INFLUENCE OF PLANNING, MANAGEMENT, MONITORING AND EVALUATION OF REVENUE AND EXPENDITURE BUDGET ON THE FINANCIAL PERFORMANCE OF REGIONAL PUBLIC SERVICE AGENCIES BALANGAN REGIONAL PUBLIC HOSPITAL

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1.   INTRODUCTION

The development of the health services industry is The impact of technological advances in the health sector has given rise to increasingly fierce competition, which demands the ability of local governments to further improve quality and quantity, especially in field Health services (Suryaningsih , 2017). With implementation Constitution about autonomy area influence change on management finance area in a way general and management finance House Sick in a way special. This is make House Sick more flexible and effortful For No depends to government area in management finance so that utilization source Power more optimal and service health aimed at to public can more improved (Arsada , 2017).

Balangan Regional Hospital as one of the unit Work device the area that in charge of problem health in its implementation aiming For fulfil need public especially service health with provide service goods and services in a way effective and productive with adequate quality and quantity. Regional Public Service Agency is part from device the area which is part from government related areas direct to public in giving service without Prioritize benefits (Syahromi & Cheisviyanny , 2020). PPK BLUD is pattern management finances applied to Balangan Regional Hospital with give freedom in the form of flexibility management finance in implementation business strategy practice quality and sustainable service as part from not quite enough answer House Sick as giver service health.

The hospital that has implementing PPK BLUD is unit device area with function service social to public without prioritize profit in management his finances (Farwitawati , 2020). With implementation of the PPK BLUD system adopted in management finance nature flexible so that quality services provided can more maximum (Priangga , 2017). Balangan Regional Hospital as unit Work device area has implementing PPK BLUD based on the Regent's Decree Balangan Number 188.45/314/Kum YEAR 2012 concerning Establishment of Balangan Regional Hospital As a SKPD that implements PPK BLUD and Regent's Decree Balangan Number 188.45/34/Kum YEAR 2014 concerning Establishment of Balangan Regional Hospital As a SKPD that has implemented PPK BLUD since 2015. Based on matter the House Sick expected can increase productivity service health use improvement income in to finance need its operation so that can walk effective and efficient with improvement quality and quantity service to public.

Plan Business Budget is plan budget activities that are arranged based on projection need income generated from services , grants , cooperation with party third and services provided direct to society , expenditure and rates standards based performance (Muliani, 2018). In addition to budget planning, other related factors are budget management, monitoring and evaluation of income and monitoring and evaluation of expenditure are also very important for measuring financial performance (Nasution, 2017). Monitoring and evaluation are carried out to evaluate and control implementation planning regional development. Monitoring and evaluation aiming For to obtain description how far is the implementation planning development area (Liow et al. , 2021).

Measurement performance House Sick aiming For see description how far has it been achieved House Sick in implementation activities and development potential House Sick as part from identification opportunities and obstacles that will faced. On the basis of background behind the motivated writer to conduct research with title "The influence of planning , management and monitoring evaluation of revenue and expenditure budgets on the financial performance of the Regional Public Service Agency of Balangan Regional General Hospital ". From the description of the background of the problem, the formulation of the problem in study This is:

1. Do planning, management, monitoring and evaluation of income and expenditure have a simultaneous effect on financial performance at BLUD RSUD Balangan?
2. Do planning, management, monitoring and evaluation of income and expenditure have a partial effect on the financial performance of BLUD RSUD Balangan?
3. Which of the planning, management, monitoring, evaluation of income and expenditure has the dominant influence on the financial performance of the BLUD RSUD Balangan?

Literature Study

Definition House Sick based on organization world health (WHO) is A organization integrated health with provision function service health in a way comprehensive to public namely prevention , treatment until recovery. In addition , it is also function education , training and research for Health workers (Adiyanta , 2020). Hospital is institution health that implements service health individual in a way plenary with provision service take care hospitalization , care roads and emergencies. Based on provision legislation House Sick have function that is:

1. Providing health services based on operational service standards;
2. Improving and maintaining individual health by providing comprehensive second and third level services based on medical indications;
3. Improving the skills of medical personnel in providing services to the community through education and training;
4. Organizing the development and screening of technology and conducting research in the health sector related to improving services without ignoring the ethics of health science.

Hospital is facility medical that provides service medical for comprehensive individual who provides service take care hospitalization , care road and emergency. In its operation House Sick based on Pancasila which is based on values humanity , ethics and professionalism , welfare , justice , equality and anti- discrimination as well as equalization protection and safety patient and have function social. Activities carried out at home Sick based on its function is:

a. Health services.
b. Nursing care services.
c. Health and non-health support services.
d. Public health services and referrals.
e. Implementation of education, training and competency development for health and non-health workers.
f. General administration and personnel and financial management.

Body Regional Public Services or abbreviated as BLUD is part from government area with system management own which has freedom in pattern management finance as well as give service community. BLUD in general law is part from government area with freedom in management his finances with allow implementation practice healthy business with Still prioritize social services

(Lukman, 2013). One of the work units that can implementing BLUD is the Regional General Hospital (RSUD).

