

Article Arrival Date**20.04.2024****Article Published Date****20.06.2024****OPERATIONAL ACTIVITIES PERFORMANCE OF UIN KH ABDURRAHMAN WAHID PEKALONGAN POST DETERMINED AS A PUBLIC SERVICE AGENCY****Nur Hartatianti**Department of Finance, State Islamic University KH Abdurrahman Wahid Pekalongan
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Wahid Pekalongan Indonesia**ORCID:** 0000-0001-9705-7756**ABSTRACT**

The aim of this study For analyze performance cash flow of KH Abdurrahman Wahid State Islamic University (UIN) Pekalongan after designated as a Public Service Agency (BLU). This study uses approach quantitative with analysis of secondary data obtained from the financial report of UIN KH Abdurrahman Wahid Pekalongan during period before after BLU determination . Research result show that there is change significant in the structure and cash flow , especially in operational revenue and expenditure items as well investment . This finding was expected can give input for financial management college high and government policies related to BLU. Scenario results show activity operation worth positive , activity investment worth negative , and activity financing worth negative , which describes a surplus is generated from segment operation used For pay investment capital expenditure and payments debt party third . Temporary results analysis cash growth of BLU UIN KH Abdurrahman Wahid Pekalongan in 2023 illustrates the performance good finances with level activity cash growth operation by 40.25%; activity cash growth investment amounting to 14.17%; and growth activity funding at 4.58%.

Keywords : performance cash flow , Public Service Agency , UIN KH Abdurrahman Wahid Pekalongan , analysis finance .

INTRODUCTION**RESULTS AND DISCUSSION**

Analysis growth cash flow

Analysis growth cash flow can depicted with take into account cash flow for **the** current year with previous year's cash flow . Analysis growth useful cash flow For know development or cash growth from each activity during a few years, and can used for (Pandowo and Kudhori , 2017): (1) Assess Good whether there are fiscal fundamentals ; (2) Assess , evaluate and project direction policy finance ; and (3) Improving future cash flow management . The following is the cash flow report of UIN KH Abdurrahman Wahid Pekalongan

Table 1 cash flow report of UIN KH Abdurrahman Wahid Pekalongan 2023

DESCRIPTION	Notes	2023	2022	THE INCREASE DECREASE	(%)

OPERATIONAL ACTIVITIES		0	0	0	
OPERATING INCOME	E.1	0	0	0	
Income APBN allocation	E.1.1	153,498,164,672	0	153,498,164,672	
Service Income from the Community	E.1.2	25,905,527,760	0	25,905,527,760	
Service Revenue from Other Entities		0	0	0	
BLU Grant Income		0	0	0	
Revenue from BLU Cooperation		0	0	0	
Other BLU Income	E.1.3	86,736,087	0	86,736,087	
TOTAL OPERATING INCOME		179,490,428,519	0	179,490,428,519	
OPERATIONAL EXPENSES	E.2	0	0	0	
Employee Expenses	E.2.1	46,093,833,428	37,125,840,324	8,967,993,104	24.16
Inventory Expense	E.2.2	1,618,945,950	1,820,447,000	-201,501,050	-11.07
Goods and Services Expenses	E.2.3	36,378,617,882	36,039,856,120	338,761,762	0.94
Maintenance Expenses	E.2.4	4,136,673,102	3,908,577,372	228,095,730	5.84
Official Travel Expenses	E.2.5	6,511,262,653	6,069,122,850	442,139,803	7.29
Goods Expense for Sold / Handed over to the Community		0	20	0	
Social Assistance Burden	E.2.6	13,246,200,000	11,147,400,000	2,098,800,000	18.83
Depreciation and Amortization Expenses	E.2.7	14,041,779,525	13,042,752,182	999,027,343	7.66
Allowance Expense Bad Debts		0	0	0	
TOTAL OPERATING EXPENSES		122,027,312,540	109,153,995,848	12,873,316,692	11.79
SURPLUS/DEFICIT FROM OPERATIONAL ACTIVITIES	E.3	57,463,115,979	-109,153,995,848	166,617,111,827	-152.64
NON-OPERATIONAL ACTIVITIES	E.4	0	0	0	
Surplus/ Deficit Release Non- Current Assets		25,008,999	13,300,000	11,708,999	88.04
Income Release Non- Current Assets	E.4.1	25,008,999	13,300,000	11,708,999	88.04
Burden Release Non- Current Assets	E.4.2	0	0	0	

