



IMPLEMENTATION OF GOVERNMENT REGULATION POLICY NO. 12 OF 2019 TOWARDS THE INCOME REALIZATION OF REGIONAL BUSINESS SERVICE AGENCY UPT DINAS HEALTH CITY SEMARANG YEAR 2020-2023

Wira Sukma Perdana

Service Semarang City Health

Abstract

Service health through the Implementation Unit Technical Community Health Center and Laboratory Health operate as device Work government area For give service general in a way effective and efficient without prioritizing the search for profits within its authority delegated by the head area with legal status No inseparable from government area . BLUDs are allowed to use all their income to finance BLUD expenditures. This matter arranged through policy Regulation Government number 12 of 2019.

The research method used is study descriptive . Data collection techniques use method survey with take documentation of realization data implementing unit income technical Service Health 2020 to 2023 as instrument study . Data used is secondary data from report realization income month December SIPD 2020 to 2023 .

Research result This show exists enhancement realization 25% income during 2020 until with 2023 that is as big as IDR 21,154,040. 092,- . UPT Department Semarang City Health already apply policy regulation government number 12 of 2019 in operate . This matter indicated that BLUD's growth strategy has proven successful and can be used as a guide for revenue growth in the future.

Keywords : Policy , Realization Revenue , BLUD

INTRODUCTION

Government Regulation no. 12 of 2019 regulates the scope of regional finance which includes, among other things, regional taxes and levies, regional obligations, regional revenues and expenditures, regional assets managed by themselves or other parties, as well as assets of other parties controlled by the regional government. Apart from that, the regulations also regulate regional financial management, APBD, preparation of APBD Draft, determination of APBD, implementation and administration of APBD, realization reports, accounting and reporting of regional government finances, preparation of APBD accountability plans, regional wealth and regional debt, Regional Public Service Agency (BLUD), settlement of regional financial losses, regional financial information, and guidance and supervision of regional financial management.⁵

BLUD's financial management policy is based on a budget structure, namely that BLUD's main income comes from fees for services. However, there are other sources of BLUD income, namely grants, results of collaboration with other parties, APBD, and other legitimate BLUD income. BLUD expenditure consists of operating expenditure and capital expenditure. BLUD expenditure is allocated to finance service improvement programs as well as service and service support activities, BLUD financing, consisting of financing receipts which include excess balance from the previous fiscal year's budget calculations, divestment, and debt/loan receipts; and Financing expenditure which includes investment and principal payments on debt/loans.⁶

BLUDs are allowed to use all their income to finance BLUD expenditures. This is an important point related to flexibility to support more effective and efficient public services. Provisions related to BLUD income are that all BLUD income can be used directly to finance the expenditure of the BLUD concerned, BLUD income includes income obtained from activities to improve the quality of BLUD services according to needs. BLUD's main income comes from compensation for services provided, grants, results of cooperation with other parties in the form of BLUD, APBD, other legitimate income including: current account services, interest income, profits from the difference in the rupiah exchange rate against foreign currencies, commissions, discounts or other forms as a result of sales and/or procurement of goods and/or services by BLUD, investment, business development.⁷

In the current era of decentralization, the Regional Public Service Agency (BLUD) plays an important role in providing efficient and quality public services. BLUD is a system established by local governments to improve services to the community in order to meet community demands for quality public services. The government has regulated that BLUD is implemented by the Regional Service/Agency Technical Implementation Unit (UPT) whose duties and functions are to provide public services, where the UPT of the regional service/agency is given flexibility in managing finances in the form of an exception from regional financial management provisions in general.

One of the BLUDs in Semarang City is the UPT Health Service which is responsible for providing health services, namely community health centers and health laboratories. The income growth ratio is an important indicator for measuring the realization of BLUD income which provides an overview of the BLUD's

ability to increase its income from year to year with the policy of Government Regulation no. 12 of 2019 as a guideline. The policy is used by government agencies, especially the BLUD Technical Implementation Unit of the Semarang City Health Service to handle financial transactions, especially income.

