

## **Analysis of Financial Performance Before and After the Implementation of BLU Financial Management Patterns at Level III Salak Bogor Hospital**

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### **ABSTRACT**

*The research aims (1) to determine the performance of the Salak level III hospital before and after the implementation of the BLU financial management pattern (2) to find out whether there are significant differences before and after the implementation of the BLU financial pattern (3) To find out the obstacles that arise in implementing BLU in level hospitals III Salak Bogor. This research uses comparative descriptive research with a quantitative approach, namely comparing financial performance ratios before and after the implementation of the BLU financial pattern including cash ratio, current ratio, receivables collection period ratio, fixed asset turnover ratio, fixed asset return ratio, return on equity ratio and income ratio. PNPB on operational costs. The results of research on financial performance after BLU experienced a significant increase except for the asset turnover ratio. Innovation is needed to find and develop resources to improve financial performance*

**Keywords :** *Public Service Agency, financial performance, financial ratios of BLU Hospital Ministry of Defense.*

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### **Introduction**

Permenkes No. 3 of 2020 states, that the parties that can establish hospitals are the central government, local government or the private sector, this is one of the causes of the Indonesian National Army (TNI) to establish a Hospital. The Army has an agency, namely the Army Health Center, abbreviated as Puskesad, which has the main task of serving the health of soldiers, civil servants of the Army (TNI AD) and their families continuously and continuously in order to achieve a healthy physical, mental and social condition that affects the readiness of soldiers in carrying out their duties and responsibilities as servants of the state and society. Puskesad is responsible for managing hospitals under the auspices of the Army. In addition to its main task of serving health for Soldiers, Army civil servants (TNI AD) and their families, along the way the Army Hospital also serves the health of the general public.

TNI AD Hospital is categorised as a non-business organisation, not solely seeking profit, but the Hospital has consequences on Accountability and auditability in reporting its financial management. TNI AD Hospital as a public service agency plays an important role in improving the health status of the TNI, PNS TNI AD and their families. TNI AD hospitals are required to provide high quality health services, professional medical personnel and equipment with good technology, In addition, some TNI hospitals have limitations in managing sources of income from Fixed Assets in the form of buildings because their ownership is still under the control of Zidam (Zeni Daerah Militer), this affects hospital revenue. this is a challenge and also a problem that is quite difficult to face for TNI AD Hospitals.

Rumah Sakit Tingkat III Salak Bogor was appointed as a work unit (Satker) since 2017. In its development during the period 2017 to 2022, it uses two Financial Management systems, namely Non-Tax State Revenue (PNBP) 2017-2019 and Public Service Agency Financial Pattern (PK BLU) 2020-present.

To improve a more flexible financial management system for institutions that have the main task and function of providing services to the public that prioritise productivity, efficiency and effectiveness, a Public Service Agency work unit (Satker BLU) is established so as to improve the quality and quantity of services, this is stated in Law No. 1 of 2001.

In 2021, there are only 19 Army Hospitals that use the Public Service Agency Financial Pattern out of 69 hospitals under the Army (Army Health Centre data). Salak Level III Hospital is one of the army hospitals appointed to implement public service agency financial management in June 2020 to coincide with the Covid 19 Pandemic. The existence of a pandemic affects the performance parameters of the hospital. outpatient, inpatient and BOR data for 2017 to 2022 as follows:

**Table 1 Performance Parameters of Rumkit Tk. III Salak Bogor**

Year	Outpatients	Inpatients	BOR
2017	61.021	9.186	60,36
2018	77.867	9.492	70,00
2019	75.977	9.959	67,46
2020	48.567	5.367	40,83
2021	53.769	4.723	37,43
2022	76.252	4.323	42,75

*Source: Infokes Data Hospital Tk. III Salak Bogor*

According to the Indonesian Ministry of Health (2005), BOR (Bed Occupancy Rate) is the percentage of usage of increased revenue in 2021. Below is attached the hospital revenue data for the period 2017 to 2022.

