

Regional Public Service Agency's Financial Management Implementation in Walanda Maramis North Minahasa Public Hospital

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ABSTRACT

Regional Public Service Agency's Financial Management is one of the new policies from the government to improve financial performance and public services at Walanda Maramis North Minahasa Public Hospital. The purpose of this study is to analyze Regional Public Service Agency's Financial Management in Walanda Maramis North Minahasa Public Hospital (before and after implementation). This study applied a qualitative approach with a descriptive analysis method. The secondary data sources were collected from 2020 and 2021 financial reports, journal articles, reference books, and interviews. Balanced Scorecard and Model Analyze were used to comprehensively measure the financial and non-financial performances. The findings indicate Walanda Maramis North Minahasa Public Hospital had implemented financial management of Regional Public Service Agency in forms of governance, accountabilities, and transparency. Also, the performance evaluations consist of three aspects: financial performance, operational services performance, and service quality improvement performance, which contributing to the public's services and welfares.

Keywords: Implementation, Financial Performances, Regional Public Service Agency.

INTRODUCTION

Based on Government Regulation Number 12 of 2019 explains that Regional Public Service Bodies (BLUD) is an agency within the government that was formed to provide services to the community by providing goods and/or services sold without prioritizing profit and based on the principles of efficiency and productivity. Minister of Home Affairs Regulation Number 77 of 2020 concerning BLUD is a form of legal certainty with the development of laws and regulations regarding BLUDs as technical guidelines for local governments in financial management. However, the implementation of the BLUD financial management pattern has not been able to run optimally due to obstacles in the BLUD's internal and external environment. In the BLUD's own internal environment, it is still constrained by human resources who understand limited BLUD operations both in terms of quality and quantity of resources.

According to Sujarweni (2015), public sector accounting can be defined as a service activity that will produce financial information needed by certain parties for decision-making applied to the management of public funds in high-state institutions and departments below. According to Widajat (2009), a common problem that hospitals in Indonesia have is the lack of facilities and organizational competitiveness in anticipating free competition in regional and global markets. The lack of understanding of the pattern of BLUD financial management has resulted in wrong assumptions in various aspects. The flexibility of financial management owned by BLUD causes it to be equated with Regional Mining Business Entity (BUMD). Flexibility in financial management at hospitals is expected to improve service performance and financial performance, so they can provide optimal health services and compete. Therefore, local governments need to understand thoroughly the pattern of BLUD financial management. Meanwhile, BLUD's internal problems can be managed by conducting training for its human resources or adding human resources following the competencies required. One strategy to serve the public well is giving regional apparatuses that operationally provide services to the community flexibility in their financial management. The flexibility requires good governance.

Performance measurement is a form of implementing hospital accountability from the concept of new public management in the framework of bureaucratic reform. 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, 2003). According to The Indonesian Institute for Corporate Governance (IICG) (2012), governance is related to the mechanism to direct and control either an organization, an institution or a function, so that it is in accordance with the objectives and the expectations of all interested parties. Mardiasmo (2004) argued that by conducting a historical ratio analysis of a company for several periods, the analyst can make a more realistic assessment or opinion. Therefore, the analysis of the development of financial performance in this study will be carried out with a time series analysis by looking at financial ratios from year to year.

The Regional General Hospital (RSUD) Maria Walanda Maramis, North Minahasa Regency, is required to comply with all government regulations related to the implementation of financial management and to be transparent and accountable in the use of state money and public funds. Transparency and accountability in the hospital financial management have been implemented by presenting an accountability report for the use of funds submitted to several external parties, such as the Ministry of Finance and the Ministry of Health. However, the people who are part of the interested parties have not received information on the management of these funds. The task of managing finance and health services becomes highly difficult with the demands for financial

transparency and accountability that must be published in the media, as well as in deciding the standard amount of health costs, including the amount of the need for health services as a whole. As an institution that is capital-intensive, labor-intensive, and science and technology-intensive, the hospital requires skilled professionals in modern business management. Through the Financial Management Pattern of the Public Service Agency (PPK-BLUD), Maria Walanda Maramis Regional General Hospital is expected to improve the performance of its services to promote the general welfare and educate the nation's life, by providing flexibility in financial management based on economic principles, productivity, and the application of sound business practices.