Changes in government policies and regulations can have a direct impact on BLUD revenues. The implication is the need for adaptation and innovation in BLUD revenue strategies to maintain or increase revenue amidst changes in the regulatory environment. By understanding these factors and the implications of the results, BLUD can take strategic steps to increase its revenue growth and maintain the sustainability of its agency operations.

Sources of income for the Semarang City Health Service UPT from 2020 to 2023 include: levy income (registration counters, BP actions such as wound opening/injection services, etc., KIA polyclinic, dental clinic and elderly clinic), capitation income (collaboration with BPJS) and other income -others (canteen rental, parking space rental, third parties and student internships). Realization of income from the Health Service UPT in the Semarang City Regional Planning Information System (SIPD) from 2000 to 2003 experienced an increase in income realization. In 2020, income was IDR 62,668,982,407,-, in 2021 income: IDR 64,129,324,304,- and in 2023 income was: IDR 82,312,547,348,- meaning 24% income for the last three years was IDR 19,643,564,941,-.

Revenue growth ratio analysis functions to identify trends, as well as make strategic decisions for the future by examining revenue growth from year to year. A critical analysis of the level of income growth is needed to evaluate the effectiveness and assess the performance of health programs at the UPT (Puskesmas and Health Laboratory) of the Health Service, including patient care and financial initiatives that have been carried out previously from 2020 to 2023.

RESEARCH PURPOSES

To find out the sources of income for the Semarang City Health Service UPT in 2020 to 2023, briefly describe the policy of Government Regulation number 12 of 2019 concerning BLUD in Semarang City, describe the target and realization of Health Service UPT income for 2020 to 2023, analyze the growth in realization income achieved by the Semarang City Health Service UPT from 2020 to 2023.

RESEARCH METHODS

The research method used is descriptive research with tables to present the data. The data collection technique uses a survey method by taking documentation of income realization data from the Health Service's technical implementing units from 2020 to 2023 as a research instrument. The data used is secondary data from the SIPD income realization report for 2020, 2021 and 2023.

RESULTS AND DISCUSSION

Table 1.1 Report Realization UPT BLUD Service Revenue Semarang City Health 2020

LAPORAN PERTANGGUNG JAWABAN BENDAHARA PENERIMA
(SPJ PENDAPATAN - ADMINISTRATIF/FUNGSIONAL)

SKPD : 1) Dinas Kesehatan
PA /KPA : 2) dr Mochamad Abdul Hakim, Sp.PD
BEND. PENERIMAAN : 3) Slamet Amin Refli
TAHUN/ ANGGARAN : 4) 2020
BULAN : 5) Desember 2020

KODE REKONVINGI, JENIS RETRIBUSI	TARGET	TARGET SIDBLN/NI	SIDBLN/LALU			BULAN/NI			SIDBLN/NI			SISA ANGGARAN/ VGBLM TEREALISASI/ PELAKSANAAN ANGGARAN	%	KET
			PENERIMAAN	PEWYETORAN	SISA	PENERIMAAN	PEWYETORAN	SISA	JUMLAH ANGGARAN YANG TEPELISASI	JUMLAH ANGGARAN YANG TELAH DISETOR	SISA YG BELUM DISETOR			
1	2	3	4	5	6=(4-5)	7	8	9=(7-8)	10=(4+7)	11=(5+8)	12=(11-10)	13=(2-10)	14(10/3)	15
102.102.014.1.2.01.01 RETRIBUSI PELAY. KES.														
1. Laborat Kesehatan	600.000.000	600.000.000	441.546.000	441.546.000	0	120.966.500	120.966.500	0	562.512.500	562.512.500	0	37.487.500	93,75	
1.1.02.014.1.4.15 LAIN-LAIN PAD. YG SAH														
Pendptn BLUD Puskr	60.894.276.000	60.894.276.000	52.009.105.416	52.009.105.416	0	10.097.364.491	10.097.364.491	0	62.106.469.907	62.106.469.907	0	(1.174.706.407)	101,91	
1. Pasien Bayar	0	0	4.380.205.649	4.380.205.649	0	5.507.941.835	5.507.941.835	0	9.888.147.484	9.888.147.484	0	-	-	
2. Kapitasi JKN	0	0	45.496.748.125	45.496.748.125	0	4.127.602.300	4.127.602.300	0	49.624.350.425	49.624.350.425	0	-	-	
3. Jasa Giro BNI'46	0	0	0	0	0	-	-	0	-	-	0	-	-	
4. Lain-lain	0	0	2.132.151.642	2.132.151.642	0	461.820.356	461.820.356	0	2.593.971.998	2.593.971.998	0	-	-	
Jumlah	61.494.276.000	61.494.276.000	52.450.651.416	52.450.651.416	0	10.218.330.991	10.218.330.991	0	62.668.982.407	63.231.494.907	0	-1.174.706.407	101,91	

