



Evaluation of Policy Implementation of Regional Public Service Agencies (BLUD) Toward Patient Satisfaction Perspective at RSUD Landak

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Abstract

Application of financial management flexibility independently exist in BLUD policy as one alternative to overcome the problem by the central government-run hospitals to regional government to fulfill its resources that are expected to improve the efficiency, effectiveness and productivity kinerja finances and improving the quality of service performance. Financial performance and good service can determine the quality of service quality at the hospital so that patients feel satisfied with the services received, the study aims to evaluate policy implementation BLUD at RSUD Landak using the CIPP model of evaluation. This study is a qualitative evaluation approach deskriptif. Sources of data in this research with in-depth interview data collection techniques as the primary data and secondary data obtained documents and observation techniques. Context evaluation found RSUD Landak mission and vision is not fully achieved, however BLUD policies have a positive impact on the achievement of the vision and mission RSUD Landak. The input evaluation found that the implementation of MSS and the fulfillment of the organizational structure in RSUD Landak had not reached the target of MSS and the organizational structure had not been fulfilled in terms of human resources, but the BLUD policy has a positive impact on improving MMS performance and efforts to meet HR in services and other functional at the RSUD Landak. Process evaluation found factors that hindered the implementation of BLUD policy in RSUD Landak. Product evaluation was found based on 14 indicators of HPI categorized as good for all HPI indicators in RSUD Landak.

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INTRODUCTION

Application of independent financial management flexibility in the policies of the Regional Public Service Agency (BLUD) as an alternative to addressing problems from the central government towards hospitals managed by local governments to fulfill their resources so that they are expected to improve the efficiency, effectiveness and productivity of their financial performance and improve quality service performance. Nadila et al, (2016) stated a number of flexibility for institutions that implement BLUD financial management patterns, including in the implementation of the budget, including income and expenditure management, cash management, and procurement of goods/services to manage goods, trade receivables management, debt, investment, utilization of surplus and remuneration.

Hospitals are expected to be able to provide curative and preventive health services and provide outpatient and inpatient services. Community expectations are very large for hospitals for health care and the quality of services provided will influence perception (Juwita et al, 2017). However, most people argue that the services provided by government hospitals have not been fully in line with expectations, causing dissatisfaction. Whereas user satisfaction is a measure of the quality of health services (Hidayat, 2016).

Currently patients are regularly seen as customers, therefore it is important to maximize customer satisfaction, just like other businesses (Craig et al, 2015). The quality of health services shows the level of perfection of health services in generating self-satisfaction of each patient (Mernawati & Zainafree, 2016).

RSUD Landak is a hospital that has been given a full BLUD based on the Decree of the Landak Regent Number 413/205/HK-2013. The results of BLUD RSUD Landak 2015 financial management performance evaluation are as follows: (1). the non-optimal performance of financial aspects of BLUD

RSUD Landak with the achievement of 21.50 of the weight of 30, or reaching 72% and the aspect of service with the achievement of 8.25 of the weight of 11, or reaching 75%; (2). the achievement of the minimum service standard (MSS) implementation is still low, reaching 8 out of 21 service type indicators; (3). there are still weaknesses in the implementation of governance in the organizational structure and financial policy; and (4). the hospital's internal control system for all aspects is inadequate (Financial Supervision and Development Agency in West Kalimantan, 2016). Based on the results of the RSUD Landak service efficiency evaluation report in 2016, the results have not been efficient in service at the RSUD Landak, that is: (1). bed occupancy rate (BOR) scored 28.90%; (2). length of stay (LOS) for 2.67 days; (3). turn over interval (TOI) for 6.25 days; (4). bed turn over (BTO) for 39.81 times; (5). Gross death rate (GDR) scored 32.34 ‰, and (6). net death rate (NDR) scored 11.76 ‰ (RSUD Landak, 2017).

The results of the open questionnaire dissemination were conducted on 13 patients of RSUD Landak in August 2017, that is there was still patient dissatisfaction with the services of RSUD Landak. This is the conclusion of the results of the open questionnaire, that there are patient complaints about the food menu given to patients is still not satisfactory, facilities and infrastructure are not complete and some are not functioning, the availability of inadequate clean water. Based on this, it was shown that the implementation of BLUD policy at RSUD Landak was not optimal.

