

ASSESSMENT OF FINANCIAL PERFORMANCE OF SITI FATIMAH HOSPITAL, SOUTH SUMATRA PROVINCE, IN THE APPLICATION OF THE REGIONAL PUBLIC SERVICE AGENCY (PPK-BLUD) FINANCIAL MANAGEMENT PATTERN

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ABSTRACT

Keywords: Kinerja Keuangan; Badan Layanan Umum Daerah; Kinerja Keuangan Rumah Sakit Umum Daerah.

Regional General Hospital (RSUD) is a Government-Owned Hospital tasked with providing health services for the community. The purpose of this study is to measure the financial performance of the Siti Fatimah Regional General Hospital (RSUD) of South Sumatra Province; since 2018, it has become a Regional Public Service Agency (BLUD). Interview, observation, and documentation methods carry out data collection techniques. The data analysis method uses Financial Ratios and BLU Financial Management Compliance by the Regulation of the Director General of Treasury Number PER-22 / PB / 2020. The results of this study, from 2018 to 2022, when viewed from Financial Ratios, show that several ratios have not received optimal scores. Several indicators have not received an optimal score from the BLU Financial Management Compliance level. When viewed as a whole from the assessment of financial aspect performance, Siti Fatimah Hospital of South Sumatra Province has received a GOOD predicate. However, it has not achieved the most optimal score.



Introduction

A public sector organization is an economic entity that aims to realize the welfare of society. Public sector organizations primarily focus on providing community services rather than profiteering (Natalia, Deviyanti, & Setiawati, 2022). Government hospitals are one example of a public sector organization that serves the community's needs in the field of Health (KARMILA, 2022).

When viewed from its function, Government-owned hospitals have an important role. However, it is undeniable that many people consider government hospital services to be not good compared to private hospitals (Tama, 2019).

In addition, because Government hospitals generally provide services for the lower middle class, health costs also tend to increase and become a phenomenon for Government hospitals (Candrasari, Kurrohman, & Wahyuni, 2018).

Based on the Law of the Republic of Indonesia concerning Hospitals, the Hospital has the following functions: (1) Implementation of health treatment and recovery services by hospital service standards, (2) Maintenance and improvement of individual health through second and third-level plenary health services according to medical needs, (3) Implementation of education and training of human resources in improving the ability

and provision of health services, (4) Implementation of research and development and screening of technology in the field of Health in the context of improving health services by taking into account the ethics of science in the field of Health (Chrishartoyo, Rahayu, & Zutilisna, 2017). (BPK RI, 2009)

The existence of Law of the Republic of Indonesia Number 1 of 2004 concerning the State Treasury opens up new opportunities for implementing performance-based budgeting within government agencies (Waluyo, 2011). In the Law, government agencies whose main duties and functions are to provide services to the community can implement flexible financial management by highlighting productivity, efficiency, and effectiveness. The new work unit is the Public Service Agency (BLU).

According to the Minister of Home Affairs Regulation Number 79 of 2018 concerning Regional Public Service Agencies, the purpose of implementing BLUD Financial Management Patterns in Regional General Hospitals (BLUD) is to increase productivity, efficiency, and effectiveness. Good and bad financial performance can be seen from the financial statements describing the financial condition in a certain period (Rini & Muharja, 2021).

Stakeholders need financial information useful for analyzing and interpreting the report items, which are used as material or a basis for taking a stance on whether the company is worth investing in. Therefore, it is necessary to interpret these financial statement items using financial statement analysis (Rini & Muharja, 2021).

All public sector organizations (government institutions) are unique economic entities. They are not-for-profit, collectively owned, or resource-owned, and decisions regarding policy and operations are based on consensus (Sari, Masnila, Widyastuti, & Wahyudi, 2019).

Public sector organizations aim to improve community welfare through services; hospitals have a goal in service to the community (public/service oriented). According to the Ministry of Finance of the Republic of Indonesia in the Regulation of the Director General of Treasury Number Per-36 / PB / 2016, calculating the BLU Work Unit's performance in health services at hospitals includes financial and service aspects (Marom, 2015)v. The financial aspect consists of financial ratios and compliance with BLU financial management, while the service aspect consists of service and quality indicators and benefits to the community (Natalia et al., 2022).

