THE INFLUENCE OF THE MANAGEMENT REGULATION OF PNBP AND OPERATIONAL BUDGET REQUIREMENTS OF TNI AL Hospital ON HEALTH SERVICES

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ABSTRACT: Health is a basic need of every human being and is the capital of every citizen and every nation in achieving its goals and achieving prosperity. A person cannot fulfill all the necessities of life if he is in an unhealthy condition. So that health is the capital of each individual to continue his life properly. The government has the responsibility to ensure every citizen gets quality health services according to their needs. The type of research used in this research is quantitative research methods. Quantitative research is a type of research that basically uses a deductive-inductive approach. This approach departs from a theoretical framework, the ideas of experts, as well as the understanding of researchers based on their experience, then it is developed into problems and solutions that are proposed to obtain justification (verification) or assessment in the form of support for empirical data in the field. has a partial determination coefficient (R Square) of 0.847, this means that the PNBP management regulation variable contributes 84.7% in explaining the PNBP management regulation variable. Meanwhile, the correlation coefficient value is R = 0.921, which means it is greater than 0 ($\beta 1 > 0$). Meanwhile, the significance level is 0.00 which means it is smaller than 0.05. It can be concluded that the PNBP Management Regulation has a partially positive effect on Health Services, while the results of the F-Test at the level of significant (α) = 0.05 can be seen that the F count = 230,792 (greater than F table = 3.15) with probability = 0.000 < α = 0.05, then Ho is rejected, Ha is accepted, which means that the variable PNBP management regulation, the operational budget needs of the Indonesian Navy together have a positive effect on health services.

Keywords: PNPB Management. Budget and Health

I. INTRODUCTION

Health is a basic need of every human being and is the capital of every citizen and every nation in achieving its goals and achieving prosperity. A person cannot fulfill all the necessities of life if he is in an unhealthy condition. So that health is the capital of each individual to continue his life properly. The government has the responsibility to ensure every citizen gets quality health services according to their needs. As a basic need, every individual is responsible for meeting the

needs of himself and those for whom he is responsible, so that basically meeting the needs of society for health is the responsibility of every citizen (Alzgool, 2019; Pambreni et al., 2019).

Based on Law number 24 of 2011, namely concerning the formation of a Social Security Administering Body which regulates the implementation of the provision of guarantees for the fulfillment of the basic needs of a decent life for all Indonesian people, all forms of services and health management has undergone a change, so far the maintenance insurance managed by the TNI has been transferred to this BPJS institution. Health services at the TNI AL Hospital are carried out by several TNI AL Hospitals, all of which are within the existing work unit or base. The purpose of the TNI AL Hospital is to provide health services to TNI members and their families. However, with the implementation of the BPJS System, in addition to focusing on family patients, the Indonesian Navy Hospital serves the general public who participate in the BPJS. TNI AL Hospital is a Government Hospital under the guidance of the Indonesian Navy. In regulating the administrative and financial rules of the hospital, it requires a strategy that is quite complex and needs a fairly quick thought, where the demands for budget absorption that have been determined in the previous year are strongly influenced by the monthly hospital income. In preparing the annual financial budget plan, it needs to be reviewed and reviewed continuously and requires speed and accuracy in using budget accounts, and in financial management using PNBP management, hospitals are required to always increase revenue by always improving existing patient services so that income can be expected to be stable (Aminiar et al., 2020; Purwanto, 2020). or increase every month. Based on. The current regulation regarding PNBP has been regulated in Law Number 20 of 1997 concerning Non-Tax State Revenue. The Indonesian Navy Hospital (Rumkital) is currently implementing a budget management system with guidelines for the PNBP financial management pattern obtained from government services sourced from Health BPJS and Yanmasum. In implementing the PNBP Financial management system in Rumkital currently has the same problems as all existing Public Regional Government Hospitals or private hospitals with problems that arise in its management. This means how to plan and obtain funds or costs and then use them efficiently (Bisnis et al., 2019; Juiz et al., 2018; Purwanto, 2020). The importance of financial management lies in the effort to prevent increased financing and leakage. The emergence of the phenomenon of the problem of constrained BPJS management has resulted in hospitals having to be smart in managing the health service system in their place. The role of medical personnel, doctors, managers, and various parties from the bottom to the top is very influential in the success or failure of the hospital to achieve its goals (Irawan, Nasiatin et al., 2020; Rowley, 2000; Wibowo & Yogyakarta, 2008). The limited budget, the slow disbursement of funds from the BPJS, and the tight financial management of the hospital were caused by human resource problems. Some of these things have an effect on the quality of hospital services, there are still many people's opinions that government hospital services are not yet adequate and the quality of services to patients or consumers is not good. As a consequence, the hospital has not fully developed a better quality service to the community.

