International Journal of Education and Social Science Research

ISSN 2581-5148

Vol. 8, Issue.1, Jan-Feb 2025, page no. 185-215

To cite this article: Kevin Arya Perdana and Eddy Winarso (2025). THE INFLUENCE OF CAPITAL EXPENDITURE ON MATURITY RATING IN PUBLIC SERVICE AGENCY OF THE HEALTH POLYTECHNIC OF THE MINISTRY OF HEALTH SEMARANG (Fiscal Year 2021-2023), International Journal of Education and Social Science Research (IJESSR) 8 (1): 185-215 Article No. 1027, Sub Id 1611

THE INFLUENCE OF CAPITAL EXPENDITURE ON MATURITY RATING IN PUBLIC SERVICE AGENCY OF THE HEALTH POLYTECHNIC OF THE MINISTRY OF HEALTH SEMARANG (Fiscal Year 2021-2023)

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DOI : https://doi.org/10.37500/IJESSR.2025.8115

ABSTRACT

This research aims to analyze the influence of capital expenditure on maturity rating at the Public Service Agency (BLU) of the Health Polytechnic of the Ministry of Health in Semarang during the 2021-2023 fiscal period. The research employs a quantitative approach using a simple linear regression analysis method to examine the influence of capital expenditure on changes in maturity rating. The data used in this research consists of secondary data obtained from the financial reports of the Health Polytechnic of the Ministry of Health in Semarang for the 2021-2023 period, as well as maturity rating assessments provided by relevant institutions. The findings indicate that capital expenditure has a significant impact on increasing maturity rating, suggesting that optimal capital expenditure management can contribute to improving financial and operational management quality within the BLU. This research is expected to provide recommendations for BLU management in formulating more effective and efficient capital expenditure allocation policies to support institutional performance enhancement.

KEYWORDS: Capital Expenditure, Maturity Rating, Public Service Agency, Health Polytechnic of the Ministry of Health Semarang, Financial Management

1. RESEARCH BACKGROUND

The study explores the opinions of Vietnamese students about the COCA (Corpus of Contemporary American English) corpus as an English language learning resource. Knowing how cutting-edge resources like COCA affect language learning is essential as the need for advanced English competence grows in both academic and professional settings. Although a lot of study has been done on corpus-based learning in Western educational settings, little focus has been placed on how Vietnamese students view and use these resources. Students enrolling in a course offered in Ho Chi Minh City, Vietnam, that is associated with a UK university are the subject of this study. Through examining the advantages and difficulties these students perceive; the study seeks to offer insightful information to teachers incorporating corpus-based resources into their courses.

Indonesia, as a country, has a goal, as stated in the 1945 Constitution's Preamble, which is to realize general welfare and make the life of the nation intelligent. To achieve this, the Government provides several services, specifically social, security, economic, health, and education services. One of the government's initiatives to promote public welfare in health education is through the creation of a Public Service Agency (BLU).

The Public Service Agency (BLU) is an agency within the Government established to provide services to the public in the form of offering goods and/or services for sale, without prioritizing profit-making, and carrying out its activities based on the principles of efficiency and productivity (Government Regulation of the Republic of Indonesia Number 23 of 2005). One of the BLUs in the Ministry of Health is the Health Polytechnic of the Ministry of Health Semarang (Polkesmar).

The BLU Financial Management Pattern, hereinafter abbreviated as PPK-BLU, is a financial management pattern that provides flexibility in the form of freedom to establish sound business practices to improve services to the community in order to advance general welfare and make the life of the nation intelligent (Government Regulation of the Republic of Indonesia Number 23 of 2005). The Health Polytechnic of the Ministry of Health Semarang, as a BLU work unit, requires an adequate budget. The budget of the Health Polytechnic of the Ministry of Health Semarang is sourced from Pure Rupiah (RM) and the BLU, which is allocated for expenses related to personnel, goods and services, as well as capital investment, including State University Operational Costs (BOPTN). The budget originating from RM is the budget from the APBN (State Revenue and Expenditure Budget) of the Directorate General of Health Personnel, Ministry of Health. Meanwhile, the source of the BLU budget is managed from the results of providing services to the Health Polytechnic of the Ministry of Health Semarang. Based on Minister of Finance Regulation Number 55/PMK.05/Year 2021 concerning Service Tariffs for Health Polytechnic Public Service Agencies at the Ministry of Health, the BLU's income comes from rates for academic services and academic support services. Academic services consist of higher education and laboratories, while academic support services consist of dormitory rental rates, building rental rates, and other rates.

In business practice, capital expenditure is very important to support educational services. Examples include the construction of health laboratories, dental laboratories, and medical equipment that support the provision of education. Without these, the implementation of education in several study programs will not be optimal. If educational services in the health sector are not implemented effectively, the independence of the Health Polytechnic BLU under the Ministry of Health Semarang may decrease. One aspect of assessing the level of independence of a BLU is the financial aspect.

Table 1. Assessment of Financial Aspects of the Health Polytechnic, Ministry of Health Semarang, 2021-2023

Indicator	Portion	Year		
		2021	2022	2023
Finance	20%	2,50%	2,44%	2,13%

Source.: Ministry of Health's Health Polytechnic Finance Indicator Maturity Rating 2021-2023

Table 1 indicates that the maturity rating of the financial aspect assessment at the Health Polytechnic of the Ministry of Health Semarang is declining. There are several sub-indicators in assessing financial aspects, namely sub-indicators of liquidity, efficiency, effectiveness, and independence. Based on the sub-indicator assessment in 2021-2023, there was a decrease in the assessment.

This is in line with research conducted by Magdalena Puji Indratni (February 2024) regarding “Tantangan Implementasi Maturity Rating Assessment Badan Layanan Umum Bidang Layanan Kesehatan Terhadap Kinerja Maturitas Aspek Inovasi di RS Persahabatan Tahun 2021-2022.” It can be concluded that Governance (Good Governance) has a significant influence on the performance of interrelated maturity levels. The assessment of BLU governance through maturity rating assessment influences the maturity level of each aspect or indicator due to the results achieved being directly proportional to each assessment on each indicator. Meanwhile, in research conducted by Ayub Mandisa and Dwi Martani (May 2023) regarding “Evaluasi Penerapan Penilaian Tingkat Maturitas BLU pada Perguruan Tinggi,” it can be concluded that for universities with BLU status, in the maturity level research, the value of the financial weight aspect can be transferred to other aspects, such as service aspects. Based on the background of this problem, the author wants to conduct research entitled "Influence of Maturity Rating on the Management of Capital Expenditure for the Health Polytechnic BLU, Ministry of Health Semarang."

2. IDENTIFICATION OF PROBLEMS

Based on the description above, the problems in this research are:

1. How will capital expenditure be at the BLU Health Polytechnic Ministry of Health Semarang from 2021 to 2023?
2. What is the maturity rating for the BLU Health Polytechnic Ministry of Health Semarang for the 2021-2023 fiscal year?
3. How does capital expenditure affect the maturity rating of the BLU Health Polytechnic Ministry of Health Semarang?

3. THEORETICAL FRAMEWORK

- Stakeholder Theory

According to Freeman et al. (2010, p. 26), stakeholders are: "Stakeholders are any groups or individuals who can influence or be affected by the realization of organizational goals. At least some groups influence the primary stakeholders, and we may see these stakeholders as being outside that environment, and they are secondary in nature."

