

THE EFFECTIVENESS OF ELECTRONIC SYSTEM-BASED FINANCIAL REPORTING AT TAMPOJUNG PREGI HEALTH CENTRE IN PAMEKASAN DISTRICT

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ABSTRACT

This research aims to analyze the effectiveness of implementing the e-blud application system at the Tampojung Pregi Community Health Center, Waru sub-district, Pamekasan district. Effectiveness is defined as the level of program achievement compared to predetermined targets. using observational data collection methods and interviews with the head of the community health center and the section that handles financial reporting at the community health center. In this study, researchers used several benchmarks, namely program success, target success, satisfaction with the program, level of input output and overall goal achievement, in order to measure the level of effectiveness of implementing the e-blud application at the Tampojung Pregi Community Health Center. The results of the research show that the implementation of the application system e-blud at the Tampojung Pregi Community Health Center is very effective in helping with financial and non-financial work or reporting processes. Where the reporting process is easier because in the application there are several menus related to activities at the health center and the reporting process does not take long, and the reports produced are neat and precise. In implementing the e-blud application here, there are still several obstacles encountered, such as facilities and infrastructure as well as human resources, where to overcome this, the government has provided outreach and training regarding how the e-blud application works at health centers.

Keywords: effectiveness, e-blud, community health center.

INTRODUCTION

According to Permendagri No. 79 of 2018, a Regional Public Service Agency (BLUD) is a system implemented by regional technical implementers to provide services to the community. BLUDs are granted autonomy, specifically exemptions in overseeing financial matters for overall financial management standards. According to article 47 of the regulation issued by the Minister of Finance of the Republic of Indonesia, number 129 of 2020, which provides guidelines for managing public service agencies, the budget pattern used by BLU (Public Service Agencies) is a flexible budget pattern with a specific percentage limit. However, it is important to note that the funds used for this budget pattern cannot come from BLU tax revenue.

Technology is a type of transformation that can assist humans in meeting their requirements. The present-day technological advancements offer several advantages across different domains of daily human existence. The advantages of this technology have been extensively utilized in several domains, including transportation, social and economic sectors, and even in decision-making processes. Lestari & Dewi (2020) define accounting information systems as a network of interconnected components that facilitate decision making and oversight in organizations. These systems are responsible for gathering, processing, storing, and distributing information. Accounting information systems play a crucial role in local financial management since accounting serves as a regulatory mechanism that may be utilized to accomplish government objectives in enhancing the public welfare. According to Widjajanto (2001) cited in Wower and Widhiyani (2018), computer-based accounting systems offer several benefits. These include enhanced efficiency, particularly when dealing with large volumes of data, simplified data processing through automated calculations, and the ability to quickly present information with a high level of accuracy. Nevertheless, computers possess certain limitations or vulnerabilities, such as their reliance on applications as tools. In their study titled "Web-based Financial Data Processing Information Systems," Purnomo and Maknunah (2018) found that implementing such systems can assist finance department personnel in efficiently completing the accounting process and generating accurate financial reports, including profit and loss statements and balance sheets.

Tampojung Pregi Health Centre is a Public Service Agency (BLU) in the health sector, situated in Waru District. Since 2019, the reporting procedure for activities has been conducted through the E-Blud system. Typically, the health center employs health professionals such as doctors, nurses, and midwives, who do not have a background in accounting. However, they receive annual training on using the e-blud reporting system. Therefore, researchers are interested in evaluating the efficiency of financial reporting based on e-blud. To assess the efficacy of the e-blud system in the financial reporting process conducted by UPT Puskesmas Tanpojung Pregi.

LITERATURE REVIEW

1. Regional Finance Accounting

In Nasution's (2019) study, Susanto and Halim (2018) define regional financial accounting as the systematic procedure of recognizing, quantifying, documenting, and disclosing financial transactions conducted by local government entities, such as districts, cities, or provincial governments. This information is subsequently utilized by relevant parties to meet their decision-making requirements. Hans (2016) in Tampang et al. (2022) offers a definition of government accounting as the process of documenting, classifying, summarizing, and interpreting financial transactions in order to provide financial information for the government.

2. Accounting Cycle

(Kastomo and Sudarman 2019) assert in (Mesta and Alfiando 2020) that the accounting cycle comprises several actions that are interconnected with the process of identifying, quantifying, and disclosing economic information. (Mahmudi 2016) and (Asfiah 2019) assert that the accounting cycle commences with the happening of a transaction, which can be either cash receipts or cash expenditures, as well as non-monetary transactions that impact the financial situation. According to Government regulation

number 71 of 2010 (Nasution and Junawan 2019), the accounting cycle consists of two stages: a) Identifying transactions, and b) Documenting evidence of transactions. c. Journal, d. Ledger, e. Preparing a balance sheet, e. Preparing a ledger, e. Preparing a balance sheet, e. Preparing a balance sheet. Accounting record, e. Preparing a trial balance, f. Creating a balance sheet, g. Balance sheet Surplus and deficit report. i. Journal closure, j. Creating a journal closure.

