



ANALYSIS OF REVENUE BUDGET POLICY ON CAPITAL EXPENDITURE OF REGIONAL BUSINESS SERVICE AGENCY PUSKESMAS IN THE CITY OF SEMARANG IN 2024

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Abstract

All BLUD Puskesmas income can be used directly to finance the expenditure of the BLUD Puskesmas concerned. It is stipulated in the regulations that BLUD Puskesmas expenditure is allocated to finance service improvement programs as well as service and service support activities. **Objective :** analyzing the revenue budget policy on capital expenditure for BLUD Puskesmas throughout Semarang City in 2024. **Method :** using secondary data from the Regional Government Information System of the Republic of Indonesia and processed descriptively. **Results:** The highest percentage of capital expenditure to BLUD income is Tlogosari Kulon Health Center at 27% and the lowest percentage of capital expenditure to BLUD income is Genuk Health Center, Gunungpati Health Center, Tambakaji Health Center, Karangmalang Health Center, Kagok Health Center, Miroto Health Center, Bandarharjo Health Center, and Karangayu Health Center by 11%. **Conclusion :** All Community Health Centers in Semarang City have allocated BLUD capital expenditure budgets in accordance with applicable policies.

Keywords : BLUD income, policy, Puskesmas capital expenditure

Research Through Innovation

INTRODUCTION

A Community Health Center (Puskesmas) is a health service facility that carries out public health efforts and first-level individual health efforts, by prioritizing promotive and preventive efforts, to achieve the highest level of public health in its working area. Puskesmas are required to be able to provide quality and affordable services to the community.¹ However, one of the problems experienced by community health centers in providing services so that the service is not optimal is budget limitations, excessively long bureaucratic flows, and obstructive financial management regulations.²

Minister of Home Affairs Regulation Number 61 of 2007 concerning Technical Guidelines for Management of Regional Public Service Bodies (BLUD) and Minister of Home Affairs Regulation Number 79 of 2018 concerning Regional Public Service Bodies aim to improve the performance of public service institutions by providing greater authority over resource management, especially finance.³ One of the public service institutions that has changed to become a BLUD is the community health center. In 2017, the Semarang City Government through the Health Service inaugurated all community health centers in Semarang City to become BLUD Community Health Centers.⁴ BLUD Puskesmas is a Regional Work Unit or Work Unit within a Regional Work Unit within the local government which is formed to provide services to the community in the form of providing goods and/or services that are sold without prioritizing profit making, and in carrying out its activities is based on the principles of efficiency and productivity.³

After becoming a BLUD Community Health Center, the financial management pattern at the Community Health Center became more flexible and free to implement healthy business practices.⁵ It is hoped that puskesmas will have more freedom to improve services to the community. One of the main objectives of implementing BLUD is to provide puskesmas flexibility in managing resources, including income and expenditure, to increase the efficiency and effectiveness of services.⁴ The implementation of BLUD in community health centers is expected to be able to overcome various challenges faced, such as staffing, governance and financing problems. One of the main challenges in the financing aspect is rigid financial management because it has to follow regional regulations. With the implementation of BLUD, community health centers are given flexibility in managing their finances.⁶

The government has regulated that BLUD is implemented by the Regional Service/Agency Technical Implementation Unit (UPT) whose duties and functions are to provide public services, where the UPT of the regional service/agency is given flexibility in managing finances in the form of an exception from regional financial management provisions in general.⁶ With BLUD, UPT regional agencies/agencies are expected to be able to improve their services by providing effective, efficient, economical, transparent and responsible services that are in line with healthy business practices without prioritizing profit making.⁶

Independent financial management will provide flexibility for community health centers to maximize existing resources in providing services. The implementation of BLUD will have an impact on the operations of puskesmas, allowing puskesmas to directly use income from service levies without having to deposit it first into regional treasuries.⁶ The BLUD budget structure is generally the same as the Regional Revenue

© 2024 IJNRD | Volume 9, Issue 9 September 2024 | ISSN: 2456-4184 | IJNRD.ORG and Expenditure Budget (APBD) structure which consists of BLUD income, BLUD expenditure and BLUD financing.⁷ All BLUD income can be used directly to finance the expenditure of the BLUD concerned. BLUD income includes income obtained from activities to improve the quality of BLUD services according to needs.⁸ It is stipulated in the regulations that BLUD expenditure is allocated to finance service improvement programs as well as service and service support activities.⁷

Effective budget planning shows that there is no overlap in spending allocations, and is prepared on a performance-based, logical and measurable basis. Thus, effective budget planning will also be an effective management tool. This is expected to increase efficiency and effectiveness in implementing health service programs at community health centers.⁹ With the flexibility provided through the BLUD policy, community health centers can manage their income and expenditure more efficiently and effectively. This allows the community health center to be more responsive to community needs and environmental changes, so it is hoped that it can improve the quality of health services in Semarang City as a whole.

OBJECTIVE

1. To present data on income and capital expenditure of the Semarang City Health Center BLUD in 2024.
2. To analyze the percentage of capital expenditure on Semarang City BLUD income in 2024.
3. To analyze the revenue budget policy on capital expenditure for BLUD Puskesmas throughout Semarang City in 2024.

METHOD

This research uses a descriptive method using secondary data obtained from the Regional Government Information System of the Republic of Indonesia. The data analyzed includes income and capital expenditure of BLUD Community Health Centers throughout Semarang City in 2024. The analysis was carried out by processing the data descriptively to see the percentage of capital expenditure on BLUD income in each community health center. Apart from that, the revenue budget policy towards BLUD capital expenditure was also analyzed to understand its impact on improving the quality of health services at community health centers.

RESULTS AND DISCUSSION

TABLE 4.1
SEMARANG CITY PUSKESMAS BLUD REVENUE REALIZATION IN 2024

No	Name of the Community Health Center	TOTAL REVENUE (Rp)
1	Lor's feathers	2,030,358,600
2	Tlogosari Wetan	3,700,886,800
3	Pandanaran	2,449,360,000
4	Central Lamper	1,590,561,000
5	Genuk	1,956,644,800
6	Rowosari	2,808,840,000
7	Poncol	1,841,164,000
8	Ngaliyan	3,250,000,000
9	Now	2,000,000,000
10	Ngemplak Simongan	1,275,747,200
11	Sron dol	1,980,027,000
12	Bangetayu	4,031,492,000
13	Candilama	1,920,369,000

14	Gunungpati	3,185,694,000
15	Gayamsari	3,245,673,200
16	Responding	1,942,509,000
17	Kedungmundu	4,482,620,900
18	Halmahera	2,286,117,000
19	Lebdosari	1,770,196,400
20	Manyaran	1,775,000,000
21	Mangkang	1,464,000,000
22	Bugangan	1,531,976,700
23	Padangsari	1,999,634,300
24	Pegandan	2,034,417,000
25	Pudakpayung	1,563,718,000
26	Tambakaji	1,547,650,000
27	Karangmalang	1,745,221,000
28	Purwoyoso	1,424,000,000
29	Tlogosari Kulon	3,420,000,000
30	Clumsy	1,500,094,500
31	Karangdoro	2,766,188,600
32	Miroto	1,400,335,000
33	Mijen	2,655,163,000
34	Bandarharjo	2,695,151,900
35	Karangayu	1,358,000,000
36	Krobokan	1,528,885,500
37	Karanganyar	1,373,390,000

Data Source: SIPD RI 2024

The data in table 4.1 shows the total income target expected to be achieved for each community health center in Semarang City in 2024. The community health center with the highest BLUD income target is the Kedungmundu Community Health Center with an income target of 4,482,620,900. The community health center with the lowest BLUD income target is the Karangayu Community Health Center with an income target of 1,358,000,000. The total expected income target for all community health centers in Semarang City in 2024 is 81,531,086,400. There are significant variations in the income targets at Semarang City Health Centers in 2024, this shows that each health

center has different income potential. Therefore, financial management must be carried out in more detail and effectively to achieve the expected income targets. In financial management, it is necessary to pay attention that the income obtained must be used effectively to improve the quality of health services at each community health center.