Source : SIPD Bulan Desember 2020. ¹

In table 1.1 you can see that revenue target for BLUD community health centers in the month December 2020 for retribution patient pay For balance receipt and deposit return already balance IDR 4,380,205,649,-, capitation guarantee health national (JKN) balance receipt and deposit return Rp. 45,496,748,125,-, services BNI'46 current account balance receipt and deposit return IDR 0,- and balance other income receipts and deposits return as big as IDR 2,132,151,642,-. In the table above can be seen that 87% of sources income biggest for BLUD Puskesmas Service Health 2020 obtained from JKN capitation funds . This matter in accordance with regulation government number 12 of 2019 which explains that source BLUD 's income obtained from rewards services provided , results cooperation with other parties and other income . ⁷

Revenue targets health center Service Health 2020 is IDR 60,894,276. 000,- whereas budget spent as much IDR 62,106,469,907,-. This matter can said that There is realization income Public health center Service Health 2020 in the month December 2020 has exceed revenue targets For year previously as big as IDR 1,174,706. 407,- . The percentage of revenue achieved by BLUD Puskesmas until December 2020 is 101.91% .

Income target Laboratory Health Service Semarang City Health Month December in 2020 it is 600,000. 000,- but realization his income only IDR 562,512,500,- . This matter can said

realization his income below the existing target set in year before so that The percentage of budget realization is only 93.75%.

Table 1.2 Report Realization UPT BLUD Service Revenue Semarang City Health in 2021

LAPORAN PERTANGGUNG JAWABAN BENDAHARA PENERIMA (SPJ PENDAPATAN - ADMINISTRATIF/FUNGSIONAL)														
SKPD	: 1) Dinas Kesehatan													
PA / KPA	: 2) dr Mochamad Abdul Hakim, Sp.PD													
BEND. PENERIMAAN	: 3) Jaka Wuryanto													
TAHLUN ANGGARAN	: 4) 2021													
BULAN	: 5) Desember 2021													
KODE REKENING / JENIS RETRIBUSI	TARGET	TARGET S/D BLN INI	S/D BLN LALU			BULAN INI			S/D BLN INI			SISA ANGGARAN YG BELUM TEREALISASI / PELAMPAUAN ANGGARAN	%	KET
			PENERIMAAN	PENYETORAN	SISA	PENERIMAAN	PENYETORAN	SISA	JUMLAH ANGGARAN YANG TEREALISASI	JUMLAH ANGGARAN YANG TELAH DISETOR	SISA YG BELUM DISETOR			
1	2	3	4	5	6=(4-5)	7	8	9=(7-8)	10 = (4+7)	11=(5+8)	12=(11-10)	13 = (2-10)	14(10/3)	15
1.02.102.014.1.2.01.01 RETRIBUSI PELAY. KES														
1. Laborat Kesehatan	600.000.000	600.000.000	410.800.500	410.800.500	0	102.370.500	102.370.500	0	513.171.000	513.171.000	0	86.829.000	85,53	
1.102.014.14.15 LAIN-2 PAD'YGS SAH														
Pendptn BLUD Pusk	70.926.603.851	70.926.603.851	58.838.037.683	58.838.037.683	0	4.778.115.621	4.778.115.621	0	63.616.153.304	63.616.153.304	0	7.397.279.547	89,66	
1. Pasien Bayar	0	0	12.268.168.833	12.268.168.833	0	691.582.596	691.582.596	0	12.959.751.429	12.959.751.429	0	-	-	
2. Kapitasi JKN	0	0	45.200.050.450	45.200.050.450	0	3.943.544.675	3.943.544.675	0	49.143.595.125	49.143.595.125	0	-	-	
3. Jasa Giro BNI'46	0	0	0	0	0	0	0	0	0	0	0	-	-	
4. Lain-lain	0	0	1.369.818.400	1.369.818.400	0	142.988.350	142.988.350	0	1.512.806.750	1.512.806.750	0	-	-	
Jumlah	71.526.603.851	71.526.603.851	59.248.838.183	59.248.838.183	0	4.880.486.121	4.880.486.121	0	64.129.324.304	64.129.324.304	0	7.397.279.547	89,66	