Ramirez, in his book entitled *Cultivating Peace*, identifies various opinions regarding stakeholders:

1. Friedman defines stakeholders as:
   "Any group or individual who can affect or is affected by the achievement of the organization's objectives." (A group or individual who can influence and/or be influenced by the achievement of a particular goal.)

2. Biset briefly defines stakeholders as:
   "Stakeholders are people with an interest or concern about a particular problem."

From these definitions, stakeholders are an attachment based on certain interests. Thus, when talking about stakeholder theory, it means discussing matters related to the interests of various parties.

- Signal Theory

According to Spence (1973), signal theory shows the existence of information asymmetry between company management and other parties who have an interest in certain information. This information can be in the form of financial reports, company policy information, or other information provided voluntarily by company management. Signal theory suggests how a company should provide signals to users of financial reports. These signals are in the form of information about what management has done to realize the owner's wishes. It can be in the form of promotions or other information stating that the company is better than other companies.

- Public Service Agency

The definition of a Public Service Agency (BLU) according to Article 1 of Law No. 1 of 2004 is: "A government agency established to provide services to the public in the form of providing goods and/or services for sale, without prioritizing profit-making, and carrying out its activities based on the principles of efficiency and productivity."

BLU has privileges compared to government work units in general, including the fact that the Public Service Agency can directly manage the income obtained from the community to finance the expenditures of the Public Service Agency. Apart from that, in budgeting documents, BLU uses the term RBA (Business Plan and Budget). RBA is different from RKAKL. Apart from receiving funds from the APBN, BLU also receives funds from the public for the services provided.

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- Public Service Agency Maturity Level

Based on Article 314 paragraph (8) of the Minister of Finance Regulation Number 129/PMK.05/2020 concerning Guidelines for Management of Public Service Agencies, it is regulated that the assessment of the implementation of governance of public service agencies uses indicators/parameters as regulated in the Regulation of the Director General of the Treasury. In the Regulation of the Director General of Treasury, it is explained that in the context of BLU development, it is necessary to assess performance achievements and the implementation of good governance at BLU through the BLU maturity level. The maturity level is the level of maturity in managing BLU to achieve goals and implement good governance at BLU.

- Maturity Level Assessment Weight

The weight of the BLU maturity level assessment is regulated in the BLU Handbook Maturity Rating Assessment Tools and Evaluation version 1.0. These weights are set in Table 2.

Table 2. Maturity Level Assessment

No	Assessment Aspects	Weight
1	Financial Aspects	20%
2	Service Aspect	25%
3	Aspects of Internal Capabilities	20%
4	Governance and Leadership Aspects	20%
5	Innovation Aspects	10%
6	Environmental Aspects	5%

Financial and Service Aspects

Financial and service aspects are specifically used to measure BLU's financial and service performance based on the characteristics of service areas/clusters. Meanwhile, aspects such as internal capability, governance, leadership, innovation, and the environment are aligned with Total Quality Management (TQM), which is the basic component used as a foundation for managing organizational functions internally.

Aspects and Indicators for Maturity Level Assessment

The aspects of assessing maturity levels, along with the distribution of indicators in each aspect, are as follows:

1. Financial Aspects

The financial aspect assessment involves evaluating the level of BLU's financial health and the development trend of its financial performance over a period of three years. Assessment in this aspect consists of the following indicators:

This version organizes the text by clearly dividing it into sections and providing a more structured flow, starting with a general description of the financial and service aspects, followed by a detailed explanation of the maturity level assessment aspects.

Table 3. Sub Indicators of Financial Aspects

Indicator Code	Indicator	Indicator Measurement Objectives
KE.1	Liquidity	Measuring BLU's ability to complete its short-term obligations.
KE.2	Efficiency	Assess BLU's cost management capabilities in producing its service output which is reflected in operational income
KE.3	Effectiveness	Measuring BLU's ability to utilize its resources to generate profits (surplus).
KE.4	Level of Independence	Measuring the dependency of BLU spending on pure rupiah (RM) from the APBN

Source: Maturity Rating Manual and Technical Instructions, Ministry of Finance

2. Service Aspect

Assessment of service aspects, namely assessing the quality of BLU services to the community and trends in the development of BLU service quality over a period of 3 (three) years. Assessment in this aspect consists of indicators as follows:

Table 4. Sub Indicators of Service Aspects

Indicator Code	Indicator	Indicator Measurement Objectives
PL.1	Community Satisfaction Index	Measuring how well BLU provides its services to the community and how the community responds to the provision of these services
PL.2	Efficiency	Measuring BLU's ability to deliver services according to or within predetermined service time standards.

PL.3	Service Complaint System	Measuring BLU's ability to follow up on complaints, grievances and so on that it receives both in terms of level of follow-up and time of completion.
PL.4	Service Fulfillment Success Rate	Measuring the ability of BLU in achieving the goal of delivering services to the community.

Source: Maturity Rating Manual and Technical Instructions, Ministry of Finance

3. Aspects of Internal Capabilities

The assessment of internal capability aspects involves evaluating human resource management, business processes, technology, and customer/service user orientation (customer focus). The BLU organization is expected to possess strong internal capabilities to efficiently carry out its basic organizational functions and enhance the quality of services provided to the community. The internal capability aspect reflects a competitive advantage and serves as a benchmark for the stability of the BLU.

Assessment in this aspect consists of the following indicators:

Table 5. Sub Indicators of Internal Capability Aspects

Indicator Code	Indicator	Indicator Measurement Objectives
TO.1	Human Resources	Measuring the ability of the workforce to carry out basic BLU functions and provide public services
TO.2	Business Process	Measuring BLU's ability to manage operational activities to achieve the organization's targets and strategic plans
TO.3	Technology	Measuring BLU's ability to manage IT services for internal and external parties.
TO.4	Customer Orientation	Measuring BLU's ability to provide and manage complaints about public services.

Source: Maturity Rating Manual and Technical Instructions, Ministry of Finance

4. Governance and Leadership Aspects

The assessment of governance and leadership aspects focuses on evaluating the implementation of good governance at BLU, which can contribute to the long-term growth and sustainability of the organization.

Assessment in this aspect consists of the following indicators:

Table 6. Sub Indicators of Governance and Leadership Aspects

Indicator Code	Indicator	Indicator Measurement Objectives

TK.1	Strategic Planning	Measuring BLU's ability to prepare effective and efficient strategic plans in accordance with management directions
TK.2	Business Ethics	Measuring BLU's ability to instill values in each official and/or employee to build a good reputation in front of the public
TK.3	Stakeholder Relations	Measuring BLU's ability to manage, develop and sustain relationships with both internal and external stakeholders
TK.4	Risk Management	Measuring BLU's ability to manage and control risks to help increase the probability of achieving goals, increase the ability to identify opportunities and challenges, and help effectively and efficiently allocate and use resources
TK.5	Monitoring and Reporting	Measuring the level of BLU maturity in the context of supervision and reporting.

5. Innovation Aspects

The innovation aspect assessment evaluates BLU's ability to create effective services and encourages its potential to continuously develop and improve the quality of its services. The innovation referred to in this assessment can take the form of products, services, business processes, technology, and other innovations aimed at enhancing the performance of BLU.

Assessment in this aspect consists of the following indicators:

Table 7. Sub Indicators of Innovation Aspects

Indicator Code	Indicator	Indicator Measurement Objectives
IN.1	Service User Involvement	Measuring the involvement of BLU service users and the use of participation as the main source of innovation
IN.2	Innovation Process	BLU can have a dynamic innovation process, so that innovation can be easily adapted when market conditions change or when there are changes to BLU itself. This assessment is measured based on the process of creating innovation
IN.3	Knowledge Management	Measuring BLU's ability to manage and document knowledge to improve BLU's competitiveness and performance.. creating and absorbing knowledge to be exploited into opportunities for innovation in various situations
IN.4	Change Management	Measuring BLU's ability to make transitions to changes in the organization's business environment.