TABLE 4.2
CAPITAL EXPENDITURE BUDGET FOR PUSKESMAS BLUD SEMARANG CITY IN 2024

No	Name of the Community Health Center	Income (Rp)	Capital Expenditure for BLUD Equipment and Machinery (Rp)	BLUD Building and Building Capital Expenditure (Rp)	Total Capital Expenditure Budget (Rp)	Percentage of Capital Expenditures to Revenue (%)
1	Lor's feathers	2,030,358,600	293.186.180	-	293.186.180	14%
2	Tlogosari Wetan	3,700,886,800	529390180	147,049,480	676,439,660	18%
3	Pandanaran	2,449,360,000	417,676,250	-	417,676,250	17%
4	LamperCentral	1,590,561,000	291,000,000	-	291,000,000	18%
5	Genuk	1,956,644,800	208,618,620	-	208,618,620	11%
6	Rowosari	2,808,840,000	321,220,000	50,000,000	371,220,000	13%
7	Poncol	1,841,164,000	319.127.200	-	319.127.200	17%
8	Ngaliyan	3,250,000,000	392.555.980	219,000,000	611.555.980	19%
9	Sekaran	2,000,000,000	152,077,800	91,480,000	243,557,800	12%

10	Ngemplak Simongan	1,275,747,200	93,898,120	123.763.320	217,661,440	17%
11	Sronдол	1,980,027,000	280,225,000	125,000,000	405,225,000	20%
12	Bangetayu	4,031,492,000	352,372,617	422,500,000	774,872,617	19%
13	Candilama	1,920,369,000	256,831,990	15,000,000	271,831,990	14%
14	Gunungpati	3,185,694,000	361,205,930	-	361,205,930	11%
15	Gayamsari	3,245,673,200	450,424,000	360,000,000	810,424,000	25%
16	Responding	1,942,509,000	207.275.222	28,407,600	235,682,822	12%
17	Kedungmundu	4,482,620,900	514,998,500	200,000,000	714,998,500	16%
18	Halmahera	2,286,117,000	308,223,980	50,000,000	358,223,980	16%
19	Lebdosari	1,770,196,400	221,650,000	-	221,650,000	13%
20	Manyaran	1,775,000,000	286,900,000	-	286,900,000	16%
21	No matter	1,464,000,000	219,000,000	-	219,000,000	15%
22	Buganan	1,531,976,700	216,000,000	-	216,000,000	14%
23	Padangsari	1,999,634,300	226,073,430	149,494,415	375,567,845	19%
24	Pegandan	2,034,417,000	298,886,610	-	298,886,610	15%
25	Pudakpayung	1,563,718,000	135,850,000	50,000,000	185,850,000	12%
26	Tambakaji	1,547,650,000	177,838,380	-	177,838,380	11%
27	Karangmalang	1,745,221,000	161,950,500	38,000,000	199,950,500	11%
28	Purwoyoso	1,424,000,000	232,300,000	-	232,300,000	16%
29	Tlogosari Kulon	3,420,000,000	850,477,940	75,000,000	925,477,940	27%
30	Clumsy	1,500,094,500	163,500,000	-	163,500,000	11%
31	Karangdoro	2,766,188,600	321,410,270	-	321,410,270	12%
32	Miroto	1,400,335,000	94,432,310	58,000,000	152,432,310	11%
33	Mijen	2,655,163,000	401,545,300	59,500,000	461,045,300	17%
34	Bandarharjo	2,695,151,900	307,259,974	-	307,259,974	11%
35	Karangayu	1,358,000,000	148,032,923	-	148,032,923	11%
36	Krobokan	1,528,885,500	287,000,000	-	287,000,000	19%
37	Karangnyaar	1,373,390,000	273,906,000	-	273,906,000	20%

Data Source: SIPD RI 2024

The data in table 4.2 shows the budget allocation for capital expenditure on equipment and machinery and capital expenditure on buildings and structures for each health center in Semarang City in 2024. The health center with the highest total capital expenditure budget is the Tlogosari Kulon Health Center with a total of 925,477,940. Puskesmas with the lowest total capital expenditure budget, namely Karangayu Community Health Center with a total of 148,032,923 . The Puskesmas with the highest capital expenditure budget for equipment and machinery is the Tlogosari Kulon Puskesmas with the number 850,477,940. The health center with the lowest capital expenditure budget for equipment and machinery is the Ngemplak Simongan Health Center with a total of 93,898,120. The health center with the highest building and construction capital expenditure budget is the Bangetayu Health Center with a total of 850,477,940. The significant variation in the capital expenditure budget allocation at each community health center shows that each community health center has different needs and priorities.

Based on Semarang Mayor Regulation Number 9 of 2019 concerning Amendments to Semarang Mayor Regulation Number 136 of 2016 concerning Technical Guidelines for Financial Management and Accounting for Semarang City Public Health Center Regional Public Service Bodies, the lowest allocation for capital expenditure is 10% and the highest is 30%. Based on data on the percentage of capital expenditure on income of Semarang City Health Centers in 2024, all Community Health Centers in Semarang City have

allocated capital expenditure budgets in accordance with applicable regulations with the smallest percentage being 11% and the largest percentage being 27%.

The community health center with the highest percentage of capital expenditure to community health center income is the Tlogosari Kulon Community Health Center at 27%. This reflects a strong commitment to improving medical infrastructure and equipment to support better health services. This high budget allocation can have a

positive impact on the quality of services provided to the community. The health centers with the lowest percentage of capital expenditure to puskesmas income are Genuk Health Center, Gunungpati Health Center, Tambakaji Health Center, Karangmalang Health Center, Kagok Health Center, Miroto Health Center, Bandarharjo Health Center, and Karangayu Health Center at 11%. Although still above the minimum limit of 10% set by the Semarang Mayor Regulation, this percentage shows that there are limitations in budget allocation for investment in infrastructure and medical equipment. This condition can be caused by various factors such as limited income or budget priorities that are more focused on daily operations.

TABLE 4.3

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING SERVICES OF BULU LOR PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of air conditioning	2	19,760,000
Procurement of ECG Medical Equipment	1	60,381,700
Procurement of Custom Baby Beds	1	5,500,000
Procurement of Custom Patient Beds and Cabinets	1	14,796,290
Procurement of Centrifuges	1	66,378,000
Procurement of Laptops	2	26,800,000
Procurement of Pharmacy Medicine Cabinets	1	44,000,000
Procurement of lighting studio kits	1	12,568,430
Procurement of clip on microphones	1	4,541,640
Procurement of Spirometry	1	16,500,000
Procurement of 2200 VA UPS	1	4,460,120
Urine Analyzer Laboratory Equipment	1	17,500,000
Total		293.186.180

Data Source: SIPD RI 2024

Bulu Lor Community Health Center capital expenditure for service and service support activities reached a total budget of IDR 293,186,180. The largest expenditure center was for the procurement of centrifuges amounting to IDR 66,378,000 and ECG medical equipment amounting to IDR 60,381,700, indicating a focus on improving medical diagnostics. Significant expenditure is also allocated for the procurement of computers, laptops and other medical equipment such as urine analyzer and spirometry laboratory equipment. Apart from that, there is also the procurement of office equipment such as pharmacy medicine cabinets and studio lighting equipment, all of which aims to support puskesmas operations in providing quality health services.

TABLE 4.4
CAPITAL EXPENDITURES FOR BLUD SERVICE AND SUPPORTING ACTIVITIES TLOGOSARI WETAN HEALTH CENTER

Details	Units	Amount
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of Patient Beds	1	30,000,000
Procurement of ECG	1	47,250,000
Computer Procurement	1	23,500,000
Procurement of Lab Chairs	1	7,500,000
Procurement of LED Lab	1	27,500,000
Procurement of Washing Machines	1	4,376,000
Procurement of Laboratory Equipment	1	75,000,000
Procurement of CCTV	1	20,000,000
Procurement of EKGs at Plaza Health Center	1	22,500,000
Procurement of Curtains	1	15,000,000
Procurement of Pustu Refrigerators	1	3,500,000
Procurement of Office Desks	2	8,000,000
Procurement of B3 Shelves	1	5,000,000
Procurement of Cabinets	1	3,500,000
Procurement of Sanitarian Kits for Plaza Health Centers	1	15,000,000
Procurement of 32 Inch TV	1	3,500,000
Procurement of 65 Inch TVs	1	19,000,000
Trolly Procurement	8	25,914,640
Procurement of AC	3	24,803,550
Refrigerator Procurement	1	3,500,000
Creation of Bedside monitors	1	60,000,000
Printer Procurement	2	9,700,000
Procurement of Sanitarian Kits	1	15,000,000
Procurement of Speakers	1	4,000,000
Procurement of SSD	11	15,125,000
Procurement of Stabilizers	3	5,199,000
Procurement of Suction	1	5,600,000
Procurement of Treadmills	1	14,539,200
Procurement of 24 Inch TVs	3	10,500,000
Procurement of UPS for Plaza Health Center	1	5,382,790
Capital Expenditures for BLUD Buildings and Structures		
Procurement of Community Health Center Building	1	120,049,480
Procurement of Building (Supervision) of Community Health Centers	1	15,000,000
Building Procurement (Planning) for Community Health Centers	1	12,000,000
Total		676,439,660

Data Source: SIPD RI 2024

Tlogosari Wetan Community Health Center capital expenditure reached a total budget of IDR 676,439,660 including capital expenditure for equipment and machinery as well as capital expenditure for buildings and structures. The largest expenditure occurred in the procurement of a community health center building with a budget of IDR 120,049,480, as well as the procurement of laboratory equipment with a budget of IDR 75,000,000. Expenditures in information technology and infrastructure include the procurement of computers, CCTV, as well as the procurement of various medical and office equipment. Other expenditure centers include the procurement of air conditioning, refrigerators and other supporting equipment such as trolleys, TVs and sanitary equipment.

