

THE EVALUATION OF FINANCIAL REGULATION AT WORKING UNIT OF PUSKESMAS IN PALEMBANG IN INCREASING THE TRANSPARANCY AND ACCOUNTING OF FINANCIAL MANAGEMENT WORKING UNIT

By:

Ika Sasti Ferina, S.E, M.Si, Ak
Abdul Rohman, S.E, M.Si
Ermadiani, S.E, M.M, A.k
Sriwijaya University, Indonesia

ikasasti@yahoo.co.id

ABSTRACT

This study aimed to evaluate the implementation of financial regulation in Puskesmas in the municipality of Palembang. Puskesmas has a very strategic role in the health field. The strategic role should be supported with good performance. Good performance is a form of reliable financial management. Embodiments of financial management that are reliable must be proved, among others, of the systems and procedures of good financial management, the functions and the parties should be prepared, various documents which must be held, and reported as a late manifestation of the performance of an entity that is transparent and accountable. From the simple research that we have done is seen that the various components or variables which we submit as a condition said to be an entity, transparent and accountable is not seen clearly in our research object. Systems and procedures have not been established, the parties do not complete the following with a function that should be inherent in it, the document has not been held and completed properly. The report is incomplete also.

Key Word : Regulation, Tranparancy , Accountability

1. INTRODUCTION

1.1 Background

Puskesmas as one of the work unit in environmental governance on every regional government has a very strategic function in the public health sector. Puskesmas can be considered as the front guard on regional government operational process in

order to do one of their main duty to society that is the health service function.

Puskesmas directly serve the society in the region where the puskesmas exist. Puskesmas can handle all sorts of health service that society needed. Puskesmas have all the service from

the emergency service, inpatient service, to the outpatient service. Some advanced Puskesmas even have the radiology service.

The health service process that Puskesmas made to society just require a very affordable cost for most of the people in normal society. The cost that charged on public service include the doctor's fee, pharmacy charge and the other overhead. The cost that been charged to the society naturally has been set in the related regulation. The existing regulation has already sufficient and take place among the society.

The cost that charged during the process of health service become the income sources for Puskesmas. Other sources aside of the cost that charged to society obtained from many government health operational supports. The support could be grant, direct support, or even all sorts of fund obtained from society or government.

Generally the background of this research is the difficulty of the general society especially the people of Palembang city in order to access the financial report of Puskesmas. Aside of that there are many complaints from

the administrator of the Puskesmas especially the finance sector about the system and procedure, documents and the reports that need to be organized.

Based on these we focused on the availability of some elements that is the system and procedure, documents, party, and the kind of report. On this particular research we want to study whether or not the Puskesmas has already apply the valid regulation on the financial sector obediently and consistently. The regulation that we meant is the regulation of minister of home affair (Permendagri) number 13 year of 2005 concerning the management of regional government finance and others regulation.

The authors wish to observe the subject by taking the following theme and research scope:

“Evaluation Of The Implementation Of Financial Regulation On The Work Unit Of Puskesmas On Environmental Governance Of Municipality Of Palembang In Order To Increase The Transparency And Accountability Of Financial Management On The Work Unit”.

1.2 Formulation of The Problem

How is the implementation process of the budgeting, administration and reports on the puskesmas in the municipality of Palembang compatible with the regulation of the minister of home affair (Permendagri) number 13 year of 2005 concerning the management of regional government finance.

1.3 Research Purpose

The Purpose of the research is:

To determine whether the puskesmas in the municipality of Palembang has already applying the budgeting process, administrating, reporting process, that compatible with the regulation of the minister of home affair (Permendagri) number 13 year of 2005 concerning the management of regional government finance.

2. LITERATURE REVIEW

According to the regulation of the minister of home affair (Permendagri) number 13 year of 2005 concerning the management of regional government finance, the budgeting process begin with the budget planning stage. This budget planning stage is a strategic planning for

1.4 Benefits Of Research

The benefits which are expected from this research are:

a. Academic Benefits

This research expected can improve the knowledge of how the regulation of financial management of regional government especially in the puskesmas environment

b. Practical Benefits

The result of this research expected could become contribute to the government of municipality of Palembang in order to increase the capability of their financial management

puskesmas. Puskesmas as a unit under Public Health Office (Dinas Kesehatan) in every regional government have a strategic planning (renstra) in every of their main office, in this particular case Public Health Office. Generally planning process started by organizing the RPJPD in the office stage

and then descended into Public Health Office RPJMD and re-descended into Public Health Office strategic planning. Strategic

planning later elaborated into KUA and PPAS. Later on it will be written on **budget operation** called RKA.

