

Analysis of perceptions on the effectiveness and efficiency of financial management of Regional Public Service Agencies (BLUD) at the Regional Public Hospital (RSUD) of Mimika Regency

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Abstract

Purpose: This study aims to analyze the perception of employees and patients regarding the effectiveness and efficiency of financial management at the Regional Public Service Agency (BLUD) of Mimika District Hospital.

Research/methodology: A quantitative descriptive approach was used, with data collected through Likert-scale questionnaires distributed to financial management staff at RSUD Mimika. Descriptive statistics were applied to analyze the data. Patient satisfaction was also assessed using the SERVQUAL model, which covers tangibles, reliability, responsiveness, assurance, and empathy.

Results: The study found that the financial effectiveness of RSUD Mimika between 2021 and 2023 was only 23%, meaning revenue realization reached just a quarter of the target. Efficiency stood at 90.88%, classified as “less efficient,” indicating suboptimal budget utilization. Staff satisfaction was moderate, reflecting shortcomings in equipment, communication, and welfare policies. Patient satisfaction was relatively high in core services but only moderate in supporting aspects, such as waiting facilities, information clarity, and emergency responsiveness.

Conclusions: Although the BLUD financial model provides flexibility, RSUD Mimika still faces low revenue realization and efficiency challenges. Employee and patient satisfaction levels show that BLUD implementation has not yet translated into consistent service quality improvements or operational sustainability.

Limitations: This study is limited to one institution and uses perception-based data without triangulation from financial audits or qualitative interviews, limiting its generalizability.

Contribution: The study contributes empirical evidence on BLUD implementation in regional hospitals, offering insights for strengthening health financial governance and guiding future reforms.

Keywords: *BLUD, Effectiveness, Efficiency, Employee Satisfaction, Financial Management, Patient Satisfaction*

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1. Introduction

Health organizations are characterized as public service institutions in the health field that operate under the governance of either the government or private entities, providing medical examinations, treatment, and healthcare maintenance for community members based on values that vary depending on the organization overseeing them (Gunawan & Mappadang, 2024). Their operations are thus voluntary.

The success of a health organization is measured by parameters such as the amount of allocated funds received, the improvement in public health levels, the number of individuals served, and the reduction in overhead costs (Bire, Radja, Silvester, & Tungga, 2024; Nafiah, 2020).

Health organizations must be capable of calculating both economic and social costs; therefore, accounting is recognized as a discipline necessary for managing health-related affairs. Therefore, the nature of health organizations from an accounting perspective relates to their goals, funding sources, and accountability. Regional Public Service Agencies (Badan Layanan Umum Daerah, or BLUD) are local government working units (Satuan Kerja Perangkat Daerah, or SKPD) or sub-units within a regional government structure that provide public services with financial management flexibility, as an exception to the general regional financial management regulations (Ningrum, Fachrudin, & Ngaliman, 2024; Rianti, 2021). BLUDs are part of the local government apparatus, with legal status that is not separate from the local government.

Unlike other SKPDs, BLUDs offer a flexible financial management model, allowing them to implement sound business practices to enhance public service, such as exceptions to standard regional financial management regulations (Juliani, 2018; Muhammadong, 2018). A working unit or sub-unit may be granted the status of a BLUD. Effective financial management is a key factor in achieving the goals of public organizations, including the provision of healthcare services (Khofipah, 2024). In Indonesia, local governments are responsible for providing healthcare services to the community through Public Regional Hospitals (Rumah Sakit Umum Daerah, or RSUD). One approach used to improve the efficiency, transparency, and accountability of financial management in regional hospitals is the implementation of the Regional Public Service Agency (BLUD) concept (Mulyanto, Indrayani, Satriawan, Ngaliman, & Catrayasa, 2023; Syahril, 2013).

