

REGENT OF GRESIK

EAST JAVA PROVINCE

REGULATION OF THE REGENT OF GRESIK

NUMBER 52 OF 2019

ON

FINANCIAL MANAGEMENT OF THE REGIONAL PUBLIC SERVICE AGENCY

OF COMMUNITY HEALTH CENTERS IN THE REGENCY OF GRESIK

BY THE BLESSINGS OF ALMIGHTY GOD

THE REGENT OF GRESIK,

Considering: a. that in the context of transparency and orderly financial administration at the Regional Public Service Agency of Community Health Centers in the Regency of Gresik, it is necessary to establish financial management that serves as a basic guideline in financial management;

b. that based on the considerations referred to in letter a and to implement the provisions of Article 73, Article 77 section (1), Article 83 section (6), Article 85 section (2), Article 87 section (5), and Article 99 section (5) of the Regulation of the Minister of Home Affairs Number 79 of 2018 concerning Regional Public Service Agencies, it is necessary to issue a Regents Regulation on the Financial Management of the Regional Public Service Agency of Community Health Centers in the Regency of Gresik;

Considering: 1. Law Number 12 of 1950 on the Formation of Regency Areas within the Province of East Java (State Gazette of the Republic of Indonesia of 1950 Number 19, Supplement to the State Gazette of the Republic of Indonesia Number 9) as amended by Law Number 2 of 1965 on the Change of Boundary of the Surabaya Municipality and the Type II Region of Surabaya (State Gazette of the Republic of Indonesia of 1965 Number 19, Supplement to the State Gazette of the Republic of Indonesia Number 2730);

2. Law Number 17 of 2003 on State Finances (State Gazette of the Republic of Indonesia of 2003

Number 47, Supplement to the State Gazette of the Republic of Indonesia Number 4286);

3. Law Number 36 of 2009 on Health (State Gazette of the Republic of Indonesia of 2009 Number 144, Supplement to the State Gazette of the Republic of Indonesia Number 5063);

4. Law Number 44 of 2009 on Hospitals (State Gazette of the Republic of Indonesia of 2009 Number 153, Supplement to the State Gazette of the Republic of Indonesia Number 5072);

5. Law Number 12 of 2011 on the Formation of Legislation (State Gazette of the Republic of Indonesia of 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234) as amended several times, lastly by Law Number 15 of 2019 on Amendment to Law Number 12 of 2011 on the Formation of Legislation (State Gazette of the Republic of Indonesia of 2019 Number 183, Supplement to the State Gazette Number 6398);

6. Law Number 23 of 2014 on Regional Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended several times, lastly by Law Number 9 of 2015 on the Second Amendment to Law Number 23 of 2014 on Regional Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to the State Gazette of the Republic of Indonesia Number 5679);

7. Government Regulation Number 23 of 2005 on the Management of Public Service Agency Finances (State Gazette of the Republic of Indonesia of 2005 Number 48, Supplement to the State Gazette of the Republic Number 4502), as amended by Government Regulation Number 74 of 2012 on Amendment to Government Regulation Number 23 of 2005 on the Management of Public Service Agency Finances (State Gazette of the Republic of Indonesia of 2012 Number 171, Supplement to the State Gazette of the Republic Number 5340);

8. Government Regulation Number 12 of 2019 on Regional Financial Management (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement to the State Gazette Number 6322);

9. Regulation of the Minister of Health Number 75 of 2014 on Community Health Centers (State News of the Republic of Indonesia of 2014 Number 1676);

10. Regulation of the Minister of Home Affairs Number 80 of 2015 on the Formation of Regional Legal Products (State News of the Republic of Indonesia of 2015 Number 2036) as amended by Regulation of the Minister of Home Affairs Number 120 of 2018 on Amendment to Regulation of the Minister of Home Affairs Number 80 of 2015 on the Formation of Regional Legal Products (State News of the Republic of Indonesia of 2019 Number 157);

