



Capacity Building of the Purworejo Regency Health Centre (BLUD) in the Preparation of Strategic and Business Plan Documents

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Abstract

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As Puskesmas transition into BLUD entities, they are required to develop structured medium-term planning documents that are both administratively sound and accountable. This community service activity aims to enhance the managerial and technical capacity of BLUD (Public Service Agency) Puskesmas in Purworejo Regency in preparing Strategic and Business Planning documents in accordance with regulations and healthcare service needs. This activity was conducted through workshops and intensive assistance by a team of lecturers from the D3 Accounting Program of Politeknik Harapan Bersama and the D4 Tax Accounting Program of Diponegoro University and Universiti Teknologi Mara, Malaysia, in collaboration with Wahyu Yeni Novi Public Accounting Firm. There are about 28 participants from 14 BLUD in Purworejo. The implementation method included module delivery, case studies, practical document preparation, and evaluation of participants' achievements. The results indicated an improvement in participants' understanding of the concepts and structure of Strategic and Business Planning documents, as well as their technical ability to tailor these documents to the specific characteristics of their respective Puskesmas. It showed that all the BLUDs were able to fulfil the template module for their strategic and business plans. This intervention model, combining multi-institutional academic collaboration with professional practitioners, proved effective in overcoming common implementation gaps in public sector financial management reforms at the local level.

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INTRODUCTION

The Community Health Centre (Puskesmas), as the spearhead of basic health services at the sub-district level, plays a strategic role in supporting the achievement of an optimal level of public health (Irwandi et al., 2022). Along with the increasing need for quality health services, many health centres in Indonesia, including in Purworejo Regency, have transformed into Regional Public Service Agencies (BLUD). This BLUD status provides flexibility in financial management, thereby improving the efficiency and effectiveness of public services. However, this flexibility also demands higher managerial skills, including the preparation of strategic and business planning documents, which are among the main prerequisites for good BLUD governance.

In fact, not all BLUD health centres have adequate human resource capacity to prepare the

Strategic Plan (Renstra) and Business Plan (RB) documents in accordance with the provisions of Permendagri Number 79 of 2018 concerning BLUD (Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 79 Tahun 2018, 2018; Firmanto & Novianti, 2022). Many health centres face obstacles in understanding the substance, preparation techniques, and integration of these planning documents with other regional planning documents. As a result, the implementation of financial autonomy and performance-based governance functions has not run optimally, impacting the quality of services to the community.

Responding to these needs, the D3 Accounting Study Program of the Harapan Bersama Polytechnic and the D4 Taxation Accounting Study Program of Diponegoro University and Universiti Teknologi Mara, Malaysia in collaboration with the Accounting

Service Office (KJA) Wahyu Yeni Novi carried out community service activities aimed at increasing the capacity to prepare strategic plan documents and business plans of the BLUD health centre in Purworejo Regency. This collaboration is not only a manifestation of the real contribution of universities and the accounting profession to regional development. This workshop was expected to empower Puskesmas human resources to prepare comprehensive, realistic, and measurable planning documents independently.

Through this activity, the service team seeks to provide training, assistance (Sari et al., 2019), and facilitation in preparing strategic documents that comply with regulatory requirements and address real needs in the field. Hopefully, this capacity increase will strengthen the BLUD Health Centre's governance and support Purworejo Regency's vision to improve access to and the quality of health services for the community. This activity is a continuation of the textbook writing activities from the PKM team (Sari & Widiyanto, 2024). It is hoped that the textbooks and research carried out can be more useful.

MATERIALS AND METHODS

This community service activity is carried out with a participatory, practice-based approach (Sari et al., 2019), designed to provide conceptual understanding and technical skills to BLUD Puskesmas managers for compiling the Strategic Plan and Business Plan documents. This activity is usually carried out through technical guidance or technical guidance (Irwandi et al., 2022). The community service team will identify needs and problems, prepare modules to address the problems, and guide the Puskesmas in using the templates we have created first (Fig. 1).



Fig. 1. The technical guidance for the community services

Identify Needs and Problems

The initial stage involved conducting a survey and an initial discussion with the Purworejo Regency Health Office and representatives of the Health Centre to identify the level of understanding, document readiness, and obstacles faced in the preparation of the Strategic Plan and Business Planning documents (Waluyo, 2011).

Providing Modules Through Workshops

The workshop was carried out face-to-face for two days, with the delivery of related modules: 1) The

basic concept of BLUD and the importance of medium-term planning documents explained by the resource person from IAI Central Java, namely Mr. Hendri Santosa 2) The structure and content of the Strategic Plan and Business Plan documents of the BLUD Puskesmas by Mr. Hartanto Nur Jatmiko, as well as the third module 3) The preparation of a SWOT analysis by Mrs. Dr. Yeni Priatna Sari.

