



EVALUATION OF FOLLOW-UP IMPLEMENTATION ON THE RESULTS RECOMMENDATIONS OF BPK'S PERFORMANCE EXAMINATION IN IMPROVING GOVERNMENT INSTITUTION PERFORMANCE ACCOUNTABILITY - PERFORMANCE ACCOUNTABILITY STUDY AT RATU ZALECHA GENERAL HOSPITAL MARTAPURA, INDONESIA

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Abstract:

The performance of the Ratu Zalecha Martapura Regional Hospital was audited by the Supreme Audit Agency and has received a report on the results of the audit which included recommendations that must be carried out and an action plan stated by the RSUD to complete the recommendations. But there are still many recommendations that have not been implemented and resolved. The purpose of this study was to find the root cause of the still low implementation of the BPK recommendations from the period of time that should have been completed. The research design used in evaluative research uses a fishbone diagram model. Data collection was conducted in three ways, namely obtaining progress data on the implementation of follow-up recommendations from the South Kalimantan Provincial BPK Representatives, in-depth interviews, and Focus Group Discussion. The unit that becomes the data analysis is the management performance of Ratu Zalecha Martapura General Hospital in implementing follow-up actions on BPK recommendations. The findings of this study are the root of the problems in the implementation of the BPK's recommendations on the performance of the Ratu Zalecha Martapura Regional Hospital. Constraints encountered in the form of limited funds and the slow flow of funds from the Ratu Zalecha Regional Hospital have an impact on all sectors such as human resource development and physical infrastructure.

Keywords: evaluation of following implementation; recommendation of BPK performance examination; performance accountability

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1. Introduction

Government institutions such as the RSUD Ratu Zalecha Martapura have the mandate to manage regional finance so that it can be implemented in an orderly, economical, efficient, effective, transparent and responsible manner with due regard to a sense of justice and propriety. Regional financial management must follow the provisions and produce effective outputs and outcomes in accordance with the stated objectives and must be managed by competent, professional people along with clear guidelines in accordance with the principles of good governance (Adisasmita, 2011). Maintaining public trust is an important thing that must be held by every government apparatus as the holder of the mandate to organize both central and regional government. Public accountability is the guiding basis for creating a good government system. Every government apparatus must account for all decisions and policies to the public and the institutions where they work (Rahmanurrasjid, 2008).

However, accountability so far that is understood by most government agencies is only limited to accountability for the use of budget and preparation of financial statements. Even though the accountability of state financial management must also be evaluated, the benefits of the management have reached an increase in services for the welfare of the community. The Supreme Audit Agency (BPK) is the only government external oversight body that has a very high position in accordance with the 1945 Constitution which has the task of assessing the financial accountability of the central and regional governments.

Examinations conducted by the BPK consist of three types of examinations, namely financial checks, performance checks and audits with specific objectives. Performance inspection is an examination of economic aspects and efficiency, as well as an examination of aspects of effectiveness which are commonly carried out for the interests of management by government internal control officers. The Constitution Article 23 E mandates the BPK to carry out checks on the performance of state financial management which aims to identify matters that need to be addressed by representative institutions. As for the government, performance audits are intended so that activities financed by state/regional finance are carried out economically and efficiently, and fulfill their objectives effectively. The State Financial Examination Standards (SPKN) mandate that by checking performance it is hoped that generating recommendations that are constructive in nature can encourage improvements in the implementation of the entity's audited program. A recommendation will be very constructive/constructive if: (1) directed to resolve the problem found; (2) oriented to real and specific actions; (3) addressed to parties who have the authority to act; (4) can be implemented; and (5) if implemented, the costs are adequate.