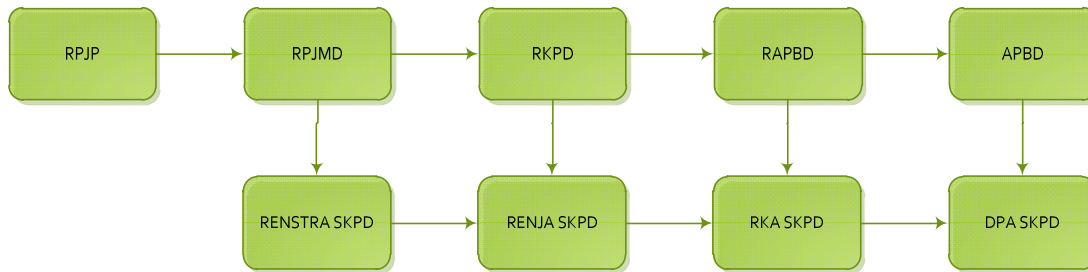


Figure 1 The budgeting process

The budgeting process in puskesmas marked by process of many form filling, such as income form, indirect expense form and direct expense form. As shown in the image above when every work unit have to make RKA SKPD. Public Health Office in the process of arranging RKA SKPD have to take the budget data from the lower unit which in this case puskesmas. For that puskesmas will also have to do the budgeting process in the same procedure.

environment of regional government in order to managed the funding that have been earned by every work unit or the funding expense. Generally the administration on work unit in the environment of regional government can be generalized into 2 big group called administration of regional revenue and administration of regional expenditure.

Like wise the administrative process according to the regulation of the minister of home affair (Permendagri) number 13 year of 2005 concerning the management of regional government finance is a process of mechanism that have to be done by every work unit in the

The revenue administration that have been conducted in every SKPD according to permendagri re-generalized into some smaller group. The first group is revenue administration under the treasurer of SKPD income. The second group is revenue administration by treasurer of supported income and the last is the revenue administration through bank.

Meanwhile the administrative expenditure on work unit could be generalized into 2 main parts (system and procedure) that are administration with direct mechanism and administration with UP/GU/TU mechanism also known as UYHD mechanism. In every system and procedure each one of them have a sub system in it.

As the last process of the chain of financial management work unit internally aside of the inspection process is the report and accountability process on every work unit. The reporting process of work unit according to the existing regulation have already following the double entry bookkeeping process. The basic of the bookkeeping use the toward accrual basic. The bookkeeping process has already applying the accounting cycle that have been applied in general accounting field.

The next process after journalizing and posting is the preparation of work sheet. Organizing the worksheet systematically could be done in the consistent data flow. Organizing worksheet is used to ease the organizing of the financial reports. However if its already done using system or application then the organizing process

Reporting process begin with journalizing all sorts source document created in the last process of administration or budget realization. The source document which become the basic of the journalizing taken from some the corresponding system and administration. For the revenue administration SPJ document will be used. For system and expenditure administration procedure split into 2 parts such as SP2D-LS for mechanism or direct administration and SPJ for mechanism or administration UP/GU/TU.

Journalizing process above is using journal book with special journal. Where the journal books are generalized according to the cash flow such as the revenue journal (cash income) and expenditure journal (cash outcome) the rest will be put into general Journal. For the ledger with needed subsidiary book could also be held.

of financial reports could automatically resulting.

A standard financial report that have to be organized by every work unit according to the regulation of the minister of home affair (Permendagri) number 13 year of 2005 and the regulation of the government number 24 year 2005 concerning government accounting standard is the budget realization reports,

cash flow reports, scale and financial report notes. Therefore every work unit that organizing the budget have to make the reports. The next process is the examintaion of the financial repots that will be conducted by either internal auditor or external auditor. The external will be conducted by BPK and the internal by inspectorate of municipality of Palembang.

Puskesmas is a long established health facilities in Palembang city. Puskesmas Dempo has been established since 1950 and in 1954 the puskesmas Boom Baru established followed by many others puskesmas. The 11 ilir puskesmas is the last builded puskesmas in 1996. During that period puskesmas went to so many rehab to always keeping their building quality.