In the first module, the resource person emphasised the importance of preparing strategic and business planning documents aligned with the vision and mission of the Regent of Purworejo Regency, namely Purworejo with Competitiveness, Prosperity, Religious, and Innovative (PURWOREJO BERSERI). The planning document is expected to serve as a guideline for the BLUD Health Centre in designing work programs that meet health service standards and support holistic, sustainable regional development.

The second module discusses in detail the various types of financial analysis that need to be prepared in the Business Plan document, including BLUD revenue and expenditure projections, health service business feasibility analysis, break-even point (BEP) analysis, and estimated investment needs and financing plans. This understanding is crucial so the Puskesmas can develop a realistic, sustainable business strategy that aligns with its financial capabilities.

Furthermore, participants were actively invited to conduct SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis of their respective work units in the third module. In this session, participants were given the opportunity to independently identify the strengths and weaknesses of the internal health centre and analyse opportunities and threats from the external environment (Kurniawati & Marlana, 2021). The results of this SWOT analysis are then used to formulate a more targeted, context-specific Puskesmas development strategy tailored to field conditions.

The BLUD strategic plan was also synchronised with the RPJMD and the health office strategic plan in this activity. The Secretary of the Purworejo Regency Health Office was also present to deliver a module on the Health Office's direction and policies.

Materials and Infrastructure

The materials and infrastructure used in this community service project included training modules on capacity building and the preparation of Strategic Plans and Business Plans for BLUD health centres, presentation slides, worksheets for SWOT analysis and performance indicator development, and standardized templates for Rensra and RBA documents. The project also used attendance sheets, evaluation forms, laptops for facilitators and participants, software such as Microsoft Word and

Excel, and internet access to support collaborative work. The implementation took place in a meeting hall equipped with tables, chairs, an LCD projector, a sound system, lighting and electrical access, along with supporting materials such as flipcharts, markers, stationery, and documentation tools, including cameras and mobile devices. These materials and facilities collectively supported the effective delivery of training and facilitation for the Purworejo Regency Health Centre (BLUD).

Practice of Drafting Documents Using Templates

Participants were given templates for the Strategic Plan and RB documents prepared by the service team to facilitate the preparation process based on the provisions of the Permendagri, SE Ministry of Health, and best practices from other BLUDs. This template includes: a document framework, a Filling guide based on the data of the respective Health Centre, and Sample content to guide participants in aligning with the local context.

The preparation of this strategic plan document began with the creation of the vision and mission for each Puskesmas, guided by the first resource person, Mr. Hendri Santosa. This discussion must be attended by the head of the Puskesmas and by financial managers or managers who understand the Puskesmas's development direction. The preparation of the SWOT analysis was guided by the third resource person, Mrs Dr. Yeni Priatna Sari, so that all Puskesmas could determine which quadrant their condition fell into. Starting from the position of the quadrant, it will be possible to know the strategy of the Puskesmas in carrying out the operations and business development of the Puskesmas (Kirana & Nugraheni, 2022).

Assistance and Document Clinic

After the workshop, the activity continued with an intensive mentoring session (document clinic) in small groups. A service team member accompanies each Puskesmas to compile documents according to the template, with adjustments to the vision, mission, existing conditions, and service targets. At this time, the resource persons went around to ensure that each Puskesmas had a smooth compilation of RSB documents. Assistance and document clinics were carried out by other service teams, namely Mrs. Hetika, Mr. Andri Widiyanto, and Mr. Sawani assisted in the preparation of the publication for the community service.

At the end of the activity, a presentation was made on the preparation results for each Puskesmas. The service team provides feedback and suggestions for improvement. Evaluation was also conducted through questionnaires to assess increases in participants' understanding and satisfaction with the training method (Firmanto & Novianti, 2022).

RESULTS AND DISCUSSION

This community service activity was successfully held for two days and was attended by 54 representatives from the BLUD Health Centre in Purworejo Regency and representatives from 16 health centres in Purworejo Regency. Participants consisted of the head of the health centre, the person in charge of planning, and the finance team. The participants' enthusiasm can be seen from their active involvement in discussions, document preparation practices, and consultation sessions.

The team tries to identify the problems by giving the speech in front of the participants and asking questions about their readiness in making the documents, and the opening by the Acting Head of the Purworejo Regency Office, which was immediately filled with the first module delivered by Mr. Hendri Santosa about the Basic Concept of BLUD and the Importance of Medium-Term Planning Documents. This module was delivered by Mr Hendri Santosa, a representative of the Indonesian Institute of Accountants (IAI) for the Central Java Region. In his modules, he explained that transforming the Puskesmas into a BLUD provides greater flexibility in financial management and demands greater accountability (Irawan et al., 2016). Therefore, medium-term planning documents such as the Strategic Plan (Renstra) and the Business Plan (RB) are crucial.

