



Impact Analysis of the Implementation of the Performance-Based Financial Management Pattern of the Regional Public Service Agency (PPK BLUD) at the Liun Kendage Tahuna Hospital.

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Abstract: This research was conducted at the Regional General Hospital (RSUD) Liun Kendage Tahuna as a Regional Work Unit (SKPD) which has implemented the Financial Management Pattern of the Regional Public Service Agency (PPK BLUD). This study aims to examine the differences in the performance of RSUD Liun Kendage Tahuna before and after becoming PPK BLUD. The performance in question is financial performance and non-financial performance. The data used are secondary data, namely financial performance proxied by the performance of cash ratios, current ratios, reward ratios for fixed assets, debt ratios, fixed asset turnover, inventory turnover, receivable collection period, dependence on APBD/N and level of independence; and non-financial performance prorated as service efficiency performance, namely Bed Occupancy Rate (BOR), Bed Turn Over (BTO), Average Length of Stay (AvLOS), Turn Over Interval (TOI), Gross Death Rate (GDR) and Net Death Rate (NDR). The analytical technique used is Paired Sample t-Test. The result is that all proxies using Paired Sample t-Test show that there is no difference in financial and non-financial performance between before and after the implementation of PPK BLUD. This is because the management of the Liun Kendage Tahuna Hospital has not optimally implemented the provisions contained in the Regulation of the Minister of Home Affairs Number 79 of 2018.

Keywords: financial performance, non-financial performance, KDP-BLUD

1. Introduction

Financial reform mandates the state civil apparatus by shifting the budgeting system from traditional budgeting to performance-based budgeting. This will result in the use of government funds being results-oriented. This reform is very important because the need for government funds is getting higher but the resources are limited. Indonesia is one of the countries that has adopted the New Public

Management (NPM) idea by carrying out state financial reforms that began to roll since the end of 2003, namely with the issuance of three new packages of state finance regulations. The three packages of state finance regulations, namely Law no. 17 of 2003 concerning State Finance, Law No. 1 of 2004 concerning the State Treasury, and Law no. 15 of 2005 concerning State Financial Audit. With the existence of the three packages of state finance regulations, it has changed the mindset or mindset to become more efficient, professional, accountable, and transparent, by making changes from traditional budgeting to performance-based budgeting, which opens corridors for the implementation of performance bases in a government-oriented environment. outputs and outcomes. This change occurred because of the large public demand for transparency and accountability in the administration of the government. The transformation of government management in the New Public Management (NPM), namely starting from the institutional arrangement/Institutional Arrangement, civil servant reform/Civil Servant Reform, and State Financial Management reform/New Management Reform (Mahmudi, 2003). In the NPM doctrine, the government is recommended to leave the traditional administrative paradigm that tends to prioritize systems and procedures, inefficient bureaucratic, slow and ineffective service delivery, and replace it with a performance and results orientation. This paradigm shift includes budgeting based on a performance approach. , accountability for the implementation of public activities carried out by local governments, information disclosure, and demands for the avoidance and cleaning of activities that smell of KKN. The demand for public accountability means that it is not enough for local governments to only do vertical reporting in the form of submitting reports to the central government, However, it is also imperative to submit horizontal reporting in the form of submitting local government performance reports to the DPRD and the wider community as a form of horizontal accountability. Articles 68 and 69 of Law no. 1 of 2004 concerning the State Treasury, it is stated that government agencies whose main task and function are to provide services to the community can apply a flexible financial management pattern, in the form of flexibility to implement sound business practices in order to maximize services to the community by highlighting productivity, efficiency and effectiveness in improving the quality of public services, financial performance and performance benefits for the community, namely through the Public Service Agency (BLU) or Regional Public Service Agency (BLUD). Regional government-owned hospitals are one of the agencies that can implement BLUD. BLUD is basically a tool to improve the performance of public services through the implementation of financial management based on results, professionalism, accountability and transparency. To become a BLUD, an agency must meet three main requirements, namely substantive, technical and administrative requirements (Article 29 of the Minister of Home Affairs Number 79 of 2018). Substantive requirements are met if the tasks and functions are operational in the implementation of public services that produce semi-public goods/services. Regulations related to the provision of goods and/or public services to improve the quality and quantity of public services, management of certain areas/areas for the purpose of improving the community's economy or public services, and management of special funds in the context of improving the economy and/or services to the community; technical requirements related to service performance that is feasible to manage and sound financial performance; as well as administrative requirements related to the fulfillment of documents such as a statement of ability to improve performance, governance patterns, business strategic plans, minimum service standards, basic financial reports, and the latest audit report/statement of willingness to be audited independently (Articles 30, 34 and 36 of Permendagri Number 79 2018). According to Waluyo (2011) the flexibility of the BLUD Financial Management Pattern, namely BLUD receipts and BLUD expenditures, BLUD cash management, BLUD debt and receivable management, BLUD investment, procurement of goods and services, accounting, remuneration, surplus/deficit, and personnel management in the form of the appointment of employees, both civil servants and non-civil servants. According to Sandiwara (2014) in his research at the Saiful Anwar Regional General Hospital Malang (RSAA) concluded that there was no significant difference found in the changes in the RSSA financial system after being made a