Source : SIPD Bulan Desember in 2021.²

In table 1.2 you can see that the BLUD puskesmas income target Month December 2021 for retribution patient pay For balance receipt and deposit return already balance IDR 12,268,168,833,-, capitation guarantee health national (JKN) balance receipt and deposit return Rp. 45,200,050,450,-, services BNI'46 current account balance receipt and deposit return IDR 0,- and balance other income receipts and deposits return as big as IDR 1,369,818,400,-. In the table above can seen that 77% of sources income biggest for UPT Department Health 2020 obtained from JKN capitation funds , then 21% of patient pay and 2% sourced from other income . This matter in accordance with regulation government number 12 of 2019 which explains that source BLUD 's income obtained from rewards services provided , results cooperation with other parties and other income .⁷

There is difference target projection and realization income for UPT Department Health 2021.

LAPORAN PERTANGGUNG JAWABAN BENDAHARA PENERIMA														
(SPJ PENDAPATAN - ADMINISTRATIF/FUNGSIONAL)														
SKPD	:1) Dinas Kesehatan													
PA / KPA	:2) Dr. dr. Mochamad Abdul Hakim, Sp.PD FINASM													
BEND. PENERIMAAN	:3) Slamet Amin Rofii													
TAHUN ANGGARAN	:4) 2022													
BULAN	:5) Desember 2022													
KODE REKENING / JENIS RETRIBUSI	TARGET	TARGET S/D BLN INI	S/D BLN LALU			BULAN INI			S/D BLN INI			SISA ANGGARAN YG BLM TEREALISASI / PELAMPAJAN ANGGARAN	%	KET
			PENERIMAAN	PENYETORAN	SISA	PENERIMAAN	PENYETORAN	SISA	JUMLAH ANGGARAN YANG TEREALISASI	JUMLAH ANGGARAN YANG TELAH DISETOR	SISA YG BELUM DISETOR			
1	2	3	4	5	6=(4-5)	7	8	9=(7-8)	10 = (4+7)	11 = (5+8)	12=(11-10)	13 = (2-10)	14(10/3)	15
1.02.1.02.01.4.1.2.01.01 RETRIBUSI PELAY. KES.														
1. Laborat Kesehatan	1.320.000.000	1.320.000.000	996.193.900	996.193.900	-	252.516.780	252.516.780	-	1.248.710.680	1.248.710.680	-	71.289.320	95	
1.1.02.01.4.1.4.15 LAIN-2 PAD. YG SAH														
Pendphtn BLUD Pusi	66.525.000.000	66.525.000.000	59.591.392.991	59.591.392.991	-	6.280.110.909	6.280.110.909	-	65.871.503.900	65.871.503.900	-	653.496.100	99	
1. Pasien Bayar	-	-	8.781.833.773	8.781.833.773	-	876.824.374	876.824.374	-	9.658.658.147	9.658.658.147	-	-	-	
2. Kapitasi JKN	-	-	47.522.939.975	47.522.939.975	-	4.551.329.200	4.551.329.200	-	52.074.269.175	52.074.269.175	-	-	-	
3. Jasa Giro BNI46	-	-	-	-	-	-	-	-	-	-	-	-	-	
4. Lain-lain	-	-	3.286.619.243	3.286.619.243	-	851.957.335	851.957.335	-	4.138.576.578	4.138.576.578	-	-	-	
TOTAL	67.845.000.000	67.845.000.000	60.587.586.891	60.587.586.891	-	6.532.627.689	6.532.627.689	-	67.120.214.580	67.120.214.580	-	724.785.420	99	