BLUD provides flexibility to public service agencies, including Regional Public Hospitals (RSUD), to manage their finances more independently while still adhering to the principles of good governance (Tresna, Kridantika, Ageng, & Firmansyah, 2023). In 2011, RSUD Mimika Regency began moving toward management under the status of a Regional Public Service Agency (BLUD) through the initial step outlined in the Mimika Regent's Decree No. 183 of 2011. This decree established the BLUD Assessment Team, which was responsible for evaluating and recommending the BLUD status for service units that met the criteria. This decision was part of the Mimika Regency Government's effort to improve healthcare services through the implementation of financial management flexibility, in accordance with BLUD principles. The policy was based on Government Regulation No. 23 of 2005 on the Financial Management of Public Service Agencies, which provides a framework for creating efficiency and effectiveness in public services, and the Ministry of Home Affairs Regulation No. 61 of 2007 on the Technical Guidelines for BLUD Financial Management, which served as implementation guidelines at the time.

The implementation process at RSUD Mimika Regency began with administrative and operational preparations. RSUD Mimika began preparing administrative documents such as a business strategic plan, financial reports, and feasibility studies. The Assessment Team's technical evaluation and assessment ensured that RSUD had the capacity to meet the financial flexibility principles outlined in BLUD regulations, culminating in the final determination of BLUD status. Although the process started in 2011, RSUD Mimika Regency was officially designated as a BLUD in 2020 after passing several evaluation stages. The implementation of the BLUD status aims to enhance the flexibility of the hospital's financial management in supporting effective and efficient healthcare services. As a BLUD, RSUD Mimika Regency was granted the authority to independently manage its budget with a more flexible financial management model than regular Regional Government Working Units (SKPD).

The management of the Regional Public Service Agency (BLUD) at the Regional Public Hospital (RSUD) of Mimika Regency aims to provide flexibility in financial management without compromising public service accountability. As a BLUD, RSUD Mimika operates under business principles that allow it to optimize its revenue and minimize its dependency on local government budget allocations. In 2023, RSUD Mimika managed a BLUD fund of IDR 64 billion. This fund comes from various sources,

including healthcare service revenue and JKN capitation funds. However, despite the significant amount, RSUD Mimika still faces difficulties in covering its total expenses and operational costs. Budget management efficiency remains a major challenge.

Unplanned expenditures and misallocated budgets can worsen financial deficits. As a BLUD, RSUD Mimika has financial management flexibility but still relies on APBD allocations to cover its budget shortfalls. This indicates that self-generated revenue has not yet been optimized to support operations. Mimika Regency is one of the regions that has implemented the BLUD status for its RSUD. In this context, the financial management of BLUD at RSUD Mimika is crucial for supporting the sustainability of quality healthcare services. However, the financial management of BLUD often faces challenges in terms of efficiency, transparency, and resource utilization. Therefore, an analysis is needed to assess how the financial management of BLUD at RSUD Mimika operates and to what extent it supports the achievement of optimal healthcare service goals.

2. Literature Review

2.1. Management

Management is a process of organizing activities performed by a group of people or an organization to achieve the organization's objectives by working together and utilizing the available resources (Afriyani, Indrayani, Indrawan, Wibisono, & Ngaliman, 2023; Gesi, Laan, & Lamaya, 2019). Etymologically, the word management is derived from the Old French word "management," which means the art of managing and executing tasks. Management can also be defined as the effort to plan, coordinate, organize, and control resources to achieve goals efficiently and effectively (Adil, Sapar, & Jasman, 2023; Cristine, 2023). Effectiveness in this context refers to achieving objectives according to the plan, whereas efficiency involves carrying out tasks correctly and in an organized manner.

2.2. Functions of Management

Fungsi-fungsi manajemen mencakup:

- a. Perencanaan (*planning*) can be defined as the overall process of thinking and carefully determining what tasks will be carried out in the future to achieve established goals.
- b. Pengorganisasian (*Organizing*) refers to the overall process of grouping people, tools, tasks, responsibilities, and authority in such a way that an organization can function as a unit in the pursuit of its goals.
- c. Penggerakan (*Motivating*) is defined as the entire process of providing encouragement to subordinates in such a way that they are willing to work sincerely to achieve the organization's goals efficiently and economically.
- d. Pengawasan (*Controlling*) is the process of monitoring the execution of all organizational activities to ensure that all tasks are carried out according to the previously determined plan.
- e. Penilaian (*Evaluation*) is the final organic function of administration and management in the educational context. It is defined as the process of measuring and comparing actual outcomes with expected results (Syamsuddin, 2017).

