

Financial Administration Management at Bulango Health Center, Bone Bolango Regency

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Abstract

This research aims to obtain an overview of Financial Administration Management at the Bulango Community Health Center, Bone Bolango Regency. The research method uses a qualitative research type with a qualitative approach. Data collection techniques were carried out through interviews with several informants and observation as well as recording secondary data related to the research problem. The results of the research show that the management of financial administration at the Bulango Community Health Center is not well managed, as seen from: 1). Planning in managing financial administration is following organizational guidelines, namely following the Strategic Plan, Work Plan, Budget Work Plan, and Budget Implementation Documents but in implementation, it is still there are obstacles when inputting inappropriate code; 2). The organization shows that the division and grouping of work at the Bulango Community Health Center are not by the competency of the existing human resources at the Bulango Community Health Center; 3). Mobilization indicators show that human resources/employees working are not optimal in recording inappropriately both in incomplete writing and incomplete SPJ, so they often experience delays in disbursing funds; 4). Supervision or control in financial administration management is not optimal even though it has been carried out through internal and external audits.

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Introduction

Currently, administration is the most important part of an organization in running the organization. Administration means as a secretariat consisting of writing activities, helping activities, serving, directing and managing all organizational activities to achieve the desired goals and objectives. Administrative activities in an organization are interconnected tools between work units placed in an authority structure so that work can be coordinated from superiors to subordinates that cover all elements in the organization. Administration is an activity of recording information data both internally and externally with the aim of facilitating the processing of information data. Administrative activities in an organization are interconnected tools between work units placed in an authority structure so that work can be coordinated from the leadership to employees covering all elements in the organization (Anggara, 2018; Taufiqurokhman et al., 2021) Financial administration is a management effort that includes all activities that are closely related to all financial systems to achieve the goals of each organization or agency, narrow financial administration is all activities related to recording and income and expenses to finance various organizational activities in the form of administration or financial bookkeeping. In a broad sense, financial administration is a policy regarding the procurement and use of finance in realizing the activities of the organization

itself, in the form of financial processing including planning, regulation, and financial supervision (Rohmah, 2021; Sahfitri & Syafina, 2022)

The law that regulates the management of financial administration, namely Law Number 1 of 2004, states that in the context of managing and accounting for state finances, legal rules for state financial administration are needed that regulate the state treasury. The meaning contained in the law is that the manager or task of the treasurer includes the activities of receiving, storing, paying, submitting, administering, and accounting for money or securities under his management (Illahi & Alia, 2017; Mubarak & Trisna, 2021; Rahim et al., 2023; Rohmah, 2021)

In every organization or agency, financial administration management is definitely needed so that activities or programs run effectively and efficiently. Finance at the Bulango Health Center, Bone Bolango Regency is a very important part because every activity requires money, for that good financial administration is needed. Financial administration is a management effort that includes all activities that are closely related to all financial systems to achieve the goals of each organization.

Bulango Health Center is an implementing unit in the sub-district area that carries out operational tasks for health development at the sub-district level. In carrying out its duties, Bulango Health Center has a very large role in realizing and improving the competence of human resources in financial administration management. To organize various activities in the Bulango Health Center, management or administration is needed, namely a special process consisting of planning, organizing, implementing and supervising which is carried out to determine and achieve the expected goals and targets.

The financial management system of the government sector has always experienced continuous development from year to year, both from the government and private sectors, not fixated on one financial management concept but all of them always carry out development to achieve more efficient financial management, as is done by Bulango Health Center. Initially, the financial management system at the Bulango Health Center used cash financial management transactions, but in 2019 there was development until now financial management is carried out non-cash, this makes work effective and efficient.

The problem that occurred at Bulango Health Center, Bone Bolango Regency, was that the planning section gave the wrong shopping account code. This had an impact on the realization of the budget that could not be realized, having to wait for budget changes every 6 months. It also had an impact on the budget ceiling because it was not in accordance with the input. Errors in providing codes and inputting mean that the problem also lies in human resources who are not careful in carrying out the administration process.

Another problem is incomplete reports in this case, documentary evidence such as no documentation, date, signature results in the SPJ not being able to be disbursed and is often late in submitting the SPJ waiting for the completeness of the documents. Good administrative management is closely related to recording and accountability in accordance with procedures so that financial management can run in accordance with the objectives of the agency and in accordance with applicable guidelines.

Then human resources often make mistakes in writing the nominal amount, this is because there are too many piles of bills so that they are often negligent in writing the nominal amount. These errors must be avoided so that the resulting financial reports are accurate and accountable. Financial management is a main activity in administration that demands good governance requires the Bulango Health Center to be able to implement the budget properly

and correctly. In addition, financial management is determined by how budget managers and users comply with applicable rules or provisions.