The implementation of government policies does not always run in line with expectations, so it is necessary to conduct an implementation study as a policy study that leads to the implementation process (Wijaya & Soesanto, 2017). To find out the impact of BLUD implementation in RSUD Landak, it is necessary to evaluate the policy.

In this study the researcher will use the evaluation of context, input, process, product (CIPP) models as a basis for evaluating BLUD policy implementation in RSUD Landak.

Context evaluation is the suitability of BLUD policy towards the achievement of the objectives of RSUD Landak, input evaluation is a supporting factor of BLUD policy implementation in RSUD Landak, process evaluation is the process of BLUD policy implementation in RSUD Landak, product evaluation is the result of BLUD implementation policy at RSUD Landak measured from perspective patient satisfaction. According to Sudiby et al (2013) CIPP evaluation model is an evaluation model that is considered the most comprehensive, because this model emphasizes evaluation as a comprehensive process in the managerial system.

METHODS

This research is an evaluation research with a qualitative descriptive approach. The focus of this research is to evaluate the implementation of the BLUD policy using the CIPP model. This research was conducted from April to May 2018 in RSUD Landak. The primary data source in this study was obtained from the results of interviews with 9 informants consisting of 5 managers RSUD Landak who had worked for one year as BLUD implementers in RSUD Landak and 4 patients in RSUD Landak who were cooperative in communicating. Secondary data sources were obtained from observations observed by researchers about the conditions of service at RSUD Landak and documents collected by researchers in the form of performance reports and regulations on BLUD policy implementation at RSUD Landak.

RESULTS AND DISCUSSION

Evaluation Context

The Results of research conducted in-depth interviews with 5 informants implementor BLUD RSUD Landak about suitability of BLUD policy against objectives

RSUD Landak which is formulated in mission vision RSUD Landak.

The informant stated that overall vision and mission of Landak hospitals still has not been reached, but with the BLUD, provide a positive impact for Landak hospitals to achieve its vision and mission. The statement obtained by the first informant statement, that:

"...The achievement of the vision and mission Landak hospitals is not fully achieved by the implementation BLUD, but progress towards the achievement of performance for vision and mission Landak hospitals felt better...".^{wli1}

The statement was supported by the statement given by the fourth informant, stated that:

"...BLUD give much influence in achieving the vision and mission of the Landak Hospital. With BLUD, Landak Hospital can meet the standards of hospital services ...".^{wli4}

Positive influence on the achievement of the vision and mission of RSUD Landak with BLUD policy implementation shown in RSUD Landak profile in 2017, that the RSUD Landak improve hospital type to be of type C in 2015 and to be accredited hospital in 2016. The initial level Determination RSUD Landak to be type C hospital and to be accredited in pain prime level, prove that the hospital has met the requirements specified on the determination of type C hospital about classification and accreditation premiered in hospital.

In addition to meeting the standardization of the type of hospital assessment and accreditation, fulfillment of human resources and facilities and infrastructure, also carry out the mission of RSUD Landak that is to improve the quality of hospital services, improve the quality and quantity of professionalism HR and improve hospital facilities and infrastructure. According Maharani (2009) accreditation is a recognition to hospitals that meet service standards that already established.

The results of this study are in line with the research conducted by Chrishartoyo et al

(2017) which states that there is a significant increase in income after the RSUD Dr. Moewardi holds the status as a BLUD. Hospitals become more independent in funding the necessity operational requirements. Other research conducted by Pratami et al (2014) suggest that the overall performance of services provided by RSUD Kalisat after BLUD on society has increased compared to applying BLUD.

Evaluation Input

Results of research conducted indepth interviews with 5 informants implementor BLUD regarding the factors supporting the quality of service RSUD Landak is the achievement of a minimum service standards, the fulfillment of the organizational structure and infrastructure fulfillment of RSUD Landak toward BLUD policy implementation.

a. Minimum Service Standards (MSS)

Based on the results of interviews with fifth informant, investigators concluded that the measurement of MSS in RSUD Landak after-BLUD implementation conducted every semester, and target results of MSS implementation in RSUD Landak after BLUD implementation is not fully achieved. The statement was obtained based on the statement of the first informant, that:

"...Measurements were made every semester and the measurement results of MSS achievement Hospital has not been fully achieved, but the results of each semester has increased...".^{W211}

The statement was supported by the statement given by the second informant, stated that:

"...Measurement MSS of RSUD Landak conducted every semester, the measurement of MSS in 2017 there were service indicators has not yet reach the target and there are many service that already reached the target...".^{W212}

The statement in aforementioned above is in line with the achievement report of MSS in RSUD Landak first half and second half 2017, that the achievement of the MSS 2017 in the first semester from of the twenty-one (21) the

type of service with ninety-one (91) service indicators, there are seventy-nine (79) an indicators of the overall type of services has already reached the target set and the achievement of the MSS 2017 in the second semester which is contained eight-four (84) indicator of the overall type of services has already reached the target. It shows MSS implementation in RSUD Landak has not been achieved yet MSS implementation in RSUD Landak has increased.

b. Fulfillment of Organizational Structure

Based on the results of interviews with 5 informant, investigators concluded that RSUD Landak organization is structure still unmet the target it can be seen from the lack quantity and quality, RSUD Landak because of shortage of human resources. The statement is consistent with the statement of the first informant, that:

"...The current conditions are still experiencing a lack human resouces that affects to unfulfilled structure organization of human resources in both human resources (HR) service and other functional on structural positions. Based on the quality of HR to fulfil the RSUD Landak organizational structure is also not all of it are filled by disciplinary backgrounds...".^{W311}

Sourced from RSUD Landak profile in 2017, showed their efforts to meet the human resource RSUD Landak service and other functional HR, the hospital is utilizing BLUD to recruit HR policy as a contract employee BLUD. It is shown from the condition of human resources RSUD Landak in 2017 there are eighty-seven (87) contract employees BLUD owned contract by RSUD Landak. According to an interview with the informant who provided a statement that:

"...The efforts RSUD Landak and the regional government to add employees at RSUD Landak by recruiting employees as an effort to recruit BLUD employees, non-permanent employees, and bringing guest doctors, but cannot be fulfilled due to budget constraints...".^{W312}

Implementation of BLUD policies in RSUD Landak from aspects of the

organization, if viewed from the concept BLUD, in line with the primary data and secondary data in this study. Eventhough human resource conditions are still lack, but the RSUD Landak use BLUD policy to recruit as an effort to meet the HR to improve its service to the society. This is in line with the flexibility in BLUD, that BLUD opinion is allowed to expend the regional device work unit operational or work units that have been fully assigned by BLUD. The operational costs in question are one of which is allowed to finance employees, as mentioned in Article 64 verse (3) of the Minister of Home Affairs regulation Number 61 of 2007 about Technical Guidelines for Financial Management of Regional Public Service.

c. Facilities and Infrastructure Fulfillment

Based on the interview results of the five informant, the researchers conclude that the fulfillment infrastructure RSUD Landak carried out gradually by using various sources of government budgets. BLUD budget prioritized for the procurement of medicines, disposable medical ingredients, reagents, repairation and buildings and tools maintenances. Facilities and infrastructure are conducted regularly in accordance with the needs and budget that planned based on priority needs. The statement was obtained based on the statement of the first informant, that:

"...Facilities and infrastructure maintenances are conducted regularly at least once a year of the time according to the needs and budget that planned based on priority needs. Facilities and infrastructure in general is used as maximum as possible..."^{W41}

The statement was supported by t he statement given by the fourth informant, that:

"...Facilities and infrastructures of Landak Hospital is fulfilled from using the budget, the state budget, grants, and BLUD. However BLUD is higher prioritized to the procurement of medicines, disposable medical ingredients, reagents and repairation. The fulfilment is gradually and continuously..."^{W44}

Secondary data in this study come from the profile of the RSUD Landak in 2017 which states that the RSUD Landak is a type C hospital and an accredited first-level hospital. From this statement, the researcher concluded that the facilities and infrastructure at RSUD Landak have been fulfilled based on the standardization of type C hospitals and basic hospital accreditation, where standardization of facilities and infrastructure is an element of hospital evaluation to determine the type and accreditation of hospital.

Sourced from the primary data and Secondary in this research, shown that RSUD Landak utilizes BLUD policies to fulfil the facilities and infrastructure both in terms of compliance and treatment and for utilization in terms of facilities and infrastructure. The results of this study are in line with the research conducted by Katuwo et al (2014), stating that the factors that support the performance of BLUD RSUD of Park Husada Bontang are the availability of hospital infrastructure. The results of another study conducted by Indrayanthi et al (2014) revealed that services at health centers with BLUD status in Gianyar were considered unsatisfactory due to the limitations of medical medical equipment and the lack of competent staff in financial management.