2.3. Revenue

The Indonesian Institute of Accountants (IAI) in the Financial Accounting Standards for Entities Without Public Accountability defines revenue as the income arising from the entity's usual activities, commonly referred to as sales, remuneration, interest, dividends, royalties, and rent (Kawatu, Ilat, & Wangkar, 2019). Personal income can be defined as all types of income, including income received without providing any activity, which is received by residents of a country (Latara, 2022). From this definition of personal income, it can be concluded that transfer payments are included in personal income. The following section discusses the definition of revenue, types, sources of revenue, and its components.

a. Definition of Revenue

Revenue is the inflow of assets or other increases in assets or the settlement of liabilities of an entity from the delivery of goods, provision of services, or other activities that constitute the main or central operations of a company. Revenue is the result of a company and is usually measured in units of the

prevailing exchange price (Wahyudi & Ardianto, 2022). Revenue plays a very active role in a business, as the greater the revenue earned, the greater the ability of the business to finance all expenditures and activities. A person's condition can be measured using the concept of revenue, which shows the total amount of money received by a person or household over a certain period of time (Asja, Susanti, & Fauzi, 2021).

b. Source and Types of Revenue

Iskandar (2017) mentions that a person's income essentially comes from three main sources:

- a) Wages or salaries received in exchange for labor
- b) Property rights, such as capital, land, etc.; and
- c) Government contributions.

According to Suparmako, income is broadly classified into three categories.

- a) Salary and Wages. Compensation received after a person performs work for another on a daily, weekly, or monthly basis.
- b) Income from Own Business is the total value obtained from production that has been reduced by the expenses incurred. This business is self-owned, and these costs are usually not considered.
- c) Income from Other Businesses: Income earned without exerting labor, usually as side income, includes income from renting out owned assets such as houses, livestock, and other goods, interest from money, donations from other parties, and pension income (Ham, Karamoy, & Alexander, 2018).

2.4. Revenue Concepts

The different definitions and interpretations of revenue are caused by the varying backgrounds in the formulation of the concept of revenue itself. Various accounting theory literature shows that there are different concepts of revenue. Although each revenue concept gives rise to its own understanding and interpretation, these concepts have the same foundation. Broadly speaking, the concept of revenue can be viewed from two perspectives: Revenue According to Economics, Revenue, according to Lumingkewas (2013), states that there are two (2) approaches to the concept of revenue found in accounting literature, namely: Inflow Concept: A view that emphasizes the inflow or increase in assets arising from the company's operational activities, or inflow affirms that revenue exists because business activities are carried out. Outflow Concept: A view that considers revenue as an outflow, in the sense that the basis for generating revenue begins with the process of creating goods and services by the company through factors of production over a certain period (Zulkarnaini, 2023). Goods or services leave the company through sales or delivery, generating revenue for the company.

2.5. Hospital

The definition of a hospital is stated in Article 1, paragraph (1) of Law Number 44 of 2009 on Hospitals. A hospital is a healthcare facility that provides comprehensive individual health services and offers outpatient, inpatient, and emergency care. A hospital is an independent institution with full legal responsibilities. In English, a hospital is called "hospital." The word hospital comes from the Latin word "hospitali," which means guest, and more broadly, it means to entertain guests. A hospital is a facility that organizes healthcare services. Healthcare services encompass all activities aimed at maintaining and improving health and are intended to enhance the health level of the community optimally (Ricardo, Ridianto, & Solichin, 2024).