The financial aspect has a total score of 30, consisting of financial ratios with the highest total score of 19 and compliance with BLU financial management with the highest total score of 11.

Implementing the Regional Public Service Agency Financial Management Pattern (PPK-BLUD) is based on Permendagri No. 79 of 2018 concerning Regional Public Service Agencies and PMK No. 129/PMK.05/2020 concerning Management Guidelines for Public Service Agencies (Ainun, 2023).

RSUD is one of the Government work units that provide direct services to the community in the health sector so that the hospital can implement PPK-BLUD (Angelita, Lukman, & Tahir, 2021). As one of the work units that provide public services, RSUD

has an important role in improving community welfare, so it is expected to continue to improve and provide the best service, more effective and efficient, more economical, and can also touch directly the needs the field of health of every existing community, therefore hospitals are required to present adequate facilities and infrastructure to serve the community (Korneles, Nangoi, & Kalangi, 2019).

In the implementation of regional general hospital activities, there are still many obstacles in its management, both from management and operational aspects. This is strongly influenced by various demands from the existing environment, including hospitals requiring quality health services at affordable health service costs (Ariyanto & Mangesti, 2016). Viewed from the segmentation of community groups, government hospitals generally provide services for the lower middle class, while private hospitals serve the upper middle class. Health costs will likely continue to rise, and hospitals must address the problem independently. The increase in health costs causes this phenomenon for government hospitals because they have a segment of health services for the lower middle class (Korneles et al., 2019).

In addition, the aspect of government support greatly affects hospital management, but in its implementation, government support is still very lacking; this can be seen from the limited operational budget provided for hospitals, complicated financial management rules that have an impact on bureaucratic flows that are too long in carrying out the disbursement process. One of the right solutions to overcome the above is the implementation of the Public Service Agency (BLU). By implementing PPK-BLUD, the hospital can plan and manage every income directly and control all internal affairs more flexibly, effectively, and efficiently, aiming to provide a better quality of public services (Ekawati, Salaka, & Budiningsih, 2018).

UPTD organizes health healing and recovery efforts that are carried out harmoniously, integrated, and sustainably with efforts to improve health and prevention, carry out referral efforts, and organize education, training, and research (Farwitawati, 2020)v.

Siti Fatimah Hospital, South Sumatra Province, 2018, has become a Regional Public Service Agency (BLUD) engaged in health, but there are still many obstacles that result in services provided to the community are still not optimal; this is based on the results of a preliminary survey through observations and interviews of researchers with several speakers, namely the head of finance, head of accounting subdivision, and financial staff at Siti Fatimah Hospital, South Sumatra Province. Several things were obtained from the interview, including that the financial management of Siti Fatimah Hospital was not optimal. This is due to several obstacles. Siti Fatimah Hospital still depends on funding from the APBD because the income from health service services is not optimal; the hospital has mostly come from the lower middle class, all of whom use BPJS (Nurliah, Mus, & Dani, 2020).

Financial management still experiences obstacles, namely the lack of understanding related to implementing PPK-BLUD, especially in preparing and presenting financial statements. In addition, since its inception, several people in the financial department of

the RSUD have a health education background, so financial management is still not optimal. In the preparation of BLUD financial statements from 2018 to 2020, they still did not use the application system but still used the Microsoft Excel program, which resulted in the preparation of the 3-year financial statements, there were many errors in journaling, especially the pharmaceutical inventory section, due to the large number of medicines and still being recapitulated manually, in addition to the debt of Siti Fatimah Hospital, South Sumatra Province, at the end of the year increased due to the files that Entry to the finance department is often late, and only enters the debt bill file at the end of the year when the books close.

Research Methods

Research Scope

In this study, the author took the object of research at the Regional General Hospital (RSUD) Siti Fatimah, South Sumatra Province. The scope of this research is in the financial statements of Siti Fatimah Hospital, South Sumatra Province, for 2018, 2019, 2020, 2021, and 2022.

Sample

The samples used in this study are the financial statements of Siti Fatimah Hospital of South Sumatra Province for 2018, 2019, 2020, 2021, and 2022 and indicators of BLU's compliance with laws and regulations regarding BLU financial management.