Laboratory Health has a big target IDR 600,000. 000,- whereas realization income earned IDR 513,171,000 (85.53%). Income target health center Service Health 2020 is IDR 70,926,603. 851,- whereas budget spent as much IDR 63,616,153,304 (89.66%),-. This matter can said that 89.66 % realization UPT Service income Health and targets on the moon December in 2021 it is 7,397,279,547

Table 1.3 Report Realization UPT BLUD Service Revenue Semarang City Health in 2022

Source : SIPD Bulan Desember in 2022. ³

In table 1.3 you can see that projected retribution targets laboratory Department of Health UPT Semarang City's health rose from year previously that is as big as IDR 1,320,000,000,- meanwhile For realization earned income spent Rp. 1,248,710,680,- (95% realized). Projected income targets health centers throughout Semarang City Rp. 66,525,000. 000,- whereas realization existing income spent as much IDR 52,074,269,175,-. Can said that 99% realization income can projected in accordance with targets set for the year previously . Table above can seen that amount realized budget and existing budget deposited already balanced , that is Rp 0,- .

This matter in accordance with policy regulation government number 12 of 2019 in p origin 205 paragraph (1) which states that regional governments can form BLUDs in order to improve

services to the community in accordance with the provisions of statutory regulations. All BLUD income can be used directly to finance the expenditure of the BLUD concerned. ⁷

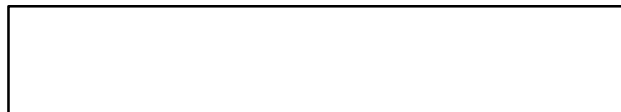
Table 1.4 Report Realization UPT BLUD Service Revenue Semarang City Health in 2023

LAPORAN PERTANGGUNG JAWABAN BENDAHARA PENERIMA (SPJ PENDAPATAN - ADMINISTRATIF/FUNGSIONAL)														
SKPD	: 1) DINAS KESEHATAN KOTA													
PA / KPA	: 2) Dr.dr.MOCHAMAD ABDUL HAKAM, Sp.PD. FINASM													
BEND.PENERIMAAN	: SLAMET AMIN ROFII													
TAHUN ANGGARAN	: 4) 2023													
BULAN	: 5) DESEMBER2023													
KODE REKENING / JENIS RETRIBUSI	TARGET	TARGET SID BLN INI	SID BLN LALU			BULAN INI			SID BLN INI			SISA ANGGARAN YG BLM TEREALISASI / PELAMPAUAN ANGGARAN	%	KET
			PENERIMAAN	PENYETORAN	SISA	PENERIMAAN	PENYETORAN	SISA	JUMLAH ANGGARAN YANG TEREALISASI	JUMLAH ANGGARAN YANG TELAH DISETOR	SISA YG BELUM DISETOR			
1	2	3	4	5	6=(4-5)	7	8	9=(7-8)	10 = (4+7)	11 = (5+8)	12=(11-10)	13 = (2-10)	14(10/3)	15
1.02.1.02.01.4.1.2.01.01 RETRIBUSI PELAY.KES.														
1. Laborat Kesehatan	1.452.000.000	242.484.000	1.754.648.373	1.754.648.373	-	318.339.278	318.339.278	-	2.072.987.651	2.072.987.651	-	(620.987.651)	854.896674	
1.1.02.01.4.1.4.15 LAIN-2 PAD YG SAH														
Pendpbn BLUD Pusk	73.177.470.080	12.220.637.503	73.690.820.786	73.690.820.786		8.621.726.562	8.621.726.562	-	82.312.547.348	82.312.547.348		(9.756.064.919)	677	
1. Pasien Bayar			9.932.110.584	9.932.110.584		2.410.289.274	2.410.289.274	-	12.342.399.858	12.342.399.858		-	-	
2. Kapitasi JKN			56.538.040.742	56.538.040.742		5.449.060.290	5.449.060.290	-	61.987.101.032	61.987.101.032		-	-	
3. Jasa Giro BNI46			-	-		-	-	-	-	-		-	-	
4. Lain-lain			7.220.669.460	7.220.669.460		762.376.998	762.376.998	-	7.983.046.458	7.983.046.458		-	-	
Jumlah	74.629.470.080	12.463.121.503	75.445.469.159	75.445.469.159		8.940.065.840	8.940.065.840	-	84.385.534.999	84.385.534.999		(9.756.064.919)	677	