11. Regulation of the Minister of Home Affairs Number 79 of 2018 on Regional Public Service Agencies (State News of the Republic of Indonesia of 2016 Number 1213);
12. Regional Regulation of the Regency of Gresik Number 12 of 2016 on the Formation of Regional Apparatus in the Regency of Gresik (Regional Gazette of the Regency of Gresik of 2016 Number 18);

DECIDES:

To Enact: THE REGENT'S REGULATION ON FINANCIAL MANAGEMENT OF THE REGIONAL PUBLIC SERVICE AGENCY OF COMMUNITY HEALTH CENTERS IN THE REGENCY OF GRESIK

## CHAPTER I

### GENERAL PROVISIONS

#### Article 1

In this Regents Regulation:

1. Region means the Regency of Gresik.
2. Regional Government means the Regional Government of the Regency of Gresik.
3. Regent means the Regent of Gresik.
4. Health Office means the Health Office of the Regency of Gresik.
5. Regional Public Service Agency, hereinafter referred to as BLUD, is a system applied by technical implementing units of regional offices/agencies in providing services to the community that has flexibility in financial management patterns as an exception to the general provisions of regional financial management.
6. Community Health Center, hereinafter referred to as Puskesmas, is a health service facility that organizes community health efforts and primary-level individual health efforts, prioritizing promotive and preventive efforts to achieve the highest possible level of community health in its work area.
7. Regional Public Service Agency of Community Health Center, hereinafter referred to as BLUD Puskesmas, is a Technical Implementing Unit at the Health Office that implements the Regional

Public Service Agency.

8. Financial management of BLUD is the entirety of activities encompassing planning, implementation, administration, reporting, accountability, and supervision of regional finances, managed in an orderly manner, compliant with applicable regulations, efficient, effective, economical, transparent, and accountable, taking into account the principles of justice, propriety, and benefits for the community.

9. Regional Financial Management Officer, hereinafter abbreviated as PPKD, is the head of the regional apparatus who is tasked with carrying out regional financial management and acting as the Regional Treasurer.

10. Regional Revenue and Expenditure Budget means the Regional Revenue and Expenditure Budget of the Regency of Gresik.

11. Budget Team is a team formed by the Regent's Decision, led by the SECRETARY OF REGENCY OF GRESIK, tasked with preparing and implementing the Regent's policies in the context of preparing the Regional Revenue and Expenditure Budget, whose members consist of regional planning officials, PPKD, and other officials as needed.

12. Work Plan and Budget of the Regional Apparatus, hereinafter abbreviated as RKA, is a planning and budgeting document containing the planned revenue, planned expenditure for programs and activities of the Regional Apparatus, and planned financing as the basis for preparing the Regional Revenue and Expenditure Budget.

13. Financial Administration Officer (PPK) is the officer who carries out the financial administration function in the Regional Apparatus.

14. Strategic Business Plan, hereinafter referred to as Renstra Bisnis, is a five-year document containing the vision, mission, strategic programs, performance achievement measurements, and operational policy direction of BLUD.

15. Business Plan and Budget, hereinafter abbreviated as RBA, is a fiscal year business planning and budgeting document containing the programs, activities, performance targets, and budget of BLUD.

16. Budget Implementation Document, hereinafter referred to as DPA, is a document containing revenue and expenses, cash flow projections, the quantity and quality of goods and/or services to be produced and used as the basis for budget implementation by BLUD.

17. Revenue is all receipts in the form of cash and receivables of BLUD that increase liquid equity funds in the relevant budget period that do not need to be repaid.
18. Expenditure is all disbursements from the cash account that reduce liquid equity funds in the relevant fiscal year period that will not be repaid by BLUD.
19. Service Tariff is remuneration for goods and/or services provided by BLUD, including fair returns from fund investments, which may aim to cover all or part of the cost per unit of service.
20. Cost is the amount of expenditure that reduces liquid equity funds to obtain goods and/or services for the operational needs of BLUD.
21. Investment is the use of assets to obtain economic benefits that can improve the capacity of BLUD in providing services to the community.
22. Accrual basis is an accounting basis that recognizes the effects of transactions and other events when those transactions and events occur, without regard to when cash or cash equivalents are received or paid.
23. Sound business practices are the conduct of organizational functions based on good management principles in order to provide quality and sustainable services.
24. Turnover value is the total amount of operational revenue received by BLUD from goods and/or services provided to the community, the results of BLUDs work with other parties and/or other business results.

