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Analysis of the Implementation of the BLUD Financial Management Pattern at the SPAM UPTD of Tanjungpinang City

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ABSTRACT: The purpose of this research is to find out how the implementation of PPK-BLUD and the obstacles in implementing PPK-BLUD in BLUD UPTD SPAM Tanjungpinang City. The implementation of the PPK-BLUD can be seen from the income, expenses and receivables of the BLUD UPTD SPAM Tanjungpinang City. This research method uses qualitative methods. The data used in this study uses primary data such as interviews and direct observation of informants, then this study also uses secondary data such as Regional Revenue and Expenditure Budget Realization Reports, Budget Business Plans and Mayor Regulations.

Keywords: Regional Public Service Agency, Income, Expenditures, Receivables, Patterns of Financial Management.

INTRODUCTION

Guidelines for regional financial management have been stated in the Regulation of the Minister of Home Affairs Number 77 of 2020 which includes planning, budgeting, implementation, administration, reporting, accountability, and supervision of regional finances (shmaturahwa et al., 2022). This regulation applies to provincial governments and district/city governments (Kahfi, 2024). The holder of power in managing regional finances is the regional head, but the regional head can delegate some or all of his power to regional apparatus officials by paying attention to the internal control system with the principle of separation of authority between those who order, test, and receive or spend money (Riharjo & Mustika, 2020). This delegation of power is determined by a regional head's decision (Ansori, 2023).

However, there is one organization whose financial management guidelines are not guided by the Regulation of the Minister of Home Affairs Number 77 of 2020, namely the Regional Public Service Agency (BLUD). BLUD was first introduced by the government through Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Agencies and since then the regional government has begun implementing the system in various technical implementing unit institutions in their respective regions.(Luqman Hakim & Firmanto, 2021).

The Regional Public Service Agency system or commonly called BLUD was perfected by the government with the Regulation of the Minister of Home Affairs Number 79 of 2018 which explains that the BLUD system is a system implemented by regional work units or regional work units in regional work units that provide services to the community (Surtiawaty et al., 2022). The formation of the PPK-BLUD is expected to change the mindset of the service bureaucracy to be more efficient, professional, accountable, and transparent through changes that initially came from traditional budgeting to performance-based budgeting (Gosal et al., 2021). In addition, the use of resources will be clearer in their use, which so far has only financed input and processes, to be oriented towards output (Curristine et al., 2007). In this case, it is intended to be able to reduce the inefficiency that has occurred in the bureaucracy (Erkoc, 2018).

In the Regulation of the Minister of Home Affairs Number 79 of 2018, it is stated that BLUD has flexibility in financial management by implementing healthy business practices to improve services to the community without seeking profit (Ngarawula & Rozikin, 2024). The flexibility provided in implementing PPK-BLUD is in the form of income and expense management, cash management, debt management, receivables management, investment management, procurement of goods and services, goods management, preparation of accounting, reporting and accountability, management of remaining cash at the end of the budget year, cooperation with other parties, direct fund management, and formulation of standards, system policies, and financial management procedures (Chandra et al., 2025).

This flexibility also facilitates BLUD operations because the income obtained can be directly used for BLUD operational needs but by considering the volume of service activities (Kristianto et al., 2024). Income comes from service fees, grants, cooperation with other parties, APBD, and other legitimate BLUD income (Indrawati & Ritawaty, 2022).

In this study, researchers have conducted a research gap on three journals related to the implementation of BLUD financial management with different results. In the journal (Silalahi et al., 2021) with the title "Analysis of the Implementation of the Financial Management Pattern of the Regional Public Service Agency (BLUD) at the Dr. RM. Djoelham Binjai Regional General Hospital (RSUD)" said that the implementation of PPK-BLUD has a positive impact on the financial management of Dr. RM. Djoelham Binjai Hospital because before implementing PPK-BLUD, financial management must follow regional financial regulations, after implementing PPK-BLUD the existing budget can be used directly.

Then the journal created by (Luqman Hakim & Firmanto, 2021) with the title "Analysis of the Implementation of the Flexibility of the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) at the Jatirejo Health Center UPT, Mojokerto Regency" said that the implementation of PPK-BLUD had a negative impact because the existing human resources did not understand how to implement PPK-BLUD so that there were differences of opinion between the health center, the Health Office, and stakeholders.

Then in the journal written by (Sutanto, 2018) with the title "Strategic Position and Direction of Development of Technical Implementation Units (UPTD) to Become Regional Public Service Agencies (BLUD) in the East Java Provincial Government", from several UPT samples studied, some obtained positive results and some obtained negative results. There are UPTs that have the potential to implement PPK-BLUD with a little encouragement from the local government, there are also UPTs that require increased supporting facilities and infrastructure and supporting human resources to implement PPK-BLUD, and there are UPTs that have a low level of independence so that they really need assistance from APBD/APBN funds.