II. METHOD

The type of research used in this research is quantitative research methods. Quantitative research is a type of research that basically uses a deductive-inductive approach. This approach departs from a theoretical framework, the ideas of experts, as well as the understanding of researchers

based on their experience, then it is developed into problems and solutions that are proposed to obtain justification (verification) or assessment in the form of support for empirical data in the field. Management of PNBP and Operational Budget for Health Services at TNI AL Hospital. This research begins by examining existing theories and knowledge so that the causes of problems arise. These problems are tested to determine whether they accept or reject them based on data obtained from the field (Maylangi Sitorus et al., 2017). The data obtained from the field is in the form of a score of the PNBP Management Regulation and Operational Budget for Health Services at the TNI AL Hospital in the form of quantitative numbers.

Data analysis techniques in quantitative research use statistics. So this research uses inference statistics. Inference statistics is the statistical section that studies the interpretation and drawing of generally accepted conclusions from the available data.

In quantitative research, data analysis is an activity after data from all respondents or other data sources have been collected. Activities in data analysis are grouping data based on. variables and types of respondents, tabulating data based on variables from all respondents, presenting data for each variable studied, performing calculations to test the hypotheses that have been proposed (Pakdil & Kurtulmuşoğlu, 2017; Rowley, 2000). Data analysis used in this study were:

a. Instrument Validity Test
Sugiyono and Wibowo explained that a valid instrument is a measuring tool used to obtain valid data and can be used to measure what you want to measure (Fuadi Jaya, 2011; Putri & Fauzi, 2017; Sulistyani et al., 2014). Validity tests how well an instrument measures a particular concept it wants to measure.

b. Multiple Linear Regression
Analysis Multiple linear regression analysis is used to analyze the effect of more than one independent variable on the dependent variable. This analysis is used by involving two or more independent variables between the dependent variable (Y) and the independent variable (X1 and X2), this method is used to determine the strength of the influence between several independent variables simultaneously on the dependent variable.

c. Hypothesis Testing Techniques
The t test and F test were used to test the hypothesis, the hypothesis testing technique in this study used the computer assistance of the Statistical Product and Service Solutions (SPSS) program version 20 for Windows. The test statistics used are as follows: The t test is a statistical test that is often encountered in statistical practice problems. This test is used to test the relationship between the independent variable and the dependent variable partially. The t test is used to determine each independent variable contribution partially to the dependent variable, using the test for each independent variable regression coefficient whether or not it has a significant effect on the dependent variable, the F test is used to find out whether simultaneously there is influence between the independent variables the dependent variable.

III. RESULT AND DISCUSSION

The instrument validity test in this study was conducted on 60 samples using the person correlation product moment method. This method correlates the score of each statement item with the total score scale. Statements that are considered valid are if r-count> r-table with a significant level of alpha (α) = 0.05. Correlation coefficient table value at degrees of freedom (db) = n-2. In this study, the number of respondents (n) used was 60 people, so that db = 60-2 = 58, with a significant level (α) 0.05, the r table used was 0.254. while the r results can be seen from the Corrected item-Total Correlation column.

a. In this study, the validity analysis was carried out on the variable research instrument of PNBPP Management Regulations, Operational Budget Requirements, Health Services at the Cilandak Marine Hospital, which are as follows:
1) Variable of Health Services in the Cilandak Marine Hospital (Y)
By using a questionnaire to 60 respondents, the level of significance = 5%, the results obtained such as the acquisition of r count are as follows:

Table 1. r Count On The Validity Test Of Health Service Variables (Y)