Source: Maturity Rating Manual and Technical Instructions, Ministry of Finance

6. Environmental Aspects

The environmental aspect assessment focuses on evaluating the environmental management of BLU's operational activities, both in terms of input (resources) and output (waste) management.

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Assessment in this aspect consists of the following indicators:

Table 8. Sub Indicators of Environmental Aspects

Indicator Code	Indikator	Indicator Measurement Objectives
LI.1	Environmental Management	Measuring BLU's ability to manage environmental impacts resulting from BLU management activities
LI.2	Resource Usage	Measuring BLU's ability to manage the use of energy resources used for BLU management

Source: Maturity Rating Manual and Technical Instructions, Ministry of Finance

Definition of Capital Expenditures

Capital expenditure (CapEx) refers to budget expenditures for the acquisition of fixed assets and other assets that provide benefits for more than one accounting period (Furqani and Titimmah, 2015). According to the Minister of Finance Regulation Number 101/PMK.02/2011 concerning Budget Classification, capital expenditure is defined as expenditure to pay for the acquisition of assets and/or increase the value of fixed assets and/or other assets that provide benefits for more than one accounting period and exceed the minimum limit for capitalization of fixed assets/other assets set by the government. Capital expenditures are used to acquire government fixed assets such as equipment, infrastructure, and other fixed assets. These expenditures can be made through an auction or tender process.

Types of Capital Expenditures

According to Minister of Finance Regulation Number 101/PMK.02/2011 concerning Budget Classification, capital expenditure is used for:

a. Land Capital Expenditure

This includes all costs related to procurement, purchase, acquisition, settlement, name changes, clearing, filling, leveling, land preparation, issuance of land certificates, and other administrative expenses associated with acquiring rights and obligations over land, from the initial acquisition or compensation payment until the land is ready for use.

b. Capital Expenditure on Equipment & Machinery

Expenditures for procuring equipment and machines used in operations include purchase costs, transportation fees, installation expenses, and other direct costs necessary to acquire and prepare them for use.

c. Building & Building Capital Expenditures

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Expenditures to obtain buildings and structures on a contractual basis, until the buildings and structures are ready for use, include purchase costs or construction costs, including costs for processing the IMB, notary and taxes (contractual).

d. Capital Expenditures for Roads, Irrigation, and Networks
Expenditures for acquiring or constructing roads, bridges, irrigation systems, and networks until they are ready for use, including acquisition, construction, and other related costs. These expenditures include costs for additions and replacements that increase the useful life, increase the value of assets, and are above the minimum capitalization value of roads and bridges, irrigation, and networks.

e. Other Capital Expenditures
Expenditures for capital formation activities related to the procurement or development of other capital assets that do not fall under the categories of Land, Equipment and Machinery, Buildings and Structures, or Networks (such as Roads and Irrigation). This includes costs for hire-purchase contracts (leasehold), procurement of art pieces, antiques, museum items, livestock, books, and scientific journals, provided they are not intended for sale or public distribution.

f. BLU Capital Expenditure
Expenditures for the procurement/acquisition/purchase of assets used in the context of carrying out BLU operations. The assets obtained/purchased will later function to support activities organized by BLU. For example, the health lab will be used for lecture activities at BLU education.

5. Previous Research
Research by Indarto and Sunitiyoso (2024) shows that internal factors such as organizational cultures, social values, and behavioral patterns play an important role in the success of policy implementation maturity rating. However, challenges such as conflicts of interest can hinder objective assessment.

Mandisa and Martani's research (2023) shows that, in general, the assessment of Public Service Agency (BLU) maturity levels aligns with other performance assessment methods, such as BUMN health assessments and BAN-PT accreditation.

Indratni's research focuses on challenges in the implementation of maturity rating assessment at the BLU in the field of health services, especially at Friendship Hospital. The research finds that aspects of innovation in maturity rating assessment have a significant effect on BLU's maturity performance. Improved governance positively contributes to BLU's overall performance.

Research by Asdiany and Aziyatulhidayah (2018) concluded that IT governance at STAIN Parepare has reached an adequate level of maturity but is still at the Defined level.

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Prasetyo's research (2015) produced an analysis of the gap between the current condition of data governance at University X and the desired condition in the future.

Research by Nino, Kusrini, and Hendri (2019) found that the maturity level of IT service optimization at Stimikom Stella Maris Sumba was at level 2.51, categorized as "Repeatable but Intuitive." This indicates that IT processes are iterative but still intuitive and not yet fully documented or standardized. Research by Simanjuntak, Priyarsono, and Sumarti (2021) concluded that although the implementation of risk management at IPB is quite good and is starting to be integrated with organizational governance, there is still room for improvement, especially in spreading positive behavior in risk management at all levels of the organization.

Research by Triyunisari and Sutabri (2023) showed that Domain EDM04: Capability is at level 3 (Established), indicating that IT resource management is good but needs further development. Domain APO12: Located at level 2 (Managed), indicating that risk management planning has been carried out but there is no SOP regulating this. Domain APO13: Located at level 2 (Managed), indicating that there is planning and implementation, but it is still lacking in terms of documentation and SOPs related to information security. The expected maturity level is to rise one level for each process domain.

Research by Wiliya, Hasan, and Henmaidi (2022) found that the performance management system implemented at the Industrial Education and Training Center is currently still at a low level of maturity. This is caused by a lack of clear SOPs, poor process documentation, and a lack of training and competency development for staff involved in performance management.

Research by Herlinudinkhaji (2021) concluded that IT Balanced Scorecard and maturity level analysis can provide clear insights into the performance of academic services.

Research by Duarte and Martins (2013) produced a maturity model adapted for higher education institutions, with a focus on improving processes relevant to educational management and administration.

Lusiana and Wardoyo's research concluded that by better adopting and implementing the COBIT 4.1 framework, Al-Irsyad Al Islamiyyah can improve its financial performance and customer service.

Utami's research (2017) concluded that the use of E-Learning at SMK Muhammadiyah 1 Yogyakarta was still at a low level of maturity. To reach a higher level of maturity, namely level 4, schools need to make various improvements, including preparing better SOPs, increasing IT capacity, and implementing more intensive and sustainable training for teachers.

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Research by Asmy and Hasugian (2021) showed that the Manans MINT application is at maturity level 2 (Managed), meaning the development process has been well-managed but still needs improvement to reach higher standards.

Research by Ningsih and Arifin (2022) concluded that financial ratios, especially leverage and profitability, as well as bond maturity, have a significant influence on bond ratings. Companies that want to improve their bond ratings must focus on managing financial ratios well, especially in controlling leverage and increasing profitability.

