

**ANALISIS PELAKSANAAN BADAN LAYANAN UMUM
DAERAH (BLUD) DI RSUD dr. ACHMAD DARWIS
KABUPATEN LIMA PULUH KOTA**

TESIS

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ABSTRAK

Rumah sakit sebagai salah satu institusi pelayanan publik memegang peranan penting bagi peningkatan derajat kesehatan masyarakat. Badan Layanan Umum Daerah (BLUD) membantu rumah sakit dalam peningkatan kinerja pelayanan dan keuangan di rumah sakit. Penelitian ini bertujuan menganalisis pelaksanaan badan layanan umum daerah (BLUD) di RSUD dr. Achmad Darwis Kabupaten Lima Puluh Kota.

Jenis penelitian yang digunakan adalah studi kualitatif. Informan penelitian ini adalah Sekretaris RSUD dr. Achmad Darwis Kab. Lima Puluh Kota, Kepala Bidang Akutansi dan Pelaporan Badan Keuangan Daerah dan Kepala Bidang Sarana dan Prasarana RSUD dr. Achmad Darwis Kab. Lima Puluh Kota, Kepala Sub Bagian Umum dan Kepegawaian, Kepala Sub Bagian Keuangan dan Kepala Sub Bagian Perencanaan dan Pelaporan serta pihak pelaksana yaitu tenaga medis di RS. Pengumpulan data menggunakan wawancara mendalam (*indepth interview*), telaah dokumen dan observasi. Data dianalisis secara triangulasi sumber dan teknik.

Hasil penelitian didapatkan pelaksanaan kebijakan dilapangan ditemukannya perbedaan persepsi antara lintas sektor terkait. Pelaksanaan PPK BLUD memberikan manfaat bagi RS untuk memenuhi kebutuhan tenaga dengan status non PNS, kinerja keuangan, peningkatan sarana dan prasarana. Berdasarkan komponen substantif diketahui RS melakukan penyelenggaraan pelayanan umum dan pelaksanaan PPK BLUD membantu RS dalam penyelenggaraan barang dan jasa, dimana sebelum pelaksanaan PPK BLUD penyelenggaraan barang dan jasa berdasarkan pengajuan kepada pemerintah daerah. Komponen teknis diketahui pelaksanaan PPK-BLUD di RSUD dr. Achmad Darwis Kab. Lima Puluh Kota mampu meningkatkan kinerja pelayanan. Komponen administratif diketahui penilaian komponen administratif RSUD dr. Achmad Darwis memiliki hasil penilaian 86% sebelum pelaksanaan PPK-BLUD berada pada kategori memuaskan, sedangkan setelah pelaksanaan PPK-BLUD terjadi peningkatan menjadi 93,5%. Evaluasi pelaksanaan PPK-BLUD RSUD dr. Achmad Darwis baru dilakukan oleh BPKP, namun audit internal belum dilakukan karena RS belum memiliki satuan pengawasan internal (SPI).

Kesimpulan penelitian menyatakan penerapan Pola Pengelolaan Keuangan Badan Layanan Umum Daerah (PPK-BLUD) meningkatkan kinerja keuangan dan non keuangan RS. Penelitian menyarankan RS perlu membentuk satuan pengawas internal (SPI) sesuai dengan amanat dari pelaksanaan PPK-BLUD menurut Permendagri No 61 tahun 2007 serta melakukan sosialisasi secara terus menerus dan menyeluruh kepada stakeholder sampai ke staf mengenai prinsip PPK BLUD dan manfaat yang diperoleh.

Daftar Pustaka : 51 (2000-2016)

Kata Kunci : Pelaksanaan, BLUD, RSUD

**ANALYSIS THE IMPLEMENTATION OF REGIONAL PUBLIC SERVICE
AGENCY IN REGIONAL HOSPITAL dr. ACHMAD DARWIS
LIMA PULUH KOTA**

ABSTRACT

Hospitals as one of the public service institutions play an important role for the improvement of public health status. The Regional Public Service Agency is assisting hospitals in improving service and financial performance in hospitals. This study aims to analyze the implementation of regional public service agency in regional hospital dr. Achmad Darwis Lima Puluh Kota.

This type of research is a qualitative study. The informants are .Collecting data using in-depth interviews, document review and observations. Data was analyzed by triangulation techniques and resources. Secretary of Regional Hospital dr.Achmad Darwis Lima Puluh Kota, Head of Accounting and Reporting of Regional Finance and Head of Facilities and Infrastructure, Head of Sub Division General and Personnel, Head of Sub Division of Finance and Head of Sub Division of Planning and Reporting and also medic staf at hospital.

The result of this research is the implementation of policy in the field of finding difference of perception between cross sector related. The implementation of regional public service agency provides benefits for hospitals to meet the needs of personnel with non-civil servant status, financial performance, improvement of facilities and infrastructure. Based on the substantive component, it is known that the hospital conducts public services and the implementation of regional public service agency assist the hospitals in the provision of goods and services, which prior to the implementation of goods and services based on submission to the local government. The technical component is known to implement regional public service agency are able to improve service performance. The administrative component is known has an 86% assessment before the implementation of regional public service agency is in satisfactory category, while after the implementation increased to 93.5%. Evaluation of the implementation of regional public service agency was just done by financial and development supervisory agency, but internal audit has not been done because the hospital does not have internal monitoring unit.

The conclusion of the research states that the implementation of Regional Public Service Agency improves the financial and non-financial performance of hospital. The study suggests that the hospital should establish an internal supervisory unit in accordance with the mandate of the implementation of Regional Public Service Agency according to the Minister Regulation No. 61 of 2007 as well as continuous and comprehensive socialization to stakeholders to staff on the principles of Regional Public Service Agency and benefits gained.

References : 51 (2000-2016)

Keywords : Implementation, regional public service agency, regional hospital