The BPK Representative of the Province of South Kalimantan has audited financial statements, performance checks and checks with specific objectives for all regional governments in the South Kalimantan Province. Recommendations produced

for all local governments in the South Kalimantan Province include the Government of Banjar Regency as many as 8,553, valued at Rp1,195,892,275,554 to be immediately followed up by the regional government for better implementation of regional financial management. The progress of the completion of the follow-up on the BPK recommendations is still very low, as seen from 8,553 recommendations submitted, only 6,097 or 71.28% of recommendations that have been completed (BPK Representative in South Kalimantan, 2017).

Since 2013, the BPK Representative of South Kalimantan Province has carried out performance checks at the Ratu Zalecha Regional General Hospital (RSUD) in Martapura, examining the Management of Inpatient Services at RSUD Ratu Zalecha in 2013 and 2014 (to November) in Martapura and performance checks on the Implementation of the 2015 and First Semester National Health Insurance for the Banjar Regency Government and Other Related Agencies. The examination resulted in recommendations that must be carried out by the RSUD Ratu Zalecha Martapura.

Based on the results of the examination it was found that the implementation of the follow-up on the recommendations on the results of the performance audit on inpatient services carried out in 2014 until Semester II 2017 (for 3 years) had not been fully followed up, there were still 3 recommendations that had not been completed and 4 recommendations had not yet been implemented. Likewise, the implementation of the follow-up on the examination of the performance of the 2015 and first semester 2016 national health insurance for the Banjar Regency Government and other related institutions, until the second semester of 2017 (1 year) has not been fully followed up, there are still 30 recommendations that have not been followed up.

The obligation to carry out a follow-up on the BPK examination mandated in Law Number 15 of 2004 concerning the Examination of Management and Responsibility for State Finance articles 20 and 26, officials related to the results of the BPK examination must follow up on recommendations in the audit report. Officials must provide answers or explanations to the BPK regarding follow-up on recommendations in the audit report no later than 60 days after the report on the results of the examination is received. And every person who does not fulfill the obligation to follow up on the recommendations submitted in the report on the results of the examination shall be sentenced to imprisonment for a maximum of one year six months and/or a fine of a maximum of Rp. 500,000,000.00 (five hundred million rupiah).

The recommendations that have not been followed up by the RSUD Ratu Zalecha Martapura include the following:

1. The BPK recommends the Director of the RSUD to perfect, establish and socialize the organizational structure, duties and functions of the inpatient services in accordance with the principles of good organizational management;
2. Develop a plan to meet the shortcomings of medical and paramedical personnel based on an analysis of the real workload by gradually setting targets and timelines;

3. Monitor and evaluate regularly the presence and implementation of visas by specialist doctors;
4. Monitor and evaluate regularly the payment process that must be done by the patient / family when the patient returns home;
5. Socialize the PKS that is still valid and expired as a third party guarantee material for patient assurance.

Broadly speaking, the implementation of performance checks at the RSUD Ratu Zalecha Martapura is expected to improve the performance of hospital services. However, the implementation of these recommendations has not been completed, which should have been completed. Various obstacles were encountered in the resolution. This is thought to be inseparable from the obstacles faced by the hospital and the factors that were the root of the problems in the implementation of the BPK's recommendations.

2. Methods

The research design used in evaluative research research uses a model of fishbone diagram (Cause and Effect Diagram) and root caused analysis. This research model is used with the theoretical assumption that the management of the RSUD Ratu Zalecha Martapura is assumed to be able to implement the BPK recommendations if it discovers structural problems that are hindering. the data needed in this study, the researchers used three techniques, namely getting progress data on the implementation of follow-up recommendations from the South Kalimantan Provincial BPK Representative, in-depth interviews, and Focus Group Discussion. The unit that becomes the data analysis is the management performance of RSUD Ratu Zalecha Martapura in implementing follow-up actions on BPK recommendations. Data and information analyzed regarding the results of the examination included BPK recommendations and the progress of the follow-up actions on the BPK recommendations.