Regional Public Service Agency was initiated after publication Constitution Number 1 of 2004 concerning State Treasury which contains it containing about Management Regional Public Service Agency Finance. Then rise Regulation Government Regulation No. 23 of 2005 concerning Management Public Service Agency Finance as description from the law explains about terms , conditions , governance and provisions as well as implementation management BLUD finance (Waluyo, 2011). BLUD is a work unit government area besides carry out giving service health For society also carries out provision goods and services as practice healthy business with No prioritize profit or profit based on principle efficient and productive with freedom management finance yes owned by him

The management pattern applied to BLUD is pattern management with provision freedom implementation administration finances that have been set up in regulation legislation with implementation practice healthy business and giving service Public health (Winarso , 2018). The purpose of the pattern management BLUD finance is improvement quality service public For fulfil obligation government center and also area in operate mandate legislation. Freedom pattern management BLUD finances include: is management on:

a.   receipt of income and expenditure;
b.   cash;
c.   debt;
d.   receivables;
e.   implementation of procurement of goods and services;
f.   financial administration;
g.   SiLPA (remaining cash at the end of the year);
h.   direct management of fund receipts.

Features in freedom management BLUD finances are: Reception permissible income used in a way direct based on Plan Business The budget that has been arranged. BLUD budgeting is flexible namely reception income and expenses shopping balanced. Implementation cash management consists of from:

a.   Planning for income receipts and expenditures;
b.   Implementation of bills and levies
c.   BLUD account management and cash storage;
d.   Execution of payments;
e.   Doing business to raise funds as part of covering short-term debts
f.   Utilization of cash that is not used to conduct business to obtain additional income;
g.   Accounts receivable management;
h.   Debt management in accordance with provisions;
i.   Investment;
j.   Procurement of goods and services;
k.   Development of systems, policies, standard operating procedures;
l.   Recruitment of non-civil servant professional staff;

Official in the BLUD environment can given incentive in accordance with not quite enough responsibility and professionalism in carry out duties and obligations to BLUD performance. Implementation review performance finance House hospital that runs BLUD based on provision legislation is do analysis to the data and information listed in report finance as well as compliance on implementation administration finance to provision the legislation that regulates it. Implementation review aspect management finance covering measurement ratio finance and compliance management finance that is:

1.   *Cash* Ratio , which is a measurement of cash's ability to meet short-term obligations.
2.   Current Ratio , which is a measurement of the ability to pay short-term obligations with available cash.
3.   Collection Period , which is a measurement of the ability to calculate total receivables within a specified time period.

4. Fixed Asset Turnover , namely the ability to measure the level of efficiency of asset use to obtain revenue within a certain period of time.
5. *Return on Fixed* Assets , namely the ability to assess the use of fixed assets for operational activities in generating revenue and profit.

Provision Regional Public Service Agency legislation regarding management management finance is Regulation Government Number 23 of 2005 which contains arrange about terms , conditions determination and revocation of BLUD status, standards operational procedures , service rates , and administration finance. Implementation administration Regional Public Service Agency finances are poured into more detailed in Regulation of the Minister of Home Affairs Number 79 of 2018 and improvements in the regions set up return with regulation head area for accountability BLUD performance is better increase. Things that are poured out in refinement BLUD provisions are:

1. Preparation of BLUD service tariff provisions regulated in regional head regulations in accordance with statutory provisions to provide flexibility in the implementation of service provision to the community.
2. Preparation of cost standards that are adjusted to the efficiency and effectiveness of BLUD in providing services to prepare the Budget Business Plan (RBA).
3. BLUD budget management is prepared and detailed in 1 (one) program and 1 (one) activity and outlined in the RBA which aims to provide flexibility in financial management and minimize budget changes.
4. Regulation of legal provisions regarding the proceeds of income from the sale of assets as a form of transfer of BLUD assets.
5. Management of recruitment of non-ASN professional staff based on needs by looking at the level of efficiency and productivity.

Provision general related with The formation of the Regional Public Service Agency is:

1. Regional Public Service Agencies can be formed by regional governments based on the provisions of applicable laws and regulations in order to improve services to the community;
2. The Regional Head determines the policy of flexibility in the management of the Regional Public Service Agency which is outlined in the Regional Head Regulation and its implementation is carried out by the Regional Public Service Agency Management Officer;
3. The managing officer is responsible for implementing the flexibility policy of the Regional Public Service Agency as part of the implementation of public services based on aspects of benefits and services received;
4. Providing services in the form of fulfilling the needs of goods and/or services to the community;
5. Financial management of the Regional Public Service Agency is part of regional financial management;
6. Regional Public Service Agency is a regional asset whose implementation and management of activities are inseparable from regional assets as regulated in laws and regulations;
7. The Budget Business Plan is prepared as a reference for implementing programs and activities;
8. The Regional Public Service Agency Financial Report is prepared based on Government Accounting Standards (SAP);
9. Implementation of guidance and supervision of financial management of Regional Public Service Agencies is carried out by regional financial officials and heads of regional apparatus who are responsible for their areas of government;
10. All revenues of the Regional Public Service Agency can be used directly to finance its operational expenses;
11. The report prepared by the Regional Public Service Agency is an inseparable part of the regional government report;
12. Technical instructions for implementing the management of Regional Public Service Agencies are implemented based on the laws and regulations that govern them;

Structure The budget for the Regional Public Service Agency consists of on:
   a. BLUD income;
   b. BLUD shopping; and

c. BLUD financing.

