of employees in carrying out work according to SOP, employee discipline, employee participation in supporting programs and activities to maintain the successful implementation of BLUD status at H.A.Sulthan Daeng Radja Hospital which is still very low has a great influence on service quality. Where consumers as recipients of services will feel less satisfied. Associated with data obtained from the complaints unit regarding complaints received from patients can be a reference to performance appraisal measured from the perspective of the customer (In accordance with the mandate of Permendagri No. 79 of 2018 "non-financial performance appraisal is measured at least based on the customer perspective, internal processes of service, learning and growth) namely: Data related to patient complaints in the complaints unit obtained data from the last 4 years, that the most frequently complained by the public are in terms of comfort (34.2) 18%, courtesy and friendliness of staff (36.1) 19%, certainty of schedule services (22.8) 12%, service clarity (26.6) 14%, service fees (24.7) 13%, service procedures (19.0) 10% and long administrative flow (26.6) 14%³⁵.

Then concluded the performance of employees in this case the work unit of H.A.Sulthan Daeng Radja Regional Public Hospital BLUD has not been efficient or in other words the success rate of the satker is still relatively low because the performance evaluation conducted twice a year by management does not bring influence on employee behavior at work, employee behavior is still influenced there is a guarantee of welfare and there are no strict sanctions for employees who break the rules.

**Minimum service standards (SPM)**

SPM in H.A.Sulthan Daeng Radja Hospital there are still a number of things that are still far below the SPM achievement target. Some of them are the MSS achievement targets that are still below the standard of achieving the targets, including the number of visits in the Emergency Department, Inpatients, Childbirth and Perinatology, Blood Transfusion, Waste Management that have not met the MSS achievement indicators and the absence of morning reports, weekly meetings and monthly meetings which this can indicate that performance is still relatively low. so that it can be concluded that the evaluation of the success rate of the performance of the BLUD satker after the application of the Full BLUD status in H.A.Sulthan Daeng Radja Hospital is still

³³ Permendagri No. 79 of 2018 concerning BLUD Article 23 Remuneration Section
³⁴ Minister of Health Regulation No. 20 of 2014 concerning the management of non-PNS employees in the Ministry of Health work unit that applies the financial management pattern of public service bodies
³⁵ Report book on the Complaints Unit of H.A.Sulthan Daeng Radja Hospital
relatively low considering the achievement of SPM indicators must be scored 100% based on Permenkes No. guidelines. 129/Menkes/SK/II/2008.

Minimum service standards are indicators of assessments made by the government for government agencies that have been turned into BLUDs as benchmarks for services that can be accessed by all people, as stipulated by the government in Permenkes No: 129/Menkes/SK/II/2008 concerning Minimum Service Standards for Hospitals, that:

Minimum Service Standards are stipulations about the types and quality of basic services which are obligatory functions of the region that are entitled to every minimum citizen, as well as technical specifications about the minimum service benchmarks provided by the Public Service Board to the public.

Hospital SPM is intended to provide guidance for regions in carrying out the planning, implementation and control as well as supervision and accountability for the implementation of hospital minimum service standards.

This minimum service standard aims to equalize understanding of the operational definition of performance indicators. Performance indicators are benchmarks of achieving the performance of an activity or program in accordance with those stipulated in Permendagri No 100 2018: Performance indicator is a sign that serves as a measurement of the achievement of the performance of an activity or program in the form of outputs or results.

SPM is also a guarantee of ease and equitable service that can be reached for all groups, guarantees for the quality of services provided after the application of BLUD status in government agencies, this statement is contained in Permendagri No. 61 Year 2007 Concerning technical guidelines for financial management of regional public service bodies Article 55, that:

- To guarantee the availability, affordability and quality of public services provided by BLUDs, the head of the Region sets minimum BLUD service standards with government regulations

- Minimum service standards as referred to in paragraph 1, must take into account quality of service, equity, and equality of services as well as ease of obtaining services.

Conclusion

Based on the results of research and discussion on policy analysis of the Regional Public Service Board (BLUD) at H.A. Hospital Sulthan Daeng Radja Bulukumba Regency, it can be concluded that the implementation of the policy in RSUD H.A. Sulthan Daeng Radja Kab.Bulukumba after the implementation of the full BLUD was generally in the unfavorable category. Aspects that support the results of this study are as follows:

The implementation of the H.A.Sulthan Daeng Radja Regional Hospital policy after Bulukumba regency after implementing the Regional Public Service Agency in general has been guided by government regulations both the central government and regional governments, but in the application or implementation of the policy has not run optimally, because it is not in accordance with the regulations regulations related to BLUD as stipulated in the Minister of Home Affairs and Permenkes. The form of implementation of the BLUD work unit financial management pattern (SATKER) after the application of the full BLUD status at H.A.Sulthan Daeng Radja District Hospital in Bulukumba is not in accordance with the guidelines issued by the Ministry of Home Affairs and Permenkes, which means that financial management is not optimal and does not reflect business practices healthy and evaluating the success rate of BLUD work unit (SATKER) performance on the application of BLUD at H.A.Sulthan Daeng Radja District Hospital in Bulukumba not efficient or in other words the success rate of the satker is

36 Minister of Health Regulation No: 129/Menkes/SK/II/2008 Regarding Minimum Service Standards for hospitals
37 Minister of Home Affairs Regulation No. 100 of 2018 Regarding the Implementation of SPM
38 Permendagri No. 61 of 2007 concerning technical guidelines for financial management of regional public service bodies Article 55
still relatively low considering the achievement of the SPM indicator must be scored 100% based on Permenkes guidelines No. 129/Menkes/SK/II/2008.

**Suggestion**

Based on research that has been done, it should be better in implementing policies and financial management at H.A.Sulthan Daeng Radja Hospital in Bulukumba Regency referring to the government regulation as stipulated in Permendagri No. 61 of 2007 concerning Technical Guidelines for Financial Management of Regional Public Service Agencies, Regulation of the Minister of Finance Number 76/PMK.05/2008 concerning Guidelines for Accounting and Financial Reporting of Public Service Agencies and Permenkes No. 40 of 2018 concerning Guidelines for Implementing Government Cooperation with Business Entities in the Provision of Health Infrastructure.

It is recommended that BLUD officials and BLUD SATKERS at H.A.Sulthan Daeng Radja District Hospital pay more attention to the rules relating to the application of BLUD status in their daily activities.

**References**


RSUD HASulthan Daeng Radja Bulukumba Profile Book


http://blogharalazmi.blogspot.com/2012/06/m motivation-kerja.html, accessed on Sunday, 18 August 2019, at 13.47

http://fajarnanoeta.blogspot.com/2011/06/peng understanding-policies-secan-umum.html, accessed on Monday, April 30, 2019, at 09.15


Ministerial Regulation No 23 of 2005 Article 1 Paragraph 2 concerning Financial Management Patterns of Public Service Agencies.

Permen No 23 of 2005 concerning efficiency and productivity.


Permendagri No. 61 of 2007 concerning flexibility in terms of investment management, debt management and procurement of goods and/or services.

Republic of Indonesia Health Minister Regulation No. 85 of 2015 concerning the State Treasury and Hospitals.

Minister of Finance Regulation No. 76/PMK.05/2008 concerning Accounting Guidelines


Law No. 1 of 2004 Article 1 point 23 concerning the Treasury of the Republic of Indonesia Books Complaint Unit H.A.Sulthan Daeng Hospital Radja Bulukumba