**Table 2 Reception data of Tk. III Salak Hospital**

	2017	2018	2019	2020	2021	2022
Patients	54.787.606.299	47.847.403.176	49.393.014.784	50.799.999.774	70.082.625.513	52.637.019
Lease of Land, Building and Equipment	30.586.050	623.543		31.867.580		
Work Delay Penalty	75.950	653.158				
Current Account Services	1.061.977	4.731	156	10.788.889	56.222.432	132.693.587
Total Pendapatan	54.819.330.276	47.848.684.608	49.393.014.940	50.842.656.243	70.138.847.945	52.769.713

*Source: Financial Report of Rumkit Tk. III Salak Bogor*

Researchers took several relevant previous studies. Some of these studies include: (1) Fitri Handayani's research entitled 'Performance of Local Government Hospitals before and after the Public Service Agency (Study on Banda Aceh City Government Hospitals)'. The study used Qualitative methods and descriptive analysis with the results of the study stating that revenue increased but was accompanied by an increase in expenditure. While the difference is in the ratio analysed, previous researchers focused more on the number of BOR TOI and NDR while the current researcher is more on the financial statements. (2) Chrisman Frans Perdamean's research entitled 'Financial Analysis before and after the implementation of the regional public service agency management pattern, a case study at Siti Aisyah Lubuk Linggau Hospital.' The results showed an increase in revenue after the application of the BLU financial pattern. The previous researcher's equation with the current researcher is examining financial performance, the difference is in the object of research.

### Research Objectives

The author's motivation for conducting this research is: 1) To find out how the financial performance of Level III Salak Bogor Hospital before and after the implementation of the BLU financial pattern 2) To find out whether there is a significant difference in financial performance before and after the application of BLU in Level III Salak Bogor Hospital 3) To find out the obstacles that arise in the application of BLU in Level III Salak Bogor hospital. This research is expected to be a material comparison and consideration for follow-up research in the same field, especially the assessment of BLU Financial Performance.

### Research Methods

#### Object of Research

According to Sugiyono (2013), the object of research is something that is at the core of research activities or everything that is the target of research. The object of research is devoted to the financial management of the Army Hospital, namely the Level III Salak Bogor Hospital, which is located on Jl. Jenderal Sudirman No. 8 Bogor.

## Type of research

The method used in this research is a comparative descriptive method with a quantitative approach. According to Danang Sunyoto (2013) the research method is a sequence of data analysis processes that are presented systematically in order to provide an understanding of the purpose of the research.

According to Sugiyono (2014: 53) research conducted to determine the existence of independent variables, either one variable or more variables (variables that stand alone) without making comparisons or looking for variable relationships with each other is called descriptive research. According to Sugiyono (2006) research that compares the existence of one or more variables in two or more different samples, or at different times is called comparative research. This research uses secondary data sources and is entirely sourced from financial reports generated by Salak Bogor Level III Hospital during 2017 - 2022 with research variables using Cash Ratio, Current Ratio, Accounts Receivable Collection Period, Fixed Asset Turnover Ratio, Return on Equity, Return on Fixed Assets and Income Ratio.

## Data Analysis Method

The analysis used in the study is by means of theoretical research which will be applied with the formula as an analytical tool. Thus it will be known how the analysis of financial statements as a basis for assessing performance measurement includes cash ratios, current ratio, accounts receivable collection period, fixed asset turnover ratio, return on equity, return on fixed assets, inventory turnover and PNB ratio to operating costs, as follows:

- A. Calculating financial ratios based on the components of the Bogor Salak Level III Hospital financial statements. The calculations are as follows:

1. Ratio Kas:

$$\text{Rasio Kas} = \frac{\text{Kas dan Setara Kas}}{\text{Kewajiban Jangka Pendek}} \times 100\%$$

2. Rasio lancar:

$$\text{Rasio Lancar} = \frac{\text{Aset Lancar}}{\text{Kewajiban Jangka Pendek}} \times 100\%$$

3. Periode penagihan piutang:

$$\text{Periode Penagihan Piutang} = \frac{\text{Piutang Usaha} \times 360}{\text{Pendapatan Usaha}} \times 1 \text{ hari}$$