## CHAPTER II

### PLANNING AND BUDGETING

#### Section One

#### Planning

#### Article 2

- (1) BLUD Puskesmas must prepare a Renstra Bisnis.
- (2) The Renstra Bisnis of BLUD Puskesmas as referred to in section (1) is prepared by referring to the Medium-Term Regional Development Plan.
- (3) The Renstra Bisnis as referred to in section (2) is then integrated with the Strategic Plan of the

Office.

(4) The Renstra Bisnis of BLUD Puskesmas as referred to in section (1) is used as the basis for preparing the RBA and evaluating performance.

(5) The Renstra Bisnis of BLUD Puskesmas as referred to in section (1) includes a statement of vision, mission, strategic programs, performance achievement measurement, five-year achievement plan, and five-year financial projection.

## Section Two

### Budgeting

#### Article 3

(1) BLUD Puskesmas must prepare an annual RBA guided by the Renstra Bisnis of BLUD Puskesmas.

(2) The RBA as referred to in section (1) is prepared based on:

a. performance-based budgeting;

b. unit price standards; and

c. estimated expenditure needs and revenue capacity to be obtained from services provided to the community, grants, the results of cooperation with other parties and/or other business results, the Regional Budget, and other revenue sources of BLUD Puskesmas.

(3) Performance-based budgeting as referred to in section (2) letter a is an activity analysis oriented towards achieving output with efficient use of resources.

(4) Unit price standards as referred to in section (2) letter b are unit prices for each unit of goods/services applicable in a region.

(5) If BLUD Puskesmas has not yet prepared unit price standards as referred to in section (4), BLUD Puskesmas uses unit price standards set by the Regents Decision.

(6) Expenditure needs and revenue capacity as referred to in section (2) letter c are budget ceilings detailed according to operating and capital expenditures.

(7) The RBA as referred to in section (1) is equated with the RKA of the work unit.

#### Article 4

(1) The RBA as referred to in Article 3 section (1) includes:

- a. summary of revenue, expenditure, and financing;
- b. details of the revenue, expenditure, and financing budget;
- c. price estimates;
- d. threshold percentage; and
- e. forward estimate.

(2) The RBA as referred to in section (1) adopts a flexible budget pattern with a certain threshold percentage.

(3) The RBA as referred to in section (2) is accompanied by minimum service standards.

## Article 5

(1) The summary of revenue, expenditure, and financing as referred to in Article 4 section (1) letter a is a summary of revenue, expenditure, and financing.

(2) The details of revenue, expenditure, and financing budget as referred to in Article 4 section (1) letter b is a budget plan for all annual activities expressed in monetary units reflected in the planned revenue, expenditure, and financing.

(3) The price estimates as referred to in Article 4 section (1) letter c are estimates of the selling price of goods and/or services after taking into account the cost per unit and the determined margin level as reflected in the Service Tariff.

(4) The threshold percentage as referred to in Article 4 section (1) letter d is the percentage of changes in the budget sourced from operational revenue that is permitted and determined by considering the fluctuation of operational activities of BLUD Puskesmas.

(5) The forward estimate as referred to in Article 4 section (1) letter e is a calculation of the fund needs for the following fiscal year from the planned year to ensure the continuity of programs and activities that have been approved and to form the basis for preparing the budget for the following year.

## Article 6

(1) The RBA of BLUD Puskesmas as referred to in Article 4 is submitted to the Head of the Office to be discussed as part of the Offices RKA.

(2) The Offices RKA along with the RBA of BLUD Puskesmas as referred to in section (1) is submitted to the PPKD to be further discussed by the Budget Team.

#### Article 7

(1) The Budget Team reviews the Offices RKA and the RBA of BLUD Puskesmas.

(2) The review as referred to in section (1) includes the conformity of the budget proposal with planning documents, respective main duties and functions, including calculating and analyzing financing due to budget deficits or surpluses.