Several previous studies related to participation have been written by several previous authors such as those written by Bahar (2018), entitled Analysis of Financial Administration Management at the Mappakasunggu District Office. In his research, it was shown that the Financial Administration Management at the Mappakasunggu District Office was in accordance with the Republic of Indonesia Law Number 1 of 2004 concerning State Treasury Article 56, PP 58 of 2005 concerning Regional Financial Management in Chapter IX of Accountability for the Implementation of the Regional Budget Article 99 and the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management, dated May 15, 2006, in the third part of Chapter XII in 294 and article 295 and the Regulation of the Minister of Home Affairs Number 64 of 2013 concerning the application of accrual-based government accounting standards in local governments, but it was not optimal because the realization had not reached 100%, namely 96.41%.

Further research was conducted by Mochdar (2021), entitled Analysis of Financial Administration Management at the Population and Family Planning Control Office of Makassar City. The results of this study indicate that the management of financial administration at the Population and Family Planning Control Office of Makassar City is in accordance with Law of the Republic of Indonesia Number 1 of 2004 concerning State Treasury Article 56, PP 58 of 2005 concerning Regional Financial Management.

From the 2 studies, there are differences with this study where in terms of problems the researcher raises the problem, namely the process of recording financial documents that are not yet appropriate; Incomplete accountability report documents and lack of human resources both in quality and quantity

In this study, the researcher used management indicators according to Terry (2013), to explain the management of financial administration at the Bulango Health Center, Gorontalo Regency. The indicators in question are: Planning; Organizing; Actuating and Controlling.

It is defined as the process of determining what is achieved, measuring and correcting implementation activities and, if necessary, taking corrective action so that implementation activities can run according to plan.

Methods

This study uses a qualitative approach with a descriptive research type because its purpose is to reveal and describe facts about how Financial Administration is Managed at the Bulango Health Center, Bone Bolango Regency. The data sources in this study are primary and secondary data. Primary data is taken from data taken directly from several informants at the Bulango Health Center, Bone Bolango Regency. The data source in this study is Purposive sampling. The informants can be described as follows: Head of the Health Center, 1 person; Treasurer. 1 person; Staff, 3 people and the Audit Team 2 people. The total number of informants in this study was 7 people who were used as research objects and could provide information about how financial administration was managed at the Bulango Health Center, Bonebolango Regency. Furthermore, secondary data was obtained from document searches related to research needs such as journal articles, proceedings articles, books, applicable regulatory documents. The data collection techniques used were interviews, observations and documentation in the field. Data analysis was carried out using qualitative descriptive analysis with several stages, namely Data Reduction, Data Display and Data Verification..

Result and Discussion

The location of Bulango Health Center is on Jalan Raja Bulango, Boidu Village, North Bulango District, Bone Bolango Regency, Gorontalo Province. Bulango Health Center is a Health Service Unit that is responsible for organizing health development in a work area and is the spearhead of government health services that function to provide basic health services for the community. The main problem that the author wants to present in this discussion is about the management of financial administration at Bulango Health Center, Bone Bolango Regency. To see a scientific study, about the management of financial administration at Bulango Health Center, Bone Bolango Regency. A theoretical approach is needed, for that the theory used by the researcher comes from the Management Indicators According to George Terry as follows:

Planning

According to George R Terry, planning is the process of thinking about and organizing the activities needed to achieve the desired goals. Planning involves the creation and maintenance of certain organizational operations. This thought process is important for refining goals and integrating them with other plans.

Meanwhile, based on the conclusion of the previous interview results, the planning of financial administration management at Bulango Health Center has not been fully implemented, because there are still obstacles encountered in this case, the process of inputting inappropriate codes. The conclusion of the overall interview results above is in accordance with the results of observations and information gathering that researchers have conducted in the field, finding that the above mentioned things are in accordance with what researchers have observed. And from the results of the observations made by researchers, it can also be seen that the plan or planning for organizational needs has not been structured systematically. Then the placement of inappropriate shopping codes, for example, Neon Box shopping should be inputted into the capital expenditure account code but is inputted into the goods and services account.

This is supported by the explanation according to Bahar (2018), that planning goes through several procedures including Strategic Plan, Work Plan, Budget Work Plan, Budget Implementation Document, collection of Accountability Letters. This aims to ensure that financial planning is well structured. In addition, risk management is also an important step taken by the Bulango Health Center in dealing with various risks that may occur during financial administration management. By carrying out risk management, it will be easier for related parties to identify these risks and immediately take preventive or corrective actions.

The author draws a conclusion that the planning of financial administration management at the Bulango Health Center, Bone Bolango Regency, can be said to be less than optimal even though the planning has been carried out in accordance with existing references. To address this, good planning begins with a clear goal. Knowledge of the goal is an absolute thing that should not only be known but also understood by employees or HR at the Bulango Health Center.

Organizing

Organizing according to George Terry is the process of determining, grouping and arranging various activities that are considered necessary to achieve goals, assigning people to these activities, by determining appropriate physical environmental factors, and showing the relationship of authority delegated to each individual assigned to carry out activities. Organizing aims to build an effective organizational structure in accordance with the tasks to be carried out by employees in the organization. At Health Center Bulango, a human resource

management system is needed in order to carry out its duties optimally in managing financial administration.

