

Business Potential and Budget of the Waluyo Jati Kraksaan Hospital, Probolinggo District

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ABSTRACT

The purpose of this study was to analyze and describe the Business Potential and Budget of the Waluyo Jati Kraksaan Hospital, Probolinggo Regency in 2020. Data was obtained by interviewing, observing and documenting, then analyzed using several steps according to the theory of Miles, Huberman and Saldana (2014), which includes data condensation, presenting data (display data), and drawing conclusions or verification (conclusion drawing and verification). The condition of Waluyo Jati Kraksaan Hospital is very potential in 2020 due to government support, and adequate number of medical personnel, as well as the availability of adequate facilities. However, there are problems that are often faced, such as late payments by patients, and the role of SPI in the supervision of all hospital operational activities is not yet optimal; commitment of some groups of employees is still low, so two things are suggested. First, evaluate the cooperation agreements (KSO services) that will expire in the context of extensions and new cooperation agreements (KSO services), in order to provide benefits to the RSUD so as to increase revenue. Second, optimizing the use of RSUD SIM because RSUD SIMRS is the backbone of RSUD management in order to improve service quality and patient safety and to make it easier for customers to access services.

Keywords: Compilation; Implementation; RBA

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1. INTRODUCTION

The world's rapid progress has increased the needs of society. Therefore, every organization seeks to answer these demands as a form of adaptation to developments, including public sector organizations. In Indonesia, public sector organizations have two important functions, namely to serve the community with the aim of making citizens welfare and to run a business whose profits are utilized for national development and services for the community. One of the public sector organizations in Indonesia that has these two responsibilities is a Hospital, which is categorized as a Regional Public Service Agency under the laws and regulations. Waluyo Jati Kraksaan Hospital, Probolinggo Regency as one of the BLUDs which is oriented towards public services as well as benefits, are obliged to implement policies related to business planning and budget for the next year, in accordance with the mandate of the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 79 of 2018 concerning Regional Public Service Bodies in article 58 paragraph (1) which states that "Technical Implementation Units of Regional Offices/Agencies implementing BLUD prepares a Business Plan and Budget referring to the Renstra." Article 59 paragraph (1) specifies that the Business Plan and Budget as referred to in Article 58 paragraph (1) include: a. income, expenditure and financing summary; b. details of the budget for income, expenditure and financing; c. price forecasts; d. the amount of percentage threshold; and e. forward estimate. However, based on previous research conducted by Irtanto & Sutanto (2019) with the title; The policy to improve the quality of health services for the poor in Probolinggo District found two obstacles in policy implementation, namely: lack of specialist doctors such as dermatologists and surgeons, lack of budget availability and lack of health facilities and infrastructure. Whereas RBA is a very holistic planning document because it has seen, reviewed and considered various aspects in order to provide the best service and maximum business benefits for the next one year.

2. LITERATURE REVIEW

Public Policy

There are many definitions of public policy according to experts, including: According to Parker, "public policy is a particular area or area of government actions as the subject of a comparative and critical study, which includes, among other things, the various actions and principles that exist and carefully analyze possible cause and effect relationships in a context certain thinking disciplines such as economics, science and politics." (Wahab, 2011).

The definition of public policy according to Sadhana, who argues that: "Public policy is a product of the interaction between policy actors who directly or indirectly influence or are influenced by public policies. The interaction among the many policy actors is in understanding the problematic situation in society and in formulating appropriate public actions to address public problems." (Sadhana, 2012).

The meaning of public policy that the author considers unique is the opinion of Edwards and Sharkansky, that: The meaning of public policy that the author considers unique is the opinion of Edwards and Sharkansky, that "public policy is what the government says and does or does not do... it is the goals or objectives of the programs ... implementation of intentions and regulations." (Wahab, 2011).

From the definitions above, it can be said that public policy is an act or legal product that is carried out or produced by the Government to overcome various problems faced by the public or society. These goals and objectives are planned to be achieved through the implementation of various programs stated in the regulations. "In the context of this research, the legal product or policy in question is Joint Decree of the Minister of Home Affairs Number 119/2813 / SJ and the Minister of Finance Number 117 / KMK.07 / 2020 concerning the Acceleration of Adjustments to the Regional Budget for Fiscal Year 2020 in the Context of Handling Covid-19 and Safeguarding Public Purchasing Power and the National Economy.