He emphasised that the document is not only an administrative requirement, but also a managerial tool to ensure the direction and sustainability of health services. Participants became more aware of the importance of this document in the cycle of performance-based planning and budgeting in the BLUD environment (Murdiansyah, 2022).

The second module, on the structure and content of the Strategic Plan Document and the Business Plan of the BLUD Puskesmas, was delivered by Mr Hartanto Nur Jatmiko, a regional finance practitioner and administrator of IAI Central Java. He elaborated on the main components that must be present in the Strategic Plan and RB documents (Fig. 2). Explanations include: The relationship between vision, mission, goals, objectives, strategies, and performance indicators, preparation of financial projections for the next 5 years, and conformity with the Minister of Home Affairs and the Ministry of Health's SE regulations. Mr Hartanto also emphasised the importance of aligning the BLUD Strategic Plan, the RPJMD, and the Health Office Strategic Plan to avoid overlapping policy directions. In this activity, participants were given document templates adjusted to the health centre's characteristics, which was very helpful for the systematic preparation process.

The third module was delivered by Dr. Yeni Priatna Sari, a lecturer and practitioner in public

sector accounting (Fig. 2). He guided participants in identifying the strengths, weaknesses, opportunities, and threats faced by each health centre. In conducting this SWOT analysis, participants were asked to identify the internal and external conditions of their Puskesmas and to compile the weights and scores for each condition. So, the output of the third module is a diagram showing the health centre's position in quadrants one, two, three, or four (Sunarsi, 2024).



Fig. 2. Mr. Hendri Santosa and Mrs. Yeni Priatna Sari explained the module

From the results of the preparation of this applicable and realistic SWOT analysis, participants are expected to be able to connect the results of the SWOT analysis to the strategies and work programs in the strategic plan and business plan prepared by the health centre (Kurniawati & Marlina, 2021). This session is beneficial for workshop participants in exploring the specific potential and challenges of their work area, so that the planning documents prepared are more context-specific and implementable (Irawan et al., 2016). The last step is to assist participants in working on strategic plan documents and budgets to be carried out.

The general result of this Community Service activity is an increase in the capacity of health centre managers and in participants' understanding of strategic planning and technical document preparation (Table 1). In addition, the direct application of all participating health centres produced an initial draft of the Strategic Plan and Business documents using the provided template.

This activity shows that, with a structured and practical approach, the Puskesmas internal team can prepare BLUD planning documents more effectively and efficiently, without entirely relying on external consultants. This preparation also gives

important basic for the financial report progress (Kawenas et al., 2018).

Table 1. Table of participant

No	Puskesmas	Pre-test Score	Post-test Score	Improvement
1	Puskesmas Purworejo	60	85	+25
2	Puskesmas Banyuurip	58	82	+24
3	Puskesmas Kutoarjo	57	81	+24
4	Puskesmas Grabag	59	84	+25
5	Puskesmas Ngombol	55	80	+25
6	Puskesmas Bayan	61	86	+25
7	Puskesmas Gebang	56	81	+25
8	Puskesmas Bruno	57	83	+26
9	Puskesmas Bener	62	88	+26
10	Puskesmas Loano	60	85	+25
11	Puskesmas Bagelen	63	89	+26
12	Puskesmas Kaligesing	58	82	+24
13	Puskesmas Butuh	57	82	+25
14	Puskesmas Pituruh	56	80	+24

CONCLUSION

The capacity-building activity of the Purworejo Regency Health Centre (BLUD) in the Preparation of Strategic and Business Plan Documents has been carried out effectively. It has provided real benefits for participants, especially the managers of the BLUD Puskesmas in Purworejo Regency. Through this activity, participants gained a more comprehensive understanding of the basic concept of BLUD, the urgency of medium-term planning documents, and the technicalities of preparing Strategic Plans (Renstra) and Business Plans (RB) following regulations and best practices. It can be seen that there was more than 65% increase in understanding.

As a follow-up to this activity, it is recommended that all BLUD health centres in Purworejo Regency immediately prepare and improve the Strategic Plan and Business Plan documents in accordance with the

applicable provisions and modules submitted during the activity. This document is not only an administrative obligation but also a strategic tool for shaping an effective, efficient, and community-oriented direction for health service development. In addition, it is hoped that all BLUDs will update their planning documents in accordance with the conditions of their respective health centres.

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