Source : SIPD December in 2023. ⁴

In table 1.4 you can see that realization earned income spent by the Laboratory Health Service Health 2023 exceeds the target that has been set in year previously as big as IDR 620,987,651-. Means There is increase successful income achieved by the Laboratory Health during in 2023. Likewise health center , there is ncrease income during in 2023 amounting to IDR 9,756,064. 919 , - btained of 13% of patients pay , 77% JKN capitation and 10% other income. This matter can seen success of the official UPT Health can operationalize their respective UPTs with using BLUD.

Revenue growth ratio (RPP) UPT Dinas Semarang City Health during 2020 to 2023 can calculated with formula following:



$$RPP = \frac{\text{income year } n - \text{income year } n-1}{\text{income year } n-1} \times 100\%$$

Table 1.5 Ratio growth realization UPT Service income Semarang City Health in 2020 sd Year 2023

No	UPT	Year	Big Income year n (Rp)	Big Income year n-1 (Rp)	Ratio Growth (%)	Source :
1.	Public health center	2020 – 2021	63.616.153.304	62.106.469.907	2.43	
2.		2021 - 2022	65,871,503,900	63.616.153.304	3.54	
3.		2022 - 2023	82.312.547.348	65,871,503,900	24, 96	
4.	Laboratory Health	2020 – 2021	513,171,000	562,512,500	-0.09	
5.		2021 - 2022	1,248,710,680	513,171,000	1.43	
6.		2022 - 2023	2,072,987,651	1,248,710,680	0.66	

Processed secondary data , 2024

table 1.5 you can see ratio growth of UPTD Puskesmas in the Department Semarang City Health consistently shows growth rates Which fluctuating However positive every the year, with a significant growth rate in 2023. The growth rate of Health Laboratory UPTD at the Semarang City Health Service shows fluctuations with a negative growth rate in 2021, but returns to positive in 2022 and 2023. Although there is a significant increase in 2022, the growth rate in 2023 slightly down but still positive. In 2020, the pandemic covid 19 has a negative impact on revenues as it increases healthcare costs and operational costs so that required adaptation and strategy fast and precise development For return return UPT performance with use technology in maintenance and application enforcement law in form supporting laws and policies BLUD development is important For growth income .

Improving services for BLUDs is said to be successful if there is an increase in quality in terms of services provided to public, matter This cause increasing demand for these services, which in turn can increase BLUD income. An increase in tariffs or fees for services provided by BLUD can be a direct cause of revenue growth. However, increasing rates must be accompanied by

improvements quality or mark plus Which given to service users. If the number of BLUD service users increases over time, for example due to population growth or policy changes that expand access, BLUD revenues also tend to increase. ⁷

If BLUD succeeds in increasing efficiency in its operations, such as reducing production costs or increasing the use of resources more effectively, this can result in revenue growth by widening the difference between income and costs. Diversifying revenue by offering new services or developing non-service revenue sources (for example through collaboration with third parties, increasing income from investments, or developing new products) can also be a cause of BLUD revenue growth. ⁷

Furthermore, improving the quality of management, including more effective marketing strategies, better financial management, and careful performance monitoring, can help increase BLUD revenues over time. BLUD revenue growth can vary depending on the context and characteristics of each BLUD. Hence, an in-depth analysis of these factors needs to be done to better understand the dynamics of BLUD revenues.