Public Policy Implementation

Van Meter and Van Horn in Sadhana (2012) define public policy implementation as: "Actions taken by public organizations aimed at achieving the goals set out in previous decisions. These actions include efforts to convert decisions into operational actions within a certain period of time as well as in order to continue efforts to achieve the major and minor changes created by policy decisions".

Another understanding of the implementation of public policy was conveyed by Tachjan, that: Public policy implementation is a process of administrative activities carried out after the policy is determined/ approved. This activity lies between policy formulation and policy evaluation. Policy implementation contains top-down logic, which means reducing / interpreting alternatives that are still abstract or macro into concrete or micro alternatives. Meanwhile, the policy formulation contains bottom-up logic, in the sense that this process begins with mapping public needs or accommodating environmental demands, followed by searching for and selecting alternative solutions, then proposing to be determined. (Tachjan, 2006). Van Meter and Van Horn (1975) as quoted by Leo Agustino (2008: 139), argue that: "The definition of public policy implementation is the actions taken by individuals or officials or government or private groups that are directed at achieving the goals outlined in policy decisions".

In principle, the implementation of public policy is an effort in the form of action by government organizations in implementing provisions to achieve state goals. In the context of this research, the Malang City Government as the implementor must be able to make adjustments to the APBD carefully and quickly to overcome Covid-19 according to applicable policies.

Factors that Influence the Implementation of Public Policies

The theory put forward by George Edwards III in Sadhana (2012) states that: "implementation can be started from an abstract condition and a question about what are the conditions for successful policy implementation. According to Edwards III, there are four variables in public policy, namely Communications, Resources, attitudes and bureaucratic structures. The four factors above must be implemented simultaneously because one another has close relationship. The aim is to increase understanding of policy implementation. Simplification of understanding by breaking down (derived) through the implementation explanation into the principle components. Policy implementation is a dynamic process which includes the interaction of many factors. Sub-categories of basic factors are presented so that the effect on implementation can be seen. George Edward III in emphasizing that the main problem of public administration is lack of attention to implementation. He said, without effective implementation the decision of policymakers will not be carried out successfully. Edward suggests paying attention to four main issues for effective policy implementation, namely communication, resources, disposition or attitudes, and beurecratic structures."

Furthermore, George Edwards III in Sadhana (2012), also said that: "Communication is concerned with how policies are communicated to the organization and / or the public, the availability of resources to implement the policies, the attitudes and responses of the parties involved, and how the organizational structure of implementing the policies. Resources with regard to the availability of supporting resources, especially human resources. This is related to the ability of public policy implementers to carry out policies effectively. Disposition regarding the willingness of the implementors to carry out the public policy, capability alone is not sufficient, without willingness and commitment to implement the policy. The bureaucratic structure relates to the suitability of the bureaucratic organization that organizes public policy implementation.

Regional Budget

Supriyono (2000) argues that the budget is a detailed plan that is formally expressed in quantitative measures, usually in units of money, to show the acquisition and use of an organization's resources within a certain period of time. Munandar (2001: 3) budget is a plan that is systematically compiled in numerical form and expressed in monetary units covering all company activities for a certain period in the future.

Several aspects of the implementation regulated by this government regulation are to give bigger roles and responsibilities to budget executing officials, expenditure monitoring and payment systems, cash management and financial planning, accounts receivable and debt management, investment management, accounts receivable and debt management, APBD administration and accountability, as well as accounting and reporting. In this case the agency that regulates regional financial management is the regional general treasurer. The regional general treasurer has the task of completing all small payment processes quickly, and the petty cash holder must be responsible for managing limited amounts of funds (Yani, 2002).

The principles of regional financial management include regional finances that are managed in an orderly manner, obeying laws and regulations, efficient, economical, effective, transparent, and responsible with due observance of the principles of justice, appropriateness and benefits for the community. Efficient is the achievement of maximum output with a certain input or the use of the lowest input to achieve a certain output. Economical is the acquisition of income with a certain quality and quantity at the lowest price level. Effective is the achievement of program results with predetermined targets, namely by comparing outputs with results. Transparent is the principle of openness that allows the public to know and get the widest possible access to information about regional finances. Being responsible is a manifestation of the obligation of a person or work unit to be accountable for the management and control of resources and the implementation of the policies entrusted to him in order to achieve the stated goals. Justice is the balance of the distribution of authority and funding. And obedience is an action or attitude that is carried out fairly and proportionally (Yani, 2002).