Palembang City have 39 puskesmas that scattered in 14 district of Palembang City. District Ilir Timur II have 5 Puskesmas. District Ilir Barat I, Seberang Ulu I and Sukarami each have 4 puskesmas. District Ilir Timur I and Kalidoni each have 3 puskesmas. District Seberang Ulu II, Sako, Bukit Kecil, Kemuning, Kertapati, Ilir Barat II, Gandus and Plaju each have 2 puskesmas. Until 2007, Palembang City already have 10 self-management puskesmas where these puskesmas are given the responsinility tho self managed their revenue. Those self-management

puskesmas are puskesmas Dempo, puskesmas Merdeka, puskesmas Sekip, puskesmas Pembina, puskesmas Plaju, puskesmas 4 Ulu, puskesmas Kenten, puskesmas Ariodillah, puskesmas 7 Ulu and puskesmas Sei Selincah. In 2008 there are plan to build 18 more self-management puskesmas.

According to the Mayor of Palembang Injunction number 443 year 2011 concerning the establishment of puskesmas in Palembang that decided the pattern of financial management of regional general service office (PPK-BLUD) and the Mayor Injunction number 82 year 2011 concerning the cost of health service on puskesmas to increase the health service quality to the people of Palembang City and increase the quality of the health service officer and working accountability, therefore the Public Health Office of Palembang City increased the understanding of their human resource in order to understand the financial management pattern of BLUD. It is expected with all kind of activity that organized by Public Health Office puskesmas can understand the basics of BLUD, to know and be able to make business plan and BLUD budget, able and master to conduct the BLUD organizing pattern of puskesmas.

Regional general service office or in short BLUD is the work unit of regional office (SKPD) or work unit in regional device in government environment in Indonesia which is formed to give service to society in form of the item/service to be sold without the primary need of revenue, and in the process based by efficiency and productivity principal.

BLUD is the part of regional government, with the legal status inseparated fom the regional government. Different than general SKPD, BLUD financial management pattern give flexibility in form of the discretion to conduct a healthy business practices in order to increase their social service, like the exclusion from the generally regulation of regional financial management. A work unit can be promoted as BLUD.

A healthy business practice is the organizing of organization function according to the healthy management aspect in order to give a good and sustainable service. In the other hand minimum service standard is the tecnical specification about benchmark of minimum service quality that BLU could give to society.

The work planning and budget also financial report and BLU performance serve

as inseparated part of The work planning and budget also financial report and performance of the national ministry/office/SKPD/Regional Government.

A work unit of Government office could be legalized to managed their own finance with PPK-BLU if they have qualified for substantial, tecnical and administrative requirement.

The substantial requirement are qualified if the corresponded government office have already organized a public service related to:

1. Provision of goods and/or service of public service
2. Management of some sector in order to enhance social economical growth or public service; and/or
3. Management of special cost in order to enhance economical growth and/or society service

Tecnical requirement are confirmed if:

1. The service performance in the main duty field and its function are managementally worthy and enhanced by BLU as recomended by minister/head of the office/SKPD leader ;

2. The corresponding agency work unit financial performance is healthy as shown in BLU establishment document.

Administrational requirement confirmed if the corresponding government agency can serve the documents below:

1. The statement of ability to enhance the service performance, financial, and benefit to society.
2. Patterns of governance.
3. Business strategic planning
4. Main financial reports.
5. Minimum service standard; and
6. The last audit reports or the statement to able to audited independently.

BLU organized officers are:

1. Leader.
2. Financial officer; and
3. Technical officer.

Leader as shown are functionate as the main responsibility holder of operational and financial of BLU that have the responsibility of:

- a. Preparing BLU business strategic plan.
- b. Preparing annual RBA.

- c. Nominate the candidate as financial officer and technical officer suited with the specification; and
- d. Convey the operational performance accountability and BLU finance.

BLU financial officer functionate as the responsibility holder of the finance with the responsibility of:

- a. Coordinated the RBA;
- b. Preparing BLU implementation of the budget documents;
- c. Managing the revenue and expenditure;
- d. Managing the cash;
- e. Managing the debt and credit;
- f. Arranging the item management policy, fix asset, and BLU investment;
- g. Conducting financial management information system; and
- h. Conducting accounting and financial report.

BLU technical officer functionate as technical responsibility holder responsible to:

- a. Arranging technical activity plan in its work field;
- b. Conducting technical activity according RBA; and
- c. Responsible for operational performance in its field

BLU administrator officer and BLU employee can consist of public servant and/or non employee profesional worker public servant suited with BLU requirement.