TABLE 4.5

CAPITAL EXPENDITURES FOR SERVICES AND SUPPORTING SERVICES OF PANDANARAN PUSKESMAS BLUD

Details	Units	Amount
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of AC	2	19,760,000
Procurement of Dental Equipment	1	7,000,000
Procurement of General Medical Equipment	1	100,000,000
Procurement of Small Safe Steel Cupboards	1	6,669,540
Procurement of Custom Hanging Cupboards	1	1,500,000
Procurement of Examination Beds	1	9,500,000
Procurement of CCTV IP Cameras	1	29,039,520
Computer Procurement	6	92,034,300
Refrigerator Procurement	1	3,351,880
Procurement of Stacking Chairs	20	16,016,000
Procurement of Action Chairs	1	1,000,000
Procurement of Waiting Chairs	2	10,400,000
Procurement of 32 inch LED TV	1	5,794,150
Procurement of Custom Furniture	1	45,000,000
Procurement of Work Desks	4	15,693,040
Procurement of Nightstands	2	2,851,440
Procurement of Custom Nightstands	1	1,500,000
Procurement of A4 All In One Printers	1	6,482,250
Procurement of All In One Printers	2	9,608,220
Procurement of barcode printers	1	10,800,210
Procurement of Laser Jet Printers	1	8,825,700
Procurement of Thermal Printers	4	12,800,000
Procurement of Recorders	1	2,050,000
Total		417,676,250

Data Source: SIPD RI 2024

Pandanaran Community Health Center's capital expenditure covers a total budget of IDR 417,676,250. The largest allocation is for the procurement of general medical equipment amounting to IDR 100,000,000, as well as the procurement of computers with a total of IDR 92,034,300. Other expenses include the procurement of medical equipment such as air conditioning, examination beds, CCTV, as well as office equipment such as work desks and printers. The focus of this capital expenditure is to improve technological infrastructure and support operational efficiency in providing health services.

TABLE 4.6

CAPITAL EXPENDITURES FOR SERVICES AND SUPPORTING SERVICES OF THE BLUD PUSKESMAS CENTRAL LAMPER

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of Dental Equipment	1	5,000,000
Procurement of Obstetric Medical Equipment	1	12,000,000
Procurement of General Medical Equipment	1	9,500,000
Laboratory Procurement	1	2,500,000
Procurement of Split AC	1	6,000,000
Procurement of Iron Cupboards	1	4,000,000
Procurement of Locker Cupboards	1	6,000,000
CPU Procurement	1	7,000,000
Fingerint Procurement	1	8,000,000
Procurement of Standing Fans	2	2,000,000
Refrigerator Procurement	2	14,000,000
Procurement of Work Chairs	7	10,500,000
Procurement of Portable Chairs	3	1,500,000
Procurement of Meeting Chairs	10	13,000,000
Procurement of Laptops	1	15,000,000
Procurement of LCD Projectors	1	7,000,000
Procurement of CS (Custom) Tables	1	2,000,000
Procurement of Work Desks	5	10,000,000

Procurement of Folding Tables	1	1,250,000
PC Procurement	4	48,000,000
Playground Provision	1	7,500,000
Printer Procurement	5	17,500,000
Procurement of label printers	2	11,000,000
Procurement of thermal printers	1	5,000,000
Procurement of Scanners	1	7,000,000
Procurement of Sketch	1	4,000,000
Sound system procurement	1	5,700,000
Procurement of Active Speakers	1	2,500,000
UPS procurement	2	45,800,000
WallFan Procurement	1	750,000
Total		291,000,000

Data Source: SIPD RI 2024

The capital expenditure of the Central Lamper Community Health Center reached a total budget of IDR 291,000,000. The largest procurement included the procurement of PCs with a total of IDR 48,000,000 as well as the procurement of medical equipment such as EKGs, scanners and office equipment such as laptops and printers. Expenditures are also made for the procurement of supporting equipment such as sound systems and playgrounds, as well as technological infrastructure such as LCD projectors. This budget aims to increase the technological capacity and operational infrastructure of community health centers.

TABLE 4.7

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING ACTIVITIES OF GENUK PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of 3 PK Floor Standing AC	1	21,966,550
Procurement of Dental Equipment	1	10,608,360
Procurement of General Medical Equipment	1	32,896,280
Computer Procurement	2	30,000,000
Procurement of Meeting Chairs	30	21,840,000
Procurement of Laptops	2	26,823,680
Procurement of Hanging Cupboards	3	24,000,000
Monitor Procurement	3	6,653,310
Printer Procurement	4	12,000,000
Trolley Procurement	3	19,630,440
UPS procurement	1	2,200,000
Total		208,618,620

Data Source: SIPD RI 2024

Genuk Community Health Center's capital expenditure for service and service support activities covers a total budget of IDR 208,618,620. The largest allocation was given for the procurement of general medical equipment amounting to IDR 32,896,280 and two units of computers with a total of IDR 30,000,000. Procurement of other equipment including air conditioning, laptops, printers and trolleys, as well as office equipment such as meeting chairs and hanging cupboards. The focus of this capital expenditure is to improve the quality of medical services and support community health center administrative activities.

TABLE 4.8

CAPITAL EXPENDITURES FOR SERVICES AND SUPPORTING SERVICES OF ROWOSARI PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of AC	4	24,000,000
Procurement of Narcotics Cupboards	1	8,120,000
Procurement of fire extinguishers	6	9,000,000
Gyn Bed Procurement	1	8,100,000
Procurement of Promkes Mobile Phones	1	25,000,000
Procurement of Laptops	6	108,000,000
Procurement of Queuing Machines	1	40,000,000
Printer Procurement	3	60,000,000
Sealer Procurement	2	4,000,000
Sound System Procurement	1	30,000,000
Procurement of Oxygen Cylinders	2	5,000,000
Capital Expenditures for BLUD Buildings and Structures		
Pusling Garage Procurement	1	50,000,000
Total		371,220,000

Data Source: SIPD RI 2024

The capital expenditure of the Rowosari Community Health Center covers a total budget of IDR 371,220,000. The largest allocation is for the procurement of six laptop units amounting to IDR 108,000,000, showing attention to improving information technology. Apart from that, the procurement of a queuing machine amounting to IDR 40,000,000 and three printer units with a total of IDR 60,000,000 also shows a commitment to increasing operational efficiency. Other expenses include the procurement of air conditioning, narcotics cupboards, fire extinguishers and oxygen cylinders, as well as the procurement of a pusling garage to support the mobility of health services.

TABLE 4.9

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING ACTIVITIES OF PONCOL PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of Centrifuge Laboratory Equipment	1	8,000,000
Procurement of 1 PK Split AC	4	24,856,000
Procurement of Generators	1	175,000,000
Procurement of Dental Equipment	1	29,881,700
Procurement of All in One Core I5 4 GB DDR3 Computers	4	54,925,600
Procurement of Core I5 4GB Laptop	2	26,463,900
Total		319,127,200

Data Source: SIPD RI 2024

The Poncol Community Health Center's capital expenditure for service and service support activities has a total budget of IDR 319,127,200. The largest expenditure is for the procurement of generators amounting to IDR 175,000,000, which is important to ensure the operational continuity of the puskesmas. Apart from that, there was significant expenditure in information technology with the procurement of six units of computers and laptops with a total of IDR 81,389,500. The procurement of dental equipment amounting to IDR 29,881,700 and centrifuge laboratory equipment also reflects efforts to improve medical services.

TABLE 4.10

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING SERVICES OF NGALIYAN PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of AC	5	49,400,000
Procurement of Dental Equipment (Citoject)	1	6,500,000
Procurement of General Medical Equipment	1	10,000,000
Procurement of Bedside Cabinets	1	5,000,000
Procurement of ECG	1	60,381,700
Procurement of Emergency Sets	1	15,000,000
Computer Procurement	2	40,235,520
Procurement of Meeting Chairs	40	41,600,000
Procurement of Waiting Chairs	3	15,600,000
Procurement of Laptops	2	36,962,920
Procurement of Refrigerators	1	8,152,220
Procurement of patient bed mattresses	3	5,790,000
Printer Procurement	1	10,933,620
Procurement of Spirometers	1	87,000,000
Capital Expenditures for BLUD Buildings and Structures		
Procurement of Public Health Center Buildings and Buildings	1	179,000,000
Power Up Procurement	1	20,000,000
Building and Building Supervision	1	8,000,000
Building and Building Planning	1	12,000,000
Total		611,555,980

Data Source: SIPD RI 2024

The Ngaliyan Community Health Center's capital expenditure covers a total budget of IDR 611,555,980. The largest allocation was given for the procurement of health center buildings and structures amounting to IDR 179,000,000, as well as spirometers amounting to IDR 87,000,000, which shows the focus on improving physical infrastructure and diagnostic facilities. Other expenses include the procurement of an ECG amounting to IDR 60,381,700, computers, laptops and other medical equipment. This expenditure aims to increase medical service capacity, patient comfort and operational efficiency.

TABLE 4.11

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING SERVICES OF THE SEKARAN PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of 75 Inch Interactive Flat Panel Boards	1	132,075,000
Printer Procurement	4	20,002,800
Capital Expenditures for BLUD Buildings and Structures		
Building and Construction Capital Supervision Consultant	1	4,236,000
Building and Construction Capital Planning Consultant	1	7,244,000
Parking Lot Paving	1	80,000,000
Total		243,557,800

Data Source: SIPD RI 2024

Sekaran Puskesmas capital expenditure for service and service support activities has a total budget of IDR 243,557,800. The largest procurement was for a 75 inch flat panel interactive board amounting to IDR 132,075,000, showing attention to improving technological facilities. Apart from that, there was procurement

of four printer units with a total of IDR 20,002,800 and expenditure on physical infrastructure for paving the parking lot amounting to IDR 80,000,000. This capital expenditure aims to improve the efficiency and quality of Puskesmas services as well as support operational and planning activities.