4. Perputaran aset tetap rumus:

$$\text{Perputaran Aset Tetap} = \frac{\text{Pendapatan Operasional}}{\text{Aset Tetap}} \times 100\%$$

5. Imbalan atas aset tetap dengan rumus:

$$ROFA = \frac{\text{Surplus atau defisit sebelum Pos keuntungan atau kerugian}}{\text{Aset Tetap}} \times 100\%$$

6. Imbalan ekuitas rumus:

$$ROE = \frac{\text{Surplus atau defisit sebelum Pos keuntungan atau kerugian}}{\text{Ekuitas – Surplus atau defisit Sebelum Pos kerugian/keuntungan}} \times 100\%$$

7. Rasio PNBP terhadap biaya operasional rumus:

$$\text{Rasio PNBP terhadap Biaya operasional} = \frac{\text{Pendapatan}}{\text{Biaya Operasioanl}} \times 100\%$$

The financial ratio performance assessment score at the Indonesian Army Hospital under the ministry of defence based on the regulation of the Director of Treasury Number PER-24 / PB, / 2018.

Table 3 Financial Ratio Indicators of RS. Ministry of Defence

No	Financial Ratio Indicator	Score
1.	Cash Ratio	2
2.	Current Ratio	4
3.	Receivables Collection Period	3
4.	Fixed Asset Turnover	2
5.	Fees on Fixed Assets	2
6.	Equity Rewards	2
7.	Revenue to operating expenses ratio	4
Total Financial Ratio Score		19

Source: Director of Treasury Regulation Number PER-24/PB/2018,

The total financial ratio score of 19% (0.19) is divided by the total score (TS) multiplied by the respective weight. Thus the proportions can be found, namely:

a. Good criteria if the score obtained consists of

- 1) AAA, if  $TS > 95 \times 0.19$ ;
- 2) AA, if  $80 \times 0.19 < TS < 95 \times 0.19$ ;
- 3) A, if  $68 \times 0.19 < TS < 80 \times 0.19$ ;

b. Medium criteria if the score obtained consists of.

- 1) BBB, if  $56 \times 0.19 < TS < 68 \times 0.19$ ;
- 2) BB, if  $45 \times 0.19 < TS < 56 \times 0.19$ ;
- 3) B, if  $35 \times 0.19 < TS < 45 \times 0.19$ ;

c. Poor criteria if the score obtained consists of

- 1) CC, if  $15 \times 0.19 < TS < 35 \times 0.19$ ;
- 2) C, if  $TS < 15 \times 0.19$

The results of the calculation of the total financial ratio score (TS) multiplied by the total overall

value (TS) become:

a. Good criteria if the score obtained consists of

- 1) AAA, if  $TS > 18.05$ ;
- 2) AA, if  $15.2 < TS < 18.05$ ;
- 3) A, if  $12.92 < TS < 15.2$ ;

b. Medium criteria if the score obtained consists of

- 1) BBB, if  $10.64 < TS < 12.92$ ;
- 2) BB, if  $8.55 < TS < 10.64$ ;
- 3) B, if  $6.65 < TS < 8.55$ ;

c. Poor criteria if the score obtained consists of

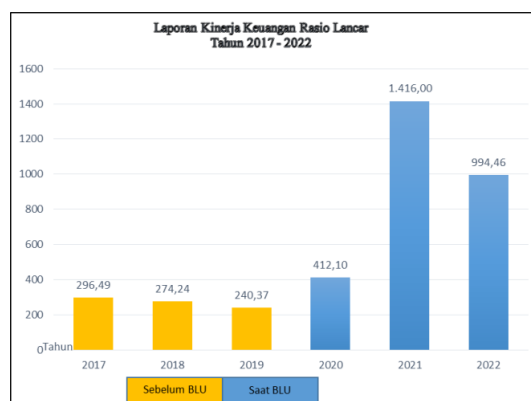
- 1) CC, if  $2.85 < TS < 6.65$ ;
- 2) C, if  $TS < 2.85$ ;

## Result

### Calculation of Financial Ratios.

- The financial performance of Level III Salak Bogor Hospital from 2017 to 2022 is measured from. Cash Ratio, used to examine and compare cash and cash equivalents to short-term liabilities.