3. Effectivity

According to Permendagri number 13 of 2006, as cited by Khafiza and Subadriyah (2018), efficacy refers to the successful attainment of predetermined targets by a program. According to Nurmalasari (2018), Liang Gie (2000) identified various elements that influence job effectiveness in an organization. These aspects include time management, task allocation, productivity levels, work environment conditions, and the availability of equipment and facilities. Firdaus (2009) asserts, as cited in Muharsono and Asyifah (2021), that efficacy can be measured through various means, with the following often employed criteria: a. Programme success b. Target success c. Programme satisfaction d. Input and output levels e. Overall goal attainment.

4. Puskesmas as Regional Public Service Agency

According to article 1 point 1 of regulation no 79 of 2018 by the minister of home affairs, a Regional Public Service Agency is a system operated by a technical implementing unit or regional agency. Its purpose is to provide services to the public with the flexibility of financial management, which is separate from the usual regional financial management. According to Mardiasmo (2018), health services are among the public services that have the authority to impose fees. In the study conducted by Sabardiman et al (2020), it was found that when Puskesmas (public health centers) are transformed into BLUD (Public Service Agency), they have the authority to impose fees on the public for the delivery of goods or services. Prior to establishing service tariffs for the community, Puskesmas submits a proposal to the minister of finance or authorized officials, and the final determination is made by the minister of finance or regional head. The service pricing should take into account the following factors:

- a. Sustainable and service development
- b. Community capacity
- c. The principles of justice and appropriateness
- d. Healthy competition

METHOD, DATA, AND ANALYSIS

The study was carried out in the Tampojung Pregi Health Centre, located in the Waru sub-district of Pamekasan Regency. Strauss and Corbin (1997) in Asfiah (2019) assert that qualitative research employs a descriptive approach, focusing on understanding phenomena that cannot be adequately captured using statistical or quantitative means. The data utilized in this investigation consist of primary data, namely data acquired directly from the subject of inquiry. The data in this study were acquired through observations and interviews conducted with the puskesmas head and administrative staff members (operators). The effectiveness of the measurement will be assessed based on the benchmarks proposed by Firdaus (2009) in Muharsono and Asyifah (2021), which include Programme success, Target success, and Satisfaction with the programme. Input and output levels, as well as the overall achievement of goals. The acquired data is

subsequently condensed to depict the findings of the research, offering a lucid representation. It then presents concise and comprehensible conclusions derived from the research outcomes.

RESULT AND DISCUSSION

1. Electronic System of Regional Public Service Agency

E-BLUD is a purpose-built application that aims to aid regional public service agencies, including both Regional Work Units (SKPD) and work units within regional work units that operate regional public service agency systems, in delivering services to the community. The E-BLUD application system is an online platform specifically created to facilitate user access to data. It is developed in accordance with the needs and requirements of systematic users, focusing on duties and functions related to managing BLUD finances. Below is a graphical representation of the e-blud application in the form of a flow chart:

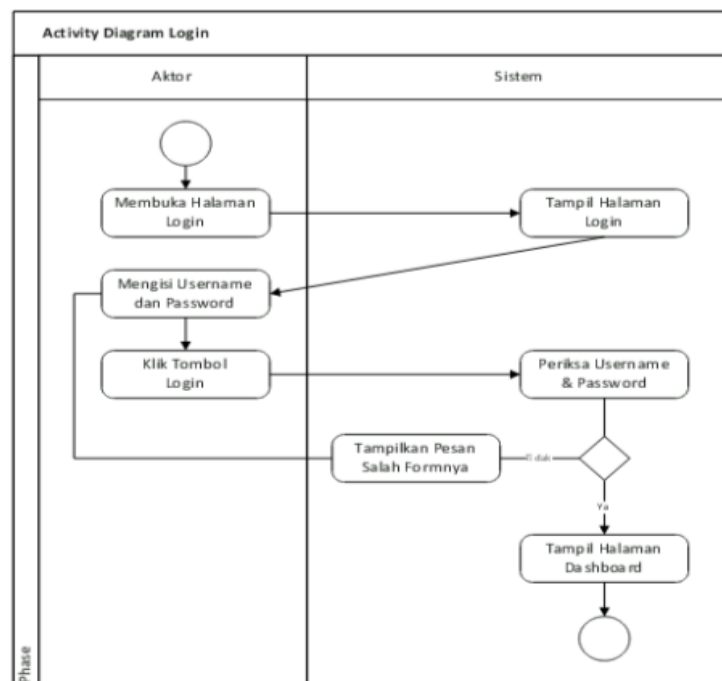


Image 1.1 Login flow to E-Blud Apps

The e-blud application can be accessible online via the website <https://pamekasan.e-blud.co.id>. It offers several capabilities to streamline the reporting process, including the following:

- a. The login page of the e-blud program serves as the primary interface for users to access and operate the application. Here, users are prompted to input their name or agency affiliation, along with their password, in order to gain entry and utilize the e-blud application.
- b. Upon logging into the e-blud program, the user will be directed to the dashboard page where they will have access to the admin, budgeting, administration, and accounting menus. The admin menu on this platform will provide comprehensive details on both internal and external agencies. This includes a comprehensive list of organizations, partners, and budget teams.
- c. The budgeting menu in the e-blud application includes budget plans, work plans, and budgets that have been created or prepared by the relevant regional public service agency. It also includes budget documentation and performance documents that have been implemented by either the Regional Work

Unit (SKPD) or the work unit within the regional work unit that operates the regional public service agency system.