BLUD this is because there are too many different activities each year so the hospital is less focused on predetermined performance results. The public sector is an entity whose activities are related to efforts to produce goods and services to meet public needs. One of the public sectors that is required to always provide excellent service is the hospital. The hospital as one of the public service institutions plays an important role in improving health status by providing complete individual health services, namely inpatient, outpatient and emergency services. Hospitals are required to be able to serve the community, be able to develop and be independent and must be able to compete and provide quality and affordable services for the community. In the process of providing excellent service, it is not impossible for hospitals to experience various obstacles, one of which is the availability of funds. Therefore, the government in the Minister of Home Affairs Regulation (Permendagri) 79 of 2018 stipulates the Financial Management Pattern of the Regional Public Service Agency (PPK BLUD) with the aim of providing flexibility in managing the hospital's internal income and activities which previously had to be regulated by the government and the revenue that had to be sent to local government. Regional Apparatus Work Units (SKPD) that have BLUDs can manage all income earned to meet their needs with the aim of providing quality services to the public without being profit-oriented. Other than that, work units that have BLUD status no longer send all of their income directly to local governments, these work units keep their own income and are used as much as possible for needs in the public sector. Thus, it is hoped that with this system of BLUD financial application patterns, the service performance of the public sector can increase and be able to meet public needs quickly, effectively, efficiently, and economically. Through the concept of the BLU financial management pattern, hospitals are expected to increase professionalism, encourage entrepreneurship, transparency, and accountability in the context of public services, in accordance with the three pillars expected from the implementation of the PPK-BLU, namely promoting the improvement of public service performance, flexibility in financial management and good governance (Sri Mulyani, 2007). Masnah (2012) explains that the flexibility in financial management of BLUDs in hospitals is expected to improve service performance and financial performance so that hospitals are able to provide optimal health services and can compete with competitors. Regional General Hospital as one of the Regional Work Units (SKPD) which is engaged in public health services, most of which have been given the freedom to manage their finances by implementing the Financial Management Pattern of the Regional Public Service Agency (PPK BLUD). With this BLUD status, hospitals can plan, directly manage their income, and control all internal hospital affairs more flexibly with the aim of improving the quality of public services. This is in accordance with the mandate Law No. 44 of 2009 concerning Hospitals states "Hospitals established by the Government and Regional Governments as referred to in paragraph (2) must be in the form of a Technical Implementing Unit from an Agency in charge of the health sector, certain Agencies, or Regional Technical Institutions with the management of a Public Service Agency or Regional Public Service Agency in accordance with the provisions of the legislation." The strategy used is to improve the performance of the hospital, one of which is through improving the quality of service. Handayani et al (2015) service performance as measured by the Average Length of Stay (AvLOS) has a strong and significant correlation with the level of hospital effectiveness as measured by the level of independence, which means that if AvLOS increases, the level of hospital independence is also higher and financial performance as measured by the ratio of profitability and dependence on the Regional Revenue and Expenditure Budget (APBD) is strongly and significantly correlated with the level of effectiveness and efficiency of the hospital as measured by the Cost Recovery Rate (CRR) which proves that the higher the hospital's ability to generate operational surplus, the hospital has been operating effectively and efficiently. The dependency variable on APBD shows a negative sign, indicating that the implementation of PPK BLUD in government hospitals has succeeded in reducing the hospital's dependence on government subsidies. Anggit Maharani and Wahyu Adi (2013) the application of the Financial Management Pattern of the Public Service Agency can improve services to the community with flexibility in financial

management in accordance with the objectives of the Public Service Agency stated in government regulations. service efficiency) Liun Kendage Tahuna Hospital for the period 2013 to 2018 as the results of data processing and reported in the Government Agency Performance Accountability Report (LAKIP) Liun Kendage Tahuna Hospital can be seen in the following table:

NO	URAIAN	SEBELUM BLUD			SETELAH BLUD		
		2013	2014	2015	2016	2017	2018
1	Rasio Kas (<i>Cash Ratio</i>)	0,002	0,001	1,509	22,996	64,274	48,570
2	Rasio Lancar (<i>Current Ratio</i>)	2,418	12,323	151,600	40,147	211,277	224,622
3	Rasio Imbalan Atas Aset Tetap (<i>Return on Fixed Asset</i>)	- 68,116	- 67,396	- 160,873	- 89,335	- 86,459	- 60,749
4	Rasio Hutang (<i>Debt Ratio</i>)	67,013	64,930	12,009	39,974	11,207	9,111
5	Perputaran Aset Tetap (<i>Fixed Assets Turn Over</i>)	31,037	50,997	105,321	70,217	77,685	58,345
6	Perputaran Persediaan (<i>Inventory Turn Over</i>)	3,733	13,505	15,272	13,499	13,380	7,951
7	Periode Penagihan Piutang (<i>Collection Period</i>)	192,995	26,835	28,551	11,230	45,174	104,590
8	Ketertanggung terhadap APBD/N (K_APBD)	80,715	63,926	71,651	58,939	63,905	65,050
9	Tingkat Kemandirian (TK %)	33,142	47,475	83,838	46,674	47,327	48,991
10	Bed Occupancy Rate (BOR %)	65,200	68,470	70,770	65,080	69,870	73,060
11	Bed Turn Over (BTO kali)	39,800	42,400	43,150	39,800	40,300	31,500
12	Turn Over Interval (TOI hari)	2,500	2,100	2,470	3,200	2,700	3,120
13	Length of Stay (LOS hari)	5,200	6,300	5,910	6,060	6,100	6,020
14	Gross Death Rate (GDR %)	23,000	24,000	25,100	32,200	35,300	39,520
15	Net Death Rate (NDR %)	20,000	21,000	16,000	24,600	22,250	21,430