From the results of the research gap above, the researcher will conduct research on BLUD UPTD SPAM Tanjungpinang City. BLUD UPTD SPAM Tanjungpinang City was inaugurated in November 2018, before it was inaugurated, this organization was named UPTD SPAM which was under the PUPR Office of Tanjungpinang City. BLUD UPTD SPAM Tanjungpinang City is engaged in the provision of drinking water which has two Sea Water Reverse Osmosis (SWRO) processing points where the locations are in Batu Hitam and Penyengat (Syahfitriani et al., 2023). In addition, BLUD UPTD SPAM Tanjungpinang City also has eight well water processing points located in Senggarang, Kampung Bugis, Sei Ladi, Pinang Kencana, Batu Sembilan, Sei Jang, Akasia, Kampung Bulang, and Melayu Kota Piring.

Although the BLUD UPTD SPAM of Tanjungpinang City has been inaugurated since 2018, the implementation of PPK-BLUD has only been used in mid-2019 because there is no treasurer of receipts as a recipient of service fee income. BLUD UPTD SPAM of Tanjungpinang City can also only use service fee income to support operational activities in 2021 because there is no expenditure treasurer. The income of BLUD UPTD SPAM of Tanjungpinang City only comes from service fee income, BLUD income can come from investments from outside parties BLUD UPTD SPAM of Tanjungpinang City in business development or from cooperation with other parties so that the benefits of PPK-BLUD have not been maximized. The expenditure of BLUD UPTD SPAM of Tanjungpinang City is also not yet said to be efficient because goods or equipment that have been purchased and can still be used are still budgeted in the following year. Then, the receivables of BLUD UPTD SPAM of Tanjungpinang City have increased from year to year so that the management of receivables has not been carried out properly. The following is a table of total income, expenses and receivables of BLUD UPTD SPAM Tanjungpinang City:

Table 1. Total Revenue, Expenditure and Receivables of BLUD UPTD SPAM 2019-2022

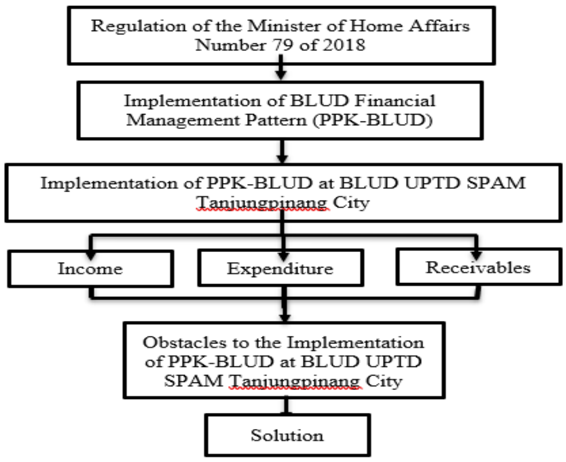
Uraian	Tahun			
	2019	2020	2021	2022
Pendapatan	Rp 86.962.309	Rp 561.838.145	Rp 703.464.016	Rp 626.255.074
Pengeluaran	Rp 2.172.404.525	Rp 1.205.468.648	Rp 1.322.808.337	Rp 2.044.974.143
Piutang	Rp 75.505.172	Rp 239.741.031	Rp 262.003.524	Rp 323.020.292

With this, BLUD UPTD SPAM Tanjungpinang City can be said to be quite slow in implementing PPK-BLUD as a guideline for financial management. Researchers are interested in conducting research on the implementation of PPK-BLUD in BLUD UPTD SPAM Tanjungpinang City. Has BLUD UPTD SPAM Tanjungpinang City fully implemented the Regulation of the Minister of Home Affairs Number 79 of 2018 by conducting a study entitled "Analysis of the Implementation of the BLUD Financial Management Pattern at the SPAM UPTD of Tanjungpinang City ".

Based on the background that has been conveyed by the researcher, the formulation of the problem in this study is as follows:

1. How is the implementation of PPK-BLUD in the Tanjungpinang City BLUD UPTD SPAM as a financial management guideline?
2. In the implementation of PPK-BLUD as a guideline for financial management, what are the obstacles to the implementation of PPK-BLUD and solutions to overcome obstacles to the implementation of PPK-BLUD in BLUD UPTD SPAM Tanjungpinang City?

Figure 1. Framework of Thought



Source: (Concept adapted for research, 2023)

METHOD

This study uses a qualitative descriptive approach (Jaya, 2021) to examine the implementation of the BLUD financial management pattern at the SPAM UPTD of Tanjungpinang City. As stated by (Alamsyahbana et al., 2023), qualitative research aims to understand the meaning behind social phenomena through observation, interviews, and document analysis.