Surplus/ Deficit from Non-Operational Activities Other		7,426,334	51,264,981,177	-51,257,554,843	-99.99
Income Non-Operational Activities Other	E.4.3	30,937,089,596	51,264,981,177	-20,327,891,581	-39.65
Other Non-Operational Activity Expenses	E.4.4	30,929,663,262	0	30,929,663,262	
AMOUNT OF SURPLUS/DEFICIT FROM NON-OPERATIONAL ACTIVITIES	E.5	32,435,333	51.278.281.177	-51.245.845.844	-99.94
SURPLUS/DEFICIT - LO	E.6	57,495,551,312	-57,875,714,671	115.371.265.983	-199.34

Furthermore For count growth cash flow can use the following formula :

$$\frac{\text{Net cash flow year } n - \text{Net cash flow year } n-1}{\text{Net cash flow year } n-1} \times 100\%$$

% Growth Operating Cash Flow :

$$x = \frac{AKO2023 - AKO2022}{AKO2022} \times 100\%$$

$$x = \frac{71.326.138.555 - 50.853.235.331}{50.853.235.331} \times 100\%$$

$$= 40.25\%$$

Operational Cash Flow :

Before become BLU, operational cash flow is greater originate from central and regional government funding . After be BLU, happen enhancement significant in acceptance from service academic and non- academic . Operational expenses also experienced increase , especially in salary and allowances employee as well as routine operational costs
Growth net cash flow activity operation increasing in 2023 by 40.25% which illustrates performance very good finances . In that year optimization income done like income service service main , income service service from entity others , income results cooperation , and so on .

% Growth Investment Cash Flow :

$$x = \frac{AKI2023 - AKI2022}{AKI2022} \times 100\%$$

$$x = \frac{66.074.228.294 - 57.875.714.671}{57.875.714.671} \times 100\%$$

$$= 14.17\%$$

Investment Cash Flow :

Investment cash flow before BLU determination shows trend stagnant with A little investment in infrastructure and technology . After to be BLU, there is enhancement significant in spending investment , esp For development facility new and modernization equipment education .
Growth net cash flow activity investment increases in 2023 by 14.17%, so can concluded exists enhancement capital expenditure in additions asset move or not moving like land , buildings

and structures , equipment and machinery , roads , bridges and networks , shopping asset still others and assets other such as information systems and rights riches intellectual .

% Growth Funding Cash Flow :

$$x = \frac{AKP2023 - AKP2022}{AKP2022} \times 100\%$$

$$x = \frac{411.745.846 - 393.401.037}{393.401.037} \times 100\%$$

= 4.58%

Funding Cash Flow :

Before become BLU, a source of funding main originate from government allocation . After BLU, there are diversification of funding sources including loan period long and cooperative with party third .

Growth funding cash flow show increasing in 2023 by 4.58% , this shows there is a surplus of segment operation and occur payment debt party third , as well as its absence expenditure related with capital participation , payment principal loans , and transfers to reserve funds .

CONCLUSION

The appointment of UIN KH Abdurrahman Wahid Pekalongan as BLU has had an impact positive impact on performance university cash flow . There is increases in operational receipts and investment , although also followed with enhancement expenditure . BLU policy allows the university to be more flexible in managing finance and improve service education . This research provides recommendations for university management to continue improve the efficiency of cash flow management and explore funding sources alternative For support continuity financial .. Growth net cash flow describe performance good finances as demonstrated by cash flow from activity operation experience growth of 40.25%, activity investment amounting to 14.17% illustrates increase capital expenditures , and activities funding amounting to 4.58%, which shows that in 2023 there will be a surplus of activity operation .

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