Sumber data: Data olahan dan LAKIP RSUD Liun Kendage Tahuna

Based on the results of the research and the achievement of the performance of the Liun Kendage Hospital from 2013 to 2016, the researchers were motivated to analyze the impact of the implementation of PPK BLUD on the performance of the Liun Kendage Tahuna Hospital. Besides that, the reason the researcher chose the Liun Kendage Tahuna Hospital was because it was the first hospital to implement the Financial Management Pattern of the Regional Public Service Agency (PPK BLUD) in the North Sulawesi Province. This matter marked by the stipulation of the Sangihe Islands Regent Regulation Number 28 of 2015 concerning the Pattern of Governance of the Regional Public Service Agency of the Liun Kendage Hospital, Sangihe Islands Regency and the Sangihe Islands Regent's Decree Number 245/445 of 2015 concerning the Application of the Financial Management Pattern of the Regional Public Service Agency of Liun Kendage Hospital, Kepulauan Regency, Sangihe. The implementation has started since 2016. Until the end of 2020, only 3 (three) of the 15 hospitals in the Sulawesi Province that have implemented PPK BLUD, namely: RSUD Liun Kendage Tahuna.

2.1 Theoretical basis

2.1.1 Financial Management

Financial management is a combination of science and art that discusses, examines and analyzes how a financial manager uses all company resources to seek funds, manage funds and distribute funds with the aim of providing profit or prosperity for shareholders and business sustainability. for the company (Fahmi, 2013).

According to Husnan and Pudjiastuti (2015), the main functions of financial management are:

1. Financial management involves planning, analyzing, and controlling financial activities. Thus, the company's activities are not limited to the finance department.
2. Financial managers need to obtain funds from financial markets or financial markets. The funds obtained are then invested in various company activities to fund company activities. If the activity of obtaining funds means the company issues financial assets, then the activity of investing funds makes the company have real assets.

3. From the activity of investing funds (called investment), the company expects to get results that are greater than the sacrifices. In other words, it is expected to get "profit". Profits earned need to be decided to be returned to the owner of the funds (financial market), or reinvested in the company.
4. Financial managers need to make decisions about the use of funds (referred to as investment decisions), obtaining funds (referred to as funding decisions), profit sharing (referred to as dividend policy).

2.1.2 Regional Finance

Regional finance is part of state finances. Therefore, referring to the definition of state finances in Law Number 17 of 2003 concerning Regional Finance, the definition of regional finance is: "All rights and obligations that can be valued in money and everything in the form of money and goods that can be used as regional property that related to the implementation of these rights and obligations. Meanwhile, according to Mamesah (1995) defines regional finance as all rights and obligations that can be assessed in nominal terms or money, as well as everything in the form of money or goods that can be used as regional assets as long as they are not owned/controlled by the state or higher regions, as well as other parties. in accordance with the provisions/regulations.

The definition of Regional Finance is also stated in PP Number 58 of 2005, namely all regional rights and obligations in the context of administering regional government which can be valued in money, including all forms of wealth related to the rights and obligations of the region.

2.1.3 Local Government Financial Report

According to Mahmudi (2016), there are two main reasons why local governments need to publish their financial reports, namely:

1. From the internal side, financial reports are a means of controlling and evaluating performance for the local government as a whole and the work units within it (Regional Work Units). Financial reports are internal accountability, namely the responsibility of the head of the work unit to the regional head, the regional head to local government employees and the DPRD.
2. From the side of external users, local government financial reports are a form of external accountability, namely the accountability of regional heads to the community, investors, creditors, donor agencies, the press, and other parties with an interest in the report as a basis for decision making.

Mahmudi (2016) also mentions that in general the objectives of presenting financial statements for local governments are:

1. To provide information that is useful in making economic, social and political decisions;
2. For public accountability tools;
3. To provide information used in evaluating managerial and organizational performance.

2.1.4 Definition of PPK BLUD

Law Number 1 of 2004 concerning the State Treasury in Article 1 states that the Public Service Agency is an agency within the government that was formed to provide services to the community in the form of providing goods and/or services that are sold without prioritizing profit seeking and in carrying out its activities based on the principle of efficiency and productivity.

And in the Regulation of the Minister of Home Affairs Number 79 of 2018 concerning Regional Public Service Bodies in Article 1 paragraph 1 it states that the Regional Public Service Agency,

hereinafter abbreviated as BLUD, is a system implemented by the technical implementing unit of regional offices/agencies in providing services to the community that has flexibility. in the Financial Management Pattern (PPK) as an exception to the provisions of regional management in general.

The BLUD Financial Management Pattern (PPK BLUD) is a financial management pattern that provides flexibility in the form of the flexibility to implement sound business practices to improve services to the community in order to promote general welfare and educate the nation's life (Minister of Home Affairs Regulation Number 79 of 2018 Article 1), as an exception to the provisions of regional financial management in general.

The same thing was conveyed by Suryaningsih (2015), the Financial Management Pattern of the Regional Public Service Agency (PPK BLUD) is a financial management pattern that provides flexibility in the form of flexibility to implement healthy business practices to improve services to the community.