Primary data were obtained through participatory observation and unstructured interviews with six informants selected using purposive sampling (Sujarweni, 2020). These include the Head of UPTD BLUD SPAM, Head of the Finance Subdivision, finance staff, and related stakeholders who are directly involved in the planning, implementation, and accountability of BLUD financial management. Secondary data consist of official documents such as the Regional Budget Realization Report, RBA (Budget Business Plan), and relevant Mayor Regulations (Perwako), obtained from the research site (Hardani et al., 2020)

Data were collected using three techniques: participatory observation (Sugiyono, 2021) unstructured interviews Esterberg in (Sugiyono, 2022) and document analysis (Lexy J. Moleong. MA, 2021) The use of these methods allows for data triangulation to ensure validity and depth.

Data analysis was conducted using the Miles and Huberman model (Hardani et al., 2020) which includes data reduction, data display, and conclusion drawing and verification. This approach allows the researcher to build understanding inductively and construct findings based on field evidence (Bahri, 2018; Chandrarin, 2017).

RESULT AND DISCUSSION

Revenue of BLUD UPTD SPAM of Tanjungpinang City

The income of BLUD UPTD SPAM Tanjungpinang City comes from service income such as water sales through the SR (House Connection) network, gallon water and through tanker trucks and other legitimate income such as giro services at banks, installation of new connections and income from fines for customers who are late in paying bills. In Perwako Number 51 of 2018, which was later refined by Perwako Number 69 of 2020, there are the rates for water services and installation of new connections as stated in the following table:

Table 2. Amount of Service Fee for SPAM SWRO Batu Hitam and SPAM SWRO Penyengat Water Services

Customer Categories	Rate per m3 (Rp)
Social	12,000
Household	15,000
Commerce and Government Agencies	20,000
Industry	25,000
Special Group	Based on Agreement

Table 3. Amount of Conventional SPAM Water Service Tariffs

Customer Categories	Rate per m3 (Rp)
Social	3,000
Household	5,000
Commerce and Government Agencies	10,000
Industry	10,000

Table 4. Amount of Other Service Fees

Type	Rates
Gallon Water	4,000 per gallon
Water Tank	50,000 per m3

Table 5. New Installation Costs

Customer Categories	Cost (Rp)
Social	500,000
Household	750,000
Commerce and Government Agencies	1,500,000
Industry	2,000,000

Based on the above categories, there is also a reinstallation fee of Rp. 500,000 in all customer categories. With the existence of the Mayoral Regulation, the income of the BLUD UPTD SPAM Tanjungpinang City from 2019 to 2022 is stated, which will be described in the following table:

Table 6. Revenue of BLUD UPTD SPAM Tanjungpinang City 2019 – 2022

Uraian	Pendapatan Per Tahun			
	2019	2020	2021	2022
SPAM SWRO Batu Hitam	Rp 86.944.063	Rp 254.229.263	Rp 196.149.129	Rp 119.300.861
SPAM SWRO Penyengat	Rp -	Rp -	Rp 16.589.000	Rp 30.974.000
SPAM Kampung Bugis	Rp -	Rp 43.856.691	Rp 86.212.740	Rp 43.967.355
SPAM Sei Ladi	Rp -	Rp 71.879.800	Rp 83.177.900	Rp 83.546.000
SPAM Senggarang	Rp -	Rp 13.115.000	Rp 20.023.000	Rp 12.699.000
SPAM Pinang Kencana	Rp -	Rp 25.939.000	Rp 46.169.000	Rp 39.080.000
SPAM Batu IX	Rp -	Rp 32.332.000	Rp 30.028.000	Rp 26.631.000
SPAM Sei Jang	Rp -	Rp 64.166.000	Rp 56.839.000	Rp 63.017.000
SPAM Kampung Bulang	Rp -	Rp 22.108.000	Rp 69.094.000	Rp 90.999.000
SPAM Akasia	Rp -	Rp 7.200.000	Rp 57.394.000	Rp 59.879.000
SPAM Melayu Kota Piring	Rp -	Rp -	Rp -	Rp 25.101.000
Air Galon	Rp -	Rp 20.569.000	Rp 6.540.000	Rp 1.492.000
Pendapatan Lainnya	Rp 18.246	Rp 6.443.391	Rp 35.248.247	Rp 29.568.858
TOTAL	**Rp 86.962.309**	**Rp 561.838.145**	**Rp 703.464.016**	**Rp 626.255.074**

Source: BLUD UPTD SPAM Tanjungpinang City (Processed Data, 2023)