TABLE 4.12

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING SERVICES OF NGENEMPLAK SIMONGAN PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of Laptops	1	11,685,660
Procurement of AC ½ PK	1	4,834,960
Procurement of 3 PK Standing AC	1	21,966,550
Procurement of Amplifiers	1	5,044,150
Procurement of Computer Sets	2	30,678,100
Procurement of AC 3/4 PK	2	10,381,200
Procurement of Dental Equipment (Cure Light Dental)	1	2,203,000
Procurement of Foam Doctor Chairs	1	2,704,000
Procurement of Wheeled Staff Chairs	2	1,435,200
Procurement of Wireless Mic	2	1,600,000
Procurement of Room Speakers	2	1,365,300
Capital Expenditures for BLUD Buildings and Structures		
Hall Interior Provision	1	40,259,700
Procurement of Pharmacy Warehouse Interiors	1	42,200,000
Procurement of Action Room Interiors	1	20,803,620
Creation of Medical Record Doors	1	4,000,000
Making the Door to the Nutrition Room	1	4,500,000
Procurement of the Front Door of the Community Health Center	1	12,000,000
Total		217,661,440

Data Source: SIPD RI 2024

Ngemplak Simongan Community Health Center allocated a total capital expenditure of 217,661,440 for BLUD equipment and machines as well as the construction of building and building interiors. The largest expenditure focused on providing hall interiors with a value of 40,259,700 and AC standing 3 PK amounting to 21,966,550, showing a commitment to improving space facilities and environmental comfort to support effective health services in the area.

TABLE 4.13

CAPITAL EXPENDITURES FOR SERVICES AND SUPPORTING SERVICES OF SRONDOL PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of AC 1/2 PK	5	32,500,000
Procurement of Dental Equipment	1	10,000,000
Procurement of Obstetric Medical Equipment	1	7,000,000
Procurement of General Medical Equipment	1	42,977,740
Procurement of Cup Cupboards	1	4,473,160
Procurement of 2 Door Refrigerator	1	7,234,180
Procurement of Patient Waiting Chairs	4	20,800,000
Procurement of PC/Personal Computer	4	54,925,600
Printer Procurement	3	65,190,000
Procurement of Portable Sound	1	4,500,000
Procurement of Android Tablets	1	5,624,320
Procurement of Standing AC	1	25,000,000
Capital Expenditures for BLUD Buildings and Structures		
Procurement of Additional Power	1	125,000,000
Total		405,225,000

Data Source: SIPD RI 2024

Srondol Community Health Center allocated total capital expenditure of 405,225,000 for BLUD equipment and machines as well as increasing electrical power. The largest expenditure was directed at the procurement of additional power with a value of 125,000,000 and printers amounting to 65,190,000, showing a focus on improving technological infrastructure and the availability of adequate electrical power to support the operations of community health centers and medical services to the community.

TABLE 4.14

CAPITAL EXPENDITURES FOR SERVICES AND SUPPORTING SERVICES OF BANGETAYU PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of 2 PK AC	2	18,000,000
Procurement of 5 PK Standing AC	1	29,000,000
Procurement of General Medical Equipment (Ophthalmoscope)	1	4,500,000
Procurement of cupboards	3	10,500,000
Procurement of Hall Backdrops	1	50,000,000
Procurement of Dispensers	2	5,600,000
Procurement of All In One PC Computers	3	57,000,000
Procurement of Meeting Chairs	50	40,000,000
Procurement of Patient Waiting Chairs	4	16,000,000
Procurement of Laptops	1	18,800,000
Procurement of Custom Work Desks	4	12,400,000
Procurement of Photocopy Machines	1	18,500,000
Procurement of Micropipettes 100-1000 ul	1	7,800,000
Procurement of Nebulaizers	1	3,000,000
Printer Procurement	2	14,400,000
Procurement of Thermal Printers	1	4,000,000
UPS procurement	4	8,000,000
Procurement of Videowall/Videotron	1	34,872,617
Capital Expenditures for BLUD Buildings and Structures		
Health Center Buildings and Structures	1	169,000,000
Buildings and Structures (Perub)	1	197,500,000
Supervision of Community Health Center Buildings and Buildings	1	15,000,000
Supervision of Public Health Center Buildings and Buildings (Perub)	1	12,000,000
Planning for Community Health Center Buildings and Buildings	1	15,000,000
Planning for Community Health Center Buildings and Buildings (Perub)	1	14,000,000
Total		774,872,617

Data Source: SIPD RI 2024

Bangetayu Community Health Center allocated total capital expenditure of 774,872,617 for BLUD equipment and machinery as well as building and construction. The largest expenditure focused on the procurement of community health center buildings and structures (changes) with a value of 197,500,000 and an all-in-one PC amounting to 57,000,000 showing a commitment to improving physical infrastructure and information technology to support comprehensive health services in the region.

TABLE 4.15

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING SERVICES OF THE CANDILAMA PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of AC	4	32,070,840
Procurement of Noise Equipment	1	2,500,000
Procurement of Dental Equipment	1	5,208,460
Procurement of General Medical Equipment	1	10,000,000
Procurement of Medical Equipment for Obstetrics & Other Gynecology Diseases	1	9,000,000
Procurement of CCTV	1	20,000,000
Procurement of Dispensers	1	2,000,000
Procurement of ECG	1	37,500,000
Procurement of Fans	3	2,836,380
Computer Procurement	3	46,017,150
Procurement of Stacking Chairs	20	16,016,000
Procurement of Patient Waiting Chairs	4	22,006,400
Procurement of Laptops	1	16,000,000
Procurement of Safes	2	5,000,000
Procurement of Work Desks	1	2,000,000
Procurement of Loudspeakers (TOA)	1	1,000,000
Printer Procurement	4	20,176,760
Procurement of Drug Label Printers	1	5,000,000
Procurement of Cashier Printers	1	2,500,000
Capital Expenditures for BLUD Buildings and Structures		
Procurement of Additional Power	1	15,000,000
Total		271,831,990

Data Source: SIPD RI 2024

Candilama Community Health Center allocated total capital expenditure of 271,831,990 for BLUD equipment and machinery as well as building and building infrastructure improvements. The largest expenditure was focused on ECG procurement with a value of 37,500,000 and AC amounting to 32,070,840, showing a focus on improving medical services and a comfortable working environment to support community health center operations effectively.

TABLE 4.16

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING SERVICES OF GUNUNGPATI PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of 1.5 PK AC	2	17,000,000
Procurement of 1 PK AC	4	30,000,000
Procurement of 2 PK AC	2	32,000,000
Procurement of AC	3	24,053,130
Procurement of Dental Equipment	1	10,500,000
Procurement of General Medical Equipment	1	42,375,340
Procurement of Archive Cupboards	2	8,000,000
Procurement of Dispensers	3	12,000,000
Procurement of Jet Pump Water	1	5,000,000
Procurement of Kitchen Sets	1	7,500,000
Procurement of PC Computers	1	10,000,000
Procurement of Wheeled Round Chairs	2	3,000,000
Procurement of Work Chairs	1	1,928,370
Procurement of Guest Chairs	20	10,000,000
Procurement of Laptops	1	14,749,090
Procurement of LED TV 75	1	30,000,000
Procurement of Work Desks	3	9,600,000
Procurement of Work Desks	3	12,000,000
Procurement of Guest Tables	8	16,000,000
Procurement of Puyer Scaler Machine	3	12,000,000
Printer Procurement	2	19,000,000

Procurement of Sofas	1	10,000,000
Sound System Procurement	1	24,500,000
Total		361,205,930

Data Source: SIPD RI 2024

Capital expenditure for service activities and supporting BLUD services at the Gunungpati Community Health Center reached a total of 361,205,930. The allocated funds are used to procure various equipment and machines, including AC with varying powers, dental and general equipment, office furniture such as filing cabinets, dispensers and work desks, as well as technology such as computers, laptops and LED TVs. The largest expenditure focused on the procurement of general medical equipment amounting to 42,375,340 and a sound system amounting to 24,500,000, showing commitment to improving health and administrative facilities at this health center.