Laporan Kinerja Keuangan Rasio Lancar Tahun 2017 - 2022					
Tahun	Aset Lancar (Rp)	Kewajiban		Rasio	Skor
		Jangka Pendek (Rp.)			
<b>Sebelum Badan Layanan Umum (BLU)</b>					
2017	11.497.558.602	3.877.835.855		296,49%	1
2018	13.386.969.493	4.881.390.774		274,24%	1
2019	11.299.651.065	4.700.983.442		240,37%	1
<b>Sesudah Badan Layanan Umum (BLU)</b>					
2020	18.690.332.112	4.535.354.282		412,10%	2
2021	25.032.509.128	1.767.824.275		1.416,00%	4
2022	11.686.283.704	1.175.131.815		994,46%	4

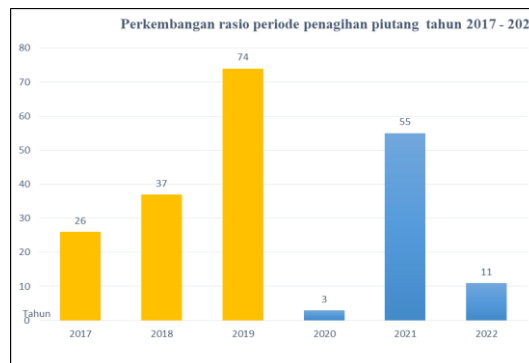


Source: RS.Salak 2024

Based on the graph above, the development of the current ratio after the implementation of the BLU financial pattern, the current ratio has increased so that the hospital's ability to pay off its short-term obligations has also increased, because the higher the current ratio, the more secure the company's debts to creditors.

- The financial performance of Salak Level III Hospital from 2017 to 2022 is measured from the Collection Period, used to examine the comparison between trade receivables and operating income in 1 year.

Laporan Kinerja Keuangan Rasio Periode Penagihan Piutang Tahun 2017 - 2022				
Tahun	Piutang Usaha (Rp)	Pendapatan Usaha (Rp)	Periode Penagihan Piutang	Skor
<b>Sebelum Badan Layanan Umum (BLU)</b>				
2017	3.875.314.358	54.131.484.276	26 hari	3
2018	4.928.148.300	47.848.684.608	37 hari	2,25
2019	10.192.379.923	49.393.014.940	74 hari	1,25
<b>Saat Badan Layanan Umum (BLU)</b>				
2020	418.129.100	50.842.656.243	3 hari	3
2021	15.558.255.412	101.472.704.455	55 hari	1,75
2022	1.613.888.129	53.781.724.624	11 hari	3

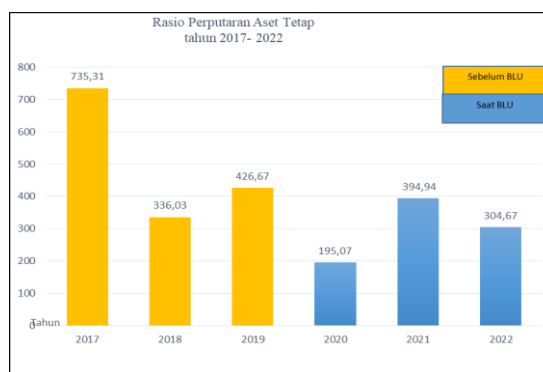


Source: RS.Salak 2024

Based on the graph above, the ratio of the receivable collection period fluctuates. After the BLU financial management pattern, the ratio of the receivable collection period has increased. The ratio of the receivable collection period is declared good if the number is lower except for 2021. meaning that partners can pay on time, this can affect the financial performance of the Level III Salak Bogor Hospital which has more funds in its treasury to use.

- The financial performance of Salak Bogor Level III Hospital from 2017 to 2022 is measured by the Fixed Asset Turnover Ratio which is used to compare Operating Income with Fixed Assets.