With BLU financial management pattern, flexibility is given in order to do the budget spending, including the revenue and expenditure management, cash management, and procurement of goods and service. BLU also given the chance to hire the profesional non public servant also the chance to giving the reward to the employee suited with their contribution. But as the balancer, BLU is tightly controled in planning and budgeting, also in the accountability.

In this government regulation, BLU have to calculate the main cost of their service with the quality and quantity standarized by minister of tecnicl builder. Also with the accountability, BLU have to be able to calculate and serve the budget that they use on the realization of the service.

Therefore BLU serve as agent of minister/leader of the corresponding facility. Both party sign a contractual performance agreement, where minister/leader of the main facility responsible for the servive policy that soon

will be conducted, also BLU responsible to serve the required service.

With those quality, BLU still become the inseperated government agency. Therefore, all of the revenue that it have from non APBN/APBD are reported and consolidated in APBN/APBD accountability report.

With all the privilege that it have and the special requirement expected from BLU, it's existense have to be selected with special governace. For that, the corresponding minister/leader/work unit are given the responsibility to manage BLU tecnicl aspects, while minister of finance/PPKD functionace as the manager in the financial management aspect.

The BLU pattern available to be applied by every government agency that functiolally conduct the operational related activity. The agency could be originated from and be located on many escelon or non escelon level. Therefore organization and government agency structure that want to apply PPK-BLU might be require adjustment with noticing the requirement regulated by government regulations.

Therefore, BLU expected not only as the new format in managing APBN/APBD, but also as the fertilizer for the new stage of public sector financial management, in

order to enhance the government service to society.

The other BLU principles are:

1. BLU officers responsible for the implementation of public service activity to the main agency leaders,
2. BLU are non profit,
3. Work plan, budgeting and BLU reports and main agency are inseparated,
4. Management are paraller with the healthy business practice.

Puskesmas as BLU, are given the freedom to enhance its service to society.

1.3 Research Metodology

1.3.1 Approach to the problem

In the making of this article the type of research that be used in the aproach to understand the financial managing that conducted by puskesmas of municipality of Palembang through deep analyzing to the obsticle and the efford to prepared financial report suitable with the applying system and procedure.

1. System and procedure
2. Party
3. Document
4. Reports

Puskesmas will manage its own finance, without depending to the City Government like what happened all this time.

The idea to become BLUD has clearly institutionally become general service agency. In this case, public health service are given the freedom in managing wether from human resource (SDM) to budgeting.

In order to give a better and more maximal service to society, therefore the change of puskesmas into BLUD are not impossible anymore.

This research that we conducted is desriptive comparative. Which mean that the authors research the condition on the field for then comparing it to the existing regulation. The research methology from descriptive comparative is using more detailed comparison of some item or variable which the authors researching. The variable that we used like what we have written above is comparing the variabels of:

All kind of the variable above will be researched related with the decending aspect that have become the parameter for the existence of the relating variables. As for the parameters that we mean are:

1. System and procedure, using parameter of:

- a. Standard Operational Procedure
- b. Organizational Structure and working procedure of financial sector
- c. Elements of the system and internal control

2. party, using parameter of:

- a. Financial functions
- b. Funtional position on financial sector

3. Document, using parameter of:

- a. Document's existense
- b. Document's completeness
- c. Document's validity

4. Report:

- a. The existence of the reports for each sector
- b. The document completeness for each sector
- c. The work duration

1.3.2 Type of Data

The collection of data can be done in all kind of way or sources. The main source of data in this quantitative research are words and acts, the rest are supporting data like documents and others. As shown from

the data source, the data collecting procedure could be using primary and secondary data that can be obtained from all of the puskesmas all around municipality od Palembang

1.3.3 Data Analyzing Method

In order to analized the data of this research authors referring to some stages that have been explained by Miles and Huberman which consist some main stage such:

1. Collecting the information through interiew with the compatible key informant for the research purpose and then direct observation to the field to support the research in order to have more data source that we need
2. Data reduction, is the process of data sorting, concentrating on simplification, transforming rough data that comes from notes on the field during the research on transcript to choose which information that considered compatible or not compatible with the problem on the field
3. Data display, is to serve all kind of information in narative form, web grafik, table and chart that have the purpose to sharpened the

understanding for the information that has chosen for then served in the table and explanation description.