TABLE 4.17

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING ACTIVITIES OF GAYAMSARI PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of Centrifuge Equipment	1	24,000,000
Procurement of General Medical Equipment	1	51,624,000
Procurement of AC	7	50,700,000
Procurement of Other Computer Units (Printers)	6	30,000,000
Procurement of Pharmaceutical Label Printers	1	3,500,000
Counter Label Printers	3	6,000,000
Procurement of Laptops	1	15,410,000
Procurement of Work Chair Furniture	5	5,000,000
Procurement of Meeting Chair Furniture	34	17,430,000
Procurement of Patient Waiting Chair Furniture	6	16,200,000
Procurement of Work Desk Furniture	5	20,000,000
Monitor Procurement	4	9,400,000
Procurement of Audio Studio Equipment	2	6,800,000
Procurement of Personal Computers	6	114,360,000
Server Procurement	1	80,000,000
Capital Expenditures for BLUD Buildings and Structures		
Procurement of Public Health Center Buildings and Buildings	1	200,000,000
Rehabilitation of Main Health Center	1	49,000,000
Pustu Rehab	1	49,000,000
Building and Building Capital Supervision	1	30,000,000
Building and Building Capital Planning	1	32,000,000
Total		810,424,000

Data Source: SIPD RI 2024

Gayamsari Community Health Center allocated total capital expenditure of 810,424,000 for various BLUD equipment and machines as well as construction of buildings and structures. The largest expenditure was directed at the procurement of personal computers with a value of 114,360,000 and the procurement of health center buildings and structures amounting to 200,000,000, showing a commitment to improving technological infrastructure and physical facilities to support health services in the region.

TABLE 4.18

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING ACTIVITIES OF NGESREP PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of 1PK Split AC	2	12,428,000
Procurement of 2PK Split AC	2	19,760,000
Procurement of General Medical Equipment	1	48,524,852
Procurement of Desktop Tower Computers	3	37,461,540
Procurement of Metal + Foam Stacking Chairs	10	7,280,000
Procurement of Laptops	2	23,000,000
Procurement of LCD Projectors	1	12,000,000
Provision of Guest Tables and Chairs	1	7,133,190
Procurement of 2 PK Submersible Pumps	2	8,000,000
Procurement of All In One Printers	2	13,224,280
Procurement of Therma Printers	1	2,500,000
Procurement of 1000VA UPS	3	9,943,680
Procurement of 620VA UPS	3	6,019,680
Capital Expenditures for BLUD Buildings and Structures		
Interior (Paltfond, Floor, Walls, Lighting, Furniture)	3	28,407,600
Total		235,682,822

Data Source: SIPD RI 2024

Ngesrep Community Health Center allocated total capital expenditure of 235,682,822 for BLUD equipment and machines as well as building and structure interiors. The largest procurements were personal computers with a value of 114,360,000 and 3 PK floor standing ACs amounting to 43,933,100, showing a focus on improving information technology and environmental comfort in supporting health center operations and services to patients.

TABLE 4.19

CAPITAL EXPENDITURES FOR SERVICES AND SUPPORTING SERVICES OF KEDUNGUNDU PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of AC	4	28,000,000
Procurement of Standing AC	1	12,000,000
Procurement of Dental Equipment	1	10,000,000
Procurement of medical equipment for obstetrics and gynecology	1	15,000,000
Procurement of General Medical Equipment	1	90,000,000
Procurement of Chemical Laboratory Equipment	1	65,000,000
Procurement of 2 Door Refrigerator	1	7,000,000
Procurement of Work Chairs	7	10,500,000
Procurement of Meeting Chairs	40	29,164,000
Procurement of Blood Sampling Chairs	1	19,220,000
Procurement of Waiting Chairs	10	37,000,000
Procurement of Queuing Machines	1	23,000,000
Printer Procurement	5	20,000,000

Procurement of Sanitarian KIT	1	43,314,500
Server Procurement	1	80,000,000
UPS procurement	6	25,800,000
Capital Expenditures for BLUD Buildings and Structures		
Building and Construction Capital Supervision Consultant	1	14,663,000
Building and Construction Capital Planning Consultant	1	18,000,000
Procurement of Public Health Center Buildings and Structures	1	167,337,000
Total		714,998,500

Data Source: SIPD RI 2024

Kedungmundu Community Health Center allocated total capital expenditure of 714,998,500 for BLUD equipment and machinery as well as building and construction. The largest expenditure focused on the procurement of health center buildings and structures amounting to 167,337,000 and general medical equipment amounting to 90,000,000, showing a commitment to improving physical infrastructure and medical facilities to support better health services in the region.

TABLE 4.20

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING ACTIVITIES OF HALMAHERA PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of 3 PK Floor Standing AC	2	43,933,100
Procurement of 1.5 PK Split AC	7	56,123,970
Procurement of 2 PK Split AC	2	19,760,000
Procurement of Dental Equipment	1	12,000,000
Procurement of General Medical Equipment	1	20,000,000
Procurement of Obstetrics and Gynecology Medical Equipment	1	8,000,000
Procurement of Laboratory Equipment	1	7,000,000
Procurement of Glass Cupboards	1	5,720,000
Procurement of Office Chairs	40	28,704,000
Procurement of Staff Work Chairs	7	16,133,950
Procurement of Laptops	2	34,550,000
Procurement of LCD Projectors	1	11,120,550
Procurement of Tables	4	15,641,600
Procurement of All In One Printers	3	16,661,790
Procurement of Thermal Printers	2	12,875,020
Capital Expenditures for BLUD Buildings and Structures		
Procurement of Additional Power	1	50,000,000
Total		358,223,980

Data Source: SIPD RI 2024

Halmahera Community Health Center allocated total capital expenditure of 358,223,980 for BLUD equipment and machines as well as increasing electrical power. The largest expenditure was directed at the procurement of 3 PK floor standing ACs amounting to 43,933,100 and laptops amounting to 34,550,000, showing a commitment to improving environmental comfort and information technology to support the operations of community health centers and medical services to the community.

TABLE 4.21

CAPITAL EXPENDITURES FOR LEBDOSARI PUSKESMAS SERVICES AND SUPPORTING SERVICES

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of 2.5 PK AC	2	31,460,000
Heandpeace Procurement	1	8,000,000
Procurement of All in one computers	3	64,500,000
Procurement of 1 Door Refrigerator	1	5,090,000

Procurement of work chairs	1	2,000,000
Providing meeting chairs	15	12,000,000
Procurement of Laptops	2	42,000,000
Printer Procurement	1	6,000,000
Procurement of 65 Inch LED TVs	1	38,000,000
UPS procurement	3	12,600,000
Total		221,650,000

Data Source: SIPD RI 2024

Capital expenditure at the Lebdosari Community Health Center reached a total of 221,650,000 with allocations for various equipment and machine needs. The largest procurement was three units of all-in-one computers with a value of 64,500,000, showing a focus on improving information technology to support operations and administration. The procurement of a 65 inch LED TV with a value of 38,000,000 and a laptop of 42,000,000 reflects significant expenditure in audiovisual and computerization technology. In addition, the procurement of two units of 2.5 PK AC shows attention to the comfort of the work environment and patient service.

TABLE 4.22
CAPITAL EXPENDITURES FOR MANYARAN PUSKESMAS SERVICES AND SUPPORTING SERVICES

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of AC	1	11,500,000
Procurement of Anemometers	1	2,700,000
Procurement of Cupboards/Shelves	3	12,000,000
Procurement of Oscopes	2	3,000,000
Procurement of Laptops	2	30,000,000
Procurement of fire extinguishers	2	3,200,000
Computer Procurement	2	30,000,000
Procurement of Lockers	1	4,000,000
Procurement of Folding Stretcher	1	2,000,000
Procurement of Smart TVs	1	4,500,000
Procurement of Generators	1	180,000,000
Procurement of Neonatal Saturation	1	4,000,000
Total		286,900,000

Data Source: SIPD RI 2024

Capital expenditure at the Manyaran Community Health Center reached a total of 286,900,000 with the largest allocation for generator procurement amounting to 180,000,000, which shows the priority on increasing electricity capacity to support operations. Procurement of computers and laptops of 30,000,000 each reflects expenditure in information technology. Apart from that, the procurement of cupboards/shelves, air conditioning and smart TVs shows attention to the need for facilities and comfort of the work environment. The procurement of medical equipment such as otoscopes and neonate saturators reflects efforts to increase medical diagnostic capacity.

TABLE 4.23

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING SERVICES OF MANGKANG PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of 1 PK Split AC	5	30,000,000
Procurement of Scanner Equipment	1	10,000,000
Procurement of Centrifuge Equipment	1	7,500,000
Procurement of Bio Safety Cabinet	1	65,000,000
Computer Procurement	2	30,000,000
Procurement of Dental Work Chairs	1	3,000,000
Procurement of Staff Chairs	7	10,500,000
Procurement of Laptops	2	20,000,000
Procurement of Nameplates	2	15,000,000
Printer Procurement	3	15,000,000
Procurement of Projector Screens	1	5,000,000
Procurement of 32" TV	2	8,000,000
Total		219,000,000

Data Source: SIPD RI 2024

Capital expenditure at the Mangkang Community Health Center reached a total of 219,000,000 with allocations for various equipment and machines. The largest procurement was a bio safety cabinet with a value of 65,000,000, showing attention to increasing laboratory capacity and work safety. Procurement of five units of 1 PK split AC and two units of computers shows the focus on comfort and information technology. In addition, the procurement of scanners, centrifuges and printers reflects efforts to increase administrative and diagnostic capacity.