Data Types and Sources

The types and sources of data used in this study are qualitative data with a case study approach. In case studies, researchers examine certain individuals or social units in depth, where researchers find all the important variables behind the development of existing variables. Qualitative methods with a case study approach are considered appropriate because an in-depth study of existing social units is carried out in this approach, and the results can provide a broad and detailed picture.

Data Collection Methods

Data collection methods in this study are interviews, observation, and documentation. The informants in this study consisted of the Leader and Financial Management Staff of Siti Fatimah Hospital. Data validity is tested using credibility tests, namely source triangulation, engineering triangulation, and time triangulation.

Data Analysis Methods

The analysis method uses financial ratios and compliance with BLU Financial Management by the Director General of Treasury Number Regulation PER-22/PB/2020 (Ministry of Finance, 2020).

Results and Discussion

A Brief History of Hospital Formation

By the central government program contained in the 9 (nine) priority agendas of Nawacita, especially the fifth agenda, namely improving the quality of life of Indonesian people and supporting the JKN program (BPJS), South Sumatra Province plays an active

role by building hospitals for the people of South Sumatra. Initially, the construction of this hospital aimed to contribute to the 2018 Asian Games activities and efforts to support the Medical Tourism program launched by the Indonesian government. As the host of the international sports event, the South Sumatra Provincial Government needs to construct this hospital to improve the quality and quantity of health infrastructure.

The Regional General Hospital of South Sumatra Province was built at the initiative of the Governor of South Sumatra, Mr. H. Alex Noerdin, which aims to provide health services to the community, especially the Palembang area and its surroundings, whose construction uses the budget of the South Sumatra Provincial Health Office. RSUD Siti Fatimah South Sumatra Province is a hospital owned by the government of South Sumatra Province. It has been designated as a full Regional Public Service Agency (BLUD) based on the Decree of the Governor of South Sumatra Number 336 / KPTS / Dinkes / 2018 so that it has the authority to manage hospital finances flexibly, efficiently, and effectively. So, with the full BLUD status, it is hoped that this hospital can provide professional health services and benefit the community.

The establishment of the Siti Fatimah Regional General Hospital (RSUD) of South Sumatra Province by the South Sumatra Provincial Health Office in Palembang is a very strategic and quite essential plan to support the 2018 Asian Games and improve the degree of public health of South Sumatra Province.

This hospital began to be built in 2013 with type B service standards and complete facilities in South Sumatra Province. This hospital is located on Jl. Kol. H. Burlian Km 6.5 Palembang is adjacent to the Eye Hospital and Dental and Oral Hospital, located on 14 hectares. This hospital has a 400-bed capacity, which will be opened gradually to prepare facilities and infrastructure to realize quality services.

Based on the Regulation of the Governor of South Sumatra Number 38 of 2017 concerning establishing a Technical Implementation Unit for the Regional General Hospital Service of South Sumatra Province, UPTD RSUD is part of the provincial apparatus under the Health Office. UPTD organizes health healing and recovery efforts that are carried out harmoniously, integrated, and sustainably with efforts to improve health and prevention, carry out referral efforts, and organize education, training, and research.

Siti Fatimah Hospital Services

The types of Siti Fatimah Hospital service products based on development priorities are distinguished based on existing conditions; the main patients served by the Siti Fatimah Regional General Hospital (RSUD) South Sumatra Province are comprehensively general patients participating in the BPJS Health health guarantee. Regional General Hospital (RSUD) Siti Fatimah South Sumatra Province currently provides services consisting of:

Cardiovascular Services (Integrated Heart);

Orthopaedic and Traumatology Services;

MCU;

Midwifery Services; and

Pulmonology Services (in progress)

Rasio Kasio (Cash Ratio)

The cash ratio measures a company's ability to pay short-term obligations with available cash or cash equivalents.