3. METHODS

This study uses a qualitative research approach, which is the approach used in this research in order to study and reveal research problems in depth, detail and accurately. "Qualitative research is descriptive research and tends to use analysis with an inductive approach. In qualitative research, researchers have the freedom to determine the steps in the research process (not tied to the original plan)" (Jamaluddin, 2015). This study seeks to explain the preparation of the Business Plan and Budget, based on facts or problems that appear to be studied in depth, interpreted and analyzed qualitatively to obtain conclusions that will be disclosed or described in a clear and detailed manner.

There are several methods or data collection techniques such as interviews, observation and documentation. The three techniques the writer uses in this study (Hamid, 2004). The informants in this study are officials who have an important role and are responsible for compiling the RS RBA. Waluyo Jati Kraksaan Probolinggo. Data were analyzed using several steps according to the theory of Miles et al. (2014), namely analyzing data in the following steps: data collection, data condensation, presenting data (data display), and drawing conclusions or verification (conclusion drawing and verification). Data condensation refers to the process of selecting, focusing, simplifying, abstracting, and transforming data.

4. RESULTS AND DISCUSSION

Based on the research results above, the discussion of the research results can be described as follows:

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In preparing the RBA, there are several steps that must be carried out, including:

Pay attention to the previous year's performance

In terms of finance and human resources, support from the government really helps the smooth running of business and services. However, there are still some shortcomings such as limited parking space, lack of medical equipment, limited operating room service building; limited meeting rooms and committee rooms, maintenance management of facilities and infrastructure is not optimal, and asset management is not optimal.

Pay attention to external supporting factors

The government still applies the principle of "Zero / Minus Growth" for Prospective Civil Servants. That means, recruiting CPNS is less than the number of retirees. However, this does not apply to the teaching profession to health workers. At this time many civil servants at Waluyo Jati Kraksaan Regional Hospital have retired but are not matched by the additional personnel from existing civil servant candidates, resulting in significant gaps between generations and a lack of civil servants. To meet the shortage of professional staff, Waluyo Jati Hospital has met its energy needs through the recruitment of BLUD personnel.

Identifying problems

Several problems identified based on data on service performance achievement in 2019 have not met the target, for example tThere has been an increase in patient safety incidents at Waluyo Jati Kraksaan Regional Hospital, but the trend of incidents cannot be seen in the last 3 years because complete recording was only carried out in 2017, long outpatient patients in the last 3 years have not experienced a significant increase and do not meet the target that has been determined, the waiting time for outpatient services has increased in the last 3 years, which means that patients have waited longer to be served by specialist doctors, the number of GDR and BTO in the last 3 years has increased, but can be lowered in the first semester of 2019 approaching the standard Yes, service providers in hospitalization and specialist doctor's visit hours were stagnant in the range of 79% and 88%, the decrease in the number of high alert drug calculations and labeled LASA, where this figure is one of the indicators of patient safety goals so that if this number decreases, the hospital quality achievement target will not be achieved.

Determining priority problems

The priority issues are minimizing unwanted incidents (patient safety), calculating high alert drugs and labeled LASA, waiting time for outpatient services, specialist doctor's visit hours, inpatient service providers and GDR. Of the problems that have not reached the target in the field of support for the Waluyo Jati Kraksaan Regional Hospital after an assessment of prioritization of problems with the CARL method, 5 priority issues are waiting time for non-concocted prescription services, writing prescriptions according to formularies, drug vacancies, laboratory examinations carried out outside, and the executor of laboratory examination results of doctor Sp. PK. As for determining priority problems for each unit/room.

Make a business plan and budget for the 2020 fiscal year

The priority programs of the Waluyo Jati Kraksaan Regional Hospital in 2020 are the utilization of the New Central Surgical Installation and the fulfillment of its infrastructure, utilization of the new integrated space and the fulfillment of its infrastructure, preparation of the new hemodialysis unit services, planning for the construction of a medical rehabilitation installation, planning for the construction of the CSSD Laundry installation.

Routine programs include fulfillment of Class III West Wing Surgical Nursing Rooms and New Development of Class III East Wing Surgical Care Rooms, provision of Blood Bank Health Equipment, Hospital re-accreditation, standardization of Laboratory Accreditation at Waluyo Jati Kraksaan Hospital Laboratory Installation, increasing the Community Satisfaction Index and Satisfaction Index Employees

The flagship program of Waluyo Jati Kraksaan Regional Hospital is to provide executive outpatient services through the development of Phase II Executive Polyclinics which will be carried out in stages starting in 2020. Implementation of executive polyclinic activities begins with 2 (two) specialist polyclinics held in the afternoon.

