

ABSTRAK

Syamsu Rizal Udin, NIM.711520038, 2022. Implementasi Kebijakan Pengelolaan Keuangan Badan Layanan Umum Daerah (BLUD) Di UPT. Rumah Sakit Umum Mokoyurli Buol. Program Pascasarjana Universitas Negeri Gorontalo Dibawah Bimbingan Dr. Yanti Aneta, S.Pd., M.Si dan Dr. Juriko Abdussamad, M.Si

Tujuan dari pelaksanaan penelitian ini adalah untuk mengetahui dan mendeskripsikan: 1). Implementasi kebijakan pengelolaan keuangan Badan Layanan Umum Daerah di UPT. Rumah Sakit Umum Mokoyurli Buol, yang dilihat dari aspek: a). perencanaan, b). pelaksanaan, c). pengawasan 2). Faktor penentu dan penghambat implementasi kebijakan pengelolaan keuangan Badan Layanan Umum Daerah Pada UPT. Rumah Sakit Umum Mokoyurli Buol, yang dilihat dari aspek: 1). Isi Kebijakan, terdiri dari: a). Jenis manfaat yang akan dihasilkan, b). Derajat perubahan yang diinginkan, c). Pelaksanaan program, d). Sumberdaya yang dilibatkan 2). Lingkungan Implementasi: a). Karakteristik lembaga dan penguasa, b). Kepatuhan dan daya tangkap

Metode penelitian yang digunakan adalah kualitatif deskriptif, lokasi penelitian dilaksanakan di RSUD Mokoyurli Kab. Buol. Teknik pengumpulan data berupa observasi, wawancara dan dokumentasi yang selanjutnya dianalisis menggunakan data kualitatif berdasarkan konsep Miles dan Huberman.

Hasil penelitian menunjukkan bahwa implementasi kebijakan pengelolaan keuangan Badan Layanan Umum Daerah di UPT. Rumah Sakit Umum Mokoyurli Buol, yang dilihat dari aspek: a). perencanaan, b). pelaksanaan, c). pengawasan telah dilaksanakan namun masih kurang optimal karena pada tataran pelaksanaan petugas pelaksana masih belum memahami secara holistik mengenai BLUD, dokumen RBA tidak dijadikan rujukan dalam menyusun RKA, serta fungsi pengawasan yang kurang berjalan baik ditingkat internal maupun eksternal. Adapun faktor penentu dan penghambat implementasi kebijakan pengelolaan keuangan Badan Layanan Umum Daerah Pada UPT. Rumah Sakit Umum Mokoyurli Buol, yang dilihat dari aspek: 1). Isi Kebijakan, terdiri dari: a). Jenis manfaat yang akan dihasilkan, b). Derajat perubahan yang diinginkan, c). Pelaksanaan program, d). Sumberdaya yang dilibatkan 2). Lingkungan Implementasi: a). Karakteristik lembaga dan penguasa, b). Kepatuhan dan daya tangkap telah dilaksanakan namun belum optimal karena pelaksanaan program yang belum sesuai dengan isi kebijakan, minimnya sumber daya serta kurangnya komunikasi antar dinas pelaksana serta tingkat kepatuhan pegawai terhadap kebijakan yang harusnya menjadi rujukan kurang dilaksanakan secara optimal.

Kata Kunci: Kebijakan, BLUD

ABSTRACT

Syamsu Rizal Udin, Student ID Number: 711520038, 2022. The Implementation of Financial Management Policy of Regional Public Service Agencies (BLUD) at UPT. Mokoyurli Regional Public Hospital in Buol Regency. Postgraduate Program. Universitas Negeri Gorontalo. The Principal Supervisor is Dr. Yanti Aneta, S.Pd., M.Si. and the Co-supervisor is Dr. Juriko Abdussamad, M.Si.

The research objectives are to find out and describe: 1) the implementation of financial management policy of Regional Public Service Agencies at UPT. Mokoyurli Regional Public Hospital in Buol Regency, which is noticeable from the following aspects: a) planning, b) implementation, and c) supervision, 2) the determinant factors and obstacles to the implementation of financial management policy of Regional Public Service Agencies at UPT. Regional Public Hospital in Buol Regency which is noticeable from the following aspects: 1) contents of policy which comprise: a) types of benefits, b) the extent of change envisioned, c) program implementation, and d) resources involved, and 2) the context of implementation which comprises: a) characteristics of institutions and authorities, and b) compliance and responsiveness.

The research method used is qualitative descriptive. The research is carried out at UPT. Regional Public Hospital in Buol Regency, where the research data are gathered by using techniques of observation, interview, and documentation which are then analyzed using qualitative data in accordance with the concept of Miles and Huberman.

The research findings reveal that the implementation of financial management policy of Regional Public Service Agencies at UPT. Regional Public Hospital in Buol Regency which is noticeable from the aspects of: a) planning, b) implementation, and c) supervision, has been implemented, however they are not optimal yet. The causes are during the implementation, the implementing officers still do not understand the BLUD holistically, the RBA (Business Plan and Budget) document is not used as a reference in preparing the RKA (Work Plan and Budget), and the supervisory function does not work at both internal and external levels. In the meantime, the determinant factors and obstacles to the implementation of financial management policy of Regional Public Service Agencies at UPT. Regional Public Hospital in Buol Regency which is noticeable from the aspects of: 1) contents of policy which comprise: a) types of benefits, b) the extent of change envisioned, c) program implementation, and d) resources involved, and 2) the context of implementation which comprises: a) characteristics of institutions and authorities, and b) compliance and responsiveness have been implemented but are not optimal. It is due to the implementation of program is not in accordance with the contents of the policy, lack of resources, lack of communication among implementing agencies, and the level of employee compliance is low as indicated by policies that should be a reference which is not implemented optimally by them.

Keywords: Policy, BLUD