LITERATURE REVIEW

Public Service Agency

Law of the Republic of Indonesia Number 1 of 2004 concerning the State Treasury, 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 seeking profit and in carrying out its activities based on on the principles of efficiency and productivity. Efficiency is the achievement of maximum output with certain inputs or the use of the lowest inputs for achieving a certain output. This concept was re-adopted in its implementing regulations, namely in Article 1 number 1 of PP No. 12 of 2019 concerning Financial Management of Public Service Agencies. Minister of Home Affairs Regulation Number 77 of 2020 concerning Regional Public Service Agency (BLUD). This is a form of legal certainty, with the development of legislation regarding BLUDs as a guide for local governments in managing BLUD finances. BLUD agencies include hospitals, health centers, educational institutions, licensing services, and broadcasting.

According to Wibowo (2007), performance comes from the result of work or work performance. However, performance deals with not only the result of work but also how the work process takes place. Good governance can also improve organizational leadership, management, and oversight, resulting in more effective interventions, and ultimately leading to better outcomes with improved people's lives. Effectiveness is generally related to a measure of the ability to achieve certain goals or objectives. The size of the intended ability can vary, depending on the goals (Manoppo, 2015). Good governance is characterized by strict supervision, improving public sector performance, and dealing with corruption.

Hospital Financial Management

Government Regulation Number 12 of 2019 which regulates the BLUD emphasizes that RSUD must make many adjustments, especially in terms of financial and budget technical management, including determining costs. Regarding flexible hospital financial management, it is required to become an inexpensive and quality public service institution. Based on Government Regulation No. 12 of 2019, the government hospital has changed to a Regional Public Service Agency. This institutional change has an impact on financial accountability no longer to the ministry of health, but to the ministry of finance. The financial reporting must comply with Financial Accounting Standards, so financial technical management must also be carried out concerning the principles of accountability, transparency, and efficiency.

Rahardjo (2011) argued that efficiency is a condition, where the completion of a job is carried out correctly and with full capabilities. The budget prepared by the hospital must also be prepared on a performance basis. Efforts to balance the measurement of financial aspects with non-financial

aspects resulted in a balanced scorecard, which was first developed by Kaplan and Norton (1996). The budget prepared by the hospital must also be prepared on a performance-based basis. Based on these principles, the technical aspects of financial management need to be supported by a good and sustainable relationship among the hospital, the government, and stakeholders, especially in determining the cost of health services which include unit cost, efficiency, and service quality. What needs to be reconsidered is the audit or examination not only from an independent party but also from a clinical audit.

Some things must be prepared for a hospital to become a BLUD in the financial aspect, such as tariff determination. It must be based on unit cost and service quality. Hospitals must be able to carry out cost tracing for the determination of all kinds of rates stipulated in the service. So far, the aspect of determining tariffs is still based on budgets or government subsidies, so there is a cost culture that does not support improving performance or service quality. The preparation of hospital rates should be based on unit cost, and market (consumer's ability to pay and the chosen strategy). The tariff is expected to cover all costs, apart from the expected subsidies.

Besides, budgeting must be based on cost accounting, not only based on subsidies from the government. Thus, budgeting must be based on indicators of input, process, and output. In addition to an indicator-based and evidence-based remuneration system, financial reports must also be prepared in accordance with PSAK 45 by professional accounting organizations and ready to be audited by an independent accounting firm.

In preparing the remuneration system for regional public hospitals, it is necessary to have a rationale that the level of remuneration is based on the level of basic salary which is a means of guaranteeing safety for employees. Basic salary is not affected by hospital income. The second level is incentives, as a means of motivating employees. The provision of these incentives is strongly influenced by hospital income. The third level is a bonus as a means of giving rewards to employees. The provision is strongly influenced by the hospital's profits. With the implementation of the institutional change to become a Regional Public Service Agency, in the technical aspect of finance, it is hoped that the hospital will provide quality assurance and cost certainty leading to better health services. To improve the performance of regional budgets, one important aspect is the issue of regional financial management and regional budgets. For this reason, regional financial management is needed to control regional financial policies economically, efficiently, effectively, transparently, and accountably. The principles underlying the management of state/regional finances should always be firmly adhered to and implemented by government administrators because the community has basic rights over the government.