Planning is stage beginning in implementation activity in form idea and ideas for reach a more optimal goals. Planning A organization is part from function beginning management that contains about objective organization , strategy formulation in development plan Work organization in achievement optimal goals. Planning finance is a process of achievement objective management detailed financials so that can he did analysis current problems faced and formulating internal strategies settlement problems and achievements objective. According to Jhon Friedmann, Planning contains 4 elements main as following:

a. A stage for formulating social and economic problems;
b. Planning aims for the future;
c. Prioritize how to achieve goals and make decisions
d. Prioritize sustainable policies and programs.

Planning as one of the function deep management management finance aiming For determine strategy in compilation budgeting For implementation activity A organization in achievement objective with utilise all source power possessed (Sumardi, 2010). Implementation planning plays a very important role important in management finance House Sick so that in to organize activity operational can walk smooth. Planning in A activity need focused concepts and strategies in a way regular so that in line with the goal to be achieved achieved. What is needed be noticed in planning budgeting House Sick is conformity planning with vision and mission House Sick to service health so that indicator performance service House Sick can fulfilled. In improving realization from the budget that has been set function planning play a role important so that implementation activity operational and performance House Sick can walk smooth and achieved.

Relatedness between cracked Power man with facilities and infrastructure available at home Sick become part important in planning finance House sick. So in determine direction policies , and analyze the administration process finance can more easy. Implementation planning finance at home Sick aiming For:

a. Analyze the availability of funds to determine investments
b. Provides an overview for future decision making
c. Providing options for financial management
d. Measuring the achievement of established financial planning goals.

Management finance is the part that will be implemented after the planning process finished implemented. At the stage this is the administration process finance in realize programs and activities based on planning budgeting that has been set can seen and measured (Mudhofar , 2022). Implementation management good finance must done in a way systematic and consistent based on planning that has been compiled and contained in Document Implementation Budget. Planning good budgeting No ensure management good finance if in implementation administration finance No based on with document implementation the budget that has been arranged.

Management Regional Public Service Agency finances refer to the plan strategic that has compiled and poured in Plan Business Budget (RBA) as reference in implementation administration BLUD finance. Plan Business The budget is prepared own freedom as the core of pattern management BLUD finances where in its management given flexibility and giving presentation threshold with standard services that have been compiled based on on:

a. Preparation of performance-based budgeting so that analysis can be carried out on activities that focus on achieving results by maximizing existing resources effectively and efficiently.
b. Preparation of cost standards for goods and services regulated by Regional Head Regulations.
c. Estimated receipt of income and expenditure originating from services provided to the community, grants, results of third party cooperation, regional revenue and expenditure budgets and other income receipts which are then arranged based on the type of expenditure, namely operational expenditure and capital expenditure.

Plan Business Budget in BLUD budget contains about:
a. Receipt of income, expenditure and financing required in one accounting period.
b. details of the revenue, expenditure and financing budget;

c. The cost estimate is a description of the cost of selling goods and services after estimating *the unit cost* according to the service rate.
d. The percentage of the threshold amount permitted for budget changes originating from revenue receipts by looking at the increase in expenditure for financing hospital operational activities.
e. A forward-looking overview of budgeting and financing needs for the coming year so that operational programs and activities can be sustainable.

In management BLUD finance BLUD revenue is integrated / consolidated to in the SKPD DPA on the code account income original area namely other income original legitimate area. While BLUD shopping whose receipts originate from BLUD revenue is integrated / consolidated in the SKPD DPA for 1 (one) program and 1 (one) activity namely the Improvement Program Service with Activity Services and Support Services. BLUD financing is included in the next SKPD DPA integrated / consolidated on account financing in Unit Work Management Regional Finance as Regional General Treasurer.

Shift budget in detail BLUD shopping can implemented during No exceed ceiling budget from type shopping delivered to PPKD as part from compilation regulation area about the APBD. The BLUD budget that has been delivered through RBA documents then reviewed by TAPD as holder authority. The results of the study the will consolidated with the government's APBD the next area will entered in document regulations area about the APBD.

Systematics compilation as well as stages in the preparation of the RBA follows timetable preparation and determination of the APBD because is the part that is not inseparable administration finance area. On the basis of provision legislation about the APBD that has been submitted by TAPD then implementation BLUD budget has been load budget income , expenditure and financing listed in the SKPD DPA with details shopping listed in RBA. If there is budget originating from from the APBD then the SKPD DPA has approved by PPKD as base implementation administration finances sourced from from APBD funding. So that administration BLUD finances in general consists of from 2 (two) eyes budget that is originate from reception income earned from service home service the listed illnesses in RBA and currency budget originating from from government area namely APBD. Budgeting sourced from from the APBD is allocated For to finance shopping employees , goods / services and capital expenditures that are not implemented in the RBA the mechanism its administration follow provision applicable laws on administration finance area. Implementation budget done with mechanisms that have been determined with notice compilation cash budget included in DPA with consider matter the under This:
a. Available budget funds;
b. Income overview;
c. Overview of spending.

The ratification of the SKPD DPA becomes part important in compilation agreement performance implementer of the BLUD work unit who will authorized and signed by the head regions and BLUD leaders. Agreement performance that is structured containing about ability executor activity in matter:
a. Improving performance in terms of services to the community;
b. Improved financial performance;
c. Increasing the overall benefits for society and government.

In implementation administration BLUD official finance BLUD managers carry out compilation on report reception income , expenses expenditure and financing that is routinely reported and submitted to PPKD as BUD with issue a Letter of Request Validation Income , Expenditures and Financing (SP3B) with attached report realization and letter not quite enough the answer given to PPKD for reconciled and ratified Then Letter of Approval issued Income , Expenditures and Financing (SP2B).

