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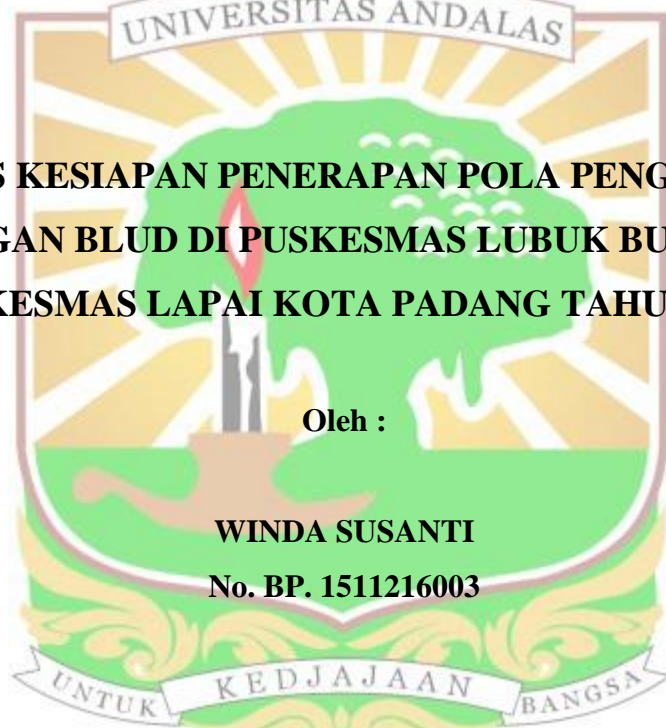
UNIVERSITAS ANDALAS

**ANALISIS KESIAPAN PENERAPAN POLA PENGELOLAAN
KEUANGAN BLUD DI PUSKESMAS LUBUK BUAYA DAN
PUSKESMAS LAPAI KOTA PADANG TAHUN 2017**

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FAKULTAS KESEHATAN MASYARAKAT

UNIVERSITAS ANDALAS

PADANG, 2018

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UNIVERSITAS ANDALAS**

Skripsi, Juni 2018

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TAHUN 2017**

xii + 81 halaman, 25 tabel, 3 gambar, 7 lampiran

ABSTRAK

Tujuan

Puskesmas dalam mendukung perkembangan pengelolaan keuangannya memerlukan pembentukan Badan Layanan Umum Daerah (BLUD). Puskesmas Lubuk Buaya dan Puskesmas Lapai Kota Padang saat ini sudah menerapkan Pola Pengelolaan Keuangan BLUD penuh secara mandiri dimana sebelumnya secara *holding*. Puskesmas memiliki pendapatan yang berbeda-beda, seperti Puskesmas Lubuk Buaya dengan kapitasi besar dan Puskesmas Lapai dengan kapitasi kecil. Tujuan ini adalah menganalisis kesiapan penerapan Pola Pengelolaan Keuangan Badan Layanan Umum Daerah di Puskesmas Kota Padang tahun 2017.

Metode

Desain penelitian ini adalah kualitatif. Informan penelitian ditentukan berdasarkan *purposive sampling*. Penelitian ini dilakukan di Puskesmas Lubuk Buaya dan Puskesmas Lapai dengan 4 orang informan. Metode pengumpulan data adalah dengan wawancara mendalam (*Indepth Interview*), observasi lapangan dan telaah dokumen.

Hasil

Hasil penelitian didapatkan bahwa kebijakan penerapan PPK BLUD dilakukan berdasarkan Permendagri No.61 tahun 2007 tentang Pedoman Teknis Pengelolaan Keuangan BLUD dan didukung oleh perubahan peraturan daerah dari *holding* ke mandiri yaitu berdasarkan Surat Keputusan dari Walikota Kota Padang No. 482 Tahun 2017 tentang pelaksanaan BLUD Penuh pada Puskesmas. Tenaga yang ahli di bidang keuangan belum ada saat ini. Dana berasal dari kapitasi Puskesmas dan tarif retribusi pasien, Puskesmas Lapai dengan kapitasi yang rendah memerlukan dukungan ekstra dari pemerintah. Sarana prasarana masih ada yang belum memenuhi standar Permenkes No 75 tahun 2014. Dilihat dari aspek komponen persyaratan substantif, teknis dan administratif sudah memenuhi persyaratan sesuai Permendagri 61 tahun 2007.

Kesimpulan

Kesiapan penerapan PPK BLUD di Puskesmas Lubuk Buaya dan Puskesmas Lapai Kota Padang belum berjalan dengan maksimal karena terkendala ketenagaan di bidang keuangan yang belum ada saat ini. Disarankan agar perekrutan tenaga di bidang keuangan segera diselenggarakan.

Daftar Pustaka : 19 (1996-2017)

Kata Kunci : Kesiapan, Penerapan, BLUD, Puskesmas

**FACULTY OF PUBLIC HEALTH
ANDALAS UNIVERSITY**

Undergraduate Thesis, June 2018

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**ANALYSIS THE READINESS OF FINANCIAL MANAGEMENT
IMPLEMENTATION REGIONAL PUBLIC SERVICE AGENCY IN PRIMARY
HEALTH CARE LUBUK BUAYA AND LAPAI PADANG CITY 2017**

xii + 81 pages, 25 tables, 3 image, 7 attachments

ABSTRACK

Objective

Primary Health Care (PHC) in supporting the development of its financial management requires the establishment of Regional Public Service Agency. The Primary Health Care in Lubuk Buaya and Lapai Padang City is currently implementing a fully autonomous Public Service Management System which previously held by holding. Primary Health Care have different incomes, such as Lubuk Buaya Health Center with large capitation and Lapai Puskesmas with small capitation. This objective is to analyze the readiness of the implementation of the Financial Management System Pattern of the Regional Public Service Agency at the Primary Health Care of Padang City in 2017.

Method

The design of this study is qualitative. The research informant is determined based on purposive sampling. This research was conducted at Lubuk Buaya Primary Health Care and Lapai Primary Health Care with 4 informants. Methods of data collection is by in-depth interviews (In-depth Interview), field observation and document review.

Result

The result of the research shows that the policy of the implementation of Financial Management System of Public Service Agency in Primary Health Care of Padang City is done based on Regulation number 61 of 2007 concerning Technical Guidance of Financial Management of Regional Service Board and supported by the change of regional regulation from holding to independent based on Letter Decision of Mayor of Padang City number 482 year 2017 on the implementation of the Regional Public Service Agency on Primary Health Care. Human resources who are experts in finance do not exist today. Funds come from Primary Health Care capitation and patient levy rates, Primary Lapai Health Care with low capitation require extra support from the government. Infrastructure facilities still exist that have not met the standard Regulation no.75 years 2014. Viewed from the aspect component of the substantive, technical and administrative requirements have met the requirements according to Regulation number 61 of 2007

Conclusion

The readiness of the implementation of the Financial Management System Pattern of the Regional Public Service Agency at the Primary Health Care of Padang City has not run maximally due to constrained energy in the field of finance that does not exist today. It is recommended that recruitment of personnel in the financial field be held immediately.

Reference : 19 (1996-2017)

Keyword : Implementation, Regional Public Service Agency, Primary Health Care