According to Rudianto (2009), organizing is everything that is to be produced and achieved in the future has been determined, then the organization must find the resources needed to realize the plan that has been set. By looking for workers along with the required qualifications. Meanwhile, based on the conclusion of the interview results, the placement or division of work is not in accordance with employee competencies and the fulfillment of human resources/employees is still not met according to the needs of Health Center Bulango. This is also in accordance with the researcher's observations while in the field, where employees who are placed are not in accordance with their expertise in this case the finance department should place employees who have competence in that field. So that the work carried out can run according to what is expected.

The division and grouping of work in the Bulango health center must be adjusted to the main tasks and clear functions, so that it can guarantee the smooth implementation of work and get maximum results. The division and grouping of work also includes cooperation with various parties to help facilitate achieving organizational goals. The researcher's recommendation in this indicator, although the placement is in accordance with the employee's field, the agency must pay attention to the quality and quantity of employee performance so that employees who deserve appreciation or rewards can be identified, so that they can motivate the employee to work. Then to fulfill the employees, they must be selected according to the needs of the Bulango health center.

Actuating

The implementation of the movement is to carry out all operational activities of the agency in accordance with the plan that has been set through the planning process. According to Hasibuan Malayu (2007) that the movement is directing all subordinates, so that they are willing to work together and work effectively to achieve goals.

The definition above is reinforced by Rudianto (2009), This movement is the process of directing and managing every resource that has been owned, coordinated and directed with each other so that it can be optimal in working to achieve organizational goals.

Meanwhile, based on the overall conclusion of the previous interview results, the process of recording financial administration carried out by Bulango Health Center employees is still not optimal, in this case there are often errors in writing numbers, then the SPJ is incomplete, resulting in delays in disbursement of funds.

In accordance with the findings of researchers in the field, it is in accordance with what was previously stated, namely employees who have too much workload so that they often make mistakes unintentionally when working. However, human resources have worked in accordance with the Standards imposed by the Bolango Health Center. So, the conclusion in the implementation of financial administration management at Bulango Health Center is currently still not perfect, but it can be said that the implementation of financial administration management at Bulango Health Center has been running quite well and in accordance with the standards set by the local government.

The researcher's recommendation in this indicator is that human resources or employees who manage financial administration must be more careful and understand financial management, so that errors in writing numbers will not occur again and the reporting is in accordance with

expectations. Related parties must provide guidance or training on financial administration management.

Controlling

Supervision is carried out to measure and correct performance to ensure that the objectives of the agency and the plans designed to achieve them are achieved. This is done to minimize deviations from standards and ensure that the goals of the organization that have been set are achieved in the desired manner. According to Hanry Fayol (Harahap, 2011) supervision is an examination of whether something that happens is in accordance with the plan, the instructions issued are in accordance with the principles that have been determined. The opinion above is reinforced by William H (Harahap, 2011) that supervision is an action to ensure that implementation is in accordance with the plan. This aims to evaluate and find out what actions or improvements will be taken so that everything or activities can be carried out properly.

Based on the description of the conclusions of the previous interview results, the reporting is in accordance with the standard operating procedures and supervision is in accordance with the procedures carried out by the PPTK and also the Head of the Health Center as the KPA and there is also a special audit team formed by the Health Center in the quality team section.

The conclusion of the overall results of the previous discussion is in accordance with the results of observations and information gathering that researchers conducted in the field found that the form of supervision of financial administration management is carried out by the health service and other audit teams by looking at reports carried out every 3 months and annually. In the supervision of financial administration management at the Bone Boalngo Health Center, it has currently been running and is well structured, but supervision is needed. Control or supervision itself is intended to prevent or correct an error. Errors that occur can cause quite fatal deviations. If a deviation occurs, the steps that must be taken are to take corrective action efforts and as a way to overcome the deviation.

Conclusion

Financial administration management at Bulango Health Center, Bone Bolango Regency is not good enough, if referring to the 4 indicators of good management used by researchers, namely, planning, organizing, mobilizing and supervising. Of the 4 indicators of financial administration management at Bulango Health Center, the management is not good enough, it can be seen from: Planning in this case is proven by the structured planning of financial administration management and in accordance with organizational guidelines or references, but in its implications there are still obstacles when inputting inappropriate codes. This causes the planning process to be less than optimal. Then at the organizing stage, it shows that the division and grouping of work at Bulango Health Center is not in accordance with the competence of the human resources at Bulango Health Center. While the mobilizing indicator shows that the human resources/employees who work are not optimal in this case the recording process is not appropriate, both in incomplete writing and incomplete SPJ so that there are often delays in the disbursement of funds. Furthermore, the last indicator, namely supervision or controlling, shows that financial administration management is carried out through routine internal and external audits but in its implementation it is not optimal. Suggestions

Some recommendations related to the research results in this paper are that Bulango Health Center, Bone Bolango Regency must recruit employees according to the needs of the health center and conduct training or guidance to develop employee competencies; furthermore, Bulango Health Center, Bone Bolango Regency must conduct training and cooperation with other partners in order to develop and become one of the superior health centers in terms of

performance, quality and quantity of reliable and professional human resources, and the last is the need to strengthen internal control and routine evaluation.

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