(3) The RBA that has been reviewed by the Budget Team is included in the Draft Regional Regulation on the Regional Revenue and Expenditure Budget.

#### Article 8

(1) The RBA of BLUD Puskesmas is presented as an inseparable part of the Draft Regional Regulation on the Regional Revenue and Expenditure Budget.

(2) All sources and allocation of costs are converted according to the group and type of expenditure in the Regional Revenue and Expenditure Budget using a cash basis.

(3) The RBA as referred to in section (1) is equated with the Offices RKA.

#### Article 9

(1) The Regional Regulation on the Regional Revenue and Expenditure Budget that has been enacted becomes the basis for the BLUD Puskesmas Leader to adjust the RBA and set the definitive RBA.

(2) The definitive RBA as referred to in section (1) becomes the basis for preparing the DPA.

### CHAPTER III

#### BUDGET IMPLEMENTATION

##### Section One

##### General



## Article 10

(1) The Definitive RBA of Puskesmas is the basis for the budget implementation of BLUD Puskesmas and is the basis for withdrawing funds sourced from the revenue of BLUD Puskesmas.

(2) The withdrawal of funds as referred to in section (1) is used for personnel expenses, goods/services expenses, and capital expenditures, implemented in accordance with the provisions of applicable regulations.

## Article 11

(1) The Definitive RBA of BLUD Puskesmas becomes an attachment to the performance agreement signed by the Head of the Office and the Leader of BLUD Puskesmas.

(2) The performance agreement as referred to in section (1) is a manifestation of the working relationship between the Head of the Office and the Leader of BLUD Puskesmas.

(3) The performance agreement as referred to in section (1) includes, among other things, a commitment to improve:

- a. service performance for the community;
- b. financial performance; and
- c. benefits for the community.

## Section Two

### Revenue

## Article 12

The revenue of BLUD Puskesmas is sourced from:

- a. service fees;
- b. grants;
- c. results of cooperation with other parties;
- d. Regional Revenue and Expenditure Budget; and
- e. other legitimate revenue of BLUD Puskesmas, including:
  - 1. giro fees;

2. interest income;
3. profit from the exchange rate difference of the rupiah against foreign currencies;
4. commission, deductions, or other forms as a result of the sale and/or procurement of goods and/or services;
5. investment returns; and
6. business development.

## Section Three

### Expenses

#### Article 13

(1) The expenses of BLUD Puskesmas consist of:

- a. operational expenses; and
- b. non-operational expenses.

(2) Operational expenses as referred to in section (1) letter a include all expenses that burden BLUD Puskesmas in carrying out its duties and functions.

(3) Non-operational expenses as referred to in section (1) letter b include all expenses that burden BLUD Puskesmas in supporting the implementation of its duties and functions.

(4) The expenses of BLUD Puskesmas as referred to in section (1) are allocated to finance service improvement programs, service activities, and supporting service activities.

(5) The financing of programs and activities as referred to in section (4) is allocated according to the group, type, program, and activity.

#### Article 14

(1) Operational expenses as referred to in Article 13 section (1) letter a consist of:

- a. service costs including:
  1. personnel costs;
  2. material costs;
  3. service costs;
  4. maintenance costs;

5. goods and services costs; and

6. other service costs.

b. general and administrative costs including:

1. personnel costs;

2. office administration costs;

3. maintenance costs;

4. goods and services costs;

5. promotion costs; and

6. other general and administrative costs.

(2) Service costs as referred to in section (1) letter a include all operational costs directly related to service activities.

(3) General and administrative costs as referred to in section (1) letter b include all operational costs not directly related to service activities.

## Article 15

Non-operational expenses as referred to in Article 13 section (1) consist of:

a. interest expenses;

b. bank administration costs;

c. impairment loss costs; and

d. other non-operational expenses.

## Article 16

All expenditure of BLUD Puskesmas originating from the Regional Revenue and Expenditure Budget is carried out and accounted for in accordance with applicable regulations.