Evaluation Process

Results of research conducted in-depth

interviews with 5 informants about the process of BLUD policy implementation in RSUD Landak, namely the suitability of BLUD policy implementation with the provisions of legislation, utilization of BLUD policies and obstacles in implementing BLUD policies.

a. Conformity BLUD policy implementation with the provisions of the legislation

Based on the results of interviews with 5 informants, the study concluded that the implementation of BLUD policies at RSUD Landak in accordance with the provisions of

the legislation that apply both administratively and technically in accordance with the Minister of Home Affairs Regulation Number 61 of 2007 concerning Guidelines Technical for Financial Management of Public Services Regional. The statement obtained by the statement of the first informant, that:

"...The implementation BLUD in Landak Hospital has been protected by legal regulations, both of eligibility determination and technical of BLUD activities implementation...".^{W51}

The statement was supported by statement given by the fifth informant that :

"...Either the administrative requirements or BLUD determination of the activities carried out by the BLUD budget has owned guidance in the form of regent regulations, regent decisions and decisions BLUD leaders, technical or implementation mechanism BLUD activities follow the rules that have been defined...".^{W515}

Secondary data was obtained by researchers from the RSUD Landak document regarding BLUD policy regulations, all BLUD requirements and BLUD activities in the RSUD Landak have legal regulations. Regulation implementation BLUD in RSUD Landak, are: (1). Landak Regent Regulation Number 20 of 2012 concerning Minimum Service Standards in RSUD Landak; (2). Landak Regent Regulation Number 2 of 2014 concerning Governance BLUD In RSUD Landak; (3) Landak Regent Regulations Number 44 of 2014 concerning Level of Value of Procurement of BLUD Goods and/or Services in RSUD Landak; (4). Landak Regent Regulation Number 46 of 2014 on the Appointment and Dismissal Officers And Employees Non PNS In RSUD Landak; (5). Landak Regent Regulation Number 6 of 2017 regarding the Second Amendment Landak Number 8 of 2014 concerning the Government Accountancy Policy Landak District; (6). Landak Regent Regulation Number 7 of 2017 regarding Amendment Landak decree Number 9 of 2014 on the Financial Accounting Standards Landak District; (7). Regent Decree

Number 413/205/HK-2013 about Stipulation Financial Management BLUD the RSUD Landak; (8). Decree of the Landak Regent Number 445/486/HK-2018 concerning the Granting of Health Service Employee Benefits in RSUD Landak; Guidelines for Procurement of Goods and/or Services BLUD the RSUD Landak; (9). Accountancy Policy of BLUD in RSUD Landak; and (10). Cooperation agreement between Landak Hospital and other parties.

Data sourced from primary and secondary data research, shows that the application of BLUD policies at RSUD Landak is in accordance with the provisions of the Minister of Home Affairs Regulation Number 61 of 2007 concerning Technical Guidelines for Managing Regional Public Service Finance. This is in line with public policy theory proposed by Nurharjadmo (2008), that is the implementation of the policy is the bridge that connects the formulation of policies with the result (outcome) policy which is expected. The results of this study are also in line with the concept of BLUD as set forth in Minister of Home Affairs Regulation Number 61 of 2007 about Technical Guidelines for Financial Management of regional Public Service.

b. Utilization Of BLUD Policy

Based on interviews with 5 informants, this study concluded that the budget for BLUD RSUD Landak was used for the procurement of goods and/or services, employee recruitment, remuneration for the provision of health personnel and cooperation services.

Procurement of goods and/or services and recruitment of employees in the recruitment of RSUD Landak aims to improve the quality of services at RSUD Landak and the results have a positive impact on the performance of RSUD Landak. The statement obtained from third informant, that:

"...The BLUD budget is prioritized for the procurement of good goods whose numbers are uncertain and for non-civil recruitment.