4. The last step is the conclusion or verification that search meaning of the explanatory patterns, a possible

4. DISCUSSION

Based on the conducted research on all the puskesmas in Municipality of

configuration, the cause and effect flow from the propositioning of the conclusion conducting carefully with verifying the review on the notes on the field so that these data can be valid.

Palembang (table 1) resulting that there are dissimilarity on budgeting , administration, reporting and accounting process.

Table 1

Questionnaire results of evaluation of the implementation of financial regulation on the work unit of puskesmas on Municipality of Palembang.

Questions	Implementation Percentage (%)
CASH INCOME/PUSKESMAS REVENUE	
1. Income sources	
a. Central Government	50
b. Income from the Province	40
c. Districs Government	50
d. Municipality Government	87
e. Other partys : Basic service retribution	0
2. Sources of puskesmas revenue	
a. Balance from previous year	100
b. Jamsoskes revenue	100
c. Jampersal revenue	100
d. Askes revenue	74
e. Supports	42
f. BOK revenue	97
g. Others revenue (Jamkesnas, Retribusi Bayar)	
3. BOK sources of income	
a. Central Government	100
b. Province Government	0
c. District Government	0
d. City Government	0
4. Income administration (Income)	

<p>1. Administrator of Puskesmas revenue: Income treasurer Expenditure treasurer</p> <p>2. Mechanism of fund management /cash entry: Payment system through perceptional Bank Payment system through income treasurer</p> <p>3. Documents for Cash entry:</p> <ul style="list-style-type: none"> • Balance from previous year : Bank Books • Routine income : Bank account books • BOK income • supports • Puskesmas original income • Other income <p>4. Records made by puskesmas income administrator:</p> <ul style="list-style-type: none"> • General cash book • Bank book • Hard cash book • Down payment book • Tax book 	<p>100 47</p> <p>100 63 84 2,6 57</p>
<p>B. EXPENDITURE / PUSKESMAS EXPENSE</p>	
<p>Types of puskesmas expenditure :</p>	
<p>service expenses</p> <ul style="list-style-type: none"> • Employee expense • Supply using expense/substance • BseVICES expense • Maintenance expense • Utility expense • Patient subsidy expense • Depreciation expense • Other expenses <p>General expense and administration</p> <ul style="list-style-type: none"> • Employee expense • Office administrative expense • Maintenance expense • Utility expense • Depreciation expense • Amortization expense • Promotion expense • Insurance expense • Allowance for receivable losses expense • General expense and other administration • Interest expense • Bank administration expense • Other expenses 	<p>100 100 100 100 100 100 89</p> <p>100 84 94 63 15 0 0 0 0 0 0 0 0 0</p>
<p>1. Fund administration or puskesmas expenditure are using mechanism such as:</p> <p>a. Puskesmas expenditure administrator are:</p> <p>Income treasurer Expenditure treasurer</p> <p>b. Mechanism conducted by expense administration</p> <ul style="list-style-type: none"> • Direct cash payment system by third party • Petty cash payment system by UUDP • Petty cash payment system by UYHD <p>c. Cash expense documents or expenditure for corresponding expense are:</p> <ul style="list-style-type: none"> • Salary expense or allowance • BOK program expenditure (Central Government, Province Government, District Governmnet and Municipality Government) 	<p>95 87,4</p> <p>71,8</p> <p>7,7</p>

- Other expenses

Questions	Implementation percentage (%)
C. PUSKESMAS FUND MANAGEMENT REPORT PUSKESMAS	
1. Types of puskesmas fund management reports:	
a. Financial reports	94.9
b. Performance reports	30.8
2. types of financial reports that have to be made are:	
Types of financial reports	
a. Balance sheet	46.2
b. Activity report (LBA)	35.9
c. Cash flow (LAK)	46.2
d. notes on financial report (CALK)	56.4
e. other reports	
Example of report format	
Balance sheet forum	12.8
LBA forum	10.3
LAK forum	10.3
CALK forum	7.7
3. types of financial reports that have to be made are:	
Types of financial reports	
a. Government agency performance reports (LAKIP)	17.9
Example of report format	
LAKIP Form	10.3
4. Reports forming:	
a. Puskesmas Financial report	
i. treasurer	94.9
ii. Puskesmas leader	20.5
ii. Puskesmas leader	15.4
b. performance report	
i. treasurer	17.9
ii. Puskesmas leader	53.8
5. reports period	
a. financial report :	
i. monthly	92.3
ii. three months	50
iii. four months	0
iv. Six months	0
v. annualy	95
b. Performance reports	
i. monthly	
ii. three months	0