2.1.5 Purpose of Establishing BLU/BLUD

As stated in the Regulation of the Minister of Home Affairs Number 79 of 2018 concerning Regional Public Service Bodies in Article 2 paragraph 1, namely BLUDs aim to provide public services effectively, efficiently, economically, transparently and responsibly by paying attention to the principles of justice, propriety and benefits with good practice. healthy business, to assist the achievement of local government goals whose management is carried out based on the authority delegated by the regional head.

Healthy business practice is the implementation of organizational functions based on good management principles in the context of providing quality, sustainable and competitive services (Article 1 paragraph 3 of the Regulation of the Minister of Home Affairs Number 79 of 2018).

2.1.6 Characteristics of BLU/BLUD

The special characteristics that distinguish the Public Service Agency from other organizational units or government institutions are as stated in the article on the BLUD.co.id website regarding the characteristics and principles of the Regional Public Service Agency (BLUD), namely:

- 1) BLU is a government agency that provides goods and services that are in direct contact with the community. Because BLU provides goods and services to the public, there is income earned by BLU from costs charged to consumers. This BLU income is Non-Tax Revenue/PNBP while BLUD income is other legitimate Regional Original Income/PAD for a region. In the government bureaucracy there are so many organizations that act not as providers of goods and services, for example government organizations that make regulations, law/judicial enforcement, defense and so on, so that these organizations will not receive direct income from the community for the services provided.
- 2) BLU must carry out sound business practices without prioritizing profit seeking. This is a very special characteristic because government agencies are allowed to implement business practices as is commonly practiced by the business/private world. However, even though it is organized as a business institution, BLU is not allowed to seek profit (not-for-profit).
- 3) BLU is run with the principles of efficiency and productivity. This characteristic is far different from ordinary government agencies which in their service delivery prioritize very high budget absorption, regardless of whether the activity reaches the target correctly or not. In BLU budget absorption is not a target because the surplus/excess budget can be reused in the following year to improve the quality of its services.

- 4) There is flexibility and autonomy in carrying out BLU operations, namely: flexibility in terms of financial management, flexibility in managing human resources and flexibility in terms of asset/goods management and procurement.
- 5) BLU is excluded from the general provisions of state financial management. This provision is a spirit of autonomy given to BLU to "be able to violate" provisions in state finances. An example is that BLUs are allowed to use their revenues directly (PNBP for Central BLUs or other legitimate PAD for BLUDs).

2.1.7 Definition of Performance

Performance is a process of assessing the progress of work compared to the goals and objectives that have been set, including information on the efficient use of resources in producing goods and services, the quality of goods and services, the purpose of comparing the results of activities and objectives to determine the effectiveness of actions in achieving goals (Mahmudi, 2003). 2007). From a managerial perspective, according to Kaplan, Norton and David (2000) the 'balanced scorecard (BSc)' approach has achieved widespread recognition as a tool for measuring all aspects of performance. BSc measures performance from several dimensions, namely the financial performance perspective; internal business process efficiency performance perspective; customer satisfaction perspective; and growth and learning perspectives. The financial performance of an organization is closely related to the measurement and assessment of performance. Performance measurement "performing measurement" is the qualification and efficiency and effectiveness of the organization in operating the business during the accounting period. Performance measurement is carried out to determine the achievement of organizational performance and as a tool for organizational monitoring and evaluation. The demand for better accountability led to bureaucratic reform in the implementation of New Public Management, namely towards better performance measurement, therefore an era called with new public management. Mardiasmo (2004) argues that by conducting a historical ratio analysis of the company concerned for several periods, the analyst can make a more realistic assessment or opinion. Therefore, analysis of the development of financial performance and service efficiency performance in this study will be carried out time series analysis, namely by looking at financial ratios and service efficiency ratios from year to year. In accordance with Article 18 of the Regulation of the Minister of Home Affairs Number 79 of 2018 it is stated that financial and non-financial performance BLUD must be assessed. The financial performance assessment includes:

- 1) Obtaining business results or work results from the services provided (profitability);
- 2) Fulfill its short-term obligations (liquidity);
- 3) Fulfill all of its obligations (solvability);
- 4) The ability to receive from services to finance expenses.

Meanwhile, non-financial performance appraisal is measured based on the customer's perspective, internal service processes, learning and growth.

2.1.8 Aspects of Performance Assessment

The performance appraisal of the RSD-BLUD is a mandate from Law Number 44 of 2009 concerning Hospitals, Government Regulation Number 74 of 2012 concerning Amendments to Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Agencies and Minister of Home Affairs Regulation Number 79 of 2018 concerning Agency Regional Public Service. Performance measurement is a form of implementing hospital accountability from the application of the New Public Management concept in the context of bureaucratic reform in Indonesia.

Performance measurement is a form of implementing accountability in hospitals from the application of the new public management concept in the context of bureaucratic reform in Indonesia. Performance measurement provides activity results that can describe what has actually been done and achieved by regional hospitals so that they can identify opportunities and challenges for hospital development (Shaw C, 2003).

In accordance with the Regulation of the Minister of Home Affairs Number 79 of 2018 and Regulation of the Director General of Treasury Number PER-24/PB/2018, the indicator ratio groups used to assess Financial Performance are:

- a. Liquidity Ratio, this ratio is used to determine the hospital's ability to meet all its short-term obligations. This liquidity ratio is measured using the cash ratio and current ratio.