Procurement of BLUD goods and/or services is determined by regent regulations. The results can be seen, the

fulfillment of goods can be faster and rarely experience vacancies... ".^{W6i3}

The procurement of goods and/or services and employee recruitment at the RSUD Landak which is sourced from the BLUD budget has regulations for its implementation, namely the Landak Regent Regulations Number 44 of 2014 concerning the Value of Procurement of Goods and/or Services of the Regional Public Service Agencies in District General Hospital Porcupine, which is technically regulated in the guideline for Procurement of BLUD Goods and / or Services at the RSUD Landak which is determined by the leader BLUD the RSUD Landak and Landak Regent Regulations Number 46 of 2014 concerning Guidelines for Appointment and Dismissal of BLUD Management Officers and Non-PNS Employees at RSUD Landak.

Remuneration provision of health services by workers in RSUD Landak have a positive impact on the performance of RSUD Landak. The statements obtained from the second informants, that:

"...BLUD be used also for the provision of services to employees after a specified BLUDs, provision of services more on time and increased employee satisfaction from services received.

This is because pemeberian services BLUD 40% of income and can apply the remuneration for the distribution of services to the employees, thus affected to the improvement of discipline and quality of work... ".^{W7i2}

Secondary data in this study were obtained from researchers obtained from regulatory documents on BLUD implementation in RSUD Landak, the researcher concluded that the implementation of BLUD in RSUD Landak from the remuneration aspect already had a guideline for the implementation, this is the Decree of the Landak Regent Number 413/205/HK-2013 concerning Establishment of Regional Public Service Agency Financial Management Patterns BLUD at RSUD Landak, technically regulated by the Decree of the Landak Regent Number 445/486/HK-2018 concerning

payment of health services for health workers in the RSUD Landak.

Investment and cooperation carried out by RSUD Landak against other parties aims to improve the quality and quantity of services by considering the principles of efficiency, effectiveness, economy and mutual benefit, as referred to in Article 96 of the Minister of Home Affairs Regulation Number 61 of 2007. That statement obtained from the first informant's statement, that:

"... The investment has not been carried out by the RSUD Landak. Collaboration with other parties conducted by RSUD Landak in collaboration with medical equipment providers.

The perceived benefits of collaboration, simplify and facilitate the services of RSUD Landak so that they can maintain the quality of their services .. ".^{W8i1}

Guidelines for the implementation of cooperation based on Decree of the Landak Regent Number 413/205/HK-2013 regarding the Stipulation of Financial Management of regional Public Service Regional in RSUD Landak. The investments in RSUD Landak has not been sed as income resources.

c. Obstacles in Implementing BLUD Policy

Based on the results of interviews with 5 informant interviews, the researchers concluded that the factors that hindered the implementation BLUD at RSUD Landak, that is: (1). The BLUD implementation guidelines have not been fully regulated by the Minister of Home Affairs Regulation No. 61 of 2007; (2). BLUD implementor understanding and cross-sector is still lacking; (3). fear ness of fault, of understanding of the flexibility in BLUD; and (4). BLUD income is still low, the benchmark rate RSUD Landak services that do not suitable. The barrier factors obtained from the first informant statement, that:

"...The service cost of RSUD Landak still follows the regional regulations that were enacted in 2011 concerning the RSUD Landak Service Rates, which can no longer be used as a reference for the RSUD Landak service rates, and the BLUD socialization in the RSUD

Landak has not been done thoroughly...".^{W9i1}

The statement was supported by statement given by the fourth informant, that:

"...The BLUD Regulation is the Minister of Home Affairs Regulation No. 61 of 2007 has not been fully determined. Understanding BLUD and implementation across sectors is lacking.

BLUD income is still low, so the results still cannot fulfill the fulfillment of goods and services as a whole....".^{W9i4}

Sukarjo (2018) states that improving quality and productivity in any field cannot be separated from the management system that is developed, so that leadership factors are very important and determine a climate of healthy and open relationships.

Evaluation Product (Results)

The results of the study were conducted in-depth interviews with 4 patient informants at RSUD Landak about the results of BLUD policy implementation at RSUD Landak based on the perspective of patient satisfaction. Patient satisfaction in this study consisted of 14 indicators based on the decision of the Minister of State Apparatus No. 25 of 2004 concerning Assessment of Community Satisfaction Surveys (HPI), namely service procedures, service requirements, clarity of service personnel, discipline workers, service personnel responsibilities, service personnel capabilities, speed of service, fairness of service, politeness and friendliness of service personnel, fairness of service costs, certainty of service costs, predictive service schedules, convenient maintenance, and security services.