3. Results

3.1 Implementation of Follow-up on BPK Recommendations by RSUD Ratu Zalecha Martapura

In Article 6 of the BPK Regulation Number 2 of 2010 concerning Monitoring the Implementation of Follow-Up Recommendations on Audit Results of the BPK, it was explained that the BPK reviewed the answers or explanations received from the Official to determine whether the follow-up had been carried out. The review of answers or explanations is carried out by the Main Financial Auditor of the State/BPK Representative concerned. The review is completed no later than one month from the receipt of an answer or explanation. The results of the review are set forth in the Resume for Follow-Up Monitoring. The results of the review are classified as follows:

- a) Follow-up is in accordance with recommendations;
- b) Follow-up is not in accordance with recommendations;
- c) Recommendations have not been followed up; or
- d) Recommendations cannot be followed up.

If the results of the review show that the classification of follow-up is in accordance with the recommendations or recommendations cannot be followed up with valid reasons, then the head of the agency submits a request to the BPK to change the status of the monitoring as deemed complete or unreasonable. To determine the classification of follow-up according to recommendations or recommendations, it cannot be followed up with approval from the BPK Member. If the results of the review show that the classification of follow-up has not been in accordance with the recommendations or recommendations that have not been followed up, the BPK can conduct discussions with the Official. The discussion was conducted by BPK Members and/or Main Auditors/Representatives with Officials and located at the BPK Office. The discussion is carried out within 30 days after the Resume of Follow-Up Monitoring is received by the Official.

The results of the discussion are set forth in the Minutes of Discussion signed by the BPK Members and/or the Main Auditor/Head of Representatives and Officials accompanied by Resume Discussion. Minutes and Discussion Resumes are submitted to the Official as material for follow up.

Follow-up on recommendations can take the form of implementing all or part of the recommendations. Officials are required to provide answers to explanations to the BPK regarding follow-up on recommendations in the relevant audit report. The answer was submitted to the BPK no later than sixty days after the report of the examination results was received. Officials who do not implement it can be subject to administrative sanctions in accordance with the provisions of the applicable laws and regulations.

After explaining the procedure for implementing the follow-up on the recommendation of the BPK, the Management of the RSUD Ratu Zalecha explained that according to the procedure, there were no procedures that hampered the completion of the follow-up recommendations. The implementation of recommendations is constrained by a number of factors in the RSUD Management, not in the completion procedure and not in discussions with the BPK. The progress of the follow-up on the two examinations can be seen in the following table.

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Table 1: Completion Progress Follow-up on BPK Recommendations on Performance Management of Inpatient Services and Management of National Health Insurance in the second Semester of 2017

No	Description	Examination in 2014	Examination in 2014
		Examination of the Top Performance of Management of Inpatient Services at the RSUD Ratu Zalecha in 2013 and 2014 (until November) in Martapura	Report on Examination of the Performance of the Implementation of the 2015 and First Semester National Health Insurance for the District Government of Banjar and Other Related Agencies
1	Amount of Audit Findings	31	16
2	Follow-up Progress on Recommendations		
a.	Finished	58	13
b.	Not appropriate	3	30
c.	Not followed up	4	0
d.	Cannot be followed up	0	0
	Number of recommendations	65	43
	The percentage of recommendations is complete	89.23%	30.23%

The BPK recommendations that have not yet been completed are followed up by RSUD Ratu Zalecha Martapura as of Semester II 2017 as follows.

A. Examination of Inpatient Service Management Performance at RSUD Ratu Zalecha from 2013 and 2014 (until November)

Table 2: Details of BPK's Unfinished Recommendations Followed up by RSUD Ratu Zalecha for Inspection of Inpatient Service Performance in the second Semester of 2017

Nr.	Findings Examination	Recommendation	Recommendation Status
1	Performance indicators not compiled according to standards	Carry out periodic coordination between management, medical record officers, and health workers to measure and evaluate hospital performance indicators	Not followed up
		Establish, socialize procedures for measuring performance indicator achievements to interested parties	Not followed up
2	There are no guidelines for preparing reports and submission of reports that have not been submitted regularly and on time	The BPK recommends that the Director: immediately develop, establish and socialize the monitoring and evaluation guidelines	Not followed up