Healthcare services are organized comprehensively, continuously, and integrally through maintenance, promotion (health improvement), prevention (disease prevention), treatment (disease treatment), and rehabilitation (health recovery) approaches. A hospital is not a person consisting of individuals as natural persons but is granted legal status as a legal entity (rechtspersoon), thereby granting hospitals rights and obligations under the law. According to the Decree of the Minister of Health of the Republic of Indonesia Number 340/MENKES/PER/III/2010, it is stated that: "A hospital is a healthcare institution that organizes comprehensive individual health services, providing inpatient, outpatient, and emergency services." Meanwhile, the definition of a hospital according to the Regulation of the Minister of Health of the Republic of Indonesia Number 1204/Menkes/SK/X/2004 concerning the Health Environment Requirements for Hospitals states: "A hospital is a healthcare facility, a place for both sick

and healthy people to gather, or it can be a place for disease transmission and can cause environmental pollution and health problems." According to the World Health Organization (WHO), a hospital is an integral part of a social and health organization that provides comprehensive (curative) health services and disease prevention (preventive) to the community (Pangerapan, Palandeng, & Rattu, 2018).

2.6. Regional Public Service Agency (BLUD)

The Regional Public Service Agency, hereinafter referred to as BLUD, is a Regional Government Work Unit or Sub-unit within a Regional Government Work Unit in the local government environment, established to provide services to the community in the form of the provision of goods and/or services that are sold without prioritizing profit-making, and its activities are based on the principles of efficiency and productivity. A work unit that generates significant income from public services may be granted the flexibility to manage resources to improve the services provided to the public. This is an effort to outsource activities that do not have to be carried out by purely bureaucratic institutions, but by regional government agencies managed in a "business-style," making the provision of services to the public more efficient and effective by applying the BLUD Financial Management Pattern.

2.7. The Purpose and Principles of Establishing a Public Service Agency

Government Regulation No. 23 of 2005, Article 68, paragraph 1, states that the BLU aims to improve public services to advance the general welfare and educate the nation's life by providing flexibility in financial management based on economic principles, productivity, and the implementation of sound business practices. What is meant by Sound business practices refer to the implementation of organizational functions based on good management principles to provide quality services and sustainable management. The principles of the Regional Public Service Agency are as follows.

- a. To provide public services managed based on delegated authority that is not legally separated from the parent organization.
- b. BLU officials are responsible for carrying out public service activities under the leadership of the parent organization.
- c. BLU does not seek profit.
- d. The BLU's work plan, budget, and reports are not separated from the parent organization.
- e. The management is aligned with sound business practices.

3. Research Methodology

This study uses a descriptive quantitative approach to analyze employee perceptions of the effectiveness and efficiency of financial management in the Regional Public Service Agency (BLUD) at the RSUD Mimika District. The primary data source was obtained directly from the respondents through the distribution of questionnaires. The population in this study consisted of all employees involved in managing the BLUD financial operations at RSUD Mimika District. The sample was taken using the saturated sampling technique, where the entire population is used as respondents because the number is relatively small and can be fully reached. The research instrument is a questionnaire with a Likert scale, developed based on indicators of effectiveness and efficiency, according to public financial management theory. The validity and reliability of the instrument were tested prior to distribution. Data analysis techniques were conducted descriptively and quantitatively by calculating the percentage of respondents' perception levels for each research indicator. The data were then analyzed to determine the level of effectiveness and efficiency based on the predefined assessment categories.

4. Results and Discussion

4.1. Research Results

4.1.1. Analysis of Budget Effectiveness

The success rate of RSUD Mimika in achieving revenue targets and budget realization based on the RKA (Annual Work Plan), Renja (Work Plan), DPA (Government Work Plan), and LRA (Statement of Financial Position) is analyzed. Budget effectiveness is evaluated by comparing the RSUD Mimika revenue target with the actual realization (from the LRA) for each fiscal year from 2021 to 2023.