## Article 17

(1) All expenditure of BLUD Puskesmas sourced from service fees, grants, results of cooperation with other parties, and other legitimate income of BLUD, are reported to the PPKD monthly.

(2) All expenditure of BLUD Puskesmas sourced from funds as referred to in section (1) is carried out by issuing a Payment Order with an attached Statement of Responsibility.

## Article 18

- (1) Expenditure of BLUD Puskesmas is given flexibility by considering the volume of service activities.
- (2) The flexibility of expenditure of BLUD Puskesmas as referred to in section (1) is expenditure adjusted and significant to changes in revenue within the threshold of the definitively established RBA.
- (3) The flexibility of expenditure of BLUD Puskesmas as referred to in section (1) only applies to the expenses of BLUD Puskesmas originating from revenue other than the Regional Revenue and Expenditure Budget and tied grants.
- (4) In the event of a budget shortfall, BLUD Puskesmas may submit a proposal for additional budget from the Regional Revenue and Expenditure Budget to the PPKD through the Office according to the mechanism stipulated in applicable regulations.

## Article 19

- (1) BLUD Puskesmas may incur expenses as referred to in Article 18 based on revenue exceeding the established revenue target.
- (2) The excess revenue target that can be directly used is based on the RBA threshold.
- (3) The threshold amount of BLUD Puskesmas is set at a maximum of 10% (ten percent) of the revenue target for one year.
- (4) The percentage amount as referred to in section (3) is set in the RBA and DPA by the PPKD.

## Article 20

- (1) Budget reallocation in programs, activities, and types of expenses is carried out by submitting a budget change plan to the Regent according to the mechanism stipulated in applicable regulations.
- (2) Budget reallocation in cost objects is carried out with the approval of the Head of the Office based on a proposal from the Leader of BLUD Puskesmas and approved by the PPKD.
- (3) Budget reallocation in the details of cost objects is carried out by the Leader of BLUD Puskesmas with the approval of the Head of the Office.

## Section Four

### Cash Management

#### Article 21

Transactions of cash receipts and disbursements whose funds are sourced from service fees, grants, results of cooperation with other parties, and other legitimate income, are carried out through the BLUD Puskesmas cash account.

#### Article 22

(1) In cash management, BLUD Puskesmas carries out:

- a. planning of cash receipts and disbursements;
- b. collection of revenue or receivables;
- c. storage of cash and management of bank accounts;
- d. payments;
- e. obtaining funding sources to cover short-term deficits; and
- f. utilization of short-term cash surpluses to obtain additional income.

(2) Cash management of BLUD Puskesmas is carried out based on sound business practices.

(3) The bank account as referred to in section (1) letter c is an account opened by the Leader of BLUD Puskesmas in the name of BLUD Puskesmas at a government-owned general banking institution designated by the Regent.

(4) The account as referred to in section (3) is for storing cash deposited from all receipts of BLUD Puskesmas.

## Section Five

### Receivables

#### Article 23

(1) BLUD Puskesmas may grant receivables in connection with the delivery of goods, services, and/or transactions directly or indirectly related to the activities of BLUD Puskesmas.

(2) BLUD Puskesmas collects receivables when they are due.

- (3) BLUD Puskesmas, in collecting receivables as referred to in section (2), prepares evidence and receivable administration, receivable aging analysis, and settles receivables of BLUD Puskesmas.
- (4) Receivables arising from civil law relationships can be settled non-litigiously, except for receivables whose settlement method is otherwise determined in applicable regulations.
- (5) Receivables can be written off from the books with absolute or conditional settlement, except for receivables whose settlement method is otherwise determined in applicable regulations.
- (6) The write-off of receivables as referred to in section (5) can be determined based on the accounting policies of BLUD Puskesmas.

## Section Six

### Liabilities

#### Article 24

- (1) BLUD Puskesmas may incur liabilities in connection with operational activities and/or borrowing agreements with other parties.
- (2) BLUD Puskesmas may incur liabilities as referred to in section (1) with the approval of the Regent.
- (3) Liabilities as referred to in section (1) may be short-term liabilities or long-term liabilities.
- (4) The use of liabilities originating from short-term borrowing agreements is only for operating expenses, including to cover cash deficits.
- (5) The use of liabilities originating from long-term borrowing agreements is only for investment/capital expenditure.
- (6) Every liability as referred to in section (2) is carried out in the form of a loan agreement.