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3	There are no guidelines for preparing reports and submission of reports that have not been submitted regularly and on time	Optimizing the use of reports according to their functions as one of the ingredients to evaluate and improve performance in work units	Not followed up
		Immediately compile, establish and socialize reporting guidelines;	Not followed up
4	There are no guidelines for preparing reports and submission of reports that have not been submitted regularly and on time	Improve, establish and socialize SOPs related to payment procedures before patients return home	Not followed up

B. Examination the Performance of the National Health Insurance Implementation from 2015 and First Semester of the Banjar Regency Government and Other Related Agencies

Table 3: Details of BPK's Unfinished Recommendations Followed up by RSUD Ratu Zalecha for the Examination of JKN Implementation Performance in the second Semester of 2017

Nr.	Findings Examination	Recommendation	Recommendation Status
1	RSUD Ratu Zalecha does not have adequate quantity and quality of human resources	Immediately compile the JFT ABK through the HRK Renbut Application	Not followed up
Coordinate with the Organization Section of the Regional Secretariat in developing competency standards and improving JFU ABK		Not followed up	
More optimal in supervising achievement of MSS related to competencies, as well as developing the competence of nurses by organizing/including in training.		Not followed up	
2	RSUD Ratu Zalecha Has Not Fully Provided Facilities and Infrastructure and an Adequate Information System to Support Health Services	Propose support for fulfilling sarpras needs to the South Kalimantan Provincial Government;	Not followed up
Realizing the development of a hospital SIM by bridging between RS SIM, SEP Application, and INA CBGs Application		Not followed up	
Consult the constraints of the application of INA CBGs to the Ministry of Health		Not followed up	
3	RSUD Ratu Zalecha Has Not Fully Provided All Adequate Pharmacy Needs to Support Health Services	Arranging drug replacement mechanisms that are not available in hospitals;	Not followed up
Instruct pharmacists to review prescriptions in accordance with the provisions;		Not followed up	
Coordinate with the South Kalimantan Provincial Health Office and the Ministry of Health regarding the availability of drugs in the e-catalog.		Not followed up	
4	RSUD Ratu Zalecha is not fully adequate in managing	Develop guidelines for handling claims administration including optimizing claims	Not followed up

	funding to support health services	dispute mechanisms and DPM;	
5	Health Officer and RSUD Ratu Zalecha are inadequate in monitoring and evaluating JKN program services	Head of the Health Office to order the Monev Team and JKN District Clinical Considerations so that not only do monitoring and evaluation within the Health Office, but also JKN monitoring and evaluation at RSUD Ratu Zalecha	Not followed up
		Ordered the JKN Fraud Team to operate immediately and monitor the JKN evaluation optimally;	Not followed up

4. Discussion

4.1 Evaluation Implementation

The evaluation was carried out after obtaining progress data on the implementation of the recommendations from the South Kalimantan BPK Representative, followed by interviews with the parties directly related to the implementation of the BPK recommendations at RSUD Ratu Zalecha Martapura, namely to the acting Director, Head of Program Section and Head of Finance. Then a discussion is conducted to get problems in a fishbone diagram and analyze the root cause of analysis.

4.2 Evaluation Results

The researcher analyzes the supporting documents that are related to the object of research, while observing directly to the research location (on the spot) in the hope of knowing the conditions and understanding the conditions and constraints that occur. Testing potential problems, researchers conduct evaluations with interviews and discussions to parties who are considered to experience and understand the problems that exist. The results of the interviews revealed the factors that influence the delay in completing the BPK recommendation follow-up, as follows.