Based on the results of interviews with 4 informants, the researchers concluded that in general the patients were satisfied with the services at RSUD Landak. Conclusion this is shown in the statement of the informant who stated that he was satisfied with the 14 indicators asked by the researcher. That statement is supported by secondary data obtained by researchers from documents sourced HPI survey report in 2017 obtaining an

index value of 3.25 (B). The value of the HPI RSUD Landak index in 2017 increased from 2016, which in 2016 obtained an index value of 2.66 (B) and in 2017 obtained an index value of 3.25 (B). Based on research observations of 7 service units in RSUD Landak, it can be concluded that RSUD Landak can provide good services for patients. This shows that the satisfaction of patients with RSUD Landak services is categorized as good.

Customer's satisfaction is a specific evaluation of the overall services provided by a service provider, so that customer satisfaction only can be judged based on the experience that have been through the by process of service (Raves, 2013). Satisfaction and dissatisfaction toward health care will affect the behavior of the next patient. If the patient is satisfied, he will show a higher possibility for re-use of health services in the health institution. Vice versa if the patients are not satisfied or even harmed they will stop using the health service and tell the bad experience to his colleagues (Amalia et al, 2018).

The ability of hospitals to fulfil patient needs can become a benchmark whether or not the patients are satisfied with the services provided. To determine the quality of services provided by the hospital. Patients views is needed (Faturahma & Bambang, 2017). In the health care system the result can be quality health care, effective and efficient, and can be reached by the whole society so that patients recover their health and be optimal (Yurianti et al, 2016). For the community, HPI can be used as a picture of the performance of the health services (Pamungkas, 2016).

Based on the results of interviews with 4 informants, the researchers found several indicators that the researchers thought could be of concern, so that service performance in RSUD Landak could be better. What is meant is still found the officer who came late. The statement was obtained from third informant statement to a question on indicators of service personnel discipline, that:

"... The clerk was quite consistent at the Hedgehog hospital to arrive on time.

Even though sometimes I see officers who come not on time... ".^{W13i3}

Sutrisnoputri et al (2018) stated that the attitude and behavior in work discipline was marked by various initiatives, the willingness to obey the rules. Fadjri (2017) states that disciplinary positively and significantly effect on the performance of nurse Hospital Pekanbaru Petala Earth. Thus the higher level of discipline will improve the performance of nurses in

performing nursing duties.

Another thing to note is written information about service charge rates. In the indicator of service cost certainty, it is difficult to compare costs with services received in accordance with the rates specified in the RSUD Landak. Certainty of service fees, as stipulated in the Decree of the Minister of Administrative Reform No. 25 of 2004, that is the correspondence between the fees paid and the fees determined. This is because not found written information about service rates in Landak hospitals. The statement was obtained from a third informant statement to the question on indicators of service cost certainty, that:

"...I am not sure about the costs at the RSUD Landak, because there is no written information about service fees. In my opinion, it is difficult to objectively assess the suitability of the fees paid with the specified service fees... ".^{W20i3}

This information refers to paragraph (3) of Article 30, an explanation of Government Regulation Number 96 of 2012 concerning Implementation of Law Number 25 of 2009 concerning Public Services, which is intended to be publicized through various media such as through bulletin boards, brochures, leaflets and media other information so that it is easily known, seen, read, and accessible to the public. Prastyo et al (2016) found a relationship between suitability of service costs and patient satisfaction.

CONCLUSIONS AND RECOMMENDATIONS

The evaluation results of the CIPP model on the implementation of the BLUD policy at the RSUD Landak showed that the implementation of the BLUD policy had a positive impact on the achievement of hospitals to meet service quality standards. Based on the results, the implementation of the BLUD policy in RSUD Landak can be followed up.

In the implementation of BLUD policy in Landak hospital, the implementor is expected to consider the meaning of flexibility in BLUD, good flexibility in financial management and resources in accordance with the provisions of applicable regulations, improve coordination with related sectors and increase hospital income to carry out activities that can improve hospital income as stated in the BLUD policy provisions. This is so that the implementor can achieve results in accordance with the essence of the BLUD as referred to in Article 2 paragraph (7) in the Minister of Home Affairs Regulation Number 61 of 2007, that is in implementing and improving services to the public, BLUD are given flexibility in managing their finances.

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