#### Article 25

- (1) BLUD Puskesmas, in submitting an application for the Regents approval as referred to in Article 24 section (2), must submit a written application with the approval of the Head of the Office and accompanied by a feasibility study of the debt.
- (2) The Regent provides approval or rejection of the application as referred to in section (1) within a maximum period of 30 (thirty) working days after the application and feasibility study are received.

(3) The Regents approval as referred to in section (2) becomes the basis for the debt agreement of BLUD Puskesmas.

## Article 26

(1) Repayment of liabilities as referred to in Article 24 is the responsibility of BLUD Puskesmas.

(2) The Leader of BLUD Puskesmas may exceed the payment of interest and principal as long as it does not exceed the threshold set in the RBA.

## Section Seven

### Investment

## Article 27

(1) BLUD Puskesmas may make investments as long as they benefit the increase in income and service to the community and do not disrupt the financial liquidity of BLUD Puskesmas.

(2) Investments as referred to in section (1) consist of short-term investments and long-term investments.

## Article 28

(1) BLUD Puskesmas may make long-term investments as referred to in Article 27 section (2) with the approval of the Regent.

(2) BLUD Puskesmas, in submitting an application for the Regents approval as referred to in section (1), must submit a written application with the approval of the Head of the Office and accompanied by a feasibility study of the investment.

(3) The Regent provides approval or rejection of the application as referred to in section (1) within a maximum period of 45 (forty-five) working days after the application and feasibility study are received.

(4) The Regents approval as referred to in section (1) becomes the basis for long-term investment of BLUD Puskesmas.

## Section Eight

## Cooperation

### Article 29

(1) BLUD Puskesmas, in order to improve the quality and quantity of services, may cooperate with other parties.

(2) Cooperation as referred to in section (1) is carried out based on the principles of efficiency, effectiveness, economy, and mutual benefit.

(3) Cooperation as referred to in section (1) may not reduce the authority held by BLUD Puskesmas and/or reduce the assets of BLUD Puskesmas.

### Article 30

(1) Cooperation with other parties as referred to in Article 29 includes, among others:

a. operational cooperation;

b. lease; and

c. other businesses that support the duties and functions of BLUD Puskesmas.

(2) Operational cooperation as referred to in section (1) letter a is an agreement between BLUD Puskesmas and other parties through joint management and operational processes with profit sharing according to the agreement of both parties.

(3) Lease as referred to in section (1) letter b is the transfer of the right to use/operate goods/equipment of BLUD Puskesmas to other parties or vice versa in exchange for monthly or annual rent for a certain period, either at once or periodically.

(4) Other businesses that support the duties and functions of BLUD Puskesmas, as referred to in section (1) letter c, are collaborations with other parties that generate income without reducing the quality of public services that are the obligation of BLUD Puskesmas.

(5) Cooperation carried out by BLUD Puskesmas is reported to the Regent through the Office.

(6) Further provisions regarding the management and operational processes of cooperation are regulated by the Regulations of the Leader of BLUD Puskesmas.

## Section Nine

### Procurement of Goods and/or Services



## Article 31

(1) The procurement of goods and/or services is carried out based on the provisions of applicable regulations.

(2) The procurement of goods and/or services is carried out based on the principles of efficiency, effectiveness, transparency, competition, fairness/non-discrimination, accountability, and sound business practices.

## Article 32

(1) The procurement of goods and/or services by BLUD Puskesmas is given flexibility in the form of exemption from some or all of the generally applicable provisions for the procurement of goods and/or services.

(2) The flexibility as referred to in section (1) is given to the procurement of goods and/or services whose funds are entirely sourced from sources other than the Regional Revenue and Expenditure Budget and tied grants.