Laporan Kinerja Keuangan Rasio Perputaran Aset Tetap Tahun 2017- 2022				
Tahun	Pendapatan Operasional (Rp)	Aset Tetap (Rp)	Rasio Perputaran Aset Tetap	Skor
<b>Sebelum Badan Layanan Umum (BLU)</b>				
2017	58.026.272.576	7.891.350.873	735,31%	2
2018	48.882.044.608	14.547.092.694	336,03 %	2
2019	54.657.246.407	12.809.411.190	426,67%	2
<b>Saat Badan Layanan Umum (BLU)</b>				
2020	41.068.405.420	21.053.424.407	195,07%	2
2021	101.472.704.455	20.346.378.424	498,73%	2
2022	53.781.724.624	17.652.041.130	304,67%	2

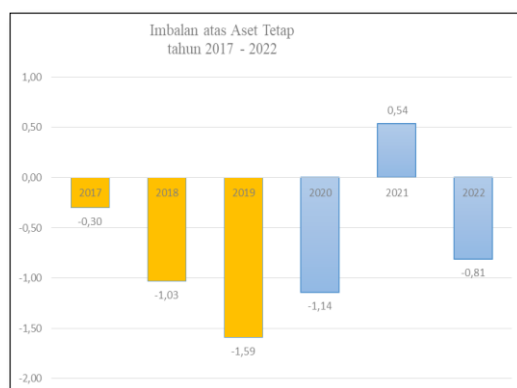


Source: RS.Salak 2024

Based on the graph above, the asset turnover ratio fluctuates. Although it is calculated from the ratio after the application of the BLU financial pattern has decreased, when viewed based on the score of the Treasury Director Regulation Number PER-24 / PB / 2018 the score obtained remains at 2. The score obtained with the maximum score means that before and after the application of the BLU financial pattern, Salak Bogor Level III Hospital has the ability to manage all of its fixed assets to generate income to support its financial performance.

4. The financial performance of Level III Salak Hospital from 2017 to 2022 is measured based on return on fixed assets. Measured to compare the surplus/deficit before the profit/loss items excluding investment income derived from APBN plus depreciation costs with the acquisition value of fixed assets (excluding construction in progress).

Laporan Kinerja Keuangan Rasio Imbalan atas Aset Tetap tahun 2017-2022				
Tahun	Surplus/ Defisit Sebelum Pos Keuntungan/Kerugian (Rp)	Aset Tetap (Rp)	Imbalan atas Aset Tetap	Skor
Sebelum Badan Layanan Umum (BLU)				
2017	- 2.385.799.777	7.891.350.873	-0,30%	0
2018	- 15.008.593.458	14.547.092.694	-1,03%	0
2019	- 20.318.851.097	12.809.411.190	-1,59%	0
Saat Badan Layanan Umum (BLU)				
2020	- 23.964.660.361	21.053.424.407	-1,14%	0
2021	11.117.367.480	20.346.278.424	0,54%	0
2022	-14.338.917.956	17.652.041.130	-0,81%	0

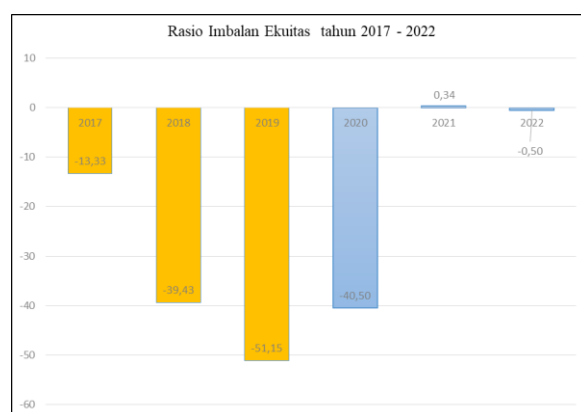


Source: RS.Salak 2024

Based on the graph above, it can be seen that before BLU management, the ratio of return on fixed assets decreased and after the application of the BLU financial pattern in 2021 it increased, but based on the graph, the ratio of return on fixed assets was minus below 0 and this shows that before and during the application of the BLU financial pattern, Salak Level III Hospital was below the assessment standard because the result was minus, this can be interpreted that Salak Level III Hospital has not been effective and productive in managing the return on fixed assets. because management has not been able to manage fixed assets to increase revenue.

