

**ANALISIS KESIAPAN PENERAPAN POLA PENGELOLAAN KEUANGAN  
BADAN LAYANAN UMUM DAERAH (PPK-BLUD) DI PUSKESMAS  
KABUPATEN SOLOK SELATAN TAHUN 2016**

**Oleh Andry Gustova No. BP 1320322023**

**(Dibawah Bimbingan Prof. Dasman Lanin, MPd, PhD  
dan CH. Tuti Ernawati, SKM, M.Kes)**

**ABSTRAK**

Puskesmas adalah fasilitas pelayanan kesehatan yang menyelenggarakan upaya kesehatan masyarakat dan perseorangan. Oleh karena itu dalam mendukung perkembangan pengelolaan puskesmas diperlukan pembentukan Badan Layanan Umum Daerah (BLUD). Penelitian ini bertujuan menganalisis kesiapan penerapan Pola Pengelolaan Keuangan Badan Layanan Umum Daerah (PPK-BLUD) di Puskesmas Kabupaten Solok Selatan tahun 2016.

Jenis penelitian yang digunakan adalah studi kualitatif. Informan penelitian ini adalah Kepala Dinas Kesehatan Kab. Solok Selatan, Kepala Bidang Mutasi pada Badan Kepegawaian Daerah (BKD), Kepala Bidang Akutansi dan Pelaporan Dinas Pendapatan Pengelolaan Keuangan dan Aset Daerah (DPPKAD), Kepala Bidang Pelayanan Kesehatan, Kepala Sub Bagian Perencanaan dan Keuangan, Kepala Sub Bagian Kepegawaianm Kepala Puskesmas se Kab. Solok Selatan dan Bendahara Barang (asset). Pengumpulan data menggunakan wawancara mendalam (*indepth interview*), telaah dokumen dan observasi. Data dianalisis secara triangulasi teknik dan sumber.

Hasil penelitian didapatkan kebijakan terhadap penerapan PPK-BLUD di Puskesmas Kabupaten Solok Selatan dilakukan berdasarkan Permendagri No.61 tahun 2007 tentang pedoman teknis pengelolaan keuangan badan layanan umum daerah, namun untuk peraturan pendukung berupa peraturan daerah mengenai pelaksanaannya belum ada, sumber daya manusia berdasarkan Permenkes No 75 tahun 2014 masih terdapat kekurangan dan berdasarkan jenis ketenagaan, tenaga akuntan juga masih terdapat kekurangan, pendanaan persiapan PPK BLUD dikelola oleh dinas kesehatan, pada tahun 2016 penganggaran berasal dari APBD, sarana masih ada yang belum memenuhi syarat. Perencanaan pengelolaan BLUD masih belum optimal. Persyaratan substantif diketahui puskesmas melakukan penyelenggaraan pelayanan umum. Persyaratan teknis diketahui kinerja pelayanan di puskesmas telah baik. Penilaian dokumen persyaratan administratif puskesmas Kab. Solok Selatan diketahui <60% yang berarti dokumen persyaratan administratif tidak memuaskan (belum siap).

Kesimpulan penelitian kesiapan dalam penerapan Pola Pengelolaan Keuangan Badan Layanan Umum Daerah (PPK-BLUD) di Puskesmas Kabupaten Solok Selatan diketahui secara keseluruhan puskesmas di Kab. Solok Selatan belum mampu untuk menerapkan PPK BLUD. Jika dilihat dari persyaratan sumber daya untuk terlaksananya PPK BLUD, Kab. Solok Selatan hanya mampu untuk melaksanakan BLUD dengan pola menggabungkan seluruh puskesmas menjadi satu Unit Pelaksana Teknis Dinas (UPTD). Penelitian menyarankan perlu membuat rancangan peraturan bupati tentang BLUD dan melengkapi dokumen administrative serta meningkatkan kinerja pelayanan dengan manajemen yang baik.

**Daftar Pustaka** : 20 (2003-2015)  
**Kata Kunci** : Penerapan, BLUD, puskesmas

# **ANALYSIS THE READINESS OF FINANCIAL MANAGEMENT IMPLEMENTATION REGIONAL PUBLIC SERVICE AGENCY IN PRIMARY HEALTH CARE SOUTH SOLOK DISTRICT 2016**

**By Andry Gustova Id. Number 1320322023**

**(Advisors Prof. Dasman Lanin, MPd, PhD  
and CH. Tuti Ernawati, SKM, M. Kes)**

## **ABSTRACT**

Primary Health Care (PHC) is a health care facility that organizes public health and individual efforts. Therefore in supporting the development of community health centers management required the establishment of financial management implementation regional public service agency. This study aims to analyze the readiness of implementation regional public service agency in primary health care South Solok district in 2016.

This type of research is a qualitative study. The informants are the Head of Health Office. South Solok, Head of Mutations in the Regional Personnel Agency, Head of Accounting and Reporting Department of Revenue Finance and Asset Management Area, Head of Health Care, Head of Sub Division of Planning and Finance, Head of Sub Section Officer, Head of Primary Health Care in South Solok and Treasurer Goods. Collecting data using in-depth interviews, document review and observations. Data was analyzed by triangulation techniques and resources.

The result showed a policy towards implementation regional public service agency in primary health care conducted by Regulation Number 61 year 2007 concerning the technical guidelines for the financial management of local public service agencies, but for supporting regulation in the form of local regulations on its implementation yet, human resources based Regulation of Health Ministry Number. 75 years 2014 there is still a shortage and specialization by accountants is still a shortfall, funding for the preparation of the implementation regional public service agency in primary health care managed by the health department. Regional public service agency in primary health care management planning is still not optimal. The substantive requirements are known health centers perform public service delivery but to the delivery of goods and services at the moment are at the level of the health service. The technical requirements known to the performance of services in health centers has been good. Assessment requirements document administrative district health centers. South Solok note <60%, which means unsatisfactory administrative requirements document (not ready).

Conclusion this research in the implementation regional public service agency in primary health care South Solok district known overall primary health care in the district has not been able to implement regional public service agency. When viewed from the resource requirements for implementation of the regional public service agency, South Solok Distict only able to carry out with patterns incorporating all primary health care became the Technical Implementation Unit. Research suggests regents need to make a draft regulation on administrative regional public service agency and complete the documents as well as improve service performance with good management.

**References** : 20 (2003-2015)

**Keywords** : Implementation, regional public service agency, primary health care