Table 1. Total LRA and Revenue of RSUD Mimika for the 2021–2023 Period in Mimika Regency

Year	LRA (IDR)	RSUD Mimika Revenue (IDR)
2021	318,962,863,282	71,730,728,466
2022	241,948,871,687	61,820,954,439
2023	316,520,489,869	64,158,108,453
Total	877,432,224,838	197,709,791,358

$$\text{Effectiveness Rate} = \frac{\text{Outcome}}{\text{Revenue Target}} \times 100\%$$

The table above shows the total LRA and revenue of RSUD Mimika for the 2021-2023 period. By entering the available values, the calculation is as follows:

$$\text{Effectiveness Rate} = \frac{197.709.791.358}{877.432.224.838} \times 100\% = 23\%$$

The calculation results show that the effectiveness rate of RSUD Mimika's revenue management is only 23%. This figure reflects that the revenue achievement of RSUD is still very low compared to the target. An ideal effectiveness rate is generally close to or exceeds 100%, indicating that the target has been met or surpassed. In contrast, a 23% effectiveness rate indicates that only approximately one-quarter of the revenue target has been realized.

4.1.2. Budget Efficiency

The level of RSUD Mimika's ability to utilize financial resources to produce service outputs without waste.

Table 2. Total Operational Expenditure and Revenue Realization of RSUD Mimika for 2021–2023 in Mimika Regency

Year	Total Operational Expenditure (IDR)	Revenue Realization of RSUD (IDR)
2021	276,290,526,743	318,962,863,282
2022	246,332,333,262	241,948,871,687
2023	316,381,385,746	316,520,489,869
Total	839,004,245,751	877,432,224,838

$$\text{Efficiency Rate} = \frac{\text{Output}}{\text{Input}} \times 100\%$$

$$\text{Efficiency Rate} = \frac{\text{Rp}3.422.108.290.803}{\text{Rp}3.766.110.435.943} \times 100\%$$

Based on the calculations, the effectiveness of operational expenditure management at RSUD Mimika was 90.88%. Referring to the efficiency evaluation criteria, this value falls within the "Less Efficient" category (90% – <100%). This means that, although most of the budget has been used to generate output (service revenue), there are still portions of the budget that have not been optimally utilized. This inefficient condition indicates that there is still potential for waste or the use of resources that are not balanced with the results achieved. In the context of BLUD financial management, this condition must be a serious concern because efficiency is an important indicator for assessing the quality of governance and public service performance.

4.1.3. Satisfaction Level of Medical Staff and Patients on BLUD Implementation at RSUD Mimika

a) Satisfaction of Medical Staff

The satisfaction level of medical staff is crucial because it directly impacts the quality of service provided to patients. When medical staff are satisfied with their working conditions, facilities, and support they receive, they tend to be more motivated and committed to carrying out their duties. This leads to increased productivity and effectiveness of healthcare services.

Additionally, medical staff satisfaction affects the retention of staff. Medical staff who feel appreciated and satisfied with their work environment are more likely to stay with the institution, reducing turnover rates that could disrupt service continuity in the long run. High turnover rates can also result in a shortage of medical staff, negatively impacting the quality of patient care. Satisfaction is also related to communication and collaboration within the team. When medical staff feel heard and have the opportunity to provide feedback, they are more likely to cooperate. This creates a positive and supportive working environment, which is crucial in high-stress situations, such as those in hospitals. Moreover, a high satisfaction level can influence patient experience.

Satisfied medical staff are more likely to be friendly, empathetic, and responsive to patient needs, ultimately enhancing patient satisfaction. Therefore, attention to medical staff satisfaction is not only about their well-being but also a strategy to improve the overall quality of healthcare services. In the context of budget and resource management, understanding the satisfaction level of medical staff can help management plan and allocate resources more effectively. By considering feedback and the needs of medical staff, hospitals can make the necessary improvements to create a better work environment, which, in turn, will support the overall goal of providing high-quality healthcare services. The following presents the satisfaction level of the medical staff regarding budget management at RSUD Mimika as a BLUD, offering a detailed overview of various aspects that need to be addressed.