Framework of Thinking

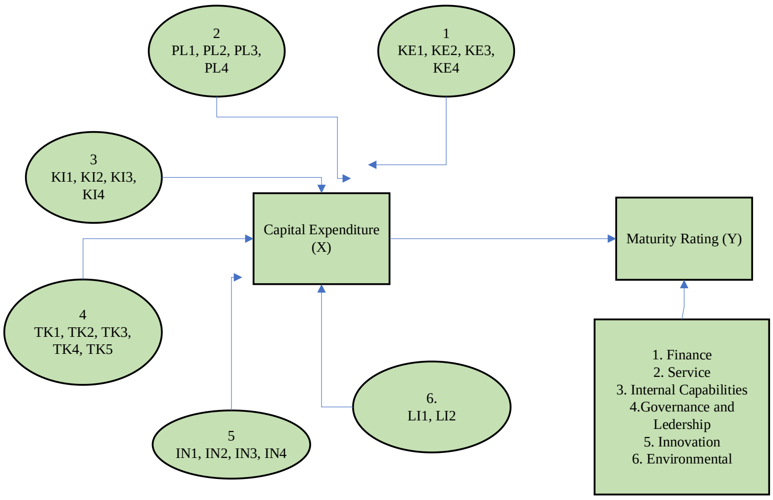

Figure 1. Framework of Thinking

H_a: Capital Expenditures have a significant positive effect on the Maturity Rating at the Health Polytechnic General Services Agency, Ministry of Health Semarang.

6. RESEARCH METHODOLOGY

Type of Research

The research is quantitative in nature. This type of data is analyzed using statistical methods or techniques. The data can also be in the form of numbers or scores, which are usually obtained through data collection instruments with answers in the form of a range of scores or questions that are assigned a certain value (Sugiyono, 2023).

This research is intended to provide an overview, describe, and interpret the existing situation regarding the Maturity Level and Quality of Financial Management of the Public Service Agency of the Health Polytechnic, Ministry of Health Semarang.

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Table 9. Variables and Operational Definitions

Variable	Definition	Method	Measuring results	Scale
1. BLU Capital Expenditure	Expenditure is the capital expenditure score which is measured based on the DIPA sheet for aspects of land capital, capital equipment and machinery; capital for buildings and structures, capital for irrigation roads and networks; and other capital.	DIPA Sheet	Capital Expenditure (IDR)	Ratio
2. Maturity Level	Maturity Level is a maturity score measured using the BLU Maturity assessment tools and evaluation of financial aspects, internal capability services, governance and leadership, innovation, and the environment.	BLU Maturity Rating Assessment Tools and Evaluation Versi 1.0	Rating maturity score	Ordinal

According to Sugiyono (2020:157), a measurement scale is an agreement that is used as a reference to determine the length and shortness of the intervals in a measuring instrument. This ensures that when the measuring instrument is used in measurement, it will produce quantitative data.

This research uses a measurement scale similar to an ordinal scale, which is used to determine the level from the lowest to the highest data, without paying attention to the order of the data. Scale measurement is used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena. In research, this social phenomenon has been specifically determined by the researchers.

Research Stages

In this research, there are several stages that must be carried out. According to Sekaran (2020), the research stages are as follows:

Observation

The first stage is to observe a number of data related to existing variables, which will then be used to identify the related problems and create the background for what the researcher will do. The researchers looked at the influence of capital expenditure on the maturity rating of the Health Polytechnic Public Service Agency, Ministry of Health Semarang.

Initial Information Gathering

The initial information collection carried out in this research was through literature study, which involved obtaining information from other sources such as journals, books, previous research, the Law of the Republic of Indonesia, and official websites. Research data was obtained from the official website of the Health Polytechnic Public Service Agency, Ministry of Health Semarang.

Theory Formulation

The next stage is theory formulation. Theory formulation is an attempt to combine all the information logically. In this research, the researcher formulated a theory according to the variables studied using related journals, reference books, and previous research, to make it easier for researchers to understand the research problems and serve as a basis for answering those problems.

Hypothesis Formulation

After creating a theoretical basis, the next step is to formulate a hypothesis. Formulating a hypothesis is a logical step after formulating a theory. The researcher formulates a hypothesis using the initial information obtained, followed by the theories that have been previously formulated.

Further Scientific Data Collection

The research stage after collecting hypotheses is data collection. Data collection is carried out in relation to the variables contained in the required hypothesis. In this research stage, the researcher took secondary data collection. Researchers collected data, which will later be used as a sample, by obtaining data from the Capital Expenditure Report of the Health Polytechnic Public Service Agency, Ministry of Health Semarang. To test the hypothesis, the author used the BLU Maturity Rating Assessment Tools and Evaluation Version 1.0 as the basis for carrying out further analysis.

Data Analysis

After data collection, the next step is data analysis. Data analysis tests the previously created hypotheses with the data obtained to answer the previously formulated research questions. Researchers will use descriptive statistics, and the analysis method used is panel data. In carrying out data analysis, the author uses hypothesis testing with the BLU Maturity Rating Assessment Tools and Evaluation Version 1.0. The resulting data will then be analyzed, and conclusions will be drawn.

Deduction

The final stage carried out is deduction. Deduction means the process of drawing conclusions by interpreting the results of the data analysis that has been carried out.

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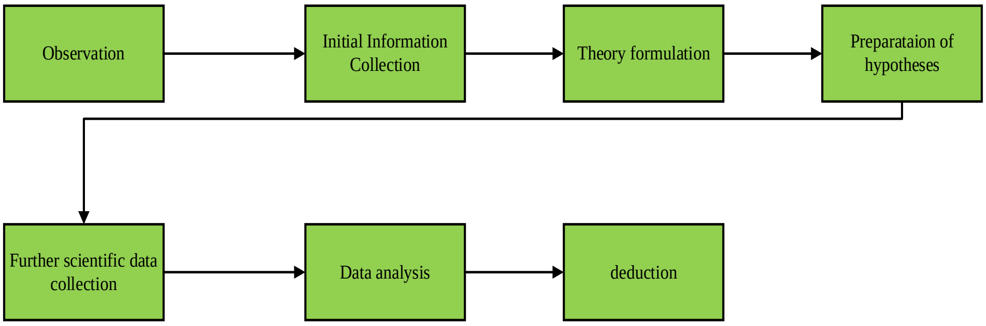

Figure 2. Research Stages

Data

A. BLU Maturity Rating Assessment Tools and Evaluation Version 1.0

1. BLU Maturity Assessment Tools and Evaluation working paper – Financial aspects
2. BLU Maturity Assessment Tools and Evaluation working paper – Service aspects
3. BLU Maturity Assessment Tools and Evaluation working paper – Internal Capability aspect
4. BLU Maturity Assessment Tools and Evaluation working paper – Governance and Leadership aspects
5. BLU Maturity Assessment Tools and Evaluation working paper – Innovation aspects
6. BLU Maturity Assessment Tools and Evaluation working paper – Environmental aspects

B. DIPA Sheet

1. DIPA Land Capital Expenditures
2. DIPA Capital Expenditures for Equipment and Machinery
3. DIPA Building and Building Capital Expenditures
4. DIPA Capital Expenditures for Roads, Irrigation, and Networks
5. DIPA Other Capital Expenditures

Data Sources

The data source for this research is secondary data derived from the budget documents of the Health Polytechnic of the Ministry of Health Semarang.

Data Collection Techniques and Instruments

Sugiyono (2020:105) states that in general, there are 4 types of data collection techniques, namely: observation, interviews, documentation, and combination/triangulation (observation, interviews, and observations).

1. Interview

According to Esterberg in Sugiyono (2020:114), an interview is a meeting of two people to exchange information and ideas through questions and answers, so that meaning can be contributed to a particular topic.

2. Documentation

According to Sugiyono (2020:124), documentation is the collection of records of events that have occurred in the form of writing, pictures/photos, or monumental works from a person/agency.
In this research, the collection techniques and instruments used include the BLU Maturity Rating Assessment Tools and Evaluation Version 1.0 documentation and the DIPA sheet of the Health Polytechnic Ministry of Health Semarang.

