

## ABSTRACT

This research aims to know factors are affecting the implementation of The Regulation of the Ministry of Internal Affairs number 13th on 2006 (Permendagri no 13 tahun 2006) (descriptive study on the management of revenues and expenditure for Puskesmas/Community Health Clinic at Jombang Regency). The background of this research is many complains from Head and Treasure of Puskesmas about the new rule about local finance administration. Some rules seem difficult for implemented at Puskesmas, e.g. : deposite all of the revenue to local Finance and Asset Management Revenue (DPPKAD) and spend expenditures as effective and effisien as possible accordance to Permendagri 13 tahun 2006.

This research was included in a descriptive study using method to determine 13 key person informants. They are Heads of 5 Puskesmas, Treasures of 5 Puskesmas, Head of Health Office as Budget User (Pengguna Anggaran), Secretary as finance administration officer (Pejabat Penatausahaan Keuangan (PPK-SKPD), manager of accounting (KaSubBag Keuangan) at Health Office This study used purposive sampling as sample collecting methode.

The result of this research was found that there are 4 factors which is affecting the implementation of Permendagri no 13 tahun 2006, eg. : Communication, Resource, Dispotition and the Structure of Bureaucracy. There are 3 indicators which can use to measure variables of communication : transmission, clearness, and consistence. Indicators which is used to see how far Resource affecting the implementation of policy are : Staff, Information, Authority and Facilities. Factors which were taken pay attention by Edward III in dispotition of policy implementation is promoting bureaucrate and give insentives for the implementor. Understanding the Structure of bureaucracy is fundamental factors for analyze implementation of public policy. There are two main characteristics of bureaucracy : Standard a Procedure (SOP) and fragmentation. According to the Head and Treasure of CHC the most influenced factor is human resource then structure of bureaucratic, communication and disposition.

The recommendations are suggested for Health Office are : gives authority for Community Health Clinics at Jombang District to plan/arrange/manage their own budget (revenues and expenditure) on Document of Budgeting Execution (DPA) which is still integrated to Health Office. The second recommendation is apply short course in finance management for Head of Community Health Clinic and treasure. The third is the recruitment policy of the local government by increasing employee (as treasure in Community Health Clinic) with accounting education background.

Key words : implementation, regulation of management of local budget, communication, resource, disposition and structure of bureaucratic