iii. four months	0
iv. Six months	0
v. annually	0
	60
6. Investigator of the reports :	
a. Who conducted the investigation on puskesmas financial report:	
1. BPK	
2. BPKP	80
3. Inspectorate	
1. central governance	0
2. Province	0
3. district	0
4. municipality	0
b. Who conducted the investigation on puskesmas performance report:	
1. BPK	0
2. BPKP	0
3. Inspectorate	0
1. central governance	0
2. Province	0
3. district	0
4. municipality	0
7. period of financial report investigation	
a. three months	80
b. four months	
c. Six months	
d. annually	20
8. period of financial report investigation	0
a. Three months	0
b. four months	80
c. Six months	
d. annually	

Source : processed researchers

4.1 Budgeting

Due the enormous size of the budget and the large number of puskesmas, it is necessary to manage the budgeting process correctly, the budgeting process has not yet shown any similarity whether it still using Ministry of internal affair (Permendagri) regulation number 13 year 2006 which mean puskesmas as SKD entity or puskesmas as BLUD. This displayed the unclarity on the financial management in implementational level, although the government of municipality of Palembang

has already decide that puskesmas is an BLUD entity, half part of the puskesmas still made the RKA while the other half are using RBA. The RBA making process are still unfamiliar by the budgetor resulting many errors on the way. The puskesmas revenue came from the central Government by 50%, income from province 40%, income from district 50%, income from municipality 87%. Source of puskesmas revenue from the previous year are 100%, Jamsoskemas revenue 100%, Jampersal

revenue 100%, Askes Revenue 74%, Support 42%, BOK revenue 97%, for BOK revenue are from central government 100%.

4.2 Administration

In revenue administration which conducted in puskesmas that separated into income administration and expenditure administration. For income administration has already conducted by revenue treasurer by 100%, for fund management/cash entry conducted government treasurer by 100% on the corresponding puskesmas also have use record book in order to do the revenue administration such as general cash book 100%, bankbooks 63%, hard cash book 84%, down payment book 2,6% and tax book 57%.

While for the expenditure administration has already conducted by expenditure treasurer by 87,4%. For the current mechanism used for expense management through third party direct cash payment system by 71,8%, petty cash payment system by UYHD method 7,7%.

5. CONCLUSION

a. Planning

The planning process carried out in puskesmas in the Municipal Government of Palembang still needs many improvements and to increased the capacity on the process of the budgeting. It need the clarity of its status whether it is BLUD or SKPD.

b. Administrating

Just as the planning process, administrating process that become the most important part of puskesmas financial management are still have many problems. There

Although the submission process for SPP, SPM, to SP2D are not doing well.

4.3 Documents

The documents which should have been made on expense management process mostly undone. This shown by SPP, SPM, SP2D that are not exist from the shown data. Shown by existing data tablelation no puskesmas has given related data about the expense document.

4.4 Reports

The puskesmas fund management that managed into financial report by 94,9% and performance report 30,8%, types of financial report are: balance sheet 46,2%, activity report 35,9%, cash flow 46,2%, notes on financila report 56,4%. As for the making of financial report conducted by treasurer are 94,9%, puskesmas leader 20,5%. As for performance report made by the treasurer are 17,9% and puskesmas head by 53,8%. The average financial report are made monthly by 92,3% percentage

are so many administrator confused by the entity's ambition. The administration process begin from the submission, implementation, and the accountability are not conducted well.

c. Reporting

The reporting procss still become the main problem. The problem on report making are the employee that mostly do not came from the accounting background, most of them are from public health basic, resulting the financial report

making process are not working well.

Our thorough conclusion is that the whole process still need a lot of improvement and basically that it is require

6. RESEARCH WEAKNESS AND SUGGESTION

The weak point of our reasearch are the lack of variable like the procedure and system, the party, document and reports. This without a doubt are not displaying the performance of financial management

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- a regulation from the chief office of public health that hopefully become a refference for every administrator in order to improve their work on financial management of puskesmas. It is necessary as the regulation in the agency leader level are minimum so that the confusion can be minimalized
- system thoroughly, and we suggest that on the future reasearch to expand their research variable.
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