In managing BLUD cash it is permitted open BLUD cash checking account according to with provision legislation used For manage reception income and expenses shopping whose funding sourced from BLUD income with organize:
a. Revenue receipt and revenue expenditure (cash) plan;
b. Service revenue and billing receipts

c. Cash account management;
d. Execution of payment of bills;
e. Utilization of existing funding sources to finance short-term liabilities;
f. Utilization of excess cash to obtain revenue receipts.
g. Revenue receipts and cash disbursements are reported to the BLUD leader through the financial officer every day.
    Administration finances implemented in implementation BLUD budget includes:
a. Administration of income and expenditure;
b. Administration of receipts and expenditures;
c. Administration of accounts payable and receivable;
d. Administration of BLUD inventory, assets/wealth and BLUD investments;
e. BLUD fund equity.

Giving freedom to management expenditure BLUD shopping is with existence implementation change details shopping on base change reception income taken into consideration one activities and in percentage threshold that has been set in a way definitive. Implementation expenditure BLUD spending that exceeds threshold get agreement from Regional Head through PPKD in accordance with provision legislation. Provision giving freedom or flexibility shopping in management BLUD finances are:

1. Consideration shopping on unit activity customized service with change income in percentage the threshold that has been set.
2. Implementation freedom expenditure shopping can held on shopping that comes from from income service BLUD services , results cooperation party third , grants and other legitimate income.
3. Percentage the threshold is magnitude percentage realization expenditure allowed shopping exceed the budget that has been set in RBA and DPA with moreover firstgot agreement Regional Head through PPKD.

Provision use percentage threshold with see and take into account amount balance initial cash with ups and downs activity operational namely includes:

1. The amount of the difference between the current BLUD revenue budget and the actual expenditure during the last 2 (two) years;
2. The amount of difference between BLUD revenue receipts and the current year's revenue picture.
3. The threshold percentage is determined and has been included in the DPA and RBA.
4. The threshold value is a need that can be measured, achieved, and rationally arranged so that it can be accounted for.

Threshold can implemented when BLUD revenue is assumed can exceed target achievement income that has been set in DPA and RBA. There are provisions different legislation on administration procurement goods and services namely:

a. Administration procurement goods / services originating from from the APBD funds implemented based on provision legislation procurement goods and services government.
b. Administration procurement BLUD goods and services originating from from:
    1. reception service service ;
    2. receipt of grant funds ;
    3. reception from results cooperation
    4. income other legitimate

given freedom in a way part and also in a way overall from provision legislation procurement goods and services government. Provisions legislation about BLUD goods and services are regulated with Regulation Regional Head with consider activity operational whose purpose is For ensure availability goods and services in a way fast , effective and efficient with guaranteed quality and quality so that can in a way easy in implementation fulfillment need For activity BLUD operations.

c. Procurement goods and services originating from from grant funds his treatment adapt with provision legislation procurement goods and services giver grant or implemented in accordance with provision BLUD legislation if get agreement giver grant.

d. Administration BLUD spending is integrated and consolidated in the SKPD DPA with details shopping there is in 1 (one) program and 1 (one) activity as well as 1 (one) output and type shopping

e. Administration BLUD finances can carry out shift budget during No exceed ceiling the budget that has been set that can be delivered to PPKD as BUD and listed in RBA.

f. Administration BLUD financing is all over acceptance that must be paid returns and expenses will be accepted on budget year walk and also year budget furthermore.

g. Utilization SiLPA BLUD budget can used For fulfil need liquidity BLUD finances and can used For year next. Utilization BLUD SiLPA can implemented to precede change if happen condition urge with moreover formerly get agreement Regional Heads are regulated in provision legislation.

h. Administration receivables on handover goods and services or activity service other set up with provision:

   1. Receivables collections from third parties are made before the due date with complete administrative requirements for receivables collection.
   2. The collection of uncollectible receivables may involve the local government in accordance with applicable provisions.
   3. Write-off of receivables can be carried out with provisions for write-off of receivables as regulated in the Regional Head Regulation.

Monitoring and Evaluation

In controlling the programs and activities implemented need the existence of monitoring and evaluation for the programs and activities that have been implemented. Monitoring and evaluation is One form series purposeful activities For control and supervise as well as evaluate the process of implementing programs and activities that have been compiled (Ramadhani, 2019).

Implementation supervision and evaluation at BLUD is carried out on the basis of the data and information obtained in a way periodic with indicators that have been determined For know are the programs and activities arranged ? has implemented in accordance with planning and procedures that have been set. Indicator implementation of monitoring and evaluation has set previously in program planning. So that implementation of monitoring and evaluation can useful and indicative that implementation of programs and activities in accordance with procedures that have been set in A planning. If there is obstacle in implementation of programs and activities so will become material input in implementation evaluation of programs and activities.