5. The financial performance of Level III Salak Bogor Hospital from 2017 to 2022 is measured, based on the return on Equity (Return on Equity) used to examine the comparison between surplus/deficit before profit/loss items (excluding investment income sourced from APBN) plus depreciation costs with Equity after deducting surplus/deficit for the current year.

Laporan Kinerja Keuangan Rasio Imbalan Ekuitas tahun 2017 - 2022				
Tahun	Surplus atau Defisit Sebelum Pos Keuntungan/Kerugian (Rp)	Ekuitas (Rp)	Rasio Imbalan Ekuitas	Skor
Sebelum Badan Layanan Umum (BLU)				
2017	- 2.385.799.777	15.511.700.095	-13,33%	0
2018	- 15.008.593.458	23.052.671.413	-39,43%	0
2019	- 20.318.851.097	19.408.678.813	-51,15%	0
Saat Badan Layanan Umum (BLU)				
2020	- 23.964.660.361	35.210.988.880	-40,50%	0
2021	11.117.367.480	43.612.171.877	0,34%	0,4
2022	- 14.338.917.956	28.163.793.019	-0,50%	0

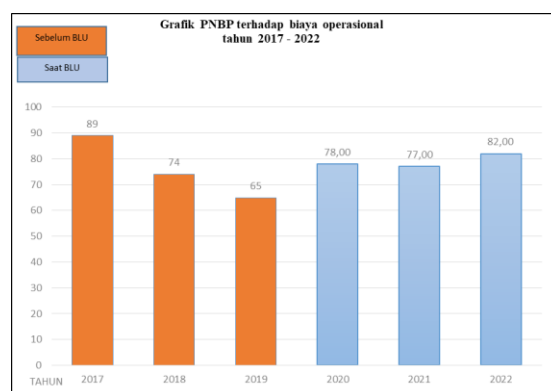




Based on the graph above, it can be seen that before BLU management, the equity return ratio decreased in the value of the ratio and when implementing the BLU financial pattern in 2021, it increased based on the graph. The calculation of the equity reward ratio is minus due to a deficit before the profit or loss account. The Equity reward ratio of Level III Salak Bogor Hospital is below the valuation standard, this means that the equity value of Level III Salak Bogor Hospital is low, and the rate of return on shareholder investment has decreased.

- The financial performance of Salak Bogor Level III Hospital from 2017 to 2022 is measured from the PNB Ratio to Operational costs used to see the comparison between PNB Revenue and Operational financing.

Laporan Kinerja Keuangan Rasio PNB terhadap biaya operasional tahun 2017 – 2022				
Tahun	Pendapatan (Rp)	Biaya Operasional (Rp)	Rasio PNB terhadap biaya operasional	Skor
Sebelum Badan Layanan Umum (BLU)				
2017	54.131.484.276	60.492.425.353	89%	4
2018	47.848.684.608	64.685.666.506	74%	4
2019	49.393.014.940	76.117.239.295	65%	4
Saat Badan Layanan Umum (BLU)				
2020	50.842.656.243	65.027.562.515	78%	4
2021	70.138.847.945	90.355.336.975	77%	4
2022	56.002.190.000	68.120.642.580	82%	4



Source: RS.Salak 2024

Based on the graph above, it can be seen that when calculated, the average ratio of PNB to operating costs before the application of the BLU pattern was 76% and after the application of the BLU financial pattern fell to 79%, although there was an increase, if based on the Treasury Director Regulation Number PER-24 / PB / 2018 the score obtained is the same, namely the maximum score of 4.