Based on the table above, the largest income is at SPAM SWRO Batu Hitam whose income is above Rp. 100,000,000 per year, SPAM SWRO Batu Hitam's highest income was in 2020 which reached Rp. 254,229,263. then followed by SPAM Sei Ladi whose income was above IDR 70,000,000 and stable at around IDR 83,000,000, then SPAM Kampung Bugis and SPAM Senggarang saw income fluctuate quite drastically, SPAM Pinang Kencana experienced a drastic increase in income in 2021 but fell not as far as SPAM Kampung Bugis and SPAM Senggarang. SPAM Batu IX experienced a decrease in income from year to year, while SPAM Kampung Bulang and SPAM Akasia experienced an increase in income from year to year. SPAM Sei Jang experienced a decline in revenue in 2021 but began to stabilize in 2022. Revenue from gallon water sales decreased drastically in 2021 and in 2022 revenue from gallon water sales was only IDR 1,492,000. Based on the total revenue in the table above, the highest revenue of BLUD UPTD SPAM Tanjungpinang City was in 2021 with a total of IDR 703,464,013.

Expenditure of BLUD UPTD SPAM of Tanjungpinang City

BLUD UPTD SPAM expenditure comes from APBD funds and BLUD funds to support the operational activities of BLUD UPTD SPAM Tanjungpinang City. The following is a table of expenditures from BLUD UPTD SPAM Tanjungpinang City:

Table 7. Expenditure of BLUD UPTD SPAM Tanjungpinang City 2019 – 2022

Sumber Dana	Pengeluaran Per Tahun			
	2019	2020	2021	2022
APBD	**Rp 2.172.404.525**	**Rp 1.205.468.648**	**Rp 822.498.911**	**Rp 871.465.874**
Belanja Operasional	Rp 1.458.233.925	Rp 1.153.262.648	Rp 822.498.911	Rp 871.465.874
Belanja Modal	Rp 714.170.600	Rp 52.206.000	Rp -	Rp -
Kas BLUD	**Rp -**	**Rp -**	**Rp 500.309.426**	**Rp 1.173.508.269**
Belanja Operasional	Rp -	Rp -	Rp 436.529.236	Rp 606.927.769
Belanja Modal	Rp -	Rp -	Rp 63.780.190	Rp 566.580.500
TOTAL	**Rp 2.172.404.525**	**Rp 1.205.468.648**	**Rp 1.322.808.337**	**Rp 2.044.974.143**

Source: BLUD UPTD SPAM Tanjungpinang City (Processed Data, 2023)

Based on the table above, the largest expenditure was in 2019, reaching IDR 2,172,404,525 using APBD funds. However, in 2020, expenditure dropped rapidly to IDR 1,205,468,648. The cause of the decrease in expenditure was in capital expenditure, where in 2019 the total capital expenditure reached IDR 714,170,600 while in 2020 capital expenditure was only around IDR 52,206,000. Then in table 4.6 it is also explained that in 2021 BLUD UPTD SPAM Tanjungpinang City has used BLUD cash for both operational and capital expenditures and APBD funds are only used to assist operational expenditures of BLUD UPTD SPAM Tanjungpinang City. However, in 2022 BLUD UPTD SPAM Tanjungpinang City used quite a large BLUD cash, especially in capital expenditures which reached IDR. 566,580,500 so that in 2022 BLUD UPTD SPAM expenditure reached Rp. 2,044,974,143, consisting of APBD funds reaching Rp. 871,465,874 and BLUD cash reaching Rp. 1,173,508,269.

BLUD UPTD SPAM Receivables of Tanjungpinang City

Receivables are income that is recognized but not yet received by the company or service provider. In BLUD UPTD SPAM Tanjungpinang City also has customer receivables that will be in the following table:

Table 8. Receivables of BLUD UPTD SPAM Tanjungpinang City 2019 – 2022

Uraian	Piutang Per Tahun			
	2019	2020	2021	2022
SPAM SWRO Batu Hitam	Rp 75.505.172	Rp 134.385.411	Rp 156.707.204	Rp 183.389.847
SPAM SWRO Penyengat	Rp -	Rp -	Rp 3.344.000	Rp 7.147.000
SPAM Kampung Bugis	Rp -	Rp 56.235.920	Rp 48.633.720	Rp 54.973.045
SPAM Sei Ladi	Rp -	Rp 12.152.700	Rp 10.757.600	Rp 11.787.400
SPAM Senggarang	Rp -	Rp 6.020.000	Rp 1.671.000	Rp 2.010.000
SPAM Pinang Kencana	Rp -	Rp 6.179.000	Rp 9.949.000	Rp 17.630.000
SPAM Batu IX	Rp -	Rp 4.939.000	Rp 5.639.000	Rp 3.840.000
SPAM Sei Jang	Rp -	Rp 5.271.000	Rp 10.539.000	Rp 10.520.000
SPAM Kampung Bulang	Rp -	Rp 8.942.000	Rp 9.055.000	Rp 12.647.000
SPAM Akasia	Rp -	Rp 5.616.000	Rp 5.708.000	Rp 12.666.000
SPAM Melayu Kota Piring	Rp -	Rp -	Rp -	Rp 6.410.000
TOTAL	**Rp 75.505.172**	**Rp 239.741.031**	**Rp 262.003.524**	**Rp 323.020.292**