Evaluation can interpreted as assessment or assessment. Implementation evaluation in BLUD is One form of determination process mark a objects based on mechanisms certain For achievement Objectives. Assessment This meant For know performance that has been achieved Good its nature positive and also negative and also combination both of them. So that with he did evaluation so can help taker policy For determine direction policy in taking decision in the future come. Evaluation is planned activities in a way systematic For measure , know as well as do evaluation on success a program and activities. Evaluation is assessment and estimation on progress of programs and activities that have been determined. The purpose of its implementation evaluation is:

a. As input in program and activity planning.
b. As input for programs and activities to be planned next.
c. As input in developing a program and activity.
d. As material for obtaining information related to factors that influence a program and activity.
e. As material for providing motivation for those implementing and responsible for programs and activities.

f. Information materials in understanding the science and knowledge of program evaluation.
   Implementation evaluation in BLUD consists of from

   a. Evaluation at the planning stage is carried out before the program and activities are carried out. It is carried out as a determination of the main scale of various choices or stages that will be implemented based on the plan that has been prepared to achieve the desired goals.

b. Evaluation at the program and activity management stage, namely an assessment of the activities carried out to see whether they are in accordance with the plans that have been prepared and assessing the level of progress in implementing the planning.

c. stage assessment of a program and activity, this is done after the implementation of the program and activity is completed. This assessment is done to determine the level of achievement of the implementation of the program and activity in assessing the effectiveness and efficiency of the performance that has been implemented.

In general terms implementation supervision or monitoring is carried out at the time implementation of programs and activities Still in progress so that if inside it there is constraint can quick overcome For continuation implementation of programs and activities based on planning that has been arranged. So that results from the monitoring carried out can become material input for the next process. While evaluation or evaluation implemented after the program and activities finished implemented For know results achievement on implementation of programs and activities , so results evaluation obtained is results end achievement a program and activities. The results of the assessment the can used as reference in implementation of the program in the future come.

Financial performance

Performance is description about levels achievement implementation a program and activities in which containing about vision and mission A organization For reach desired goals and objectives. Performance terms in A organization is another name for A performance and also level success achieved somebody and also a group of people in A organization. Financial performance is description success A organization in management measured finance with indicators that have been set so that can measure success organization in reach goals and get profit (Pandaleke et al. , 2022).

Financial performance is ability A organization in management and control source power that is owned. And things This related with measurement and assessment performance individual and also A organization in a way effective and efficient in period time or period reporting accounting (Juniar & Hermanto, 2020). Assessment performance can also interpreted as unit system management intended for use compare the results that have been achieved with target or standards that have been set. One of the method carry out evaluation performance is with the existence of monitoring and evaluation in every implementation activity For achievement A objective organization. Report finance that presents structured data and information in a way systematic as well as own good accountability is part from achievement performance finance a organization. Measurement performance BLUD finances can implemented with:

a. Presentation of the approved Budget Business Plan;
b. Presentation of financial reports in accordance with statutory provisions;
c. Presentation of BLUD income and expenditure data and information through Income and Expenditure Approval Letter (SP2B);
d. BLUD service tariff management;
e. Presentation of BLUD accounting standards;
f. Implementation of authority over BLUD cash accounts;
g. Standard Operating Procedures for BLUD cash management.

2. RESEARCH METHODS

Research methods quantitative is method research involving theory , design , hypothesis and determination supported subjects with data collection and conduct data analysis before taking conclusion. Use method This is For researching population and samples obtained with collect data later done analysis with testing hypothesis so that can withdrawn conclusion For to know connection from each of the variables studied.

Study This implemented with Meaning explanation or confirmation that is study This try For know whether there is connection because consequence from the data that comes from from variable planning finance , management finance , monitoring and with performance finance. In taking population and sample data used is secondary data namely data and information related with report finance as primary data with collection documentation and interviews.

Study This apply method search influence on variable independent and dependent variables that will researched. Study This will examine 3 (three) variables free and 1 (one) variable bound to be later will withdrawn conclusion after investigated what every variable influence variable other. This study explains the relationship between *independent variables,* namely Financial Planning (X1), Financial Management (X2), Monitoring and Evaluation (X3) and *the dependent variable* , namely financial performance (Y) at the Regional Public Service Agency of Balangan Regional General Hospital.

Sample from study This is in the form of income and expenditure data as well as report finances at the Regional Public Service Agency of the Regional General Hospital of the Regency Balangan period 2016 to with 2020. The location of the research object that the author raised is the Regional Public Service Agency of the Regional General Hospital (BLUD RSUD) Balangan Regency, East Ring Road Km 1.7, Paringin District, Balangan Regency. As for the hypothesis in study For know its influence to performance The finances of the BLUD Balangan Regional Hospital can explained as the following , namely ;

1. Financial planning, financial management, monitoring and evaluation have a simultaneous influence on financial performance.
2. Financial planning, financial management, monitoring and evaluation have a partial influence on financial performance.
3. Financial management variables have a dominant influence on financial performance.

The technique used to analyze the data in this study was a quantitative analysis method using the SPSS program. To test the hypothesis by applying multiple linear analysis , classical assumption testing was previously carried out so that accurate and reliable conclusions can be drawn.

1. Descriptive Statistical Analysis
   It is an analysis that provides a summary of data based on value, number, range, standard deviation, variance, maximum value, minimum value. (Ghozali 2018:19).

2. *Multiple Linear Regression*
   Multiple linear regression is an analysis that involves many independent variables. This study uses an analysis tool in the form of multiple linear regression because there is more than one independent variable used in this study. The data in this study will be processed using SPSS.

3. Classical Assumption Test
   In conducting a hypothesis test, it will be declared good if it does not violate the classical assumptions. So in this case, the classical assumption test is carried out to test whether there are any classical assumptions that are violated.