A. Human Resources

Acting Director explained that there are indeed human resources problems; especially the composition is not proportional to workload, lack of competence and willingness / enthusiasm for performance towards service. The Head of the Program Section stated that there were HR problems, related to increasing HR capacity, rapid HR rotation system and reduced motivation of employees, especially functional employees because of the slow payment of services that had been done. The Head of the Finance Section explained that there was indeed a delay in payments from the BPJS, but also a number of things from our less orderly HR complement the medical treaty documents that were the basis for filing claims not yet fully equipped. Not all budgets can be absorbed well, there are less and many that cannot be billed. If there is something that cannot be billed, it becomes a burden on the hospital. There is no daily monitoring of which billing documents have been completed or which have not.

B. Follow-up Process

Acting Director said that there was no problem with the process of implementing the BPK recommendations. The process here means by: (a) Gathering fields/management related to follow-up items & recommendations, as well as service elements that are the object of examination in the form of coordination meetings with directors; (b) Submitting follow-up & recommendations that have been made and agreed to be implemented immediately with the specified time limit; (c) Conduct an inventory of obstacles that may exist during the implementation of follow-up; and (d) Look for solutions/alternative solutions to problems that exist. The Head of the Program Section said that the processes and procedures that had been running so far in implementing the BPK recommendations had gone well. The management is now as soon as the Follow-Up Examination Results (LHP) is submitted to the Director, the director calls the structural members to be discussed. For the action plan agreed, it was included in the program for implementing the follow-up. Because of this hospitalization, it must be discussed functionally (doctors and nurses) and other fields. Relations with the inspectorate, the inspectorate always asks for progress, what has not been resolved, the inspectorate always monitors. Usually we are invited from the inspectorate to discuss follow-up with the BPK. All Field heads were summoned to discuss follow-up and obstacles.

C. Facilities and infrastructure

The Acting Director admitted that there was indeed a limitation on the fulfillment of facilities and infrastructure related to budget. According to the Head of the Program Section, the facilities and infrastructure have been fulfilled as required by type B hospitals, but there are obstacles in HR capacity. The number of new equipment both from the center and from the Province must also be balanced with the availability of space and staff (HR).

D. Management (Management)

Acting Director acknowledges that there is no reward and punishment that applies to the completion of BPK recommendations. Limitations of authority were also felt to hamper performance, as the Acting Director could not form an Internal Supervisory Board (SPI) because it was not definitive. According to the Program Head in general, the management's commitment supports the implementation of BPK recommendations, but there are some problems, namely the still not definitive status of the director's position so that there are limited authority and absence of SPI.

E. Funding

The Acting Director acknowledged that there were indeed funding problems and related to the development of HR and operational needs. The Head of the Program Section also acknowledged that the funding problem was very influential on the implementation of the BPK recommendations. Funding limitations affect the number of activities that cannot be carried out due to the limited funds. The overall delay in BPJS payments is very disturbing due to funding allocation sources. APBD is only for paying

salaries, the continuing allowance of physical facilities/infrastructure (physical buildings) depends on external sources. The Head of Finance also acknowledged that there were problems in delaying the disbursement of bills, but there were also a number of things that were also caused by the slow fulfillment of medical record documents required in bills that had not yet been completed.

F. Environment

The Acting Director explained that the influence of environmental factors, especially internal externals in resolving BPK recommendations, such as support from the Puskesmas as a source of patient referral to the Hospital, had an effect. The constraints are the agreement and SPO reference flow and classification. Previously explained that many diseases included in 115 diseases handled in the Puskesmas, were apparently referred to hospitals, this became an obstacle and the accumulation of patients queuing up at the hospital. There are problems related to the relationship with third parties, in this case BPJS health is often late in making payment of hospital bills. The Head of the Program Section also acknowledged that problems originating from external factors were very important in implementing the BPK's follow-up. Many of the activities for the ongoing implementation did not work because of late payments from BPJS. Likewise with changes in BPJS policies that affect hospital operations. The Head of Finance Division also added that there were weaknesses in controlling the implementation of follow-up actions from the Inspectorate. This has made management not feel urgent in monitoring the completion of the BPK recommendations.