### Comparison of Financial Ratio Values before and during BLU

The financial performance of Salak Bogor Level III Hospital before and after the implementation of the BLU financial pattern for 2017 - 2022 will be presented in the following table data:

**Table 3. Financial Ratios Before and After Implementation of the Public Service Agency Financial Pattern**

Indicator	Financial Ratio							
	Before BLU				When BLU			
	2017	2018	2019	Average	2020	2021	2022	Average
RK	0	0	0	0	75,69	249,75	380,60	235,34
RL	296,49	271,64	240,37	269,5	412,10	1.416	994,46	640,85
PPP	26 hr	37 hr	74 hr	45 hr	3 hr	55 hari	11 hr	23 hr
PAT	735,31	336,03	426,67	499,3	195,07	394,94	304,67	298,22
ROFA	-0,30	-1,03	-1,59	-0,97	-1,14	0,54	-0,81	-0,47
ROE	-13,33	-39,43	-51,15	-34,6	-40,50	0,34	-0,50	-13,5
PB	89%	74%	65%	76%	78%	77%	82%	79,0%

*Source: data processed 2024*

Based on the table above, it can be seen that from the average number of ratios when implementing the public service agency financial pattern, there is an increase in the number of cash ratios (RK), this is because before BLU financial management was deposited into the state treasury so that the hospital did not have a cash balance and resulted in a cash ratio value of 0, current ratio (RL) when BLU the average value increased, This is because before BLU the amount of current assets was smaller because it did not have current assets in the form of cash and cash equivalents, the ratio of accounts receivable collection period (PPP) increased on average from 45 days to 23 days, this is because before BLU the length of days needed to change receivables was longer than when BLU was only 23 days. The ratio of return on fixed assets (ROFA) and the ratio of return on equity (ROE) when BLU the average value increases but even though it has increased, the value is still minus this is because the calculation of the surplus or deficit value of the profit and loss post is calculated based on hospital income minus all expenses, namely hospital expenses and expenses from pure rupiah (state) including military and civil service employee expenditures so that the results are minus, the ratio of revenue to operating costs when BLU increased because when BLU the amount of revenue increased and only the asset turnover ratio (PAT) decreased this was because when BLU the number of fixed assets was more than before BLU, but the value of the ratio between fixed assets and income received was smaller so that when BLU was less than optimal in utilizing fixed assets to generate income.

Table 4 Financial Ratios by Score

Indicator	Before BLU				When BLU			
	2017 score	2018 score	2019 score	Average score	2020 score	2021 score	2022 score	Average score
RK	0	0	0	0	0,5	2	1	1,16
RL	1	1	1	1	2	4	4	3,33
PPP	3	2,25	1,25	2,16	3	1,75	3	2,58
PAT	2	2	2	2	2	2	2	2
ROFA	0	0	0	0	0	0	0	0
ROE	0	0	0	0	0	0,4	0	0,13
PB	4	4	4	4	4	4	4	4
Total Score	10	9,25	8,25	9,16	11,5	14,15	14	12,37
Criteria	Medium	Medium	Medium	Medium	Medium	Good	Good	Medium
Predicate	BB	BB	BB	BB	BBB	A	A	BBB

Source: data processed 2024

In Table 4, financial ratios based on the Salak Level III Hospital score with moderate criteria and BB predicate and after the application of the BLU financial pattern the hospital experienced an increase in the total average score to 12.375 but for criteria it is still moderate and the predicate becomes BBB.

### Conclusion

According to the data analysis and discussion carried out by the researcher, it can be concluded that the financial performance of the Level III Salak Bogor Hospital is as follows: Based on the Ratio Calculation data that has been carried out, it can be concluded that when implementing PK BLU, almost all ratios have experienced positive developments and only the asset turnover ratio has decreased. Before applying the financial pattern of public service agencies, the average score was 9.16 with moderate criteria predicate BB, and after applying the financial pattern of public service agencies the average score was 12.375 with moderate predicate and BBB criteria. When implementing PK BLU, the hospital experienced an increase in total score but for the same predicate, namely moderate and the criteria rose to BBB. The author realizes that this research is far from perfect, inadequate references from the same object background, especially among TNI / Polri hospitals. The implementation of Blu in the TNI hospital environment which cannot be fully implemented to the fullest due to governance restrictions, especially fixed assets and also the limited quality of human resources faced by most hospitals within the TNI etc. The author hopes that this paper can provide ideas for other writers to provide better input for the progress of the application of BLU financial patterns in the Government hospital environment, especially the TNI.

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