## Article 33

The procurement of goods and/or services whose funds originate from tied grants can be carried out by following the procurement provisions of the grant provider, or the procurement provisions of goods and/or services applicable to BLUD Puskesmas as long as it is approved by the grant provider.

## Article 34

(1) The procurement of goods and/or services by BLUD Puskesmas is carried out by the procurement officer.

(2) The procurement officer as referred to in section (1) may be a Team, or a Committee formed by the Leader of BLUD Puskesmas, or the Goods and/or Services Procurement Service Unit.

## Section Ten

### Asset Management

## Article 35

- (1) Goods resulting from the procurement of BLUD Puskesmas may be in the form of fixed assets or inventory.
- (2) Goods resulting from the procurement of BLUD Puskesmas in the form of fixed assets are recorded in the inventory book as regional assets.
- (3) Goods resulting from the procurement of BLUD Puskesmas in the form of consumable goods are recorded in the inventory card.

## Article 36

- (1) BLUD Puskesmas may not dispose of fixed assets except with the approval of the Regent.
- (2) To obtain the Regents approval as referred to in section (1), BLUD Puskesmas submits a written application accompanied by a recommendation from the Head of the Office.
- (3) The Regent provides approval or rejection of the application as referred to in section (2) within a maximum period of 60 (sixty) working days after the application is received.
- (4) If the Regent grants approval, the disposal as referred to in section (1) is followed up by destruction, sale, exchange, and/or donation.

## Article 37

Land and buildings of BLUD Puskesmas are certified in the name of the Regional Government.

## Section Eleven

### Budget Surplus

## Article 38

- (1) The budget surplus of BLUD Puskesmas is the excess difference between realized revenue and realized expenses in one fiscal year.
- (2) The budget surplus of BLUD Puskesmas can be used in the following fiscal year, except upon the order of the Regent, it is deposited in part or in whole to the regional treasury by considering the liquidity position of BLUD Puskesmas.

## Section Twelve

### Loss Settlement

#### Article 39

Any regional loss at BLUD Puskesmas caused by unlawful acts or negligence of an individual is settled in accordance with the provisions of applicable regulations.

## Section Thirteen

### Record Keeping

#### Article 40

The financial record keeping of BLUD Puskesmas includes at least:

- a. revenue/expenses;
- b. receipts/disbursements;
- c. liabilities/receivables;
- d. inventory, fixed assets, and investments; and
- e. equity funds.

#### Article 41

(1) The financial record keeping of BLUD Puskesmas as referred to in Article 40 is based on the principles of sound business financial management.

(2) The financial record keeping of BLUD Puskesmas as referred to in section (1) is carried out in an orderly, effective, efficient, transparent, and accountable manner.

## CHAPTER IV

### ACCOUNTING, REPORTING, AND FINANCIAL ACCOUNTABILITY

## Section One

### Accounting

## Article 42

- (1) BLUD Puskesmas implements a financial management information system according to the needs of sound business practices.
- (2) Every financial transaction of BLUD Puskesmas is accounted for in supporting documents managed in an orderly manner.

## Article 43

- (1) Accounting and financial reports of BLUD Puskesmas are carried out in accordance with financial accounting standards.
- (2) Accounting and financial reports as referred to in section (1) use the accrual basis.

## Section Two

### Reporting and Accountability

## Article 44

- (1) The financial reports of BLUD Puskesmas consist of:
  - a. budget realization report;
  - b. report on changes in budget surplus balance;
  - c. balance sheet;
  - d. operating statement;
  - e. cash flow statement;
  - f. statement of changes in equity; and
  - g. notes to the financial statements.
- (2) The systematics of financial reports as referred to in section (1) includes at least:
  - a. Chapter I: Introduction;
  - b. Chapter II: Summary of Financial Performance Achievements;
  - c. Chapter III: Explanation of Financial Report Items; and
  - d. Chapter IV: Conclusion.
- (3) The financial reports as referred to in section (1) are audited by government external auditors in

accordance with applicable regulations.

#### Article 45

(1) Every quarter, BLUD Puskesmas prepares and submits operational reports and cash flow statements to the PPKD, no later than 15 (fifteen) calendar days after the end of the reporting period.