After conducting interviews and discussions, the problem of implementing the follow-up to the BPK recommendations at the RSUD Ratu Zalecha Martapura can be described in the following fishbone diagram.

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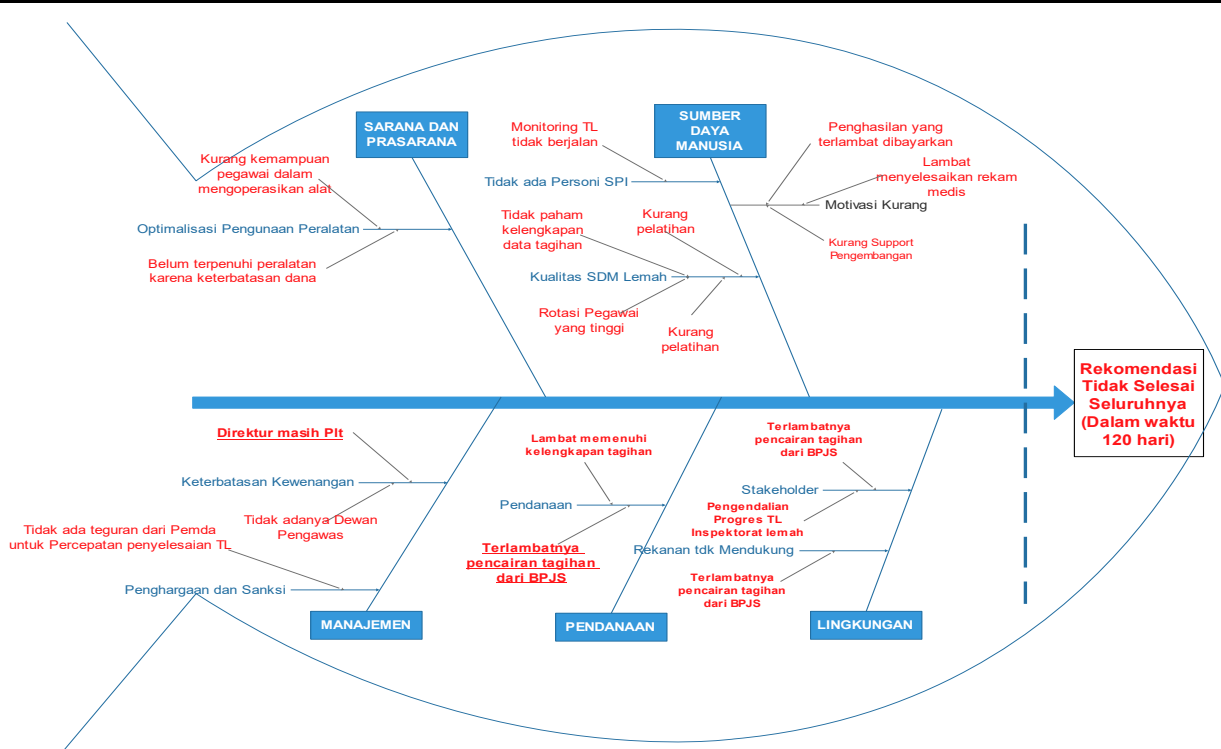


Figure 1: Fishbone Diagram Problems of Late Completion of BPK Recommendations at RSUD Ratu Zalecha Martapura

Based on the fishbone diagram, then determine the root of the problem. The discussion in determining the root of the problem is described in the following table.