1. Cash Ratio

Is a ratio used to measure the hospital's cash ability to guarantee short-term liabilities.

$$\text{Cash Ratio} = \frac{\text{Kas (Bank)}}{\text{Kewajiban Lancar}} \times 100\%$$

2. Current Ratio (Current Ratio)

Is a ratio to measure the hospital in meeting its short-term obligations that are due soon using available current assets.

$$\text{Current Ratio} = \frac{\text{Aktiva Lancar}}{\text{Hutang Lancar}}$$

- b. Profitability ratio or profitability ratio, this ratio is used to measure the hospital's ability to generate income from daily service activities. Profitability ratio is measured by the ratio of return on fixed assets (return on fixed assets), which is the ratio used to assess the use of fixed assets in operating activities to generate profits.

$$\text{Return on Fixed Asset} = \frac{\frac{\text{Surplus Sbl Keuntungan}}{\text{Defisit Sbl Kerugian}}}{\text{Aset Tetap}} \times 100\%$$

- c. Solvency Ratio, this ratio is used to measure the hospital's ability to fulfill all its obligations. This solvency ratio is measured using the debt ratio, namely shows the ability of the hospital to pay off its obligations with its assets.

$$\text{Debt Ratio} = \frac{\text{Total Hutang}}{\text{Total Aset}} \times 100\%$$

- d. Activity Ratio, this ratio is used to determine the hospital's ability to manage its assets and resources. The activity ratio is measured by the ratio of fixed asset turnover and inventory turnover.

1. Fixed Assets Turn Over

Is a ratio used to measure the effectiveness of fixed assets owned by the hospital in generating income.

$$\text{Fixed Assets Turn Over} = \frac{\text{Pendapatan Operasional}}{\text{Aset Tetap}} \times 100\%$$

2. Inventory Turn Over

Is a ratio used to measure how many times the funds embedded in inventory will rotate in a period.

$$\text{Inventory Turn Over} = \frac{\text{Total Persediaan} \times 365}{\text{Pendapatan BLU}} \times 1 \text{ hari}$$

e. Accounts Receivable Collection Period

Is a measurement that shows how much time it takes for a hospital to realize its credit sales.

$$\text{Collection Period} = \frac{\text{Piutang Usaha} \times 360}{\text{Pendapatan Usaha}} \times 1 \text{ hari}$$

f. Dependence on APBD/N (K_APBND) is a ratio that compares BLUD funds sourced from APBD/N with total BLUD revenues.

$$K_APBD = \frac{\text{Pendapatan BLUD dari APBD}}{\text{Total Pendapatan BLUD}}$$

g. The level of independence (TK) is a ratio that shows how able the hospital is to finance all expenditures from its operating income, both operational expenditures and investment expenditures.

$$TK = \frac{\text{Pendapatan Operasional RS}}{\text{Belanja Operasional} + \text{Belanja Investasi}} \times 100\%$$

Meanwhile, for the measurement of Non-Financial Performance as a proxy for Hospital Service Efficiency Performance using the following indicators:

a. *Bed Occupancy Rate* (DRILL)

BOR according to Huffman (1994) is "the ratio of patient service days to inpatient bed count days in a period under consideration". Meanwhile, according to the Indonesian Ministry of Health (2005), BOR is the percentage of bed use in a certain period. This indicator provides an overview of the level of utilization of beds in hospitals. The ideal BOR parameter value is between 60% - 85%.

$$BOR = \frac{\sum \text{hari perawatan}}{(\sum \text{tempat tidur} \times 365 \text{ hari})} \times 100\%$$

b. *Bed Turn Over* (BTO)

The BTO bed turnover rate according to Huffman (1994) is "...the net effect of changed in occupancy rate and length of stay". BTO according to the Indonesian Ministry of Health (2005) is the frequency of bed use in one period, the number of times the bed is used in a certain time unit. Ideally in one year, an average bed is used 40-50 times.

$$BTO = \frac{\sum \text{pasien keluar}}{\sum \text{tempat tidur}}$$

c. *Turn Over Interval* (TOI)

TOI according to the Indonesian Ministry of Health (2005) is the average day when a bed is not occupied, from being filled to the next time it is filled. This indicator provides an overview of the efficiency level of bed use. Ideally the bed is empty / not filled in the range of 1-3 days.

$$TOI = \frac{[(\sum \text{tempat tidur} \times 365 \text{ hari}) - \sum \text{hari perawatan}]}{\sum \text{pasien keluar}}$$

d. *Average Length of Stay* (AvLOS)

AvLOS according to Huffman (1994) is "The average hospitalization stay of inpatient discharged during the period under consideration". AvLOS according to the Indonesian Ministry of Health (2005) is the average length of stay for a patient. This indicator in addition to providing an overview of the level of efficiency, can also provide an overview of service quality. In general, the ideal AvLOS value is between 6-9 days (Depkes RI, 2005).

$$AvLOS = \frac{\sum \text{hari perawatan}}{\sum \text{pasien keluar}}$$

e. Gross Death Rate (GDR)

GDR is gross death rate. GDR according to the Indonesian Ministry of Health (2005) is the general mortality rate for every 1000 patients discharged. Ideally the GDR rate is < 45%, including newborns (BBL) who later died.

$$GDR = \frac{\sum \text{pasien meninggal}}{\sum \text{pasien keluar}} \times 1000 \text{ mil}$$

f. Net Death Rate (NDR)

The NDR net mortality rate according to the Indonesian Ministry of Health (2005) is the death rate > 48 hours after being treated for every 1000 patients discharged. This indicator provides an overview of the quality of service in hospitals. Ideally the NDR is < 25%.

$$NDR = \frac{\sum \text{pasien meninggal} > 48 \text{ jam dirawat}}{\sum \text{pasien keluar}} \times 1000 \text{ mil}$$

Method

1.2 Population and Sample

4.4.1 Population

According to Sekaran and Bougie (2017) population is the whole group of people, events, or things that the researcher wants to investigate. The population in this study is all financial data from the time the Liun Kendage Tahuna Hospital was established until now.