TABLE 4.24

CAPITAL EXPENDITURES FOR SERVICES AND SUPPORTING SERVICES OF BUGANGAN BLUD PUSKESMAS

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of AC	3	15,000,000
Procurement of Fitness Equipment	1	25,000,000
Procurement of CCTV	2	10,000,000
Procurement of prayer mats	1	10,000,000
Procurement of Computers/PCs	2	30,000,000
Procurement of a Sampling Chair (Phlebotomy Chair)	1	8,000,000
Provision of Queue Caller Screen	2	20,000,000
Procurement of Decorative Glass Cupboards	1	3,500,000
Procurement of Folding Table Sets	2	8,000,000
Procurement of Sealing Machines	1	6,000,000
Procurement of Mini Kitchen Sets & Washtubs	1	10,000,000
Procurement of Ophthalmoscopes	1	3,000,000
Printer Procurement	2	12,000,000
Procurement of Suction Pump	1	3,500,000
Procurement of Cleaning Service/Keber Trolleys	1	4,000,000
Procurement of Wallpanel Projector Sets	1	48,000,000
Total		216,000,000

Data Source: SIPD RI 2024

Capital expenditure at the Bugangan Community Health Center reached a total of 216,000,000 with allocations for various equipment and machinery needs. The largest procurement was a wall panel projector set with a value of 48,000,000, indicating expenditure in audiovisual technology to support meeting and presentation activities. Procurement of fitness equipment amounting to 25,000,000 and queue calling screens

amounting to 20,000,000 reflects attention to improving facilities for patients and service efficiency. Apart from that, the procurement of computers/PCs, air conditioning and CCTV shows efforts to improve information technology and security.

TABLE 4.25

CAPITAL EXPENDITURES FOR SERVICES AND SUPPORTING SERVICES OF PADANGSARI PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of Dental Equipment	1	13,000,000
Procurement of general medical equipment	1	10,000,000
Procurement of Insta 360 Cameras	1	7,500,000
Procurement of Meeting Chairs	10	6,000,000
Procurement of Patient Waiting Chairs	2	8,000,000
Procurement of Clip On Microphones	2	4,880,000
Procurement of AC	2	14,000,000
Procurement of general medical equipment	1	27,000,000
Procurement of TOA 240 Amplifiers	1	5,250,000
Procurement of Queue Counter Chairs	3	4,500,000
Procurement of Work Chairs	3	7,500,000
Procurement of Work Desks	2	5,000,000
Procurement of Podium Mic	1	3,500,000
Procurement of Meeting Room Monitors	1	65,500,000
Procurement of Tent Umbrellas	1	5,000,000
Procurement of Personal Computers	1	17,000,000
Personal Computer	1	16,463,430
Printer Procurement	2	5,980,000
Capital Expenditures for BLUD Buildings and Structures		
Locket Backdrop	1	47,947,000
Service Room Rehab	1	67,900,000
Supervision of Service Room Rehab	1	2,100,000
Procurement of Additional Power	1	31,547,415
Total		375,567,845

Data Source: SIPD RI 2024

Capital expenditure at the Padangsari Community Health Center reached a total of 375,567,845 with allocations for various equipment, machinery and building needs. The largest procurement was the rehabilitation of service rooms with a value of 67,900,000 and backdrop counters amounting to 47,947,000, showing attention to improving the physical infrastructure of health centers. Procurement of meeting room monitors at a value of 65,500,000 and computers at 17,000,000 reflects expenditures in information technology. In addition, the procurement of general medical and dental equipment shows a focus on increasing diagnostic capacity and medical services.

TABLE 4.26

CAPITAL EXPENDITURES FOR SERVICES AND SUPPORTING SERVICES OF PEGANDAN PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of AC ½ PK	3	24,053,130
Procurement of Core i5 tower Desktop Computers, 8 GB, 1 TB	2	31,589,880
Procurement of Staff Work Chairs	5	11,500,000
Procurement of Stainless + Foam Stacking Chairs	60	48,048,000
Procurement of Stainless Steel Waiting Chairs + Hole Plate, 4 seats	7	36,400,000
Procurement of Core i7, 8 GB, 500 GB laptops	5	96,807,600

Procurement of MK Hydraulic Operating Table Hydraulic NV-Full SS + Iron (Gynecology Table)	1	22,418,620
Procurement of CCTV Monitors	3	4,048,830
Procurement of All In One A4 1200 x 6000 dpi Printers	5	24,020,550
Total		298,886,610

Data Source: SIPD RI 2024

Capital expenditure at the Pegandan Community Health Center reached a total of 298,886,610 with the largest allocation for the procurement of five units of Core i7 laptops with a value of 96,807,600, indicating significant expenditure in information technology to support operations and administration. Procurement of 60 units of stainless steel and foam stacking chairs shows attention to the comfort of the facilities. The procurement of core i5 tower desktop computers, hydraulic operating tables and all-in-one printers reflects efforts to increase diagnostic and administrative capacity.

TABLE 4.26

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING SERVICES OF PUDAKPAYUNG PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of 1.5 PK Split AC	2	14,550,000
Procurement of Laboratory Equipment	1	30,350,000
Procurement of Drug Sealer Equipment	1	3,500,000
Procurement of fire extinguishers	1	1,900,000
Procurement of Blood Chair	1	7,500,000
Procurement of Bottom Dispenser	1	3,450,000
Procurement of Emergency Beds	1	8,000,000
Procurement of Patient Wheelchairs	1	3,500,000
Procurement of F4 Printers	2	14,000,000
Procurement of Thermal Printers	2	7,000,000
Procurement of 55 Inch LED TVs	1	14,100,000
Procurement of Indoor Sound Systems	1	28,000,000
Capital Expenditures for BLUD Buildings and Structures		
Relocation of TPS	1	50,000,000
Total		185,850,000

Data Source: SIPD RI 2024

Capital expenditure at the Pudukpayung Community Health Center reached a total of 185,850,000 with allocations for various equipment and machines, as well as buildings and structures. The largest procurement was the relocation of TPS with a value of 50,000,000, showing attention to improving the physical infrastructure of community health centers. Procurement of laboratory equipment amounting to 30,350,000 and indoor sound systems amounting to 28,000,000 reflects significant expenditure in diagnostic and audiovisual technology. Apart from that, the procurement

of F4 printers and 55 inch LED TVs shows attention to administrative and information technology needs.

TABLE 4.27
CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING ACTIVITIES OF TAMBAKAJI PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of Air Cooler Fan	1	1,500,000
Procurement of General Medical Equipment	1	28,050,000
Procurement of Laboratory Equipment	1	3,000,000
General Medical Procurement (EKG)	1	46,000,000
Refrigerator Procurement	1	5,550,000
Procurement of Laptops	2	34,650,000
Laptop Procurement (Change)	1	18,000,000
Procurement of Work Desks	3	10,138,380
Procurement of Queuing Machines	1	22,950,000
Printer Procurement	2	8,000,000
Total		177,838,380

Data Source: SIPD RI 2024

Capital expenditure at the Tambakaji Community Health Center reached 177,838,380 with allocations for various equipment and machines. The largest procurement was for general medical equipment (ECG) with a value of 46,000,000, indicating a focus on increasing medical diagnostic capacity. In addition, the procurement of laptops totaling 52,650,000 shows expenditures in information technology to support administrative operations and medical services. The procurement of queuing machines amounting to 22,950,000 also reflects efforts to increase efficiency and patient comfort in obtaining services.

TABLE 4.28
CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING SERVICES OF KARANGMALANG PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of 1.5 PK Split AC	1	6,700,000
Procurement of 1 PK Split AC	2	9,400,000
Procurement of Dental Equipment	1	20,000,000
Procurement of General Medical Equipment	1	29,869,360
Procurement of CCTV	1	45,000,000
Procurement of Android/IOS Tablet Computers	1	11,500,000
Procurement of Stainless + Foam Stacking Chairs	10	5,480,000
Procurement of Micropipettes	1	12,330,000
Procurement of All in One PCs	1	18,573,830
Printer Procurement	1	3,097,310
Capital Expenditures for BLUD Buildings and Structures		
Procurement of Additional Electrical Power	1	38,000,000
Total		199,950,500

Data Source: SIPD RI 2024

Capital expenditure at the Karangmalang Community Health Center reached a total of 199,950,500 with allocations for various equipment and machine needs as well as buildings and structures. The largest allocation for CCTV procurement amounting to 45,000,000 and additional electrical power amounting to 38,000,000 shows a focus on increasing security and electricity capacity to support puskesmas operations. Procurement of general medical equipment amounting to 29,869,360 and dental equipment amounting to 20,000,000 reflects efforts to improve health services. In addition, the procurement of air conditioners, computers and printers shows attention to comfort and information technology to support operations.