Table 4: Root Analysis of Problems in Resolving Follow-up of BPK Recommendations to RSUD Ratu Zalecha Martapura

Possible Root Problems	Discussion results	Root of the problem
Human Resources	Management cannot facilitate the escort due to the tightness of the funds held	
Lack of Employee Development Support	Management cannot pay for functional services due to late payments from BPJS	No
Lack of motivation because of late payments	Management to more clearly rotate the placement, career certainty, and ability of employees	No
High employee rotation	Management cannot facilitate the escort due to the tightness of the funds held	No
Lack of training	Discussion results	No
Process		
In general, the process has no problems		
Facilities and infrastructure		
Lack of equipment	For type B hospitals, equipment in general has been fulfilled and there is no urgent	No

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Possible Root Problems	Discussion results	Root of the problem
	equipment to be held.	
Less ability of employees to operate the equipment	The operation of new equipment needs to be trained by staff handling, but returns to limited funds	No
Management		
Limitations of Management Authority		
It is necessary to convey to the Stakeholders and the Director's superior, namely the Regent for the appointment of the appointed Director.	Submission to stakeholders (Regent) who is also the superior of the Director to appoint and establish a definitive Director so that the authority to implement recommendations can work.	Yes
Funding		
Delay in Transfer of Receipt of RSUD Service Results from BPJS Health Insurance		Yes
There needs to be expansion and negotiations with Third Parties in this case BPJS so that payment of hospital claims is quickly paid	Coordinate with BPJS to accelerate payment of hospital bills, because this affects other factors, namely funding for the implementation of activities and employee motivation	
Environment		
The disease that should be handled by the Puskesmas, was referred to the Hospital	Coordinated with the Puskesmas to provide understanding and cooperation in referral to the hospital	No
The delay in disbursing bills from BPJS	Influence many activities that cannot be carried out. It is necessary to coordinate and discuss the MoU with BPJS to accelerate payments	Yes

From the discussion of the root problems of each potential problem is illustrated in the following fishbone diagram.