4. Normality Test
   Testing carried out to test a regression model has a normal data distribution or there are no false variables can be done using a normality test. (Ghozali, 2018:161).
   In helping to determine whether the data used has a normal distribution or is obtained from a normal population, it can be done by testing normality. It is known that if the significance value is more than 0.05, the data is normally distributed, but conversely if the significance value is less than 0.05, the data is not normally distributed. (Nugroho, 2018).
   To achieve this, it can be done in two ways with graphical analysis and statistical testing. (Ghozali, 2018:161).

5. Multicollinearity Test
   To analyze whether there is a relationship between independent variables in the regression equation model, a multicollinearity test is carried out (Ghozali, 2018:107). If the independent variables are correlated with each other and are not orthogonal , then the regression model can be said to be good. *Orthogonal variables* are independent variables with a correlation value of each independent variable equal to zero. (Ghozali, 2018:107)
   According to Rahmawati, Fajarwati, Fuziyah (2017:222), the analysis that shows whether or not there is multicollinearity in a regression model is:
   a. Pay attention to the calculated t value, R2 ratio and F ratio. A high R2 ratio produces a high F ratio value, but most or all of the regression coefficients are not significant (low t value).

    b. Determine the correlation coefficient between independent variables. A regression model is declared multicollinear if there is a high correlation (> 0.09).

    c. Check the variance increase factor (VIF). If the VIF is not at a value of 1 then there is no indication of multicollinearity, but if the VIF is greater than 1 then multicollinearity occurs.

Here's how to handle multicollinearity (Rahmawati, Fajarwati, Fauziyah 2017:223):

    a. Exclude one or more highly correlated independent variables from the regression model.

    b. Add data if pattern error occurs

    c. Reduce data

6. Heteroscedasticity Test

The purpose of heteroscedasticity testing is to check the inequality of variance of residuals over observations in the regression model. If the model is without heteroscedasticity or called homo scedasticity, then it can be said to be a good regression model. (Rahmawati, Fajarwati, Fuziyah, 2017:223). The occurrence of heteroscedasticity symptoms is known when the regression results show that the independent variables have a significant effect on the absolute value of the residual statistically. (Rahmawati, Fajarwati, Fuziyah 2017:223).

Some things that are done to find out the occurrence of heteroscedasticity symptoms are: Park method, Glacier method, Spearman Rank Correlation method and Goldfield-Quandt method. The following are the stages of testing with Goldfield-Quandt (Rahmawati, Fajarwati, Fuziyah 2017:223):

    a. Sort the observation sequence based on the size of the independent variable.

    b. Excluding the number of observations in the middle of the analysis. The remaining observations are divided into two equal parts with the composition of each part consisting of small x values and the rest containing large x values.

    c. Perform regression estimates for each part separately using the OLS method and then sum the squared residuals in each part.

    d. Perform calculations that have an F distribution with degrees of freedom for both the numerator and denominator of each ratio.

    e. H0 is rejected if the calculated F value based on step point 4 is greater than the F table, while H0 is accepted if the calculated F value is smaller than the F table.

Improvement of the heteroscedasticity model (Rahmawati, Fajarwati, Fuziyah 2017:223):

    a. Changes were made in the form of the regression model by dividing the regression model by one of the independent variables used in the model.

    b. Perform logarithmic transformation.

7. Autocorrelation Test

The purpose of the autocorrelation test is to determine whether the linear regression model is correlated with false errors at period 1 with false errors at t-1. Autocorrelation problems occur when there is a correlation in the regression model. The regression model is declared good if the regression is without autocorrelation. (Ghozali, 2018:111-112).

There are several ways to analyze the presence or absence of autocorrelation (Rahmawati, Fajarwati, Fuziyah 2017:224-225):

    a. Durbin-Watson test (DW test)

        For *level* one autocorrelation that requires a constant in the regression model and does not require a lag variable or independent variable, this test can be used.

    b. Lagrange Multiplier Test (LM test)

        For data with more than 100 observations this test can be done. Considering that the fact that this test is better than the DW test is seen when the use of data tends to be larger and the degree of autocorrelation is more than one.

    c. Q Statistical Test: Box-Pierce and Ljung Box

        Autocorrelation testing with lags of more than two, then this test can be carried out.

    d. Run Test for autocorrelation detection

To check whether the residual data is random or regular and to test the high correlation of each residual. If the residual is stated as random then there is no correlation between the residuals.

If the regression shows autocorrelation or fails the autocorrelation test, it can be handled in various ways. According to Ghozali (2018:122-137) some of the solutions include:

a. Determine whether the resulting autocorrelation is pure autocorrelation and not a specification error of the regression model. Residual patterns can be caused by errors in model specification where there are important variables that are not included in the model. This can also be caused by the function of the equation.

b. Model transformation for solving autocorrelation problems

8. Hypothesis Testing

 a. F Test

  The purpose of the F-test is to determine whether all independent variables in this research model affect the dependent variable simultaneously. (Rahmawati, Fajarwati, Fuziyah 2017:212).

  Based on the independent variable testing criteria used, it is not sufficient to explain the dependent variable when the F-test significance level is greater than 0.05. So the model used is not feasible in this study. However, if the F-test significance value is less than 0.05, then the independent variable can explain the dependent variable and the model used can be declared feasible. (Nugroho, 2018).