Data Analysis Techniques

Descriptive Analysis

Descriptively, the quantities will be explained, including the mean and standard deviation of capital expenditure and maturity rating variables, with their interpretation.

Analytical Analysis

To find out the influence of capital expenditure on the maturity rating, a linear regression model is used.

7. DISCUSSION

General Description of the Health Polytechnic, Ministry of Health Semarang

The Health Polytechnic of the Ministry of Health Semarang was initially formed through the merger of 11 Health Academies under the Indonesian Ministry of Health in Central Java Province. These include The Nursing Academies in Semarang, Purwokerto, Pekalongan, Blora, and Magelang, The Midwifery Academies in Semarang and Magelang, The Nutrition Academy in Semarang, The Academy of Radiodiagnostic Engineering and Radiotherapy in Semarang, The Dental Health Academy in Semarang, The Environmental Health Academy in Purwokerto, these institutions were later reorganized into Departments and Study Programs under the Health Polytechnic of the Ministry of Health Semarang.

The Health Polytechnic of the Ministry of Health Semarang was established based on the Decree of the Minister of Health and Social Welfare of the Republic of Indonesia Number 298 / MENKES-KESOS / SK / IV/ 2001 dated 16 April 2001 and was last amended by the Regulation of the Minister of Health of the Republic of Indonesia Number 890 / MENKES/ VIII/ 2007 dated 2 August 2007 concerning the Organization and Work Procedures of the Health Polytechnic. Based on a letter from the Secretariat General of the Ministry of Health of the Republic of Indonesia (Number TU 05.02/II/II/1535/2010) dated February 18, 2010, regarding the change in nomenclature of the Ministry

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of Health, the Health Polytechnic of the Ministry of Health Semarang retained its name under the updated designation.

Since 2005, the institution has expanded by introducing superior class programs, including the Diploma III programs in Nursing, Midwifery, Radiodiagnostic Engineering and Radiotherapy, and Dental Health. Additionally, new study programs have been established, such as the Diploma IV in Radiological Engineering (Semarang), Clinical Nursing (Semarang) with specializations in Medical Surgical Skills, Emergency Skills, and Cardiovascular Skills. Further expansions included the Diploma IV Midwifery Educator program, Diploma IV in Nutrition (Semarang), Environmental Health (Purwokerto), Community Dental Health (Semarang), as well as Diploma III programs in Midwifery (Purwokerto) and Radiodiagnostic Engineering and Radiotherapy (Purwokerto), and the Diploma IV in Community Midwifery (Magelang).

In the 2009/2010 academic year, the Magelang Mental Nursing Diploma IV Study Program and Health Analyst Department were opened. Meanwhile, in the 2012/2013 academic year, the Blora Midwifery Study Program and zero-year/non-transfer D-IV Study Program (from SMA) were opened in Dental Nursing, D-IV Radiodiagnostic Engineering and Radiotherapy, and D-IV Environmental Health. In the 2013/2014 academic year, the Semarang Department of Medical Records and Health Information and D-IV (non-transfer) Midwifery were opened.

In 2015, the Health Polytechnic of the Ministry of Health Semarang was believed to be the only Health Polytechnic of the Ministry of Health that could open a Postgraduate Program (Applied Masters). The study programs opened included: Postgraduate Master's Program in Applied Nursing, Midwifery, Diagnostic Imaging. In 2016, it was opened again for the Dental and Oral Therapist Study Program. In 2016, the Nurses Profession Study Program and the Midwifery Profession Study Program were opened, while in 2017 the Dietitian Profession Study Program was opened. Meanwhile, in 2018, the D-III Blood Bank Technology Study Program and the D-IV Medical Laboratory Technology Study Program were opened.

In accordance with the Ministry of Research and Higher Education's policy on the status of Regional Health Universities, the Health Polytechnic of the Ministry of Health Semarang underwent a merger in 2018. This included the integration of the Tegal City Regional Government Nursing Academy (Akper), which became the Tegal Nursing Diploma III Study Program, and the Kendal Regional Government Midwifery Academy (Akbid), which was incorporated as the Semarang Diploma III Midwifery Study Program at the Kendal Campus.

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Vision and Mission of the Health Polytechnic, Ministry of Health, Semarang

The vision of the Health Polytechnic of the Ministry of Health Semarang is "To become a higher education institution that produces health workers based on local wisdom and recognized internationally by 2025."

Based on local wisdom, this means that it is based on local policies set by the Health Polytechnic of the Ministry of Health Semarang in meeting the demands of graduate users and excelling in global competition.

Comprehensive Approach to Graduate Preparation

Graduates are prepared with key competencies (hard skills) as well as personality skills and noble behavior (soft skills), where they uphold native cultural values and are able to control themselves against foreign cultures.

Curriculum Preparation

The preparation of the curriculum is based on an in-depth study of the scientific nature of the field of study and the needs of graduate users. Each study program has main competencies as characteristics of the program, as well as supporting and other competencies as characteristics of the institution.

Research and Scientific Work

The institution carries out research to produce scientific work that can be used as a reference in solving health problems. This research prioritizes multidisciplinary approaches aimed at improving the quality of life and utilizing the potential of local resources, incorporating the latest science, technology, culture, and art.

International Recognition of Graduates

Internationally recognized means that the academic qualifications of graduates from the Health Polytechnic of the Ministry of Health Semarang have gained international recognition.

Mission of the Health Polytechnic of the Ministry of Health, Semarang

The mission of the Semarang Ministry of Health Polytechnic is as follows:

1. Improving professional and integrated quality education services through continuous improvement of standards and management systems supported by Information Technology.
2. Improving the quality of services and community engagement to support the needs of development programs in the health sector.
3. Encouraging productivity and quality of human resources to improve the implementation of the Tri Dharma of Higher Education.
4. Developing research based on local wisdom while improving the quality of research publications and community service. This also includes implementing program innovations supported by internal and external resources through cross-program and cross-sector collaboration.

Organization and Management of the Health Polytechnic of the Ministry of Health

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In accordance with the Regulation of the Minister of Health of the Republic of Indonesia Number 71 of 2020 concerning the Organization and Work Procedures of the Health Polytechnic of the Ministry of Health Semarang, it is structured as follows:

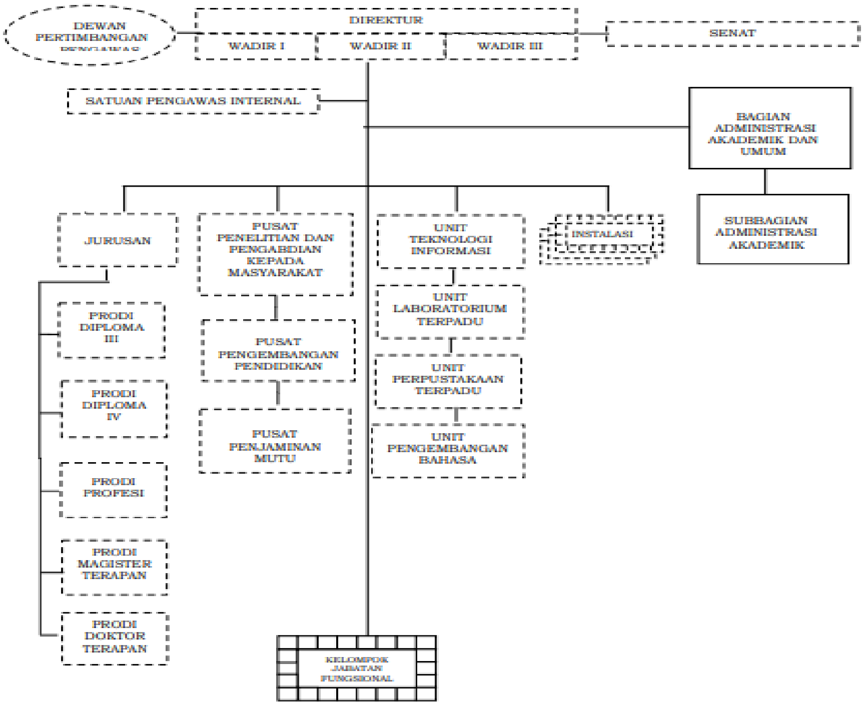

Figure 3. Organization and Work Procedures
Source: Ministry of Health Semarang Health Polytechnic