No.	Statement Items	r Count	r Table	Exp
1.	Item_1	0.301	0,254	valid
2.	Item_2	0.878	0,254	valid
3.	Item_3	0.948	0,254	valid
4.	Item_4	0.871	0,254	valid
5.	Item_5	0.888	0,254	valid
6.	Item_6	0 256	0,254	valid
7.	Item_7	0.906	0,254	valid
8.	Item_8	0.917	0,254	valid
9.	Item_9	0.992	0,254	valid
10.	Item_10	0.957	0,254	valid
11.	Item_11	0.913	0,254	valid
12.	Item_12	0.934	0,254	valid
13.	Item_13	0.923	0,254	valid
14.	Item_14	0.933	0,254	valid
15.	Item_15	0.974	0,254	valid

No.	Statement Items	r Count	r Table	Exp
16.	Item_16	0.917	0,254	valid
17.	Item_17	0.953	0,254	valid
18.	Item_18	0.970	0,254	valid
19.	Item_19	0.929	0,254	valid
20.	Item_20	0.992	0,254	valid

Based on the results of testing the validity of all statement items in variable Y, it can be seen that the whole r-count > from the r-table for a significance of 0.05, so it can be said that all instruments are valid so they can be used for continued data processing.

2) PNBP Management Regulation (X1)
By using a questionnaire to 60 respondents, the level of significance = 5%, the results obtained such as the acquisition of r count are as follows:

Table 2. r Count On The Validity Test of PNBPP Management Regulation Variables

No.	Statement Items	r Count	r Table	Exp
1.	Item_21	0.367	0,254	valid
2.	Item_22	0.527	0,254	valid
3.	Item_23	0.427	0,254	valid
4.	Item_24	0.471	0,254	valid
5.	Item_25	0.297	0,254	valid
6.	Item_26	0,546	0,254	valid
7.	Item_27	0.527	0,254	valid
8.	Item_28	0.393	0,254	valid
9.	Item_29	0.957	0,254	valid
10.	Item_30	0.623	0,254	valid
11.	Item_31	0.544	0,254	valid
12.	Item_32	0.957	0,254	valid
13.	Item_33	0.879	0,254	valid

No.	Statement Items	r Count	r Table	Exp
14.	Item_34	0.623	0,254	valid
15.	Item_35	0.719	0,254	valid
16.	Item_36	0.917	0,254	valid
17.	Item_37	0.655	0,254	valid
18.	Item_38	0.783	0,254	valid
19.	Item_39	0.655	0,254	valid
20.	Item_40	0.957	0,254	valid

Based on the results of testing the validity of all statement items on variable X1, it can be seen that the whole r-count > from the r-table for a significance of 0.05, so it can be said that all instruments are valid so they can be used for continued data processing.

3) The Requirement of the Cilandak Marine Rumkital Operational Budget (X_2)
By using a questionnaire to 60 respondents, the level of significance = 5%, the results obtained such as the acquisition of r count are as follows:

Table 3. r Calculate on the Validity Teat of the Operational Variable for the Cilandak Marine Ruminants (X_2)

No.	Point Statement	R Count	r Table	Exp
1.	**Point**_41	0.304	0,254	valid
2.	**Point**_42	0.873	0,254	valid
3.	**Point**_43	0.945	0,254	valid
4.	**Point**_44	0.993	0,254	valid
5.	**Point**_45	0.874	0,254	valid
6.	**Point**_46	0.249	0,254	valid
7.	**Point**_47	0.915	0,254	valid
8.	**Point**_48	0.927	0,254	valid
9.	**Point**_49	0.993	0,254	valid

No.	Point Statement	R Count	r Table	Exp
10.	**Point**_50	0.961	0,254	valid
11.	**Point**_51	0.923	0,254	valid
12.	**Point**_52	0.939	0,254	valid
13.	**Point**_53	0.930	0,254	valid
14.	**Point**_54	0.935	0,254	valid
15.	**Point**_55	0.978	0,254	valid
16.	**Point**_56	0.926	0,254	valid
17.	**Point**_57	0.993	0,254	valid
18.	**Point**_58	0.970	0,254	Valid
19	**Point**_59	0.928	0,254	Valid
20	**Point**_60	0.993	0,254	Valid

Based on the results of testing the validity of all statement items on variable X2, it can be seen that the whole r-count > from the r-table for a significance of 0.05, so it can be said that all instruments are valid so that they can be used for continued data processing.