Source: BLUD UPTD SPAM Tanjungpinang City (Processed Data, 2023)

Based on the table above, the largest receivables at BLUD UPTD SPAM Tanjungpinang City are also in SPAM SWRO Batu Hitam until the end of 2022 which reached IDR 183,389,847, then followed by SPAM Kampung Bugis which reached IDR 54,973,045. While other SPAMs have receivables below IDR 18,000,000 but it is possible that seen from the total receivables of BLUD UPTD SPAM Tanjungpinang City until the end of 2022 it could reach IDR 323,020,292 which in that year the receivables from BLUD UPTD SPAM Tanjungpinang City increased rapidly.

Revenue Management at BLUD UPTD SPAM Tanjungpinang City

Looking at table 4.5, especially in 2019, the BLUD UPTD SPAM income only came from SPAM SWRO Batu Hitam service billing. Based on information received by the Head of BLUD UPTD SPAM Tanjungpinang City, SPAM SWRO Batu Hitam began billing service fees in July 2019. The total SR from SPAM SWRO Batu Hitam at that time was around 2,469 SR, but considering that SWRO Batu Hitam was completed in 2015 and was inactive until mid-2017, several pipe networks and house connection networks experienced problems. Therefore, the Head of BLUD UPTD SPAM Tanjungpinang City decided to serve 859 SR located in Kamboja Village because the area was in great need of water and also had the potential to increase the income of BLUD UPTD SPAM Tanjungpinang City.

Then there are several SPAM units that have been built before the establishment of the BLUD UPTD SPAM Tanjungpinang City such as SPAM SWRO Penyengat, SPAM Kampung Bugis, SPAM Sei Ladi, SPAM Senggarang, SPAM Pinang Kencana, SPAM Batu IX and SPAM Sei Jang which at that time were known as BAPELAM (Drinking Water Management Agency) so that in 2020, BAPELAM was directly under the BLUD UPTD SPAM Tanjungpinang City because all drinking water management units under the Tanjungpinang City Government will be managed by the BLUD UPTD SPAM Tanjungpinang City. However, when it became BAPELAM, several SPAM units still had remaining income, so the remaining income was handed over and managed by the BLUD UPTD SPAM Tanjungpinang City and included in the 2020 income where the total remaining bills in that year are listed in the following table:

Table 9. BAPELAM's Remaining Income in 2019

Uraian	Pendapatan	
SPAM SWRO Penyengat (Penjualan Air Galon)	Rp	1.855.000
SPAM Kampung Bugis	Rp	2.615.608
SPAM Sei Ladi	Rp	5.116.500
SPAM Senggarang	Rp	-
SPAM Pinang Kencana	Rp	1.134.000
SPAM Batu IX	Rp	4.241.000
SPAM Sei Jang	Rp	16.976.000
TOTAL	**Rp**	**31.938.108**

Source: BLUD UPTD SPAM Tanjungpinang City (Processed Data, 2023)

Based on the table above, only SPAM Senggarang did not have any remaining income when it became BAPELAM because at that time SPAM Senggarang was inactive. With the total income when it became BAPELAM, the pure income in 2020 was only around Rp. 529,900,037. Then there is also income from the sale of gallon water which is currently only at SPAM SWRO Penyengat and has three gallon water refill points.

In 2020, it was also explained that the SPAM under the BLUD UPTD SPAM Tanjungpinang City increased, such as SPAM Kampung Bulang with a total of 168 SR which started billing for service fees in June 2020 and SPAM Akasia with a total of 110 SR which started billing for service fees in November 2020. The reason SPAM Kampung Bulang and SPAM Akasia are only managed by BLUD UPTD SPAM Tanjungpinang City is because the construction of the SPAM was only completed in 2020. After being completed by the PUPR Office of Tanjungpinang City, the management of the SPAM was immediately handed over to BLUD UPTD SPAM Tanjungpinang City. However, of the 168 SR installed in SPAM Kampung Bulang, only around 132 SR can be served due to the lack of water discharge in the drilled wells.