  Testing procedures according to Rahmawati, Fajarwati, Fuziyah (2017:212):

  a. Determine H0 and H1
  b. Determine the scope of H0 and H1 with the F-test (ANOVA)
  c. Use the formula to determine the F-test value
  d. Conclusion

 b. t-test Statistics

  To determine the influence of the independent variable on the dependent variable, a hypothesis test was carried out using the t-test by looking at the comparison of each independent variable with a significance value of 0.05.

  Hypothesis accepted If level significance (sig t) less than 0.05. It means variable free have influence Which significant to variable bound. On the contrary If level significance (sig t) more from 0.05 so hypothesis No accepted. It means variable free No influential significant to variable bound (Nugroho, 2018).

  Testing procedures according to Rahmawati, Fajarwati, Fuziyah (2017:214):

  a. Determine H0 and H1
  b. Determine the scope of H0 and H1 using the t-distribution
  c. Use the formula to determine the t-test value
  d. Conclusion

9. Coefficient of Determination R ^{2}

 The coefficient of determination (R2) is used to determine how much expression of the spread of independent variables in the model can be explained by the dependent variable. The extent to which the independent variable influences the dependent variable is indicated by the magnitude of the coefficient. determination (R2) that is between 0 until with 1. The more near mark R2 to 1, the more Good compatibility model regression considered. Matter This can interpreted as variable free Which more tall, Which explain with Good variable bound (Nugroho, 2018).

3.   RESULTS AND DISCUSSION

Before processing Multiple Linear Regression data using the SPSS tool, a Classical Test must first be carried out to be able to continue processing Multiple Linear Regression data with the classical test, which consists of:

Normality Test

This test is carried out to test whether each measured variable is normally distributed or not through graphical analysis. The basis of decision in the KS normality test

a. Data is normally distributed if the significance value is greater than 0.05
b. Data is not normally distributed if the significance value is less than 0.05.

NPAR Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		5
Normal Parameters [a,b]	Mean	.0000000
	Std. Deviation	1.04756038
Most Extreme Differences	Absolute	.169
	Positive	.149
	Negative	-.169
Test Statistics		.169
Asymp. Sig. (2-tailed)		.200 [c,d]
a. Test distribution is Normal.		
b. Calculated from data.		

The results above show that the measured data is normally distributed, this can be seen from the significance value of 0.200, where this value is greater than 0.05, so the normality test has been met.

Autocorrelation Test (Run Test)

Autocorrelation or serial correlation is a condition where the disturbance error in a certain period (time series), for example the first data (εt) is correlated with the disturbance error from another period (εs) so the disturbance error is not free, each other is correlated / interrelated. The basis for decision making in the run test. According to Pratisto, (2004:162) the approach that is often used to test whether autocorrelation occurs is the Durbin-Watson test which can be seen from the regression test. Before analyzing the SPSS output results, we must first understand the basis for decision making in run tests, namely:

a. If the significance value is less than 0.05 then autocorrelation symptoms occur.
b. If the significance value is more than 0.05 then there are no autocorrelation symptoms.

Runs Test

	Unstandardized Residual
Test Value [a]	.18147
Cases < Test Value	2
Cases >= Test Value	3
Total Cases	5
Number of Runs	4
Z	.109
Asymp. Sig. (2-tailed)	.913
Median	

Interpretation of test run output

The results of the autocorrelation test using the SPSS program showed that the significance value was 0.913, which proves that there is no autocorrelation symptom because the significance value is more than 0.05 so that the multiple linear regression analysis can be continued.

Heteroscedasticity Test

The Heteroscedasticity Test in this study uses the Glejser test, namely to determine the presence of heteroscedasticity symptoms in the regression model of each variable. The treatment of the Glejser test is to regress the independent variable against the Absolute residual value or Abs_Res with the regression equation formula being: $|Ut|=a+Bxt + vt$

The conclusions drawn from the heteroscedasticity test are:

a. If the significance value is more than 0.05, there is no heteroscedasticity symptom.
b. If the significance value is less than 0.05, heteroscedasticity symptoms occur.

Coefficients ᵃ

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.369	.427		5.550	.113
Planning Finance	-9.219E-11	.000	-1.004	-4.698	.134
Management Finance	-.022	.005	-.523	-4.401	.142
Monitoring and Evaluation	1.514E-10	.000	1.213	6.107	.103
a. Dependent Variable: Abs_RES					

Based on the SPSS output, it is known that the Sig. value of financial planning is 0.134, financial management is 0.142 and Monev is 0.103 more than 0.05, so it can be concluded that there are no symptoms of heteroscedasticity, so that the linear regression analysis can be continued.

Multicollinearity Test

The multicollinearity test aims to test whether the regression model finds a correlation between independent variables. A good regression model should not have a correlation between independent variables (Ghozali, 2006, 91). To detect the presence or absence of multicollinearity symptoms in a regression model, several methods can be used, namely;

a. Viewing the correlation value between independent variables
b. Viewing the condition index and eigenvalue values
c. View tolerance and variance inflating factor (VIF) values.

The basis for decision making in the Multicollinearity test (tolerance and VIF).

Based on tolerance value

a. If the tolerance value is more than 0.10, multicollinearity symptoms occur.
b. If the tolerance value is less than 0.10 then multicollinearity does not occur.

Based on VIF value

a. If the VIF value is less than 0.10, multicollinearity does not occur.
b. If the VIF value is more than 0.10, then multicollinearity occurs.