Hospital Performance Assessment System

The performance appraisal system through indicators is one of the tools used to continuously assess a process of BLU hospital activities. As a regional-owned hospital, the hospital BLUD must be able to provide information that describes the hospital's progress over a certain period. The performance of BLUD hospitals refers to the Decree of the State Minister for the Utilization of SOEs No. KEP215/M.BUMN/1999 dated 27 September 1999 and refined through the Decree of the Minister of SOEs No. 100/MBU/2002 dated June 4, 2002, regarding the assessment of the health level of State-Owned Enterprises, which was then adjusted to the type and nature of hospital activities through Kepmenkes No. 550/Menkes/SK/VII/2009 concerning Guidelines for the Preparation of Business Plans and Budgets (RBA) for Hospital Public Service Agencies. The indicators assessed for hospital BLU according to Kepmenkes No. 550/Menkes/SK/VII/2009 cover

three aspects: financial performance indicators (score 20), operational performance indicators (score 40), performance indicators of service quality and benefits to the community (score 40).

Relevant Previous Research

According to Sandiwara (2014) conducting research at the Saiful Anwar Regional General Hospital Malang concluded no significant difference in the changes in its financial system after its BLUD creation. This occurs due to too many different activities every year so the hospital is less focused on predetermined performance results. According to Awaloeddin (2006), the performance measurement of Awal Bros Hospital Pekanbaru was established with the balanced scorecard approach. These results are consistent with Maharani (2013) stating that significant differences in income performance before and after the implementation of the Public Service Agency Financial Management Pattern at Sebelas Maret University, Surakarta were not obtained. These results are consistent with Wahyudi (2015), concluding that financial performance after becoming a BLU at the Bung Karno Complex Management Center (PPKGBK) and the Kemayoran Complex Management Center (PPKK) tends to be static.

Meidyawati (2002) analyzed the implementation of the Financial Management Pattern of the Public Service Agency (PPK-BLU) at the Bukit Tinggi National Stroke Hospital. She underlined that the hospital has implemented BLU financial management patterns in the form of governance, accountability, and transparency. The hospital assessment is seen from three aspects, namely finance, service operations, and improving service quality, which is highly beneficial for community service by obtaining a performance value of "A" score of 79.20 in the sense of "Healthy". Zamrudiah (2020) investigated the effectiveness of regional financial management at the Mamuju Regency General Hospital Office. She contended that the hospital's regional financial management has not been effective considering the lack of human resources and experience

Pratama and Pikri (2020) studied budget efficiency and effectiveness at the Cicalengka Regional General Hospital, Bandung Regency. They found that the average effectiveness ratio was 116.98% (Highly Effective) with an effectiveness trend of 101.15% in 2015 - 2018. The average efficiency ratio is 88 (Fairly Efficient) with an efficiency trend of 106.10% in 2015 – 2018. Waluyo (2011) concluded that applying the Public Service Agency Management Pattern (BLU) increase the potential of government work units effectively and efficiently by providing services to the public based on specific arrangements regarding government work units that carry out community services in various forms.

Kawatu, Tumiwa, and Kewo (2020) stated that the financial performance of Manado State University from 2017 to 2019 tended to positive increase with an average level of financial independence of 16.43%, while the growth of financial ratios, income, and expenditure experienced fluctuating growth. Besides, SILPA is increasing every year. This indicates that the ability and financial performance of Manado State University are not optimal, so it is necessary to make more improvements in its financial management. Choolis, Heru, and Tohirin (2009) examined the financial performance of 69 hospitals owned by the central and local governments. The results showed that in general the average current ratio, quick ratio, and debt ratio were quite good. However, many BLUD RSUD had financial ratio figures below average compared to those above average.

RESEARCH METHOD

This study applied a qualitative approach, with a descriptive analysis method. Data collection techniques for this field research were carried out by observation, interviews, and a list of questions (questionnaires) and structured statements to the respondents, both hospital leaders, employees and other stakeholders (hospital service users). Secondary sources as a comparison material were obtained from the Financial Performance Report and Service Operational Performance of the Maria Walanda Maramis Hospital in North Minahasa Regency. The secondary data were also obtained from journals, literature, related reports, and other written works related to this research. For the data analysis, we used a balanced scorecard analysis. As this study did not use the deductive method, there is no need for a hypothesis. After the data has been collected, data analysis can be carried out, using descriptive analysis methods.