**Table 4. Variable Regression Equations for PNBP Management Regulations (X_1),
Cilandak Marine Rumkital Operational Needs (X_2) and Health Service Variables (Y)**

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.749	3.812		.459	.648
	PNBP Amendment Regulations	0.637	.075	.637	8.530	.000
	Operational Needs	0.346	.074	.351	4.701	.000

161

The size of the regression constant = 1.749, the regression coefficient X1 = 0.637, X2 = 0.346. Mathematically, the relationship between PNBP Management Regulations, Cilandak Marine Capital Operational Budget Needs and Health Services can be expressed in the multiple linear regression equation as follows:

$$Y = 1.749 + 0.637X1 + 0.346X2$$

The regression equation above can be used to predict the amount of the Health Service variable score (Y) if the variable score of the PNBP Management Regulation (X1), the Requirement of the Cilandak Marine Rumkital Operational Budget (X2) is determined. From the above equation it is clear that if the score for the PNBP Management Regulation variable is increased by 1 (one) time, the score for the Health Service variable will increase by 0.637. The score for the Operational Budget Requirement for the Cilandak Marine Rumkital was increased by 1 (one) time, the score for the Health Service variable would increase by 0.346. So according to what is hypothesized that there is a positive influence on the variable of PNBP Management Regulations, the Need for Operational Budget for the Indonesian Navy Hospital together on the Health Service variable.

Hypothesis Testing of PNBP Management Regulations (X1), Cilandak Marine Rumkital Operational Budget Needs (X2) for Health Services (Y) as follows:

a. Multiple Correlation Coefficient and Coefficient of Determination using SPSS so that the correlation coefficient is obtained as in the following table:

Table 5. Correlation Coefficient and Variable Determination Coefficient of PNBP Management Regulations (X1), TNI AL Operational Needs (X2) on Health Service Variables (Y)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.943[a]	0.890	0.886	1.705

a. Predictors: (Constant), Operational Needs, PNBP Management Regulations

b. Dependent Variable: Health Services at AL Hospital

The magnitude of the correlation coefficient jointly between the variables of PNBP Management Regulations, Cilandak Marine Rumkital Operational Needs is 0.886 which means that the PNBP Management Regulation, TNI AL operational budget needs have a strong relationship to health services.

For the effect of one or two independent variables on the dependent variable, the coefficient of determination used is the R square number which is the squared result of the R value. Meanwhile, for the effect of more than two independent variables on the dependent variable, the coefficient of determination used is the adjusted R Square number. Adjusted R Square = 0.886,

meaning that the magnitude of the influence of the independent variables (PNBP Management Regulations, TNI operational budget needs and the dependent variable (Health Services) is 88.6%, while the remaining 11.4% is caused by other variables / factors not included in the this research.

IV. CONCLUSION

Based on the research results, the variable of PNBP Management Regulation has a partial determination coefficient (R Square) of 0.847, this means that the variable of PNBP management regulations contributes 84.7% in explaining the variable of PNBP management regulations. While the correlation coefficient value is R = 0.921, which means it is greater than 0 ($\beta 1 > 0$). Meanwhile, the significance level is 0.00 which means it is smaller than 0.05. It can be concluded that the PNBP Management Regulation has a partial positive effect on Health Services (Sulistyani et al., 2014)

The magnitude of the correlation coefficient jointly between the variables of PNBP Management Regulation, Cilandak Marine Rumkital Operational Needs is 0.886 which means that the PNBP Management Regulation, the Navy's operational budget needs have a strong relationship to health services for the influence of one or two independent variables on the dependent variable the coefficient of determination used is the R square number which is the result of the square of the R value. Meanwhile, for the influence of more than two independent variables on the dependent variable, the coefficient of determination used is the adjusted R Square number. Adjusted R Square = 0.886, meaning that the magnitude of the influence of the independent variables (PNBP Management Regulations, TNI operational budget needs and the dependent variable (Health Services) is 88.6%, while the remaining 11.4% is caused by other variables / factors not included in the this research.

Based on the results of the F-Test at the level of significant (α) = 0.05, it can be seen that F count = 230,792 (greater than F table = 3.15) with probability = 0.000 < α = 0.05, then Ho is rejected, Ha is accepted , meaning that the variable of PNBP management regulations, the operational budget needs of the Navy together have a positive effect on health services.

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