Coefficients ᵃ

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	218.738	7.799		28.046	.023		
Planning Finance	-3.844E-10	.000	-.145	-1.072	.478	.218	4.593
Management Finance	-1.134	.090	-.947	-12.637	.050	.706	1.417
Monitoring and Evaluation	2.614E-10	.000	.072	.577	.667	.252	3.969
a. Dependent Variable: Financial Performance							

Based on the SPSS output, it is known that the VIF for financial planning is 4.593, financial management is 1.417 and monitoring and evaluation is 3.969, all of which are greater than 0.05, so it can be concluded that there is no multicollinearity in the regression model, so that the linear regression analysis can be continued.

Hypothesis Testing

Multiple regression analysis was conducted in this study to determine the contribution of each variable contributing to influencing financial performance at Balangan District Hospital.

Model Summary ᵇ

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.998ᵃ	.996	.984	2.09512	.996	83.756	3	1	.080

Predictors: (Constant), Financial Management, Financial Effectiveness, Spending Effectiveness
Dependent Variable: Financial Performance

The feasibility of the model is seen from the value of the Determination Coefficient (R2) with a value of 0.996 indicating that variable X influences variable Y by 99% and the remaining 1% is influenced by other factors that are not in the model. The Correlation Coefficient Value (R or r) with a value of 0.995 shows the closeness of the relationship (correlation coefficient) between variables X and Y, which means that the variation of all independent variables (X1 , X2 , X3) can explain the variation of the dependent variable (Y) very strongly.

ANOVA ᵃ

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1106.661	3	368.887	36.382	.121 ᵇ
	Residual	10.139	1	10.139		
	Total	1116.800	4			

a. Dependent Variable: Financial Performance
b. Predictors: (Constant), Financial Management, Financial Effectiveness, Spending Effectiveness

First Hypothesis Test Results (F Test or Simultaneous Test)
　　　D is used to test the overall level of significance (simultaneously)
Hypothesis
　a. Ho: has no effect on financial planning (X1), financial management (X2) and monitoring and evaluation (X3) of financial performance (Y).
　b. H1: there is an influence of financial planning (X1), financial management (X2) and monitoring and evaluation (X3) on financial performance (Y).
　　　The $_{calculated}$ F test value (83.756) > F $_{table}$ (6.591), so the null hypothesis is rejected, meaning that in general the independent variables (X1, X2, X3) influence or contribute to changes in the dependent variable (Y).
T-test 6.314 (0.05) or 12.71 (0.025)

Coefficients ᵃ

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	218.738	7.799		28.046	.023		
	Planning Finance	-3.844E-10	.000	-.145	-1.072	.478	.218	4.593
	Management Finance	-1.134	.090	-.947	-12.637	.050	.706	1.417
	Monitoring and Evaluation	2.614E-10	.000	.072	.577	.667	.252	3.969

a. Dependent Variable: Financial Performance

T $_{table}$ 6.314 (0.05) or 12.71 (0.025)

Second Hypothesis Test Results (t-Test or Partial Test)
　　　D is used to test the level of significance partially (each)
　a. The significant value of the financial planning variable (X1) is 0.478 > significant value 0.05, so the financial planning variable has no effect on financial performance.
　b. The significant value of the financial management variable (X2) is 0.05 > significant value 0.05, so the financial management variable has no effect on financial performance.
　c. The value of the monitoring and evaluation variable (X3) is 0.667 > significance value of 0.05, so the monitoring and evaluation variable has no effect on financial performance.

Results of the Third Hypothesis Test (Dominance Test)
　　　Based on the results above, the variable that is more dominant in influencing financial performance is financial management (X2).

4.   CONCLUSION
　　　The results of the research on the influence of each independent variable on the dependent variable can be described as follows: First Hypothesis Testing Results (t-Test or Partial Test). The

Financial Planning variable ($X1$) does not have a significant effect on financial performance at the Regional Public Service Agency of Balangan Regional General Hospital. This is proven by the fact that the value of the financial planning variable of zero point four hundred and seventy eight is greater than the significant value of zero point zero five, so the financial planning variable does not have a partial effect on financial performance. The Financial Management variable ($X2$) does not have a significant effect on financial performance at the Regional Public Service Agency of Balangan Regional General Hospital. This is proven by the fact that the value of the financial management variable is zero point zero five from a significant value of zero point zero five, so the financial planning variable does not have a partial effect on financial performance. The Monitoring and Evaluation variable ($X3$) does not have a significant effect on financial performance at the Regional Public Service Agency of Balangan Regional General Hospital. This is proven by the fact that the value of the monitoring evaluation variable of zero point six hundred and sixty seven is greater than the significant value of zero point zero five, so the financial planning variable does not have a partial effect on financial performance. Results of the Second Hypothesis Test (F Test or Simultaneous Test). The second hypothesis ($H2$) states that simultaneously the variable factors of Financial Planning ($X1$), Financial Management ($X2$) and Monitoring and Evaluation ($X3$) influence financial performance at the Regional Public Service Agency of Balangan Regional General Hospital. This is proven by the calculated F test value (eighty three point seven hundred fifty six) being greater than the F table (six point five hundred ninety one), meaning that in general the independent variables influence or contribute to changes in the dependent variables as a whole (simultaneously). Results Testing Hypothesis Third (Dominance Test). Results testing hypothesis third show that variable free as affecting Financial performance at the Regional Public Service Agency of Balangan Regional General Hospital is predominantly variable Financial Management (X_2)

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