In 2021, the Head of BLUD UPTD SPAM Tanjungpinang City also informed that SPAM SWRO Penyengat received optimization from the Tanjungpinang City Government through DAK (Special Allocation Fund) so that SPAM SWRO Penyengat also provides services through a home connection network with a total of 107 SR and service billing began in May 2021. However, with this home connection network, revenue from gallon sales at SPAM SWRO Penyengat also decreased because residents chose to boil water rather than buy gallons of water. However, with the provision of home connection network services at SPAM SWRO Penyengat, revenue from SPAM SWRO Penyengat also increased. However, in 2021 it was also explained that there were many disconnections of home connection networks at SWRO Batu Hitam so that SWRO Batu Hitam's revenue also decreased. The following is the total SR of SPAM SWRO Batu Hitam until December 2021:

Table 10. Total SR SPAM SWRO Batu Hitam in 2021

Uraian	Total SR 2019	Total SR 2021	Total Pemutusan SR
SPAM SWRO Batu Hitam	859	738	121

Source: BLUD UPTD SPAM Tanjungpinang City (Processed Data, 2023)

Then in 2022 it was also announced that SPAM Melayu Kota Piring also began to be under BLUD UPTD SPAM Tanjungpinang City with a total of 110 SR house connections. The construction of SPAM Melayu Kota Piring was only completed around December 2021 and its management was immediately handed over to BLUD UPTD SPAM Tanjungpinang City so that the billing of service fees began in January 2022. Then in the same year there was also a significant disconnection of house connection networks and the addition of service areas as listed in the following table:

Table 11. Termination and Addition of Service Areas in 2022

Uraian	Jumlah SR Awal	Jumlah SR Akhir	Kurang/Tambah
SPAM Kampung Bugis	330	247	(83)
SPAM Sei Ladi	117	212	95
SPAM Sei Jang	79	113	34
SPAM Kampung Bulang	132	196	64
SPAM Akasia	117	216	99

Source: BLUD UPTD SPAM Tanjungpinang City (Processed Data, 2023)

Based on the table above, the number of SR SPAM Kampung Bugis has decreased quite significantly because many customers are in arrears on their bills so that action is taken to disconnect customers who are in arrears for more than 3 months, therefore the income at SPAM Kampung Bugis has also decreased. Then SPAM Kampung Bulang began to expand its service area because the water discharge needed was sufficient to serve the entire number of house connections that had been installed and the increasing attraction of residents to subscribe to using SPAM Kampung Bulang water so that income at SPAM Kampung Bulang also increased. Then SPAM Sei Ladi, SPAM Sei Jang and SPAM Akasia received optimization from the Tanjungpinang City Government through the Special Allocation Fund (DAK) because the raw water discharge owned by the SPAM was very large so that the service area was expanded. The optimization activity was completed in December 2022 and started operating in early 2023. However, in 2022 there were also obstacles in the operation of the Batu Hitam SWRO SPAM system so that the Batu Hitam SWRO SPAM did not operate for approximately four months and caused a decrease in revenue in that year, considering that the largest revenue came from the Batu Hitam SWRO SPAM.

Until the end of 2022, the income of BLUD UPTD SPAM Tanjungpinang City only comes from service fee income, gallon water sales and other income. Considering that in Perwako Number 69 of 2020 it is explained that BLUD UPTD SPAM Tanjungpinang City can also provide services using tank water, but it has not been done because according to the Head of BLUD UPTD SPAM Tanjungpinang City, it still cannot be done because it is currently focused on optimizing home connection services and still requires steps in making sales with tank water. According to the Head of BLUD UPTD SPAM Tanjungpinang City, BLUD UPTD SPAM actually has a fairly large opportunity to increase income, it's just that currently there are still no positions to fill in implementing the plan to increase income, so BLUD UPTD SPAM Tanjungpinang City must be satisfied with service fee income and gallon water sales only. Then the Head of BLUD UPTD SPAM Tanjungpinang City also added that there were external parties who said that SPAM SWRO Batu Hitam could produce salt using rejected water or unused water and returned to the sea because the salt content in this rejected water could reach twice that of sea water in general. Then the Head of the Administration Sub-Division of BLUD UPTD SPAM Tanjungpinang City also said that the most potential income was in Conventional SPAM because its service could reach 24 hours while the SWRO system is currently not able to serve for 24 hours so that currently SPAM SWRO Batu Hitam only produces around 2-4 hours and SPAM SWRO Penyengat only produces around 5-8 hours. The Head of BLUD UPTD SPAM Tanjungpinang City also said that in 2024 BLUD UPTD SPAM Tanjungpinang City will increase the number of home connection network services at SPAM SWRO Batu Hitam with a total of 531 SR and SPAM SWRO Penyengat with a total of 331 SR because the optimization has just been completed by the BPPW Kepri. With this, it is hoped that the income of BLUD UPTD SPAM Tanjungpinang City will increase in 2024 with a target income of up to IDR 900,000,000 and will also start implementing the RENBIS (Business Plan) that has been made by experts for the steps to be taken in the future. Then the income from these services will also be used for the needs of future operational activities and is also expected to be able to ease the burden on the APBD.