- d. The administration menu contained in the e-blud application contains authorisation and ratification of blud income and expenses, as well as a series of processes from budgeting, disbursement to accountability, a series of processes are budget submission, request letter for fund disbursement, fund disbursement letter, authorisation of fund disbursement from related parties, and accountability letter.
- e. The accounting menu in the e-blud application contains recording of financial transactions, as well as transactions related to finance so that financial reports are formed. The records in question are journals, ledgers, trial balances, implementing financial unit reports and consolidated financial reports.

2. Effectiveness of electronic system-based financial reporting (e-blud) at Tampojung Pregi Health Centre

In order to assess the efficiency of electronic system-based reporting at Puskesmas Tampojung Pregi, the researchers employed the criteria suggested by Firdaus (2009) as outlined in Muharsono and Asyifah (2021).

a. Program success

With the advent of technology, it has been apparent that the manual approach is no longer efficient in meeting work requirements, since everything has transitioned to online platforms in recent years. In 2019, it was required for puskesmas that operate under the blud system to adopt the Electronic Regional Public Service Agency (E-BLUD) system in order to fulfill blud performance standards. The e-blud system encompasses various aspects pertaining to the operations of the puskesmas, including budgeting, administration, and accounting. In order to generate a financial report. The program is highly efficient, with a streamlined approach that yields quick and optimal results. The financial statements are precise and well-organized, and the reporting process to the DHO or center is straightforward and expedient.

b. Aim for achievement

The objective of this e-blud application design is to enhance the financial management of regional public service agencies. The e-blud program greatly enhances the financial management of the Tampojung Pregi Health Centre, located in the Waru District of Pamekasan Regency.

c. Program satisfaction

The Tampojung Pregi Health Centre expresses great satisfaction and appreciation for the E-BLUD application, as it has significantly enhanced the efficiency of the health centre's operations, particularly in the realm of financial management.

d. Input and output levels

It refer to the levels of signals that are received and transmitted by a device. The e-blud application receives data in the form of admin, budgeting, administration, and accounting. This data is produced by the blud budget team, specifically the puskesmas, prior to inputting it into the program. All of these elements pertain to planned activities, executed activities, fund submission, fund disbursement, and the accountability report. The data entering process in the program is straightforward due to the availability of each menu and function. In order to expedite the reporting procedure.

e. Fulfillment of overarching goals

Essentially, the government seeks responsible, transparent, and organized handling of regional finances. In accordance with Article 1, Point 3 of Minister of Finance Regulation 129 of 2020, the

government allows for some flexibility in financial management, but only if sound company practices are maintained. Puskesmas that adopt the blud system receive training and counseling from the government on the operation of the e-blud system, particularly for the operators. The e-blud program enables blud to carry out precise and accurate financial structuring and administration, as well as expedite financial reporting.

3. Obstacles in the use of the e-blud application at Tambojung Pregi Health Centre, Waru District, Pamekasan Regency.

Every system or program inevitably possesses both benefits and drawbacks. Regarding the e-blud application utilized by Tambojung Pregi Health Centre, there are many challenges encountered, which include the following:

a. Physical amenities and structures

The e-blud system greatly benefits the performance of the Tambojung Pregi health centre. However, in order to get optimal results, the application must be accompanied by sufficient facilities and infrastructure, such as reliable wifi and high-specification desktops or laptops. The challenges encountered by the puskesmas operator can involve computer congestion or damage, necessitating maintenance. As a result, the operator resorts to utilizing or borrowing a personal laptop. The wifi network occasionally experiences disruptions, leading to the utilization of a mobile phone network.

b. Human Resources (HR)

Aside from the necessary infrastructure for running an application, qualified human resources are also essential. For instance, the human resources at the tambojung pregi health centre have a limited understanding of budget regulations, resulting in incorrect transaction input due to their average health education background. In this instance, the government has offered training facilities and counseling services pertaining to the utilization of the e-blud application system.

CONCLUSION

According to the presented research findings, it can be inferred that the use of the e-blud application in the reporting process of tambojung pregi puskesmas in Pamekasan district is evaluated based on various factors, such as program success, target achievement, program satisfaction, input-output level, and overall goal attainment. The application proves to be highly beneficial and efficient in facilitating financial and non-financial reporting. The e-blud program now includes many functions and menus that pertain to the financial management of blud (puskesmas). These include budgeting, administration, and accounting processes. The financial reports that are produced are accurate and meticulously arranged. Despite encountering certain challenges, such as limited facilities, infrastructure, and human resources at the Puskesmas, the government has implemented various measures to address these issues. These measures include conducting regular socialization and providing technical guidance on the e-blud application.

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