RESULTS

Our analysis underlined that the implementation pattern of RSUD Maria Walanda Maramis has been going quite well. However, there are still weaknesses. The organization and management that have been built have not fully paid attention to organizational needs, mission, and strategy development, and have not changed the paradigm of the work culture of organizational units in the hospital. The hospital organization is not ready to change the paradigm from civil servants to entrepreneurs.

Besides, in the accountability implementation, not all proposals from the work unit can be fulfilled. This makes the main tasks and functions of the work unit has not reached the maximum target. Furthermore, there are still surrogate/follow-up programs from the Ministry of Health that must be carried out by hospitals requiring coordination and time to realize them. The programs that have not achieved the planned targets have not been evaluated for the causes and constraints.

Lastly, the formulation of targets has not been in line with the formulation of policies. This can be seen in the policy of the hospital management system starting from four perspectives of the balanced scorecard (financial, customer, internal business, and learning and growth).

The accounting system and financial reports of regional public service agencies are organized under the Financial Accounting Standards (SAK) issued by the accounting profession association. If there is no accounting standard, BLUD can apply industry-specific accounting standards after obtaining approval from the Minister of Finance. The BLUD Accounting and Financial Reporting System are regulated by the Minister of Finance Regulation Number: 76/PMK.05/2008 and the Hospital BLU Accounting Guidelines issued by the Directorate General of Medical Services Development, Ministry of Health. For the integration of BLU financial reports with financial reports of state ministries/institutions, BLUDs must develop a financial accounting sub-system that produces financial reports according to SAP every semester and year. The consolidation of BLUD financial statements with the financial statements of ministries/institutions is carried out following SAP and financial statements in accordance with SAK. The BLUD's annual financial report is audited by an external auditor. The financial reports include budget realization reports/operational reports (activity reports), balance sheets, cash flow reports, and notes to financial reports and performance reports. The financial statements of the Maria Walanda Maramis Hospital have been audited annually by an independent auditor and since becoming a BLUD in 2021 there has been no unqualified opinion.

The analysis of the financial statements highlights limitations/obstacles in its preparation. BLU is required to compile financial reports with SAK as the accrual basis and SAP as the cash basis for consolidation purposes. Both have different accounting systems and estimates that make it difficult for hospitals to make adjustments for consolidation with financial statements with ministries/institutions. The consolidation can only be carried out on an estimated balance sheet, while the hospital has not yet developed a cost accounting system to produce information on the cost of goods, the unit cost per service unit, and variance evaluation, which is very important for planning and control, decision making, calculation of service rates, and remuneration. The review of financial reports conducted by the Internal Audit Unit (SPI) is still not optimal because the SPI has not been fully supported by human resources who meet the competency qualifications to review financial statements.

DISCUSSION

Overall, the performance score of Maria Walanda Maramis Hospital after becoming a BLUD shows an increase in the first year by 1.65 points and 3.20 points in the second year. Although there has not been a significant increase, the hospital remains at the "Health" level of an A grade. The PK-BLUD at the hospital has only been running for almost 1 year, becoming a gradual BLUD in 2020 and a full BLUD later in 2021. The status of the hospital BLUD has been obtained without being preceded by the readiness of all parties to make various changes according to the government's goal. The changes and adjustments are slow and gradual. Improvements to the data collection system need to be carried out, especially to produce accurate and reliable performance scores for decision-making. Increasing the value of financial performance, services, service quality, and benefits to the community cannot be run by itself. It is closely related to other aspects such as increasing transparency and accountability, implementing good governance, improving the quality of human resources, placing employees under the required competencies, good and orderly resource management, and the reliability of performance data sources.

Furthermore, professional management support is urgently needed, which commits to always focusing on improving performance. Although there has not been a significant change in the hospital performance indicator values, PK-BLUD has provided benefits for the smooth delivery of services to patients. It provides the flexibility of funds usage, where the hospital can use the funds obtained from its operations without having to first deposit it into the state treasury and through a bureaucratic procedure for disbursing a long and time-consuming disbursement, which in turn disrupts hospital operations due to running out of funds.