Expenditure Management at BLUD UPTD SPAM Tanjungpinang City

Head of Administration Sub-Division of BLUD UPTD SPAM Tanjungpinang City explained that BLUD UPTD SPAM expenditure has two types of expenditure, namely operational expenditure and capital expenditure. In 2019, operational expenditure was quite large because at that time the honorarium expenditure for non-ASN employees of BLUD UPTD SPAM Tanjungpinang City was included in the financial report of BLUD UPTD SPAM Tanjungpinang City. However, after 2019, the honorarium expenditure for non-ASN employees of BLUD UPTD SPAM Tanjungpinang City was included in the financial report of the PUPR Office of Tanjungpinang City. One of the causes of the large operational expenditure is electricity expenditure, because the electricity used to operate the SWRO system requires very large electricity and the SWRO system also requires quite a lot of types of chemicals both for operation and maintenance of the SWRO system. Capital expenditure in 2019 was quite large due to the purchase of HDPE pipe welding machines, computers, three-wheeled vehicles to support activities in the field, and others.

Then in 2020, expenditure from BLUD UPTD SPAM Tanjungpinang City decreased compared to the previous year, only in 2020 electricity spending and chemical spending had to be increased considering the addition of SPAM management such as SPAM Kampung Bulang and SPAM Akasia. BLUD UPTD SPAM Tanjungpinang City also added internet spending to support work in the office administration section and also added a budget for spending on consumables and spending on motor vehicle maintenance. Capital expenditure in 2020 also decreased significantly because in that year it focused more on optimizing and maintaining SPAM under the auspices of BLUD UPTD SPAM Tanjungpinang City.

The Head of BLUD UPTD SPAM Tanjungpinang City also said that in 2021 BLUD UPTD SPAM Tanjungpinang City began using BLUD cash to support BLUD activities. With the use of BLUD cash, the use of funds from the APBD was also not too large compared to the previous year. In 2021, spending on goods and services was also added using BLUD cash. This spending on goods and services aims to purchase goods that are needed quickly because there are several conditions of damage that must be repaired immediately so as not to disrupt operational activities without having to wait for the budget from the APBD considering that the PPK-BLUD is given flexibility in managing its finances. Because in 2020 when one of the SPAMs was damaged and needed a budget to make repairs but had to wait for the budget from the APBD.

The Head of BLUD UPTD SPAM Tanjungpinang City explained that in 2022, the expenditure was quite high compared to the previous year because spending on BLUD goods and services was increased. The reason for the increase in BLUD goods and services spending in 2022 was because BLUD UPTD SPAM Tanjungpinang City hired expert services for the repair of SPAM SWRO Batu Hitam and institutional experts for the development of BLUD UPTD SPAM Tanjungpinang City. Then, capital expenditure using BLUD cash was also quite large because in that year BLUD purchased two-wheeled vehicles for operational activities and also four-wheeled vehicles of the pick-up type, the aim of which was to improve services by using tanks in the future.

Based on the total income in table 4.5 and the total expenditure in table 4.6, BLUD UPTD SPAM Tanjungpinang City continues to experience a deficit. Then the Head of BLUD UPTD SPAM Tanjungpinang City explained that the cause of the frequent deficit is that the operational costs are currently quite large compared to the income. The income of BLUD UPTD SPAM Tanjungpinang City is currently only able to cover electricity costs and chemical costs while there are still many other costs that also support operational activities. With the reported financial report not including non-ASN employee costs of BLUD UPTD SPAM Tanjungpinang City which reached IDR 500,000,000 for one year. Then the next largest expense is electricity costs which can also reach IDR 500,000,000 for one year. Although in 2022 SPAM SWRO Batu Hitam stopped operating for approximately four months, the electricity costs incurred remained the same for SPAM SWRO Batu Hitam because the use of electricity for SPAM SWRO Batu Hitam when operating was only around 10,000 kWh while the minimum use of electricity subscriptions at SPAM SWRO Batu Hitam could reach 27,600 kWh so that the electricity costs for SPAM SWRO Batu Hitam each month were around Rp. 28,500,000. There was an idea by the Head of BLUD

UPTD SPAM Tanjungpinang City to reduce it to below the average monthly usage but considering that SPAM SWRO Batu Hitam would continue to grow, this idea was not carried out because it was only for a moment, if when it was wanted to be increased again, BLUD UPTD SPAM Tanjungpinang City would be forced to spend another budget to increase the power, because there was a plan to provide SPAM SWRO Batu Hitam services for 24 hours. With this expenditure, the Head of the BLUD UPTD SPAM Administration Sub-Division of Tanjungpinang City will also carry out how the expenditure from this BLUD can be carried out as efficiently as possible.