TABLE 4.29

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING SERVICES OF BLUD PUSKESMAS PURWOYOSO

Details	Units	Amount
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of Wheelchairs	1	3,500,000
Procurement of Resuscitation Tables	1	5,000,000
Procurement of Emergency Trolleys	1	5,000,000
Procurement of Vaccine Carriers	1	5,000,000
Procurement of Water Coolers	1	3,000,000
Exhaust Procurement	2	3,000,000
Compressor Procurement	1	5,000,000
Procurement of Service Chairs	2	1,000,000
Automatic Procurement of Projector Screens	1	8,000,000
Procurement of LCD Projectors	1	9,000,000
Procurement of Goods Trolleys	1	4,000,000
Procurement of cupboards	1	4,500,000
Procurement of Work Chairs	1	4,000,000
Procurement of Stacking Chairs	20	16,000,000
Procurement of Work Desks	5	15,300,000
Computer Procurement	3	81,000,000
Procurement of Laptops	2	41,000,000
Monitor Procurement	1	3,000,000
Printer Procurement	2	16,000,000
Total		232,300,000

Data Source: SIPD RI 2024

Capital expenditure at the Purwoyoso Community Health Center reached a total of 232,300,000 with allocations spread across various equipment and machine needs. The procurement of computers totaling 81,000,000 and laptops totaling 41,000,000

represents significant expenditure in information technology to support the operations and administration of community health centers. In addition, the procurement of 16,000,000 stacking chairs and 15,300,000 work desks shows attention to improving facilities and comfort for staff and patients. Procurement of medical equipment such as wheelchairs, resuscitation tables and emergency trolleys also reflects efforts to increase the capacity of medical services.

TABLE 4.30

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING SERVICES OF TLOGOSARI KULON PUSKESMAS BLUD

Details	Units	Amount
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of ECG	1	44,000,000
Camera Procurement	1	30,000,000
Procurement of Computer Workstations	1	90,000,000
Procurement of Generators	1	350,000,000
Procurement of Trolley Janitors	1	3,500,000
Procurement of Laptops	1	35,977,940
Procurement of 1.5 PK AC	4	60,000,000
Procurement of 2 PK AC	5	100,000,000
Procurement of Neo Puff	1	20,000,000
Procurement of Medical Waste Trolleys	1	6,000,000
Procurement of Personal Computers	1	51,000,000
Procurement of Digital Tensimeters	2	60,000,000
Capital Expenditures for BLUD Buildings and Structures		
Procurement of Increased Electric Power	1	75,000,000
Total		925,477,940

Data Source: SIPD RI 2024

Capital expenditure at the Tlogosari Kulon Community Health Center reached a total of 925,477,940 with the largest allocation for the procurement of generators amounting to 350,000,000 and procurement of computer workstations amounting to 90,000,000, which shows the priority on increasing electricity capacity and information technology. Procurement of AC with a total of 160,000,000 shows attention to the comfort of the work environment and patient service. Procurement of medical equipment such as ECG and digital blood pressure monitors shows a focus on increasing medical diagnostic capacity. In addition, the procurement of electricity power increases of 75,000,000 reflects efforts to increase the capacity of electricity infrastructure.

TABLE 4.31
CAPITAL EXPENDITURES FOR SERVICES AND SUPPORTING SERVICES OF KAGOK PUSKESMAS BLUD

Details	Units	Amount
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of 2 PK AC	2	20,000,000
Procurement of AIO Computers	2	31,000,000
Procurement of Laptops	3	51,000,000
Printer Procurement	3	22,500,000
Procurement of Sample Lab Printers	2	10,000,000
Procurement of Thermal Printers	2	8,000,000
Procurement of Lab Sampling Chairs	1	3,000,000
Procurement of Microscopes	1	15,000,000
Procurement of Active Speakers	1	3,000,000
Total		163,500,000

Data Source: SIPD RI 2024

Capital expenditure at the Kagok Community Health Center reached a total of 163,500,000 with allocations for various equipment and machines. Procurement of laptops amounting to 51,000,000 and AIO computers amounting to 31,000,000 shows significant expenditure in information technology to support the operations and administration of community health centers. In addition, the procurement of printers totaling 22,500,000 shows attention to administration and documentation needs. The procurement of medical equipment such as microscopes and lab sample printers reflects efforts to increase medical diagnostic capacity.

TABLE 4.32
CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING SERVICES OF KARANGDORO PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of AC	1	46,822,550
Procurement of Obstetric Medical Equipment	1	35,000,000
Procurement of General Medical Equipment	1	15,873,000
Procurement of Exhaust Fans	1	5,635,700
Dental Procurement	1	125,000,000
Procurement of Laptops	4	52,927,800
Procurement of LED TV-3D	2	15,140,240
Procurement of Washing Machines	1	3,353,060
Printer Procurement	1	15,000,000
Sound System Procurement	1	6,657,920
Total		321,410,270

Data Source: SIPD RI 2024

Capital expenditure at the Karangdoro Community Health Center reached a total of 321,410,270 with the largest allocation for the procurement of dental equipment amounting to 125,000,000, which shows the priority on improving dental health

services. The procurement of air conditioners with a value of 46,822,550 and laptops for 52,927,800 reflects attention to comfort and information technology to support operations. The procurement of obstetric medical equipment and general medical equipment reflects efforts to increase the capacity of medical services.

TABLE 4.33
CAPITAL EXPENDITURES FOR MIROTO PUSKESMAS SERVICES AND SUPPORTING SERVICES

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of cooling AC	2	11,100,000
Procurement of TV Brackets	1	3,000,000
Procurement of Laptops	2	16,993,240
Procurement of LCD Projectors	1	6,556,660
Procurement of Personal Computers	1	15,339,050
Printer Procurement	2	7,000,000
Procurement of Cashier Printers	1	3,082,560
Procurement of Scan Copy Printers	1	8,000,000
Procurement of Baby Scales	1	2,360,800
Procurement of UPS Server	1	5,000,000
Procurement of Urine Analyzer	1	16,000,000
Capital Expenditures for BLUD Buildings and Structures		
Rehabilitation of Buildings and Buildings	1	58,000,000
Total		152,432,310

Data Source: SIPD RI 2024

Capital expenditure at the Miroto Community Health Center reached a total of 152,432,310 with allocations for various equipment and machines as well as buildings and structures. The largest allocation for the rehabilitation of buildings and structures amounting to 58,000,000 shows attention to improving the physical infrastructure of health centers. Procurement of laptops amounting to 16,993,240 and personal computers amounting to 15,339,050 reflects expenditure on information technology to support operations and administration. Procurement of printers, UPS servers, and urine analyzers also shows attention to medical administration and diagnostic needs.

TABLE 4.34
CAPITAL EXPENDITURES FOR MIJEN PUSKESMAS SERVICES AND SUPPORTING SERVICES

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of Laptops	3	40,500,000
Procurement of Microscope Medical Equipment	1	30,000,000
Procurement of general Doppler medical equipment	1	6,787,000
Procurement of General Medical Equipment	1	10,635,100
Procurement of fire extinguishers	5	10,000,000
Procurement of CCTV	3	51,000,000
Procurement of Phlebotomy Chairs	1	15,000,000
Procurement of Meeting Chairs	100	56,800,000
Procurement of Patient Waiting Chairs	4	24,000,000
Procurement of Lockers	6	32,323,200
Procurement of Wooden Workbenches	5	16,500,000

Procurement of Lawn Cutting Machines	2	10,800,000
AO PC Procurement	2	36,000,000
Printer Procurement	2	32,000,000
Server Rack Procurement	1	15,000,000
Procurement of Portable Sound	1	5,000,000
Trolley Procurement	2	9,200,000
Capital Expenditures for BLUD Buildings and Structures		
Fence Making	1	49,500,000
Fence Construction Supervision	1	5,000,000
Fence Construction Planner	1	5,000,000
Total		461,045,300

Data Source: SIPD RI 2024

Capital expenditure for service and service support activities at the Mijen Community Health Center reached a total of 461,045,300 with a fairly broad allocation for various needs. The largest expenditure was allocated for the procurement of CCTV amounting to 51,000,000 and meeting chairs amounting to 56,800,000 which shows a focus on security and improving meeting facilities. In addition, there is a significant allocation for the procurement of medical equipment such as microscopes amounting to IDR 30,000,000 and general medical equipment amounting to IDR 10,635,100, which reflects the priority on improving the quality of medical services. The allocation for fence construction and construction supervision is 49,500,000, as well as monitoring and planning costs of 5,000,000 each, showing attention to infrastructure security and governance.

TABLE 4.35

CAPITAL EXPENDITURES FOR SERVICES AND SUPPORTING SERVICES OF BANDARHARJO PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of AC	4	24,856,000
Procurement of Vacuum Sealer	1	5,674,610
Procurement of Electro Cauter	1	26,000,000
Procurement of ECG Equipment	1	60,381,700
Procurement of Patient Wheelchairs	2	15,873,000
Procurement of Air Purifiers	1	20,151,414
Procurement of LCD Projectors	1	11,120,550
Procurement of Sound System and Audio Installation	1	26,985,340
Refrigerator Procurement	1	7,234,180
Procurement of Waiting Chairs	1	5,200,000
Procurement of Staff Work Chairs	8	18,438,800
Procurement of Laptops	3	55,444,380
Procurement of Personal Computer PCs	2	29,900,000
Total		307,259,974

Data Source: SIPD RI 2024

Capital expenditure at the Bandarharjo Community Health Center amounted to 307,259,974 showing allocations spread across various equipment and facility needs. The procurement of ECG equipment with a value of 60,381,700 and laptops with a value of 55,444,380 reflects significant expenditure in medical technology and IT equipment to support health services. Apart from that, the procurement of sound systems and audio installations amounting to 26,985,340 as well as AC and air purifiers amounting to 24,856,000 and 20,151,414 respectively shows efforts to improve the comfort of the work environment and services for patients. Procurement of work chairs and waiting chairs is also budgeted to increase comfort for staff and patients.