4.4.2 Sample

The sample used: the year of implementation of PPK BLUD is 2016 so that the period before the implementation of PPK BLUD is 2015, 2014 and 2013 while the period after the implementation of PPK BLUD is 2016, 2017 and 2018.

1.3 Operational definition

An operational definition is a definition of a variable that is formulated based on the observable characteristics of the variable. Operational definitions are needed to provide a definite picture so that later these terms do not experience ambiguity in meaning. The operational definitions used in this study are as follows:

Indicator Ratio to assess the financial performance of BLUD RSUD Liun Kendage:

1. Cash Ratio

It is a ratio used to measure the hospital's ability to meet current liabilities.

$$\text{Cash Ratio} = \frac{\text{Kas (Bank)}}{\text{Kewajiban Lancar}} \times 100\%$$

2. Current Ratio (Current Ratio)

Is a ratio to measure the hospital in meeting its short-term obligations that are due soon using available current assets.

$$\text{Current Ratio} = \frac{\text{Aktiva Lancar}}{\text{Hutang Lancar}}$$

3. Ratio of return on fixed assets (return on fixed assets)

Is a ratio used to assess the use of fixed assets in operating activities to generate profits

$$\text{Return on Fixed Asset} = \frac{\text{Surplus/Defisit Sbl Keuntungan/Kerugian}}{\text{Aset Tetap}} \times 100\%$$

4. Debt ratio (debt ratio)

The ratios shows the ability of the hospital to pay off its obligations with its assets.

$$\text{Debt Ratio} = \frac{\text{Total Hutang}}{\text{Total Aset}} \times 100\%$$

5. Fixed Assets Turn Over

Is a ratio used to measure the effectiveness of fixed assets owned by the hospital in generating income.

$$\text{Fixed Assets Turn Over} = \frac{\text{Pendapatan Operasional}}{\text{Aset Tetap}} \times 100\%$$

6. Inventory Turn Over

Is a ratio used to measure how many times the funds embedded in inventory will rotate in a period.

$$\text{Inventory Turn Over} = \frac{\text{Total Persediaan} \times 365}{\text{Pendapatan BLU}} \times 1 \text{ hari}$$

7. Average Collection Period Ratio

Is a measurement that shows how much time it takes for a hospital to realize its credit sales.

$$\text{Collection Period} = \frac{\text{Piutang Usaha} \times 360}{\text{Pendapatan Usaha}} \times 1 \text{ hari}$$

8. Dependence on APBD/N (K_APBND)

It is a ratio that compares BLUD funds sourced from APBD/N with total BLUD revenues. The smaller this ratio, the less dependent the house is on the APBD/N.

$$K_APBD = \frac{\text{Pendapatan BLUD dari APBD}}{\text{Total Pendapatan BLUD}}$$

9. Independence Level (TK)

A ratio that shows how capable the hospital is to finance all expenditures from its operating income, both operational spending and investment spending. The higher this ratio, the more independent the hospital is to finance its activities.

$$TK = \frac{\text{Pendapatan Operasional RS}}{\text{Belanja Operasional} + \text{Belanja Investasi}} \times 100\%$$

The ratio of non-financial indicators that are proxied as a service efficiency performance of BLUD RSUD Liun Kendage in this study uses the following indicators:

1. *Bed Occupancy Rate* (DRILL)

Ratio to assess the percentage of bed use in a certain period. This indicator provides an overview of the level of utilization of beds in hospitals. The ideal BOR parameter value is between 60% - 85%.

$$BOR = \frac{\sum \text{hari perawatan}}{(\sum \text{tempat tidur} \times 365 \text{ hari})} \times 100\%$$

2. *Bed Turn Over* (BTO)

Ratio to assess the frequency of bed use in a period, the number of times the bed is used in a certain time unit. Ideally in one year, an average bed is used 40-50 times.

$$BTO = \frac{\sum \text{pasien keluar}}{\sum \text{tempat tidur}}$$

3. *Turn Over Interval* (TOI)

Ratio to rate the average number of days a bed is not occupied, from being filled to the next time it is filled. This indicator provides an overview of the efficiency level of bed use. Ideally the bed is empty / not filled in the range of 1-3 days.

$$TOI = \frac{[(\sum \text{tempat tidur} \times 365 \text{ hari}) - \sum \text{hari perawatan}]}{\sum \text{pasien keluar}}$$

4. *Average Length of Stay* (AvLOS)

Ratio to assess the average length of stay of a patient. This indicator in addition to providing an overview of the level of efficiency, can also provide an overview of service quality. In general, the ideal AvLOS value is between 6-9 days (Depkes RI, 2005).

$$AvLOS = \frac{\sum \text{hari perawatan}}{\sum \text{pasien keluar}}$$

5. *Gross Death Rate* (GDR)