From the financial side, the estimated revenue (Cash Basis) of Waluyo Jati Kraksaan Hospital in 2020 is Rp. 126,321,408,560.45 and an increase. The acceptance of Waluyo Jati Kraksaan Regional Hospital consists of service revenue from the community, APBD revenue and other BLUD revenues. Expected

Expenditures for 2020 Waluyo Jati Kraksaan Hospital in 2020 amounting to IDR 105,806,586,852.91. The financial balance shows that the realization in 2018 was Rp. 114,617,254,283.45, projection for 2019 of Rp. 113,487,478,402.74, the prognosis in 2019 is Rp. 122,541,239,184.14 and projections for 2020 of Rp. 133,899,236,234.77. The operational expenditure realization in 2018 amounted to Rp. 2,013,576,874.78, projection for 2019 of Rp. 345,290,519.60, prognosis in 2019 of Rp. 6,778,491,336, 40 and the 2020 projection of Rp. 12,835,499,117.64, with an increase of 89.36% or Rp. 6,057,007,781,24. Realization in 2018 amounted to Rp. 5,227,078,294.05, projection for 2019 of Rp. 341,129,721.42, prognosis in 2019 amounting to Rp. 5,928,228,997.48 and the 2020 projection of Rp. 10,824,911,226.82, with an increase of 82.60% or Rp. 4,896,682,229.35.

Factors that Encourage and Hinder the Business Potential and Budget of Waluyo Jati Kraksaan Hospital, Probolinggo Regency in 2020

Driving factor

As a part of the government, RSUD Waluyo Jati receives support from the Probolinggo regional government, in addition to the addition of medical personnel and nurses / midwives as well as other functional personnel as well as a budget that supports human resource development can improve the quality of business and services of Waluyo Jati Kraksaan Regional Hospital.

Waluyo Jati Kraksaan Regional Hospital has the support of the Regional Government, in addition, the existence of a Supervisory Board that guides all hospital activities can help improve performance. On the other hand, with the addition of medical personnel and nurses / midwives and other functional personnel as well as a budget that supports human resource development, it can improve the quality of business and services at Waluyo Jati Kraksaan Regional Hospital.

The strategic location of the hospital is an advantage in itself in terms of business, the choice of service class varies from class III to VVIP, clean and comfortable building facilities, the availability of service support facilities, and sufficient standard medical equipment is available.

From the infrastructure side, Hospital location that is easily accessible, a choice of service classes that vary from class III to VVIP, clean and comfortable building facilities, availability of service support facilities, and sufficient standardized medical equipment.

Obstacle factor

Late payment of claims by BPJS which has an impact on reducing hospital cash flow in 2019, BPJS claims that do not pass the payment verification and late claim dates from BPJS agreements with Waluyo Jati Kraksaan Hospital. This is because the claim files from the installation and room are late in submitting to the hospital claims officer (data entry) as well as the difference in payment between the Hospital rate and the BPJS rate, where the hospital service rate is higher than the BPJS rate, and there are also some hospital rates whose value is below the BPJS rate.

The role of the SPI has not been optimal in the supervision of all hospital operational activities; the commitment of some groups of employees is still low; The education and training program is not fully based on the Training Need Assessment (TNA), and the retention (moratorium) of Civil Servants is an obstacle in improving the performance set out in the RBA.

5. CONCLUSION

Business potential and budget at the level of preparation of the RBA at Waluyo Jati Kraksaan Regional Hospital are in accordance with the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 79 of 2018 concerning Regional Public Service Bodies because it contains various estimates in the form of projections of revenue and expenditure and analyzes the performance of the previous year, looks at problems and provides solutions for quality improvement in 2020. The implementation of the RBA formulation policy can run well because of government support, and adequate number of medical personnel, as well as the availability of adequate facilities. However, there are problems that are often faced, for example late payments by patients, and the role of SPI in the supervision of all hospital operational activities is not yet optimal; commitment of some groups of employees is still low.

Evaluation of cooperation agreements (KSO services) that will expire in the context of extensions and new cooperation agreements (KSO services), in order to provide benefits to the RSUD so as to increase revenue. Optimizing the use of SIM Hospital because RSUD SIMRS is the backbone of RSUD management in order to improve service quality and patient safety and to make it easier for customers to access services.

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