Table 3. Relative Frequency Distribution of Medical Staff Satisfaction with Budget Management at RSUD Mimika as BLUD (in %)

Satisfaction Level	SM	M	CM	TM	STM	Total
Satisfaction with the Number and Quality of Available Medical Equipment	3.33	36.67	60.00	0.00	0.00	100.00
Satisfaction with the Availability of Budget for Medical Staff Training and Professional Development	3.33	40.00	30.00	26.67	0.00	100.00
Satisfaction with the Quantity and Quality of Medications Available at the Hospital	10.00	53.33	36.67	0.00	0.00	100.00
Satisfaction with the Physical Condition and Sanitation of the Work Environment	16.67	43.33	40.00	0.00	0.00	100.00
Satisfaction with the Effectiveness of Communication Between Management and Medical Staff Regarding Budget Allocation	10.00	20.00	50.00	20.00	0.00	100.00
Satisfaction with the Perception of How Budget Allocation Affects Patient Service Quality	6.67	23.33	53.33	13.33	3.33	100.00
Satisfaction with Patient Wait Times Due to Budget Allocation	10.00	36.67	46.67	6.67	0.00	100.00
Satisfaction with Supporting Facilities Such as Rest Rooms and Waiting Areas	30.00	30.00	30.00	10.00	0.00	100.00
Satisfaction with Budget Allocation for Medical Staff Welfare Programs	16.67	26.67	46.67	10.00	0.00	100.00
Satisfaction with Incentives Received Based on Budget Allocation	20.00	43.33	30.00	6.67	0.00	100.00
Satisfaction with How Budget Allocation Affects Medical Staff's Compensation System	13.33	40.00	40.00	6.67	0.00	100.00

Satisfaction Level	SM	M	CM	TM	STM	Total
Satisfaction with Opportunities to Provide Feedback on Budget and Its Use	0.00	36.67	60.00	3.33	0.00	100.00
Satisfaction with the Quality and Availability of Health Information Systems to Support Medical Work	0.00	43.33	50.00	3.33	3.33	100.00
Satisfaction with the Appropriateness of Budget Allocation with Actual Field Needs	0.00	23.33	63.33	13.33	0.00	100.00
Satisfaction with the Adequate Number of Medical Staff to Meet Service Needs	10.00	26.67	60.00	3.33	0.00	100.00
Satisfaction with the Alignment of Budget Allocation with Medical Staff Work Schedules and Workloads	13.33	36.67	40.00	10.00	0.00	100.00
Satisfaction with Budget Allocation for Medical Staff Welfare Programs	20.00	30.00	36.67	10.00	3.33	100.00
Satisfaction with the Quality and Availability of Workspaces for Medical Staff	6.67	30.00	53.33	10.00	0.00	100.00
Satisfaction with Adequate Leave Policies and Budget Support for Medical Staff	10.00	20.00	53.33	13.33	3.33	100.00
Satisfaction with the Speed and Efficiency in the Procurement Process of Equipment and Supplies	3.33	30.00	60.00	6.67	0.00	100.00
Average Medical Staff Satisfaction	10.17	33.50	47.00	8.67	0.67	100.00

Analysis Based on SERVQUAL Dimensions

a. Tangibles (Physical Evidence)

- a.) Availability of Medical Equipment
- b.) Medications
- c.) Rest and Work Area Facilities.

The satisfaction level for supporting facilities and workspaces was $SM + M > 60\%$, while for medical equipment (SM: 3.33%), 60% were only fairly satisfied, indicating that the availability or quality was not yet optimal. Health information systems were also not fully satisfactory (SM = 0%). Medical equipment showed a fairly satisfactory satisfaction level (CM: 60%), and very few respondents indicated being highly satisfied (SM: 3.33%). This indicates that although the equipment is available, its quality or quantity is still suboptimal. Medications received a fairly good score, with (SM + M) reaching 63.33% and the remainder (CM) 36.67%. This indicates that the availability of medications is fairly satisfactory, although it has not yet reached a very high level of service. Supporting facilities such as rest rooms and workspaces received high ratings in the (SM + M) category (60%); however, 30% were only fairly satisfied (CM), and 10% were dissatisfied (TM). Health information systems scored (SM) = 0%, (CM) = 50%, and (TM) = 3.33%. This indicates that health information facilities are not yet optimal and require development to support medical staff efficiency.

b. Reliability

- a.) Sufficient Number of Medical Staff
- b.) Efficiency in Equipment Procurement
- c.) Consistency in Work Schedule Implementation

Many indicators were only at a fairly satisfactory level, particularly equipment procurement (60% CM) and the payroll system (40% CM). The SM level ranged from 3% to 13%. The number of medical staff received a score of (CM) = 60%, with only 10% indicating that they were very satisfied. This shows that the number of medical staff is not fully sufficient to meet service needs, although it is not in a crisis.