Figure 3. Organization and Work Procedures
Source: Ministry of Health Semarang Health Polytechnic Page

In accordance with the attachment above, the Semarang Health Polytechnic is led by a Director as the BLU Leader. The Director has the task of leading the implementation of education, research, community service, and developing educators, education staff, students, and their relationship with the environment, as well as general administrative matters. In carrying out his duties as head of a work unit, in carrying out the tasks mentioned above, the director is accompanied by a deputy director.

At the Semarang Health Polytechnic there is a deputy director for academic affairs, deputy director for finance, personnel and general administration, and deputy director for student affairs and cooperation. The deputy academic director has the task of assisting the director in leading the implementation of academic activities and managing information systems. The deputy director for finance, personnel and general administration has the task of assisting the director in leading the implementation of activities in the fields of finance, personnel, and general administration. Meanwhile, the deputy director for student affairs and cooperation has the task of assisting the director in leading the implementation of activities in the field of student affairs, alumni, and cooperation.

In carrying out his duties as work unit leader, the Director of the Semarang Health Polytechnic is accompanied by structural administration officials, namely the Academic and General Administration Sections. The Academic and General Administration Section is led by the Head of the Section. The academic and general administration sections are responsible for managing academic, student affairs, finance, personnel, and general administration. This section oversees the Academic Administration Subdivision. The Academic Administration Subdivision is led by the Head of the Academic Administration Subdivision. The academic administration sub-section is technically tasked with managing academic administration.

In the structure of the Semarang Health Polytechnic there are departments. The department is responsible for conducting vocational and/or professional education in one or more branches of science and technology while managing study programs and supporting resources. It consists of a department head, department secretary, study programs, laboratories/practical workshops, and functional position groups. The department head leads the department and is assisted by the department secretary in carrying out their duties. A study program is a unit of education and learning activities that has a specific curriculum and learning methods in one type of Vocational Education and/or Professional Education. The study program is led by the head of the study program. The head of the study program is a lecturer appointed by the director. Laboratories/practical workshops/workshops are tools to support the implementation of education, research, and community service in the department. The laboratory/practical workshop/workshop is led by functional staff who meet the requirements and have expertise in accordance with the science and technology being developed and are responsible to the head of the department.

In carrying out duties and functions in the fields of research, community service, education development and quality assurance, the Semarang Health Polytechnic has a Center. The center is led by a head who reports to the director. The center at the Semarang Health Polytechnic consists of: research and community service center; Education development center; and quality assurance center. At the Semarang Health Polytechnic there is a unit. The unit is a supporting element that carries out tasks and functions in the fields of research, community service, educational development, and quality assurance. The unit is led by a head who is responsible to the director through the deputy director according to his area of duties. The head in carrying out his duties is assisted by functional officials. Units at the Semarang Health Polytechnic consist of: information technology unit; integrated laboratory unit; integrated library unit; and Language development units. At the Semarang Health Polytechnic there is an Internal Monitoring Unit. The Internal Supervisory Unit is an organ that carries out non-academic supervisory functions for and on behalf of the director. The Internal Supervisory Unit is led by a head who is responsible to the director.

Service Classification
As a BLU under the Ministry of Health of the Republic of Indonesia, the Health Polytechnic of the Ministry of Health Semarang provides services in several fields. The services are classified as follows:

1. Education
The Ministry of Health Semarang Health Polytechnic offers education divided into several departments, as follows:
a. Nursing Department
- Semarang DIII Nursing Study Program
- Purwokerto DIII Nursing Study Program
- Pekalongan Nursing DIII Study Program
- Blora DIII Nursing Study Program
- DIII Nursing Study Program Magelang
- DIV Nursing Study Program Semarang
- Magelang DIV Nursing Study Program
- Semarang Nursing Professional Study Program

b. Department of Midwifery
- DIII Midwifery Study Program Semarang
- DIII Midwifery Study Program Magelang
- Purwokerto DIII Midwifery Study Program
- Blora DIII Midwifery Study Program
- DIV Midwifery Study Program Semarang
- Magelang DIV Midwifery Study Program
- Midwife Profession Study Program (Semarang)

c. Department of Nutrition
- Semarang DIII Nutrition Study Program
- DIV Nutrition Semarang Study Program

d. Department of Radiodiagnostics and Radiotherapy
- DIII Radiodiagnostic Engineering and Radiotherapy Study Program Semarang
- DIII Radiodiagnostic Engineering and Radiotherapy Study Program Purwokerto
- DIV Radiodiagnostic Engineering and Radiotherapy Study Program Semarang

e. Department of Dental Nursing
- DIII Dental Nursing Study Program Semarang
- DIV Dental Nursing Study Program Semarang

f. Department of Environmental Health
- Purwokerto Environmental Health DIII Study Program
- Purwokerto Environmental Health DIV Study Program

g. Health Analyst Major
- Semarang Health Analyst DIII Study Program
- DIV Medical Laboratory Technology Study Program
- Blood Bank Technology Study Program

h. Department of Medical Records and Health Information
- Semarang Medical Records and Health Information DIII Study Program

2. Study

The Ministry of Health Semarang Health Polytechnic provides research services with the following details:

- Health Research Ethics Committee
- Performance assessment of lecturers and interns
- Laboratory testing/measurement services
- Nutrition laboratory

3. Clinic

The Ministry of Health Semarang Health Polytechnic provides clinic services with the following details:

- General Nursing Clinic
- Obstetrics Clinic
- Dental Nursing Clinic
- Dental and Oral Health Efforts
- X-Ray Aircraft Use Services
- Baby & Kids Treatment
- Pregnant Mother Care
- Women's Care

4. Services and/or Other Services

The Ministry of Health Semarang Health Polytechnic provides additional services with the following details:

- Land Rent
- Rent Rooms and Buildings
- Dormitory rent
- Rent Guest House

Management of the Public Service Agency (BLU) Health Polytechnic Ministry of Health Semarang Legal Basis for Public Service Agencies

- Data analysis

The legal basis for the Public Service Agency is regulated in Articles 68 & 69 of Law no. 1 of 2004 concerning the State Treasury. That to implement the provisions of Article 69 paragraph (5) of Law Number 1 of 2004 concerning the State Treasury, it is necessary to establish a Government Regulation concerning Financial Management of Public Service Bodies which is then followed up with the issuance of Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Bodies. Furthermore, Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Bodies underwent several changes and the latest is contained in Government Regulation Number 74 of 2012 concerning Amendments to Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Bodies.