TABLE 4.36

CAPITAL EXPENDITURES FOR SERVICES AND SUPPORTING SERVICES OF KARANGAYU PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of Dental Equipment	1	13,300,000
Health/General Medicine Equipment	1	25,000,000
Laboratory Equipment	1	17,000,000
Procurement of Cooling Equipment	1	9,000,000
Other Studio Equipment	1	20,000,000
Computer Procurement	1	15,000,000
Procurement of Chairs	2	1,000,000
Procurement of Work Chairs	3	3,840,900
Procurement of Laptops	1	17,000,000
Procurement of Thermal Printers	1	2,740,001
Telephone Procurement	1	20,052,022
Procurement of UPS / Stabilizer	1	4,100,000
Total		148,032,923

Data Source: SIPD RI 2024

Karangayu Community Health Center has total capital expenditure of IDR 148,032,923, which is dominated by the procurement of medical equipment and information technology. Procurement of general medical equipment amounting to 25,000,000 and laboratory equipment amounting to 17,000,000 shows a focus on increasing the capacity of medical services. In addition, the allocation for cooling equipment and other studio equipment of 9,000,000 and 20,000,000 respectively reflects attention to supporting facilities. Expenditures in procuring computers and laptops amounting to 15,000,000 and 17,000,000 respectively show the importance of information technology in the operations of community health centers.

TABLE 4.37

CAPITAL EXPENDITURES FOR SERVICE AND SUPPORTING SERVICES OF KROBOKAN PUSKESMAS BLUD

Details	Units	Amount
Capital Expenditure for BLUD Equipment and Machinery		
Honorarium for Capital Procurement Officer	10	4,500,000
Procurement of AC	2	12,000,000
Procurement of Floor Standing AC	1	73,772,000
Procurement of Gynecology and Obstetrics medical equipment	1	14,000,000
Procurement of General Medical Equipment	1	78,728,000
Procurement of Laboratory Equipment	1	19,000,000
Computer Procurement	2	25,000,000
Procurement of Meeting Chairs	1	12,000,000
Procurement of LED TVs	1	4,000,000
Printer Procurement	1	36,000,000
UPS procurement	1	8,000,000
Total		287,000,000

Data Source: SIPD RI 2024

Capital expenditure at the Krobokan Community Health Center reached a total of 287,000,000 with various allocations for various needs. The largest expenditure was allocated for the procurement of general medical equipment amounting to 78,728,000 which shows the priority on improving medical services. Procurement of floor standing air conditioners amounting to 73,772,000 and obstetrics and gynecology equipment amounting to 14,000,000 reflects the focus on the comfort and health of mothers and children. In addition, the procurement of computers amounting to 25,000,000 and printers amounting to 36,000,000 shows expenditure in information technology to support operations. The honorarium for capital procurement officials is 4,500,000 and UPS procurement is 8,000,000, showing attention to governance and smooth operations.

TABLE 4.38

CAPITAL EXPENDITURES FOR SERVICES AND SUPPORTING SERVICES OF KARANGANYAR PUSKESMAS BLUD

Details	Units	Amount (Rp)
Capital Expenditure for BLUD Equipment and Machinery		
Procurement of 1.5 PK Split AC	2	14,200,000
Procurement of Emergency Trolleys	1	8,722,000
Procurement of Generators	1	155,000,000
Procurement of Wheelchairs	1	6,590,000
Procurement of Waiting Chairs	3	15,600,000
Procurement of i5 Laptops	2	26,200,000
Procurement of Washing Machines	1	3,350,000
Procurement of Cashier Printers	1	2,944,000
Procurement of Rotators	1	12,000,000
Sound System Procurement	1	26,000,000
Procurement of Goods Trolleys	1	3,300,000
Total		273,906,000

Data Source: SIPD RI 2024

Capital expenditure for service and service support activities of the Karanganyar Community Health Center BLUD includes various procurement of equipment and machinery with a total budget of 273,906,000. The largest expenditure is allocated for the procurement of generators with a value of 155,000,000 which shows priority for critical operational needs such as backup electricity supplies. Other significant procurements include the procurement of i5 laptops amounting to 26,200,000 and sound systems amounting to 26,000,000 which are important to support administration and communication activities. The allocation for procurement

of waiting chairs and wheelchairs shows attention to patient comfort and accessibility.

In managing BLUD finances, regional governments must be guided by implementing regulations related to BLUD, namely Minister of Home Affairs Regulation (Permendagri) Number 79 of 2018 concerning Regional Public Service Bodies. The regulation states that BLUDs must follow the principles of effective and efficient management, including in terms of financial planning, budgeting, implementation of activities and accountability. Minister of Home Affairs Regulation Number 79 of 2018 also stipulates that BLUDs must have a clear organizational structure, and implement high levels of accountability and transparency in their financial management. This regulation aims to improve the quality of public services provided by BLUD and ensure more measurable and efficient use of public funds.⁷

In the Mayor of Semarang Regulation Number 9 of 2019 concerning Amendments to the Regulation of the Mayor of Semarang Number 136 of 2016 concerning Technical Guidelines for Financial Management and Accounting for the Regional Public Service Agency of the Semarang City Public Health Center, it regulates the procedures for financial management and accounting that must be followed by the BLUD of the Community Health Center in the City of Semarang. This regulation aims to update the provisions contained in the previous regulation in accordance with the latest developments in public sector financial management. One of the main points in this regulation is the emphasis on more structured financial planning and more accurate budgeting to support health service activities at Community Health Centers. Apart from that, this regulation also regulates procedures for more detailed and systematic financial reporting, making it easier to monitor and evaluate the use of public funds carried out by BLUD Puskesmas.¹⁰

The BLUD budget structure is generally the same as the Regional Revenue and Expenditure Budget (APBD) structure which consists of BLUD income, BLUD expenditure and BLUD financing. BLUDs are allowed to use all their income to finance BLUD expenditures. This is an important point related to flexibility to support more effective and efficient public services. Provisions related to BLUD income are regulated as follows:

- a. All BLUD income can be used directly to finance the expenditure of the BLUD concerned.
- b. BLUD income includes income obtained from activities to improve the quality of BLUD services according to needs.⁸

BLUD's main income comes from fees for services provided, but BLUD income does not only come from these fees. According to the provisions, BLUD income comes from:

- a. Services, in the form of rewards obtained from services provided to the community.
- b. Grants can be in the form of tied grants and unbound grants obtained from the community or other bodies.
- c. The results of collaboration with other parties can be results obtained from BLUD collaboration.
- d. APBD, in the form of income originating from the DPA APBD.
- e. Other legitimate BLUD income, including current account services, interest income, profits from the

difference in the rupiah exchange rate against foreign currencies, commissions, discounts or other forms as a result of the sale and/or procurement of goods and/or services by the BLUD, expenses; and business development.⁷

It is stipulated in the regulations that BLUD expenditure is allocated to finance service improvement programs as well as service and service support activities. BLUD expenditure consists of:

- a. Operational expenditure includes all BLUD expenditure to carry out duties and functions, including employee expenditure, goods and services expenditure, interest expenditure and other expenditure.
- b. Capital Expenditures, includes all BLUD expenditures for the acquisition of fixed assets and other assets that provide benefits for more than 12 (twelve) months to be used in BLUD activities, including land expenditures, equipment and machinery expenditures, building and construction expenditures, road expenditures, irrigation and network, as well as spending on other fixed assets.⁷

BLUD Expenditure Management is given flexibility by considering the volume of service activities, with the following conditions:

- a. Flexibility is BLUD spending with changes in income within the RBA and DPA thresholds that have been definitively determined.
- b. Flexibility can be implemented with respect to BLUD expenditures sourced from BLUD income sourced from services, grants, results of collaboration with other parties, other legitimate BLUD income, and untied grants.⁷

CONCLUSION

1. This research shows that all Community Health Centers in Semarang City have complied with the provisions of Semarang Mayor Regulation Number 9 of 2019 regarding the allocation of capital expenditure, which must be in the range of 10- 30% of income.
2. The highest capital expenditure allocation was achieved by Tlogosari Kulon Community Health Center at 27%, while the lowest allocation of 11% was allocated by several community health centers such as Genuk Community Health Center, Gunungpati Community Health Center, Tambakaji Community Health Center, Karangmalang Community Health Center, Kagok Community Health Center, Miroto Community Health Center, Bandarharjo Community Health Center, and Karangayu Community Health Center.
3. Overall, budget allocations in accordance with these provisions reflect the puskesmas' commitment to improving medical infrastructure and equipment, although several puskesmas still face limitations in budget allocation for facility development.

SUGGESTION

1. Community health centers with low capital expenditure allocations are advised to look for ways to increase income so that they can allocate more budget for capital expenditure, which aims to improve the quality of infrastructure and medical equipment.
2. All community health centers are expected to continue to improve efficiency in financial management to ensure that existing budgets can be utilized optimally.

3. The Semarang City Government needs to continue to evaluate budget policies to ensure that capital expenditure allocations support improving the overall quality of health services.
4. In addition, training and capacity development is needed for puskesmas management in financial and budget management in order to maximize the effective use of existing funds.

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