The efficiency in equipment procurement scored (CM) was 60%, with SM only at 3.33%. This indicates that the procurement process remains slow or inefficient. The payroll system and work schedule implementation were categorized as CM (40%) and M (40%), while SM remained low (13.33%). This means that the consistency of work schedules and payroll systems is not fully satisfactory.

c. Responsiveness

- a.) Opportunity to Provide Feedback
- b.) Support for Leave Policies
- c.) Responsiveness to Welfare Needs

The feedback from the medical staff regarding the budget (SM: 0%) showed low participation in decision-making. Satisfaction with the leave policy is also low, with only 10% stating that they are very satisfied. The opportunity to provide feedback scored SM, TM CM, and as 0%, 60%, and 3.33 %, respectively. This shows the low participation of medical staff in decision-making, particularly regarding budgets. Satisfaction with the leave policy is considered low, with only 10% very satisfied and 13.33% dissatisfied (TM). Welfare programs, such as incentives and allowances, scored above 40% (CM), but the SM average was below 20%.

d. Assurance (Jaminan)

- a.) Clarity of Budget and Incentive Information
- b.) Payroll System and Training
- c.) SM remains low (average below 15%)

Some respondents were dissatisfied with training and professional development (TM: 26.67%). The clarity of information regarding budget allocation and incentives was low. Many medical staff fall into the CM category (30–50%), whereas the SM average is below 15%. Training and professional development received negative responses, with 26.67% expressing dissatisfaction (TM), indicating a lack of effort to enhance human resource capacity. The payroll system was rated fairly satisfactory (CM = 40%), but it has not yet reflected certainty and satisfaction guarantees.

e. Empathy (Empati)

- a.) Appropriateness of Budget Allocation with Needs
- b.) Workload and Schedule
- c.) Welfare Program

Most respondents rated it fairly satisfied (average CM > 40%), indicating a lack of attention to balancing work and welfare. Budget allocation for field needs showed that 63.33% of the medical staff were fairly satisfied (CM), but SM = 0%. Workload and work schedules also received a CM = 40%, TM = 10%, and SM = 13.33%. Welfare programs received SM = 20%, CM = 36.67%, and TM = 10%, reflecting a mismatch between work demands and welfare support.

b) Patient Satisfaction Level

The level of patient satisfaction is important to assess because it directly relates to the quality of the service provided by healthcare institutions. When patients are satisfied with the service they receive, they tend to trust and feel comfortable returning to use the service in the future. Patient satisfaction also contributes to patient loyalty to hospitals or clinics, which is crucial for building a reputation and ensuring the sustainability of healthcare services.

Furthermore, a high level of satisfaction can positively affect patients' mental and physical health. Patients who feel heard, understood, and receive good care are likely to have a more positive experience, which can accelerate healing. A supportive environment and satisfying services can also reduce patients' stress and anxiety levels. Patient satisfaction also provides important indications for hospital management regarding areas that need to be improved. By understanding what makes patients satisfied or dissatisfied, healthcare institutions can take steps to improve service quality, whether through medical staff training, enhancing facilities, or improving communication. Patient feedback is a valuable source of information for ongoing development and improvement.

Moreover, a high level of patient satisfaction is associated with better health outcomes. Research shows that patients who are satisfied with their healthcare services are more likely to follow medical advice and undergo the necessary treatments. This can contribute to better overall health outcomes and reduce future health care costs. In the broader context of the healthcare system, patient satisfaction influences policies and regulations. Good satisfaction data can support arguments for allocating more resources to specific healthcare services and help gain support from stakeholders and the public.