Is a ratiogeneral mortality rate for every 1000 patients discharged. Ideally the GDR rate is < 45%, including newborns (BBL) who later died.

$$GDR = \frac{\sum \text{pasien meninggal}}{\sum \text{pasien keluar}} \times 1000 \text{ mil}$$

6. *Net Death Rate* (NDR)

Is the ratio of mortality > 48 hours after admission for every 1000 patients discharged. This indicator provides an overview of the quality of service in hospitals. Ideally the NDR is < 25%.

$$NDR = \frac{\sum \text{pasien meninggal} > 48 \text{ jam dirawat}}{\sum \text{pasien keluar}} \times 1000 \text{ mil}$$

4.6 Analysis Techniques

To test the differences in hospital performance (financial and non-financial) before and after the implementation of PPK BLUD, the analytical technique used was Paired sample t-Test. Paired sample t-Test is a t-test where the sample is interconnected between one sample and another sample. Fifteen variables that have been determined in this study will be measured with a paired sample t-test so that the results of the different tests on these variables will be obtained by making the following decisions (Singgih Santoso, 2010):

1. If the value of Sig.(2-tailed) < Research Alpha (0.05), then H_0 rejected and H_a accepted.
2. If the value of Sig.(2-tailed) > Alpha Research (0.05), then H_0 accepted and H_a rejected.

With the following explanation:

H_0 = There is no significant difference in hospital performance (financial and non-financial) between before and after the implementation of the Public Service Agency Financial Management Pattern at Liun Kendage Tahuna Hospital.

H_a = There is a significant difference in hospital performance (financial and non-financial) between before and after the implementation of the Public Service Agency Financial Management Pattern at Liun Kendage Tahuna Hospital.

Results

The secondary data obtained was carried out by testing the Paired Sample t-Test hypothesis with the results concluding that there was no difference in all performance data tested before and after the application of the Financial Management Pattern of the Regional Public Service Agency (PPK BLUD) at Liun Kendage Tahuna Hospital. Likewise with separate tests for financial performance and non-financial performance. Where this research results that there is no difference in financial performance between before and after RSUD Liun Kendage Tahuna implements PPK BLUD. These results are consistent with previous research by Nyoman Trio Susandi, et al. (2017) which states that there are no differences in financial performance in all the variables studied and there are no differences in the performance of internal process efficiency in all the variables studied. These results are also consistent with the results of research conducted by Angit Maharani (2013) which states that there is no significant difference in financial performance between before and after the implementation of PPK BLU at Sebelas Maret University, the value of financial ratios of liquidity, profitability, and solvency tend to remain/static only. The absence of differences in financial performance at the Liun Kendage Tahuna Hospital is mostly due to the non-optimal implementation of PPK BLUD which can be seen from the following factors:

1. BLUD revenues are still low due to the lack of renewal or adjustment of the tariff pattern every year, resulting in the tariff pattern being applied continuously.

The old tariff adjustment has been regulated in Regional Regulation Number 4 of 2011 concerning Amendments to the Sangihe Islands Regency Regulation Number 5 of 2010, but the house has not made a tariff adjustment proposal.

This results in hospital revenues remaining static, even though the adjustment of service rates aims to cover all or part of the costs incurred to produce goods/services for services provided by the BLUD (Article 81 paragraph 4 of the Regulation of the Minister of Home Affairs Number 79 of 2018 concerning Agency Regional Public Service).

2. Other supporting income potential that has not been fully exploited. This income will be included as other legitimate BLUD income as stated in Article 52 paragraph 6 point f of the Regulation of the

Minister of Home Affairs Number 79 of 2018 concerning Regional Public Service Agency which states that Other legitimate BLUD income as stated in Article 51 paragraph e, among others is business development. Examples of income from business development are:

- a. Income on parking lots. There has been no charge for the use of parking spaces in the Liun Kendage Tahuna Hospital.
 - b. Income from laundry services is also not optimal. Hospital laundry is still focused only on internal hospital services, namely serving the needs of laundry for hospital linens, while there is no laundry for the patient's family.
 - c. The income of the Nutrition Installation which only relies on the fulfillment of patient nutrition by not seeing the opportunity for a food business for the patient's family with health standards and nutritional needs for the patient's caregiver.
3. Liun Kendage Tahuna Hospital is still a type C hospital, so the cooperation rate applied is the type C hospital rate. This has an impact on the amount of income that is far below when compared to type B hospitals due to BPJS policy in applying a tariff pattern based on class. hospital.
4. Even though it has implemented PPK BLUD which has flexibility in financial management, the RSUD still relies heavily on the Sangihe Islands Regency APBD to cover operational expenses. Data on APBD funds received by Liun Kendage Tahuna Hospital after the implementation of PPK BLUD are as follows:

**Table 5.12: Realization of the Regional Budget at the Liun Kendage Hospital Tahuna
Period 2016 to 2018**

Year	Amount (Rp)
2016	40,969,809,814.00
2017	53,946,022,944,00
2018	62,697,960,592.00

Data Source: The Financial Report of the Liun Kendage Tahuna Hospital.

5. Liun Kendage Tahuna Hospital until now has not implemented a financial management information system in accordance with the needs of healthy business practices in accordance with article 10 paragraph 1 letter h of the Regulation of the Minister of Home Affairs Number 79 of 2018 concerning Regional Public Service Agencies. The financial information system until the 2019 fiscal year was still carried out using a manual system and had not been integrated between sections so that the financial reports made were still often recorded errors due to repeated recording errors.