(2) The operational reports and cash flow statements of BLUD Puskesmas are submitted to the PPKD through the Head of the Office after the reports have been converted in accordance with the SAP and consolidated with the Offices reports.

#### Article 46

(1) Every semester and annually, BLUD Puskesmas must prepare and submit complete BLUD financial reports to the PPKD to be consolidated into the Regional Governments financial reports in accordance with the provisions of applicable regulations.

(2) The BLUD Puskesmas financial reports as referred to in section (1) are submitted completely to the PPKD through the Head of the Office after the reports have been converted in accordance with the SAP and consolidated with the Offices reports.

### CHAPTER V

#### SERVICE TARIFFS

#### Article 47

(1) BLUD Puskesmas may charge the community for goods and/or services provided.

(2) Remuneration for goods and/or services as referred to in section (1) is set in the form of service tariffs prepared based on the calculation of costs per unit of service or the return per fund investment.

(3) Service tariffs as referred to in section (2) include fair returns from fund investments and to cover all or part of the cost per unit of service.

(4) Service tariffs as referred to in section (2) are in the form of tariff amounts or tariff patterns according to the type of service of BLUD Puskesmas.

## Article 48

(1) Service tariffs of BLUD Puskesmas are proposed by the Leader of BLUD Puskesmas with the approval of the Head of the Office to the Regent through the SECRETARY OF REGENCY OF GRESIK.

(2) Service tariffs of BLUD Puskesmas are set by the Regent and submitted to the Leader of THE REGIONAL HOUSE OF REPRESENTATIVES OF REGENCY OF GRESIK.

(3) The determination of service tariffs as referred to in section (2) considers the continuity and development of services, the purchasing power of the community, and healthy competition.

## CHAPTER VI

### OTHER PROVISIONS

## Article 49

(1) For the first time, the BLUD Puskesmas financial reports for 2018 are set by this Regents Regulation.

(2) The financial reports as referred to in section (1) include the BLUD Puskesmas financial reports:

- a. Puskesmas Alun-Alun, listed in Appendix I;
- b. Puskesmas Balongpanggang, listed in Appendix II;
- c. Puskesmas Benjeng, listed in Appendix III;
- d. Puskesmas Bungah, listed in Appendix IV;
- e. Puskesmas Cerme, listed in Appendix V;
- f. Puskesmas Driyorejo, listed in Appendix VI;
- g. Puskesmas Duduk Sampeyan, listed in Appendix VII;
- h. Puskesmas Sukomulyo, listed in Appendix VIII;
- i. Puskesmas Kebomas, listed in Appendix IX;
- j. Puskesmas Kesamben Kulon, listed in Appendix X;
- k. Puskesmas Mentaras, listed in Appendix XI;
- l. Puskesmas Panceng, listed in Appendix XII;
- m. Puskesmas Sidayu, listed in Appendix XIII;

- n. Puskesmas Metatu, listed in Appendix XIV;
- o. Puskesmas Ujungpangkah, listed in Appendix XV;
- p. Puskesmas Wringin Anom, listed in Appendix XVI; and
- q. Puskesmas Manyar, listed in Appendix XVII.

which are an inseparable part of this Regents Regulation.

## CHAPTER VII

### FINAL PROVISIONS

#### Article 50

This Regents Regulation comes into effect on the date of its enactment.

In order for everyone to know this, order the enactment of this Regents Regulation by placing it in the Regional Gazette of the Regency of Gresik.

Enacted in Gresik

on December 30, 2019

REGENT OF GRESIK,

(signature)

Dr. Ir. H. SAMBARI HALIM RADIANTO, S.T., M.Si.

Promulgated in Gresik

on December 30, 2019

SECRETARY OF REGENCY OF GRESIK

(signature)

ANDHY HENDRO WIJAYA, S.Sos., M.Si

Senior Main Official

NIP. 19720411 199101 1 001

REGIONAL GAZETTE OF THE REGENCY OF GRESIK YEAR 2019 NUMBER 52