Management of Receivables at BLUD UPTD SPAM Tanjungpinang City

Based on table 4.7, it can be seen that the receivables from BLUD UPTD SPAM Tanjungpinang City continue to increase from year to year. Therefore, the Head of BLUD UPTD SPAM Tanjungpinang City also explained that the cause of the increasing receivables from year to year is because BLUD UPTD SPAM Tanjungpinang City is still weak in implementing regulations to customers. When customers are late in paying past the payment schedule, the officers in the field have not yet made a disconnection so that the customer has been in arrears for up to three months and the customer is unable to pay, which means that the amount of the customer's bill for three months can reach IDR 2,000,000 for SPAM SWRO Batu Hitam customers. So the customer decided to just disconnect it and the customer's bill became a receivable. Then there is also a problem that is the negligence of the customer so that the usage is more than IDR 1,000,000 a month and the customer does not want to pay, so other receivables arise. Then the Head of Administration Sub-Division of BLUD UPTD SPAM Tanjungpinang City also added that the lack of coordination between the treasurer staff and operators in the field resulted in the uncontrolled customers whose bills had been in arrears for more than three months and the treasurer section was also late in informing the Head of Administration Sub-Division regarding the large number of customer arrears.

In this case, the Head of BLUD UPTD SPAM Tanjungpinang City also began to control the management of the receivables by improving coordination between the treasurer of receipts, operators in the field and also the Head of the Administration Sub-Division. Then implementing the regulations that have been made, if the customer has been in arrears for one month, the home connection network must be closed and if it is not paid off for up to three months, a permanent disconnection will be carried out, which if the customer wants to be reconnected, the customer must pay the previous bill arrears and pay a reconnection fee of Rp. 500,000. The Head of the Administration Sub-Division of BLUD UPTD SPAM Tanjungpinang City also seeks to whiten receivables for customers who are no longer active but must also be accompanied by the law governing the whitening.

Obstacles in the Implementation of PPK-BLUD at BLUD UPTD SPAM Tanjungpinang City

According to the Head of BLUD UPTD SPAM Tanjungpinang City, there are two obstacles in implementing PPK-BLUD. The first is an internal obstacle, namely the lack of understanding of human resources regarding the implementation of PPK-BLUD. For example, to increase BLUD revenue, there are many ways but the way to increase this revenue is not known by BLUD UPTD

SPAM Tanjungpinang City. There needs to be human resources who understand this section so that they can improve the quality and quantity of BLUD UPTD SPAM Tanjungpinang City. Then another problem is that the income of BLUD UPTD SPAM Tanjungpinang City can also increase if BLUD UPTD SPAM Tanjungpinang City can reduce the leakage rate in SPAM SWRO Batu Hitam which reaches 50%. Another obstacle is the lack of control over expenditures so that they can be as efficient as possible because the largest expenditure of BLUD UPTD SPAM Tanjungpinang City comes from electricity spending, chemical spending and BLUD goods and services spending, which spending greatly affects supporting BLUD operational activities so that currently BLUD UPTD SPAM Tanjungpinang City still depends on the APBD. Then there is the lack of coordination between the expenditure treasurer, operator and Head of Administration Sub-Division in controlling receivables.

Next are external constraints originating from the Regional Head, DPRD, Officials in the regional secretariat environment such as the Legal Bureau, Organizational Bureau, Economic Development Bureau, Officials in the Bappeda environment, BPKAD Officials, Officials in the regional inspectorate environment. The constraints are the lack of understanding related to the implementation of BLUD such as the status of BLUD, BLUD is equated with BUMD and the role of the DPRD in the implementation of BLUD.

CONCLUSION

This study concludes that the implementation of the BLUD Financial Management Pattern (PPK-BLUD) at the UPTD SPAM of Tanjungpinang City has generally followed the regulatory framework as outlined in Permendagri No. 79 of 2018. In practice, the unit has prepared key financial instruments such as the Budget Business Plan (RBA), revenue and expenditure planning, and financial reports in accordance with applicable standards. However, several components still require improvement, particularly in optimizing income realization and financial reporting timeliness.

In implementing PPK-BLUD, the study found several obstacles, including limited human resource capacity in financial administration, lack of integrated systems for receivables monitoring, and delays in disbursement processes. To address these issues, the study recommends several practical solutions: (1) enhancing staff competency through technical training in BLUD financial management, (2) developing or adopting digital tools for receivables and budget monitoring, and (3) strengthening coordination mechanisms between BLUD units and the regional financial authority to streamline processes.

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