Table 1
Recapitulation of Financial Data to Calculate Cash Ratio
RSUD Siti Fatimah South Sumatra Province Year 2018-2022

Year	Kas & Setara Kas (Rp)	Short Term Liability (Rp)
2018	10.212.956,35	5.472.830,00
2019	265.807.224,64	48.419.846,00
2020	4.804.831.772,62	644.142.307,69
2021	5.928.693.826,16	19.810.994.015,32
2022	7.924.736.487,11	21.783.160.892,00

Analysis of Cash Ratio for 2018 – 2022 Siti Fatimah Hospital, South Sumatra Province, uses the formula:

$$\frac{\text{cash and cash equivalents}}{\text{Short term liabilities}} \times 100\%$$

Table 2
Cash Ratio Calculation Results

Year	Calculation Formula	Rasio Kas (RK)	Score	weight
2018	$\frac{10.212.956,35}{5.472.830,00} \times 100\%$	= 187%	1,5	2
2019	$\frac{265.807.224,64}{48.419.846,00} \times 100\%$	= 549%	0,25	2
2020	$\frac{4.804.831.772,62}{644.142.307,69} \times 100\%$	= 746%	0,25	2
2021	$\frac{5.928.693.826,16}{19.810.994.015,32} \times 100\%$	= 30%	0,25	2
2022	$\frac{7.924.736.487,11}{21.783.160.892,00} \times 100\%$	= 36%	0,25	2

Based on Table 2, the Cash Ratio of Siti Fatimah Hospital, South Sumatra Province, shows a fluctuation in the value of the cash ratio from 2018 to 187%, increasing until 2020 to four times, namely by 746%. However, in 2021, it decreased significantly to reach 30%. Based on the Regulation of the Director General of Treasury Number PER-22 / PB / 2020, the Cash Ratio for 2018 – 2022 is not optimal.

Radio Current Ratio

The current ratio (RL) measures a company's ability to close or pay current liabilities using assets smoothly.

Table 3
Recapitulation of Financial Data to Calculate the Current Ratio of Siti Fatimah Hospital, South Sumatra Province for 2018-2022

Year	Current Assets (Rp)	Short Term Liability (Rp)
2018	2.977.441.384,35	5.472.830,00
2019	7.255.935.459,48	48.419.846,00
2020	23.511.243.351,76	644.142.307,69
2021	37.993.894.231,84	19.810.994.015,32
2022	36.676.029.111,71	21.783.160.892,00

Current Ratio Analysis for 2018 – 2022 Siti Fatimah Hospital, South Sumatra Province, uses the formula:

$$\frac{\text{Current assets}}{\text{Short term liabilities}} \times 100\%$$

Fixed Asset Turnover

The Fixed Asset Turnover Ratio (PAT) measures how productively and efficiently a firm uses its fixed assets to generate revenue.

Table 4
Recapitulation of Financial Data to Calculate Fixed Asset Turnover RSUD Siti Fatimah South Sumatra Province Year 2018-2022

Year	Operating Income (Rp)	Fixed Assets (Rp)
2018	35.922.681,35	12.080.000,00
2019	3.048.318.869,39	18.168.913.663,00
2020	24.161.267.786,34	43.373.501.610,30
2021	68.346.749.078,71	761.968.062.511,71
2022	86.792.935.426,95	1.614.544.366.433,85

Analysis of Fixed Asset Turnover in 2018 – 2022 Siti Fatimah Hospital, South Sumatra Province, uses the formula:

$$\frac{\text{Operating Income}}{\text{Fixed Assets}} \times 100\%$$

Table 5
Calculation Results of Asset Turnover Ratio

Year	Calculation Formula	VERY	Score	Weight
2018	$\frac{35.922.681,35}{12.080.000,00} \times 100\%$	297%	2	2
2019	$\frac{3.048.318.869,39}{18.168.913.663,00} \times 100\%$	17%	1,5	2
2020	$\frac{24.161.267.786,34}{43.373.501.610,30} \times 100\%$	56%	2	2
2021	$\frac{68.346.749.078,71}{761.968.062.511,71} \times 100\%$	9%	0,5	2

2022	$\frac{86.792.935.426,95}{1.614.544.366.433,85} \times 100\%$	5%	0,5	2
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Based on Table 5, the Fixed Asset Turnover (PAT) of Siti Fatimah Hospital, South Sumatra Province, in 2018 – 2022 fluctuated; where in 2018, it had the highest asset turnover rate of 297% but decreased in 2019 by 281 percent to 17% and in 2020 it increased to 56% and then in 2021 to 2022 it decreased to 5%. Based on the Regulation of the Director General of Treasury Number PER-22 / PB / 2020, Fixed Asset Turnover (PAT) in 2018 and 2020 is optimal, but 2019, 2021, and 2022 are not optimal.