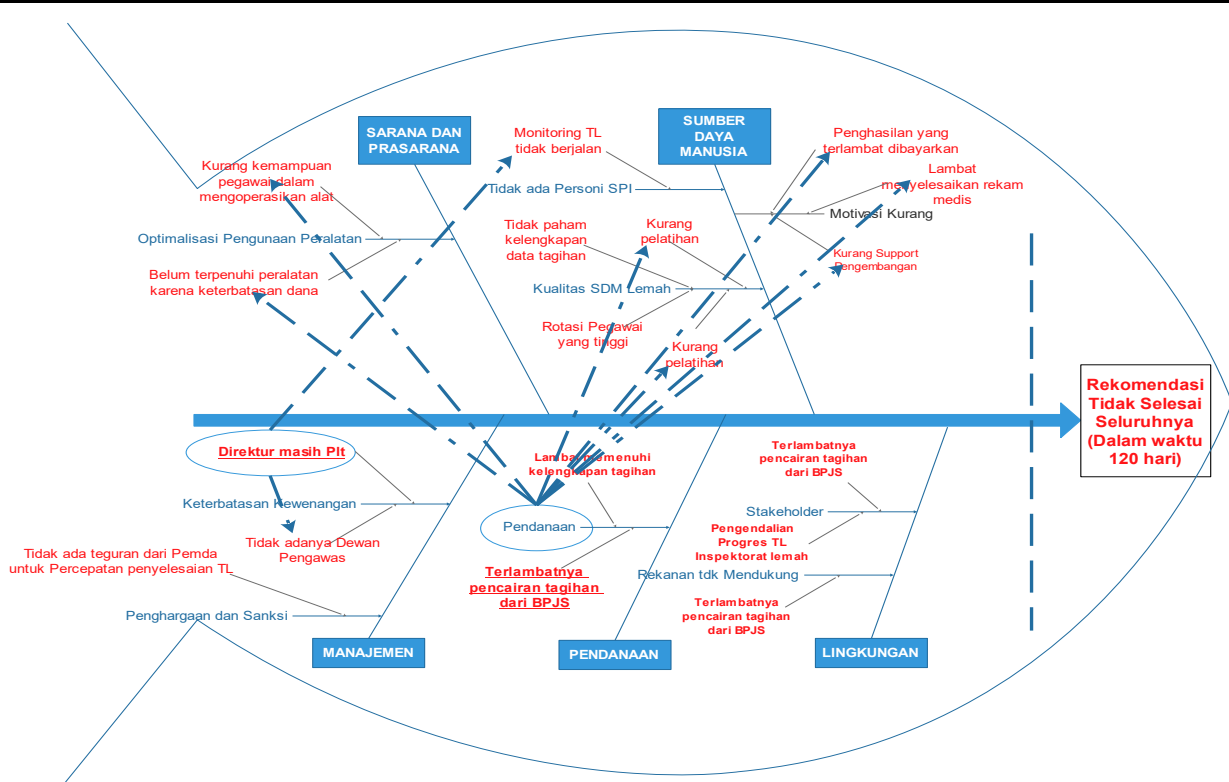


Figure 2: Results of Formulation of the Impact of Root Problems

Based on the table and figure above, the root cause for the late implementation of the BPK recommendations is funding for activities. Another thing is the external factor, namely the late payment of hospital bill claims by BPJS. This also has an effect on the ineffectiveness of hospital activities, as well as other methods, namely human resources that reduce implementing motivation due to late payments for services that have been implemented and training in implementing professional development cannot be carried out properly.

Likewise, it has not been appointed and the determination of the Director definitively results in the limited authority of the director who cannot propose a Hospital Internal Supervisory Unit, which plays an important role as a work unit in the RSUD which monitors the continued implementation of the BPK recommendations.

5. Conclusion

Based Based on the results of the analysis and discussion of research on evaluating the implementation of the follow-up recommendations of the BPK by the RSUD Ratu Zalecha Martapura, it was not fully implemented on time due to funding for activities that must be carried out to follow up on the BPK recommendations. Funding factors, which account for around 80 percent of hospital revenues stemming from BPJS claims, will have a significant impact and also affect the reduction in implementing motivation

due to late payments for services that have already been implemented and training in implementing professional development cannot be carried out properly. Other factors that influence the HR aspect are: (1) lack of support for employee development, lack of motivation, high employee rotation and lack of training; (2) lack of equipment and lack of employees' ability to operate equipment; (3) limited authority of the Acting Director in proposing SPI; and (4) treatment of patients who should be treated at the Puskesmas but instead referred to the RSUD so that the patient's accumulation and delay in disbursing funds from the BPJS.

Of the overall causes, which is the root of the dominant problem are limited funds and slow cash flow experienced by the RSUD Ratu Zalecha so that activities that must be carried out for the implementation of recommendations cannot be carried out according to plan. Besides that, it is constrained by the fact that the official Director of the RSUD Ratu Zalecha has not yet been appointed, resulting in a lot of authority that cannot be carried out by the task implementers, including not being able to propose a hospital Internal Supervisory Unit which has other interventions to monitor the follow-up findings, BPKP and BPK.

6. Recommendations

Based on research on the evaluation of the implementation of the follow-up recommendations at the RSUD Ratu Zalecha Martapura, several proposed improvements regarding the effectiveness of the implementation were not continued on the recommendation of the BPK at the RSUD Ratu Zalecha. With regard to the slow payment of hospital bill claims by BPJS, which constitutes 80% of the contribution to hospital income, it is necessary to discuss and negotiate with the BPJS in the region and the Center regarding procedures and the time period for disbursing bills. Likewise, the limited authority of the Director in taking actions and policies in the ongoing implementation. It needs to be conveyed to stakeholders (Banjar Regent) to immediately determine the Director of a definitive RSUD so that there is no overlap of authority and can submit an Internal Supervisory Unit to oversee the operation of hospital services and enforcement of the code of ethics from implementing the profession in the hospital.

Some suggestions that researchers can provide for further research, namely:

1. Subsequent research is expected to be able to use other research objects that are also required to carry out the follow-up recommendations of the BPK, so that the process of identifying problems implementing the BPK recommendations can be carried out effectively.
2. For further research, it can compare the process of implementing follow-up recommendations between hospitals or other local governments.

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