Meanwhile, the Semarang Health Polytechnic has been designated as a government agency that implements Public Service Agency Financial Management based on the Minister of Finance Decree Number 514/KMK.05/2009. This Minister of Finance Decree was stipulated on December 28 2009.

Public Service Agency Rates

The Health Polytechnic of the Ministry of Health, Semarang, has been designated as a government agency with Public Service Agency (BLU) status by Minister of Finance Decree No. 514/KMK.05/2009, so that in carrying out planning for the realization and accountability of operational costs and development costs using the PK-BLU financial mechanism in accordance with Government Regulation No. 23 of 2005. The BLU financial management pattern in principle provides flexibility in budget implementation, including managing income and expenditure, cash management and procurement of goods/services. One of the stages in PK-BLU is determining rates for academic and non-academic services as a source of revenue other than the APBN.

Initially, the head of the work unit calculates the rates per service. After that, the head of the work unit submitted the proposal to the Minister of Health and then proposed the tariff to the Minister of Finance. Since its establishment in 2009, the Health Polytechnic of the Ministry of Health in Semarang has proposed changes to service fee patterns several times. The first time the Ministry of Health submitted a proposal was on August 2 2010 through Letter Number KU.01.06/III/1009/2010. Then, after being discussed and studied by the assessment team, finally the Minister of Finance issued Minister of Finance Regulation Number 180/PMK.05/2011 concerning Tariffs for the Semarang Health Polytechnic Public Service Agency at the Ministry of Health.

The second change to the health polytechnic service tariff pattern of the Ministry of Health in Semarang was proposed by the Minister of Health on August 10 2015 through Letter Number KU.01.01/111/1529/2015. Next, the Minister of Finance discussed and reviewed the proposed changes to the tariff pattern. Finally, the Minister of Finance regulated changes to the two tariff patterns in the Regulation of the Minister of Finance of the Republic of Indonesia Number 18/PMK.05/2016 concerning Tariffs for the Semarang Health Polytechnic Public Service Agency at the Ministry of Health.

Furthermore, changes to the three tariff patterns were proposed by the Minister of Health on 31 August 2018 through Letter Number KU.Ol.01/Menkes/510/2018. Then, the discussion and review process are carried out by the Minister of Finance. Finally, the Minister of Finance regulated changes to the service tariff pattern in the Regulation of the Minister of Finance of the Republic of Indonesia Number 30/PMK.05/2019 concerning Tariffs for the Semarang Health Polytechnic Public Service Agency at the Ministry of Health.

The last change in the Health Polytechnic BLU tariff pattern of the Ministry of Health occurred in 2021, with the publication of Regulation of the Minister of Finance of the Republic of Indonesia number 55/PMK.05/2021 concerning Tariffs for the Public Service Agency of the Health Polytechnic at the Ministry of Health, revoking the Regulation of the Minister of Finance of the Republic of Indonesia Number 30/PMK.05/2019 concerning Tariffs for the Semarang Health Polytechnic Public Service Agency at the Ministry of Health.

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Capital Expenditures for the Public Service Agency (BLU) of the Health Polytechnic, Ministry of Health, Semarang

- Deduction

Health Polytechnic of the Ministry of Health Semarang since 2021-2023, the capital expenditure budget is used for capital expenditure on land, capital expenditure on equipment and machinery, and capital expenditure on buildings & structures. Also supported by the results of interviews with sources as Director of the Health Polytechnic, Ministry of Health, Semarang "It has several majors, namely the first majoring in nursing, midwifery, majoring in nutrition, majoring in radio diagnostics and radiotherapy, then majoring in dental nursing, majoring in environmental health, majoring in health analysis and majoring in medical records. In some of these departments there will be diploma III and diploma IV study programs or programs, we will also have postgraduate or masters degrees. That's for our educational services. Apart from educational services, the Semarang Ministry of Health Polteken also provides services, namely research services, then clinical services, we have a pratama clinic, then there are also other services such as renting the building in front of this directorate building". This is shown in table 10.

Table 10 Type of Capital Expenditure

Type of Capital Expenditure	2022	2023	2023
Land	60.000.000	-	2.152.800.000
Equitment and Machine	16.982.942.229	9.670.851.011	33.453.094.282
Building and Structures	57.936.331.415	79.961.798.421	127.966.881.577
Road, Irrigation, and Network	-	-	-
Others	-	-	-
Total	74.979.273.644	89.632.649.432	163.572.775.859

Source: Maturity Rating Manual and Technical Instructions, Ministry of Finance

1. Land Capital Expenditure

Land capital expenditure is allocated entirely for the procurement, purchase, acquisition, settlement, name changes, clearing, filling, leveling, land certification, and other administrative costs related to acquiring rights and obligations over land until it is ready for use. In 2021, the Health Polytechnic of the Ministry of Health Semarang realized a land capital expenditure budget of IDR 60,000,000. However, in 2022, no budget was allocated for land capital expenditure. In 2023, the institution allocated and realized a significantly higher budget of IDR 2,152,800,000 for land capital expenditure. This shows that there will be a significant increase in the land capital expenditure budget in 2023, the increase will reach more than two billion rupiah. This land capital expenditure procurement budget is used to purchase land in the Kajen area, Pekalongan Regency. Furthermore, this land will be used for development of Science *Techno Park* (STP) Health Polytechnic Ministry of Health Semarang. STP is a forum for realizing the mission of Health Polytechnics in producing intellectuals with character in the development of science and technology. STP Health Polytechnic will play a direct role in channeling technology and innovation products, and downstream research products from 38 Health Polytechnics throughout Indonesia.

2. Capital Expenditure on Equipment & Machinery

The Health Polytechnic of the Ministry of Health Semarang has utilized BLU funds for the procurement of equipment and machines necessary for operational activities. This includes expenses for purchases, transportation, installation, and other direct costs required to acquire and prepare the equipment and machines for use. From Table 10 above, it can be understood that the realization of capital expenditure for equipment and machinery in 2021 is IDR 16,982,942,229.-. Meanwhile in 2022, the realization of capital expenditure for equipment & machinery is smaller than the realization of capital expenditure in 2021 which amounted to IDR 9,670,851,011,-. In 2023, the realization of spending on equipment and machinery will increase significantly, the realized value will reach IDR 33,453,094,282.-. This is also in line with the continuing development program *Science Techno Park* (STP) Health Polytechnic Ministry of Health Semarang and the construction of a building for the nutrition department at the Semarang Campus.

Building & Building Capital Expenditures

The capital expenditure budget for BLU Health Polytechnic Ministry of Health Semarang is mostly used for capital expenditure for buildings and structures on a contractual basis until the building and structures are ready for use, including purchase costs or construction costs, including costs for processing IMB, notary and taxes (contractual). In 2021, realized capital expenditure on buildings and structures will reach IDR 57,936,331,415.-. This realization was recorded at 98.76% of the total available budget ceiling. Meanwhile, in 2022, the realization of building & construction capital expenditure will reach IDR 79,961,798,421,-. This realization was recorded at 99.78% of the budget ceiling. In 2023, the realization of building & construction capital expenditure will reach IDR 127,966,881,577,-. This realization is the highest realization from 2021-2023, where the realization was recorded at 99.96% of the budget ceiling. The realization of the very large budget occurred due to completing the construction of STP and a new building for the nutrition department at the Semarang Campus.