PK-BLUD simplifies the process of procuring goods and services, especially medicines and consumables which routinely must be available quickly because hospitals can make purchases directly from distributors. This allows them to get cheaper prices and official discounts on invoices (discount on invoices) making the selling price of drugs charged to patients to be cheaper. It also provides hospital flexibility to cooperate in the form of joint operation (KSO) or memorandum of understanding (MoU) with third parties. With KSO/MOU, the process of obtaining equipment becomes easier and does not require long bureaucracy. If there is damage/disruption to the equipment, the company will immediately repair/replace it, so as not to interfere with the services to patients.

The liquidity ratio was measured by:

$$\begin{aligned} \text{Current Ratio} &= \frac{\text{Current Asset}}{\text{Current Liabilities}} \times 100 & (1) \\ &= \frac{25.458.051.553}{7.561.380.447} = 3.36 \end{aligned}$$

Based on the calculation above, the current ratio of Maria Walanda Maramis Hospital is 3.36, meaning that the total current assets are 3.36 times short-term liabilities or each short-term liability of Rp. 1.00 guaranteed by current assets of Rp 3.36. If it is seen from the standard size of the hospital that the normal value of the current ratio is 1.75 - 2.75, it can be said that the current ratio is good compared to the standard current ratio of hospitals. It can be interpreted that its ability of guaranteeing current liabilities is very good.

The solvability ratio was assessed by:

$$\begin{aligned} \text{Debt-to-equity Ratio} &= \frac{\text{Total liabilities}}{\text{Total Equity}} \times 100 & (2) \\ &= \frac{7.561/380.447}{40.019.432.000} = 0.188 \end{aligned}$$

Based on the calculation above, it can be seen that the total debt-to-equity ratio is 0.188. The greater the ratio of liabilities to equity, the better the company's ability to survive in bad conditions and still be able to meet its obligations to creditors. The value of the debt to equity ratio of 1 states that the liabilities and owner's equity have the same value. In other words, if the company has a loss equal to the amount of its liabilities, the company's total assets remaining to creditors will be equal to the amount of their claims on these assets. Thus, it can be said that the debt-to-equity ratio of RSUD Maria Walanda Maramis is still quite good.

The activity ratio was measured by:

$$\begin{aligned} \text{Total Assets Turnover} &= \frac{\text{Sales (income)}}{\text{Total Asset}} \times 100 & (3) \\ &= \frac{3.760.657.205}{70.617.821.839} = 0.053 \end{aligned}$$

Based on the calculation above, it can be seen that the total assets turnover of Maria Walanda Maramis Hospital is 0.053, which means that for every Rp. 1 the fixed assets rotate 0.053 times a year. The standard size of total asset turnover is 0.9 to 1.1 times. Thus, it can be said that the total asset turnover is still low.

Service operational performance from a customer perspective based on the balanced scorecard, most of the respondents (66.45%) were satisfied, 3% respondents were very dissatisfied, 10.11% were not satisfied, and 20.44% were very satisfied. The highest satisfaction value is in the friendliness of the officers and service announcements. The lowest satisfaction value is in the complaint service variable. The average value of customer satisfaction is 3.07 which means the service is very good.

CONCLUSION

This study aims to determine the implementation of the financial management pattern of the Regional Public Service Agency of Maria Walanda Maramis Hospital, especially in terms of two aspects: financial performance and service operational performance. The implementation of the financial management of the hospital has been running effectively according to the regulations of the Ministry of Finance and the Ministry of Health despite its not optimal use for public services. The results of financial performance are under the guidelines for evaluating the performance of BLUD in the field of health services, where the current ratio is 3.36, meaning that the total current assets are 3.36 times short-term liabilities or each short-term liability of Rp.1.00 guaranteed by current assets of Rp 3.36. Thus, it can be said that the hospital's debt-to-equity ratio is still quite good. The total debt-to-equity ratio is 0.188. The greater the ratio of liabilities to equity, the better the company's ability to survive in bad conditions and meet its obligations to creditors. The hospital's total asset turnover was 0.053, meaning that for every IDR 1.0, the fixed assets rotated 0.053 times a year. The standard size of total asset turnover is 0.9 to 1.1 times. It can be said that the total asset turnover at the hospital is still low.

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DECLARATION OF CONFLICTING INTERESTS

We declare no potential conflicts of interest concerning the study, authorship, and/or publication of this article.

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