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Ika Sartika
Implementasi Pola Pengelolaan Keuangan Badan Layanan Umum Daerah (PPK-BLUD) di RSUD Encik Mariyam Kabupaten Lingga

xiv + 81 Halaman + 3 Tabel + 9 Lampiran

ABSTRAK

Penelitian ini bertujuan untuk menganalisis implementasi Pola Pengelolaan Keuangan Badan Layanan Umum Daerah (PPK-BLUD) pada RSUD Encik Mariyam Kabupaten Lingga, dengan fokus pada pengelolaan pendapatan, belanja, serta utang dan piutang. Menggunakan pendekatan kualitatif dan kerangka teori implementasi kebijakan George C. Edward III yang mencakup variabel komunikasi, sumber daya, disposisi, dan struktur birokrasi serta berpedoman pada Permendagri Nomor 79 Tahun 2018, penelitian ini mengkaji efektivitas, hambatan, serta solusi strategis dalam penerapannya.

Hasil penelitian menunjukkan bahwa implementasi PPK-BLUD di RSUD Encik Mariyam telah berjalan secara terstruktur dan memberikan fleksibilitas operasional yang signifikan. a) Pengelolaan Pendapatan: Memberikan otonomi penuh di mana pendapatan fungsional (jasa layanan, BPJS Kesehatan, dan hibah) langsung masuk ke Rekening Kas BLUD dan dapat langsung digunakan untuk membiayai layanan tanpa harus disetor terlebih dahulu ke Kas Daerah. b) Pengelolaan Belanja memanfaatkan keleluasaan pergeseran anggaran antar-rincian dalam RBA serta penerapan ambang batas (*threshold*) belanja guna merespons lonjakan kebutuhan pelayanan secara cepat. c) Pengelolaan Utang dan Piutang, berperan efektif sebagai *bridging mechanism* untuk mengatasi kesenjangan arus kas (*cash flow gap*) akibat keterlambatan pencairan klaim BPJS Kesehatan melalui pemanfaatan utang usaha jangka pendek dengan penyedia farmasi (PBF).Kendati demikian, implementasi ini masih menghadapi sejumlah tantangan, antara lain keterbatasan kuantitas dan kualitas Sumber Daya Manusia (SDM) yang menguasai akuntansi akrual, belum terintegrasinya sistem *e-BLUD/SIMRS* dengan SIPD Pemkab Lingga, potensi *pending claim* BPJS, serta keraguan pelaksana teknis akibat minimnya regulasi turunan berupa Peraturan Bupati (Perbup). Solusi yang diimplementasikan meliputi peningkatan kapasitas SDM melalui pelatihan, pengembangan *bridging system*, pengoptimalan tim verifikasi internal, serta percepatan penyusunan regulasi daerah pendukung.

Kata Kunci: PPK-BLUD, Pendapatan, Belanja dan Utang Piutang
Daftar Bacaan : 29 (1980-2023)

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Implementation of the Regional Public Service Agency Financial Management Pattern (PPK-BLUD) at Encik Mariyam Regional General Hospital, Lingga Regency

xiv + 81 Pages + 3 Tables + 9 Appendices

ABSTRACT

This study aims to analyze the implementation of the Regional Public Service Agency Financial Management Pattern (PPK-BLUD) at Encik Mariyam Regional General Hospital in Lingga Regency, focusing on the management of revenue, expenditure, as well as debt and receivables. Utilizing a qualitative approach and George C. Edward III's policy implementation theoretical framework—which encompasses the variables of communication, resources, disposition, and bureaucratic structure—while being guided by Minister of Home Affairs Regulation Number 79 of 2018, this research examines the effectiveness, obstacles, and strategic solutions in its application.The results indicate that the implementation of PPK-BLUD at Encik Mariyam Regional General Hospital has progressed in a structured manner and provided significant operational flexibility. a) Revenue Management: Provides full autonomy where functional revenues (service fees, BPJS Health, and grants) directly enter the BLUD Cash Account and can be directly utilized to finance services without first being deposited into the Regional Treasury. b) Expenditure Management: Leverages the freedom of budget shifting among line items within the Business Plan and Budget (RBA) as well as the application of expenditure thresholds to swiftly respond to surges in service needs. c) Debt and Receivable Management: Acts effectively as a bridging mechanism to overcome cash flow gaps caused by delayed BPJS Health claim disbursements through the utilization of short-term trade payables with pharmaceutical wholesalers (PBF). Nevertheless, this implementation still faces several challenges, including limited quantity and quality of Human Resources (HR) proficient in accrual accounting, unintegrated e-BLUD/SIMRS systems with the Lingga Regency Government's SIPD, potential pending BPJS claims, and operational hesitation due to a lack of derivative regulations in the form of Regent Regulations (Perbup). Implemented solutions include capacity building for HR through training, development of bridging systems, optimization of the internal verification team, and acceleration of supporting regional regulation drafting.

Keywords: PPK-BLUD, Revenue, Expenditure, and Debt & Receivables Reading List : 29 (1980–2023)