

ABSTRACT

ANALYSIS OF INCOME BEFORE AND AFTER APPLICATION “POLA PENGELOLAAN KEUANGAN BADAN LAYANAN UMUM DAERAH (PPK-BLUD)” ON MENTAL HOSPITAL OF PROVINCE LAMPUNG

BY

RAHMAD EFENDI

Issuance of “Peraturan Pemerintah (PP) No.23 th 2005” as amended by “Peraturan Pemerintah (PP) No. 74 th 2012” about “Pola Pengelolaan Keuangan Badan Layanan Umum Daerah (PPK-BLUD)” as a form of implementation of the mandate of “UU No. 1 th 2004” about State Treasury. Products of this law solely to improve public services by the government in which the Public Service Agency include hospital central government and local government hospitals. "Badan Layanan Umum (BLU) is the agency within the government that was formed to provide services to the community in the form of goods or services sold without priority for profit, in conducting its activities based on the principles of efficiency and productivity."

This study aims to determine the differences in income before and after the implementation of the “Pola Pengelolaan Keuangan Badan Layanan Umum Daerah (PPK-BLUD)” and to examine the use and implementation of revenue management flexibility after the implementation of the PPK-BLUD in Mental Hospital of Lampung Province. The sample used in this study is the income with direct payments of 10 (ten) units of service and revenues with no direct payment of two the insurer during the period of 18 (eighteen) months before and 18 (eighteen) months after the implementation of the PPK-BLUD. Statistical analysis technique used is paired t test to test two average difference (paired-samples t-test).

The results showed that there was no significant difference in income between before and after the implementation of the PPK-BLUD good income with direct payments or income with no direct payment. This is due to the flexibility of the management of revenue after the implementation of the PPK-BLUD not used optimally with yet exploited the potential revenue enhancement opportunities that are owned and Mental Hospital Type A class with a capacity of 200 bed has not been implemented. Flexibility and opportunities for the class is a decisive factor increased revenue Mental Hospital of Lampung Provincial after application of the PPK-BLUD.

Keywords: income, PPK BLUD, Mental Hospital , flexibility.