Imbalan Ekuitas (Return on Equity)

The Equity Reward Ratio is used to measure the level of ability to obtain profits from existing capital (equity).

Table 6
Recapitulation of Financial Data to Calculate Equity Rewards
RSUD Siti Fatimah South Sumatra Province Year 2018-2022

Year	Surplus/Deficit before profit/loss (Rp)	Equity – Surplus or Deficit (Rp)
2018	2.984.048.554,35	2.984.048.554,35 - 2.984.048.554,35
2019	3.929.353.968,13	25.579.341.521,48 - 3.929.353.968,13
2020	12.566.376.018,32	67.725.330.613,37 - 12.566.376.018,32
2021	202.976.003.621,14	784.015.393.990,98 - 202.976.003.621,14
2022	120.580.056.434,58	1.637.065.291.255,56 - 120.580.056.434,58

Analysis of Equity Rewards for 2018 – 2022 Siti Fatimah Hospital, South Sumatra Province, uses the formula:

$$\frac{\text{Surplus or deficit Before the profit or loss post}}{\text{Equity – Surplus or loss}} \times 100\%$$

The ratio of PNBP Revenue to Operating Expenses

The PNBP Revenue to Operating Expenses ratio compares PNBP revenue and operating costs.

Table 7
Recapitulation of Financial Data to Calculate the Ratio of PNBP Revenue to Operating
Costs of Siti Fatimah Hospital, South Sumatra Province for 2018-2022

Year	PNBP Revenue (Rp)	Operating Cost (Rp)
2018	35.922.681,35	13.629.725,00
2019	3.048.318.869,39	2.686.533.858,10
2020	24.161.267.786,34	15.793.876.669,36
2021	68.346.749.078,71	55.531.016.261,20
2022	86.792.935.426,95	76.125.280.640,00

Analysis of the Ratio of PNBP Revenue to Operating Costs for 2018 – 2022 Siti Fatimah Hospital, South Sumatra Province uses the formula:

$$\frac{\text{PNBP Income}}{\text{Operating cost}} \times 100\%$$

Review of Cash Ratio

Financial performance, when viewed from the cash ratio, experienced fluctuations, which can be seen in the figure below:

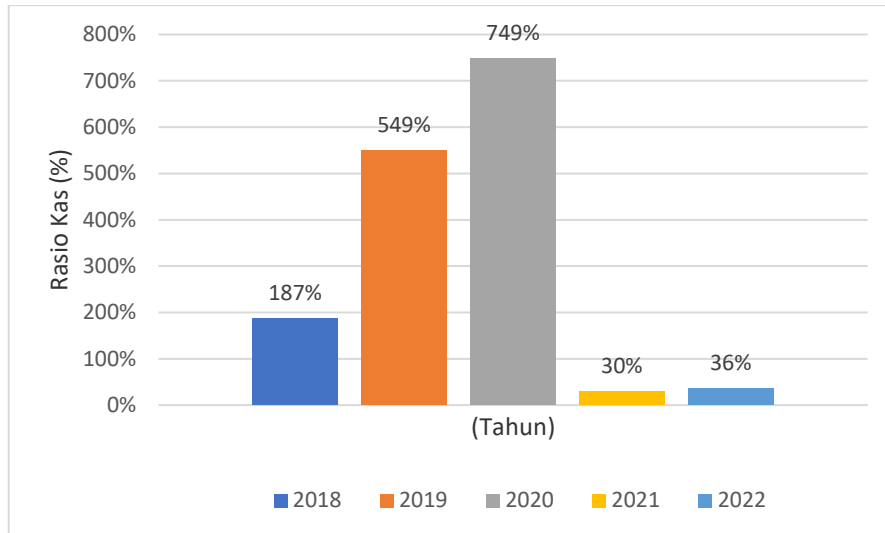


Figure 1. Cash Ratio Year 2018 – 2022

From Figure 1, it can be seen that the percentage of ups and downs in 2020, the highest cash ratio value of 749%, means that it is not optimal from the standard value that has been set because the cash ratio value is too high means that Siti Fatimah Hospital does not utilize the value of wealth efficiently, Siti Fatimah Hospital should use these funds to invest so that idle cash does not occur. In 2021, the lowest cash ratio value is 30%, which means this value is not optimal from the regulations set and cannot cover its short-term obligations with available cash funds.

