

IMPLEMENTASI SISTEM INFORMASI MANAJEMEN DAERAH DALAM MEWUJUDKAN PRINSIP *GOOD GOVERNMENT GOVERNANCE* PADA BADAN LAYANAN UMUM DAERAH

(STUDI PUSKESMAS BUKIT KAPUR, DUMAI)

Nama : Sahat Roy Pianto
NIM : 5304171107
Dosen Pembimbing : Nurhazana SE.,M.Sc

ABSTRAK

Penelitian ini bertujuan untuk mengetahui mekanisme penerapan Sistem Informasi Manajemen Daerah (SIMDA) dalam penyusunan laporan keuangan Puskesmas, mengidentifikasi implementasi SIMDA dalam mewujudkan prinsip *good government governance*, dan untuk mengetahui upaya yang telah dilakukan oleh Puskesmas dalam meningkatkan pelayanan kesehatan pada masyarakat. Jenis penelitian ini menggunakan metode deskripsi kualitatif dengan pendekatan interpretatif. Hasil penelitian menunjukkan bahwa terkait dengan akuntansi dan pelaporan keuangan melalui SIMDA Keuangan Versi 2.7 pada Puskesmas Bukit Kapur, sudah berjalan dengan baik dan telah dilaksanakan berdasarkan PP Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintahan. Pada pelaksanaan SIMDA Keuangan memiliki pengaruh terhadap terwujudnya prinsip *good government governance* Puskesmas Bukit Kapur, hal ini sesuai dengan penerapan transparansi, akuntabilitas, responsibilitas dan independensi. Salah satu bentuk upaya yang dilakukan oleh Puskesmas Bukit Kapur ialah seluruh pihak yang terkait didalamnya melakukan penandatanganan komitmen bersama agar pengakuan status dan akreditasi Puskesmas tercapai dengan predikat BLUD penuh sehingga dapat meningkatkan pelayanan kesehatan masyarakat secara maksimal.

Kata Kunci: Sistem Informasi Manajemen Daerah (SIMDA), *Good Government Governance*, Badan Layanan Umum Daerah (BLUD).

**IMPLEMENTATION OF REGIONAL MANAGEMENT INFORMATION
SYSTEMS IN REALIZING GOOD GOVERNMENT GOVERNANCE
PRINCIPLES IN REGIONAL GENERAL SERVICES AGENCY**

(STUDY OF PUBLIC HEALTH CENTER BUKIT KAPUR, DUMAI)

Name : Sahat Roy Pianto
Student Number : 5304171107
Supervisor : Nurhazana SE.M.Sc

ABSTRACT

This study aims to cognize the mechanism for implementing the Regional Management Information System (SIMDA) in preparing the financial statements of the Puskesmas, identifying the implementation of SIMDA in realizing the principles of good government governance, and to find out the efforts that have been made by the Puskesmas in improving health services to the community. This type of research uses a qualitative description method with an interpretive approach. The results of the study indicate that related to accounting and financial reporting through SIMDA Finance Version 2.7 at Bukit Kapur Health Center, it has been going well and has been implemented based on Government Regulation Number 71 of 2010 concerning Government Accounting Standards. The implementation of SIMDA Finance has an influence on the realization of the principles of good government governance at Bukit Kapur Health Center, this is in accordance with the implementation of transparency, accountability, responsibility and independence. One form of effort made by the Bukit Kapur Health Center is that all parties involved in it sign a joint commitment so that the recognition of the status and accreditation of the Puskesmas is achieved with the full BLUD predicate so that it can improve public health services to the maximum.

Keywords: *Regional Management Information System (SIMDA), Good Government Governance, Regional Public Service Agency (BLUD).*