Minister of Health Regulation No. 43 of 2019 states that Community Health Centers (puskesmas) are the first level of health services. This service can be provided individually or in groups (community) involving various necessary health facilities. In the work environment, preventive and promotive efforts are the main focus of community health centers in providing health services. The National Health Insurance Program (JKN) is one of the government's ways of funding health insurance schemes, whose contributions are paid by participants. The Community Health Center (Puskesmas) collaborates with the local government. Work The same This important Because Puskesmas functions as the front guard in preventing and enforcing public health services. JKN aims to guarantee the fulfillment of basic needs health, so that participant can obtain benefit in maintaining their health . ⁹

CLOSING

The knot

1. income levy (counter registration , BP actions e.g service open wound / injection etc. , KIA poly , poly dental and poly elderly), income capitation (cooperation with BPJS) and other income (rent canteen , rent land parking, parties third and students internship) is source income at UPT Dinas Semarang City Health.
2. Source UPT Service income Semarang City Health already apply appropriate policies with

regulation government number 12 of 2019.

3. Realization UPT Service income Semarang City Health during 2020 until in 2023 experience 25% increase ie as big as IDR 21,154,040. 092,- .
4. Ratio growth realization income Public health center from 2020 until with in 2023 experience enhancement significant in 2022 to in 2023 it will be 24.96%. Whereas For 2020 to 2021 Laboratory Health experience decline amounted to 0.09% but succeed raised again in 2022 at 1.43 %.
5. Enhancement realization significant revenue in 2023 indicates that BLUD's growth strategy has proven successful and can be used as a guide for revenue growth in the future.

Suggestion

1. Improved service quality through rigorous training, expanded facilities, and stricter adherence to standards service.
2. Operational efficiency by using more efficient work processes and making maximum use of daily schedules.
3. Diversify services by providing new services or increasing revenue streams non-services through joint ventures with other parties or new product development.
4. Adaptation of technology and innovation , such as telemedicine, can improve the quality and efficiency of services while increasing patient volume.
5. Strengthening cooperation with the private sector, international organizations and educational institutions will help service development and revenue growth.
6. Effective currency management with effective marketing strategies is very important to increase public awareness of BLUD services and encourage revenue growth.

LIST REFERENCES

1. BLUD UPTD Semarang City Health Service. 2020. Report of the Person in Charge of Revenue Treasurer (SPJ Revenue-Administrative/Functional Year 2020). Semarang: BLUD Community

Health Center.

2. BLUD UPTD Semarang City Health Service. (2021). Report of the Person in Charge of Revenue Treasurer (SPJ Revenue-Administrative/Functional Year 2021). Semarang: BLUD Community Health Center.
3. BLUD UPTD Semarang City Health Service. 2022. Report of the Person in Charge of Revenue Treasurer (SPJ Revenue-Administrative/Functional Year 2022). Semarang: BLUD Community Health Center.
4. BLUD UPTD Semarang City Health Service. 2023. Report of the Person in Charge of Revenue Treasurer (SPJ Revenue-Administrative/Functional Year 2023). Semarang: BLUD Community Health Center.
5. Regulation Government number 12 of 2019 concerning Regional Financial Management h <https://peraturan.bpk.go.id/Details/103888/pp-no-12-tahun-2019>
6. Management Service Agency Finance Regional General <https://sumsel.bpk.go.id/wp-content/uploads/2020/05/Tulisan-Hukum-BLUD.pdf>
7. Financial Management of Regional Public Service Agencies (PPK-BLUD). OPTIMAL Journal of Economics and Management, 3(3), 190-204.
8. Minister of Home Affairs Regulation no. 79 of 2018 concerning Regional Business Services Agencies
9. Minister of Home Affairs Regulation No 43 of 2019 about the Community Health Center epository.kemkes.go.id/book/515
10. Service Health NTB Province . Requirements and Determination of Regional Business Service Agencies <https://dinkes.ntbprov.go.id/berita/bapelkes/perbayaran-dan-penetapan-blud/>