Maturity Level of the Health Polytechnic Public Service Agency, Ministry of Health Semarang

The overall maturity level of the Public Service Agency (BLU) is divided into 20% for financial aspects, and 80% for service aspects and Total Quality Management (TQM). The service aspect is an aspect that is specifically used to measure service performance based on the results of an interview with the director explaining that "this is all regulated in the Minister of Finance's regulations. "Actually, the main thing is law number 01 of 2004 concerning the state treasury, then it was downgraded to the PP, then downgraded again to the Regulation of the Minister of Finance and the Regulation of the Minister of Finance which regulates this tariff pattern is the Regulation of the Minister of Finance of the Republic of Indonesia number 55/PMK 05/2021 concerning tariffs for public service agencies for Health Polytechnics at the Ministry of Health." Total *Quality Management*

(TQM) is a basic component used as a basis for managing internal organizational management functions. The weight of each component is in the service aspect and *Total Quality Management* (TQM) is divided into: (1) 25% for Service indicators; (2) 20% for Internal Capability indicators; (3) 20% for Governance and Leadership indicators; (4) 10% for the Innovation indicator; and (5) 5% for Environmental indicators. Overall, the maturity level of the Health Polytechnic BLU of the Ministry of Health Semarang showed an upward trend, increasing from 2.92 in 2021 to 3.14 in 2023, as presented in Table 2.

The level of BLU's capability in implementing Governance as measured using this capability maturity model is classified into 5 levels, namely: 1. *Initial or ad-hoc*, which is still in the beginning when implementing BLU, 2. *Managed*, which is in the condition that various BLU quality management equipment has begun to be built, 3. *Defined*, which in conditions of completeness of BLU quality management begins to be integrated in all organizational units, 4. *Predictable* Quality Management, which in BLU conditions has been implemented well in all organizational units, and 5. *Optimizing* Quality Management, which in BLU conditions has been carried out very well on an ongoing basis. Based on BLU's capability in implementing this governance, the Health Polytechnic of the Ministry of Health Semarang which has a maturity level of 3.14 in 2023 is included *Defined*, which in conditions of completeness of BLU quality management begins to be integrated in all organizational units.

Table 11. Maturity Level of BLU Health Polytechnic Ministry of Health Semarang

Aspects of BLU Maturity Assessment	Weight	Year		
		2021	2022	2023
1. Financial Aspect	20%	2.50	2.44	2.13
2. Service Aspect	25%	4.42	4.48	4.35
3. Aspects of Internal Capabilities	20%	2.75	2.75	3.00
4. Governance and Leadership Aspects	20%	3.00	2.80	3.00
5. Innovation Aspect	10%	2.25	2.75	3.00
6. Environmental Aspects	5%	1.50	2.50	2.50
Overall	100%	2.92	3.12	3.14

Source: Maturity Rating Manual and Technical Instructions, Ministry of Finance

The maturity level of the BLU of the Health Polytechnic of the Ministry of Health of Semarang in the financial aspect for 3 years from 2021 to 2023 is in a stable condition at maturity level 2. Likewise, the maturity level of the BLU of the Health Polytechnic of the Ministry of Health of Semarang in the

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service aspect for 3 years from 2021 to 2023 is in a stable condition at maturity level 4. This is different from the maturity level of the BLU of the Health Polytechnic of the Ministry of Health of Semarang in the internal capability aspect for 3 years from 2021 to 2023 in conditions that have increased from maturity level 2 in 2021 to maturity level 3 in 2023. The maturity level of BLU of the Health Polytechnic of the Ministry of Health of Semarang in the aspect of governance and leadership for 3 years from 2021 to 2023 is in a stable condition at the maturity level of 3. This is again different from the maturity level of BLU of the Health Polytechnic of the Ministry of Health of Semarang in the aspect of innovation for 3 years. years from 2021 to 2023 in conditions that have increased from maturity level 2 in 2021 to maturity level 3 in 2023. However, the maturity level of BLU Health Polytechnic of the Ministry of Health of Semarang in environmental aspects for 3 years from 2021 to 2023 is in conditions that have increased from maturity level 1 in 2021 to maturity level 2 in 2023.

The Influence of Capital Expenditures on the Maturity Level of BLU Health Polytechnic Ministry of Health Semarang

The maturity level of BLU Health Polytechnic Ministry of Health Semarang is influenced by many factors, one of which is capital expenditure. The results of the Linear Regression analysis, as shown in Figure 4, examine the impact of capital expenditure on the maturity level of the Health Polytechnic BLU of the Ministry of Health Semarang. The analysis produces the following equation:

Maturity Level = 2.86 + 0.00182 × Capital Expenditure

This equation suggests that every IDR 1 billion increase in capital expenditure leads to a 0.00182 increase in the BLU maturity level. However, this increase is not statistically significant ($p = 0.513$), indicating that capital expenditure may not have a meaningful impact on the institution's maturity level. Based on the experience of the spending budget from 2021 to 2023, the spending budget can influence an increase in maturity of 48%. Supported by data from interviews with directors who explained that "Yes, it definitely has an effect, because capital expenditure includes spending on land, machine equipment and buildings, yes, we built the land for the Sains Technopark, so we purchased the land, then we built buildings there to support that, then we filled the building, so it's impossible for us to empty the buildings like that."

Figure 5. Effect of Capital Expenditures on the Maturity Level of BLU Health Polytechnic Ministry of Health Semarang

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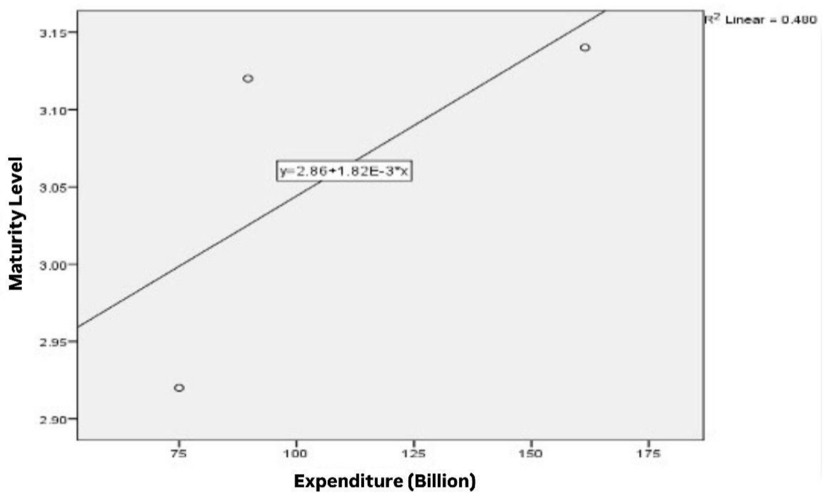

CONCLUSION

Based on the results of research regarding "The Effect of Capital Expenditures on Maturity Rating at the Health Polytechnic Public Service Agency, Ministry of Health, Semarang", the following conclusions were obtained

1. The capital expenditure of BLU Poltekkes Kemenkes Semarang for the 3 years from 2021 to 2023 has increased, starting from IDR 74 billion in 2021, IDR 89 billion in 2022, and IDR 163 billion in 2023.
2. Overall, the maturity aspect of the BLU Poltekkes Kemenkes Semarang experienced an increase in the maturity level from 2021 of 2.92 and in 2023 it became 3.14.
3. Based on BLU's capability in implementing governance, the Semarang Ministry of Health Poltekkes, which has a maturity level of 3.14 in 2023, is included in Defined, which in the condition of completeness of BLU quality management will begin to be integrated into all organizational units.
4. There is an influence of capital expenditure on the maturity level of BLU. Every 1 billion increase in capital expenditure will have an impact on increasing the BLU maturity level by 0.00182.

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