Judging from the Current Ratio

Financial performance, when viewed from the Current Ratio, experienced fluctuations throughout the study and can be seen in the figure below:

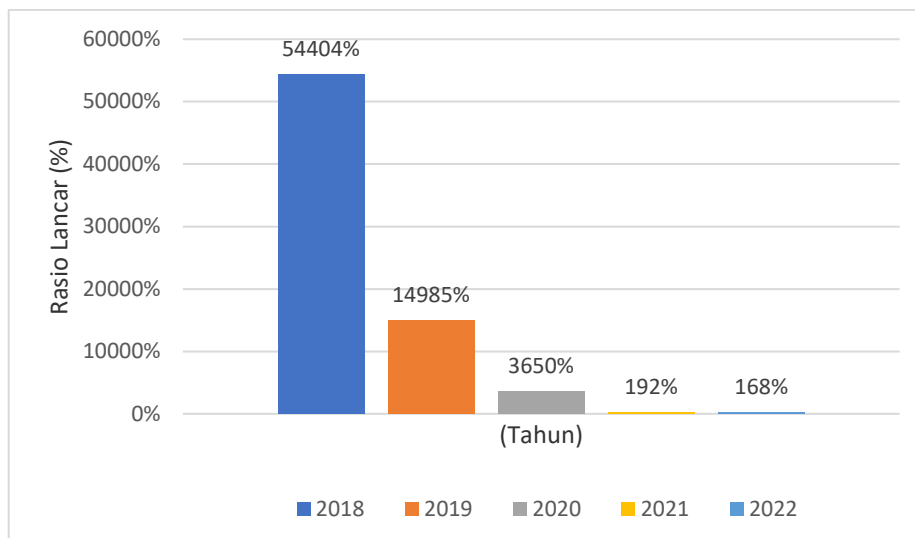


Figure 2. Current Ratio 2018 - 2022

Figure 2 shows the fluctuation in the current ratio value of Siti Fatimah Hospital, South Sumatra Province. It can be seen that the highest graph in 2018 was 54,404%, which means that the current ratio of Siti Fatimah Hospital is too high and not optimal from the standard value that has been set and shows that there is an excess of current assets, which as a result is not good for the company's profit growth because current assets generate lower income than fixed assets. The higher or greater the value of the current ratio, the higher the ability of Siti Fatimah Hospital to cover current debt obligations; the higher the current ratio, the more cash is not used effectively. Moreover, in 2022, it is the lowest current ratio value of 168% and is not optimal from the standard value set. This means that the lower value of the current ratio means that Siti Fatimah Hospital cannot meet its short-term obligations, which will affect its level of profitability.

Reviewed from the Receivables Collection Period

Financial performance, when viewed from the receivables collection period, Siti Fatimah Hospital can be seen in the following figure:

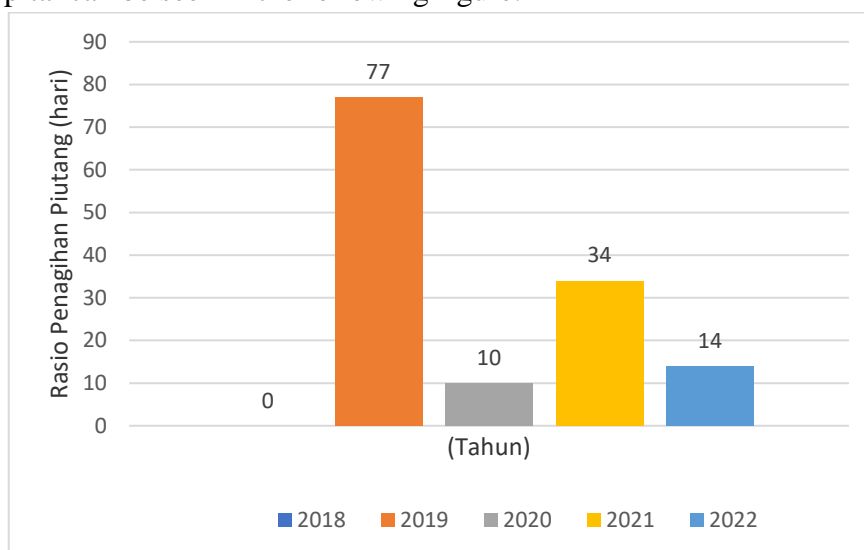


Figure 3. Receivables Collection Period 2018 - 2022

The rise and fall in the value of the receivables collection period at Siti Fatimah Hospital, South Sumatra Province, can be seen in Figure 3 above; in 2018, 2020, and 2022, the values obtained are 0.10, respectively, and 14 means that they have obtained an optimal score value of 3. It shows that the receivables turnover of Siti Fatimah Hospital is good. However, in 2019 and 2021, the value of the receivables collection period is 77 and 34, respectively, which is not optimal from the predetermined value standard, which means that Siti Fatimah Hospital of South Sumatra Province should improve the management of receivables collection again to get an optimal score consistently.

Definitive Business Plan and Budgeting (RBA).

Based on the results of the analysis, the schedule for the preparation and completeness of the Business Plan and Budget (RBA) of Siti Fatimah Hospital, South Sumatra Province, for 2018 – 2022 has obtained an optimal score with a total score of 2 by the Regulation of the Director General of Treasury Number PER-22 / PB / 2020. This means that Siti Fatimah Hospital has complied with the rules of BLU Financial Management and is expected to be maintained.

Financial Statements Based on Government Accounting Standards (SAP)

Based on the results of the analysis, the submission time for the 1st Semester Financial Statements of Siti Fatimah Hospital, South Sumatra Province, 2018 – 2020 is more than 30 days late; in 2021, it is up to 30 days late, while in 2022, it is submitted until July 15, meaning that Siti Fatimah Hospital has increased from 2018 to 2022, the optimal score obtained for the submission of Semester 1 Financial Statements is 2022. This means that in 2022, Siti Fatimah Hospital has complied with the Director General of Treasury Number Regulation PER-22 / PB / 2020. It is expected that Siti Fatimah Hospital can maintain and be consistent in the submission of Semester 1 Financial Statements for the following year until July 15.

For the time of submission of the Annual Financial Statements (Unaudited) and Audited Annual Financial Statements of Siti Fatimah Hospital, South Sumatra Province, 2018 – 2022, has received an optimal score, meaning that Siti Fatimah Hospital, Sumatra Province Selatatan, has complied with the Regulation of the Director General of Treasury Number PER-22 / PB / 2020 and must be maintained.

BLU Income and Expenditure Verification Order Letter

Based on the results of the analysis, the delivery time and correctness of the cash balance of Siti Fatimah Hospital, South Sumatra Province, the Public Service Agency (BLU) Public Service Agency (BLU) Revenue and Expenditure Approval Order (SP3B) Quarter I to Quarter IV of 2018 – 2022, has received an optimal score. This means that Siti Fatimah Hospital, South Sumatra Province, has complied with the Director General of Treasury Number Regulation PER-22 / PB / 2020.

Conclusion

The performance assessment of Siti Fatimah Hospital, South Sumatra Province, based on the Regulation of the Director General of Treasury Number PER-22 / PB / 2020, is carried out on the financial aspect only without measuring performance on the service aspect. In the financial aspect, the assessment is carried out from the aspect of financial ratios and compliance aspects of BLU financial management with the following total scores:

- a. The total score calculation in 2018 is 25.06. It can be concluded that the financial performance of Siti Fatimah Hospital, South Sumatra Province, is classified as GOOD criteria with AA Predicate.
- b. The total score calculation for 2019 is 23.56. It can be concluded that the financial performance of Siti Fatimah Hospital, South Sumatra Province, is classified as GOOD criteria with Predicate A.
- c. The total score calculation in 2020 is 25.81. It can be concluded that the financial performance of Siti Fatimah Hospital, South Sumatra Province, is classified as GOOD criteria with AA Predicate.
- d. The total score calculation for 2021 is 20.47. It can be concluded that the financial performance of Siti Fatimah Hospital, South Sumatra Province, is classified as GOOD criteria with Predicate A.
- e. The total score for 2022 is 21.55. It can be concluded that the financial performance of Siti Fatimah Hospital, South Sumatra Province, is classified as GOOD criteria with Predicate A.

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