6. The high receivables from RSUD Liun Kendage Tahuna, which increased significantly in 2018 to Rp9,786,734,155.00 from the previous year amounting to Rp3,823,500,723.63 which mostly came from claims to BPJS.

7. Liun Kendage Tahuna Hospital needs to reconsider the establishment of an Internal Supervisory Unit (SPI) that comes from the hospital itself, so that internal supervision and control of service performance, finances and the influence of the social environment in implementing healthy business practices can run optimally as mandated by Article 14 and 15 Regulation of the Minister of Home Affairs Number 79 of 2018 concerning Regional Public Service Bodies. The current SPI comes from the Human Resources of the Regional Inspectorate of the Sangihe Islands Regency.

The same thing also applies to non-financial performance testing, where the results of this study indicate that there is no difference in non-financial performance between before and after RSUD Liun

Kendage Tahuna implemented PPK BLUD. The absence of differences in non-financial performance or service efficiency performance is more due to:

1. The BOR index of the Liun Kendage Tahuna Hospital since the implementation of the PPK BLUD is in the index range of 65% to 73%. According to the main Hospital Performance Indicators of the Ministry of Health of the Republic of Indonesia, the BOR index as above has reached the ideal value for a regional hospital. The ideal value set by the Indonesian Ministry of Health is 60% - 85%. The achievement of BOR in the range of the ideal level can still be increased to the maximum BOR level according to the parameters of the Ministry of Health, but this is still constrained by several factors, namely:
 - a. There are still many hospital facilities and infrastructure that are already old and unfit for use, such as treatment buildings and medical support equipment, thereby reducing the competitiveness of hospitals.
 - b. Hospital resources are still minimal, such as special nurses and expert doctors. In 2018, the Liun Kendage Tahuna Hospital was recorded to have 37 medical personnel, consisting of 19 general practitioners and 18 specialist doctors. Of the 37 medical personnel, 25 are civil servants and 12 are non-civil servants.
2. The BTO index at the Liun Kendage Tahuna Hospital since the implementation of the PPK BLUD is in the index range of 31-39 days. This illustrates that in one year, one bed is used on average 31–39 days. This achievement is still low because it has not reached the ideal count of bed usage in one year, which is 40-50 times (Depkes RI. 2005). The BOR ideal index has not yet been achieved, apart from the lack of facilities, infrastructure and expert doctors, also because many patients have been treated at first-level health facilities (Puskesmas). There are several Puskesmas in the Sangihe Islands Regency which already have inpatient facilities.
3. The TOI index at the Liun Kendage Tahuna Hospital since the implementation of the PPK BLUD is in the index range of 2-3 days. In general, it has reached the ideal TOI according to the Ministry of Health, 2005, which is in the range of 1-3 days. The index shows that at the Liun Kendage Tahuna Hospital, beds are not occupied from the time they are filled to the time they are filled for the next 2-3 days. This shows that the efficiency level of using the bed is quite good, which means that the bed is not used for only 2-3 days.
4. The AvLOS index at the Liun Kendage Tahuna Hospital since the implementation of PPK BLUD is in the range of 6 days. And this figure still meets the ideal AvLOS value, which is between 6-9 days (Depkes RI, 2005). This illustrates that hospitals are increasingly efficient and of high quality in providing services to the community.

In addition to the factors mentioned above, the absence of a difference in hospital performance before and after the implementation of PPK BLUD in Liun Kendage Hospital was also caused by the absence of a change in organizational culture from the previous rigid government bureaucracy to a government entrepreneur culture. Entrepreneurship can be done not only in the private sector but also in the public sector (Osborne and Gaebler, 1992). The emergence of this theory was motivated by the declining trust of the American public at that time, in the government that carried out ineffective and inefficient public services.

This theory answers some of these problems. The bureaucratic culture that is run by the Liun Kendage Tahuna Hospital after being established as a BLUD should adopt entrepreneurship government where the orientation of excellent service becomes the organizational culture so that it can produce performance in accordance with what has been determined.

Conclusion

Based on the results of data analysis and discussions that have been carried out in the previous chapter, the researchers draw the following conclusions:

1. The results showed that there were no differences in hospital performance (financial and non-financial) on all variables studied before and after the implementation of PPK BLUD in Liun Kendage Tahuna Hospital.
2. RSUD Liun Kendage Tahuna has not been optimal in implementing PPK BLUD as regulated in Minister of Home Affairs Regulation Number 79 of 2018. Management has not yet optimally implemented PPK BLUD, which can be seen, among others:
 - a. there is no proposed renewal or adjustment of tariffs even though there has been Regional Regulation Number 4 of 2011 concerning Amendments to the Regional Regulation of Sangihe Islands Regency Number 5 of 2010 for adjustments to the old tariffs;
 - b. BLUD revenue optimization has not been carried out optimally by looking at the potential of existing resources, such as: income from parking lots, income from laundry services for patients' families and income from the nutrition installation division by opening a food business for families/patient caregivers;
 - c. has not implemented a financial management information system to minimize repeated recording errors in order to produce reliable financial reports.
3. Even though the implementation of PPK BLUD in Liun Kendage Tahuna Hospital is not optimal, changes for the better can still be seen where there is an increase in income and services provided. This is inseparable from the flexibility of financial management provided after the implementation of KDP BLUD.

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