Thus, paying attention to and analyzing patient satisfaction is important for enhancing individual experiences and improving the overall healthcare system. This creates a positive cycle in which patients feel valued, healthcare institutions thrive, and public health outcomes improve. Below is the level of patient satisfaction regarding the services at RSUD Mimika as a BLUD, which provides an in-depth overview of various aspects that require attention.

Table 4. Relative Frequency Distribution of Patient Satisfaction with RSUD Mimika's Service Performance as a BLUD (%)

Statement	SM	M	CM	TM	STM	Total
Satisfaction with the Quality of Services Provided by Medical Staff	53.33	43.33	3.33	0.00	0.00	100.00
Satisfaction with the Availability and Quality of Medications Given to Patients	40.00	36.67	23.33	0.00	0.00	100.00
Satisfaction with the Physical Condition of the Hospital Facilities, Including Cleanliness and Comfort	50.00	26.67	20.00	3.33	0.00	100.00
Satisfaction with Wait Times for Receiving Services	40.00	26.67	30.00	3.33	0.00	100.00
Satisfaction with Communication from Medical Staff Regarding Health Conditions	53.33	23.33	23.33	0.00	0.00	100.00
Satisfaction with the Availability and Function of Medical Equipment Used in Service	53.33	40.00	6.67	0.00	0.00	100.00
Satisfaction with the Clarity of Cost Information for Treatment	50.00	30.00	20.00	0.00	0.00	100.00
Satisfaction with the Effectiveness of Patient Complaint Management Regarding Services Received	40.00	43.33	16.67	0.00	0.00	100.00
Satisfaction with Supporting Facilities such as Waiting Rooms and Cafeterias	40.00	36.67	23.33	0.00	0.00	100.00
Satisfaction with the Clarity of Information Regarding the Treatment Process and the Steps to Be Taken	53.33	23.33	23.33	0.00	0.00	100.00
Satisfaction with the Ease of Access to Healthcare Services Provided	46.67	30.00	23.33	0.00	0.00	100.00
Satisfaction with the Readiness of Medical Staff in Providing Services	50.00	36.67	13.33	0.00	0.00	100.00
Satisfaction with the Availability of Educational Programs for Patients Regarding Health and Care	36.67	50.00	13.33	0.00	0.00	100.00
Satisfaction with the Referral Process to Other Healthcare Facilities When Needed	40.00	40.00	16.67	3.33	0.00	100.00
Satisfaction with the Cleanliness of Hospital Facilities	56.67	30.00	13.33	0.00	0.00	100.00
Satisfaction with the Effectiveness of Services in Emergency Situations	46.67	26.67	20.00	6.67	0.00	100.00

Statement	SM	M	CM	TM	STM	Total
Satisfaction with the Availability of Special Services for Elderly Patients	46.67	36.67	13.33	3.33	0.00	100.00
Satisfaction with the Quality of Education Given to Patients Regarding Their Conditions and Care	46.67	40.00	13.33	0.00	0.00	100.00
Satisfaction with the Quality and Variety of Food Provided for Patients	43.33	33.33	16.67	6.67	0.00	100.00
Satisfaction with Responsiveness to Complaints and Feedback from Patients	46.67	33.33	20.00	0.00	0.00	100.00
Average Patient Satisfaction	46.67	34.33	17.67	1.33	0.00	100.00

Analysis Based on the SERVQUAL Model

a. Tangibles (Physical Evidence)

- a.) Availability and Quality of Medications
- b.) Physical Condition of Hospital Facilities
- c.) Cleanliness of Hospital Facilities
- d.) Waiting Room and Cafeteria Facilities
- e.) Quality and Variety of Patient Meals

Satisfaction with cleanliness (56.67%) and facility conditions was rated as good. However, medications (40%) and patient meals (43.33%) require further improvement. Special attention is needed for food variety and nonmedical comfort. Cleanliness of hospital facilities received the highest satisfaction score (56.67% SM), indicating that patients considered the hospital environment to be sufficiently clean and well maintained. The physical condition of the hospital building and facilities was also rated positively, with a "good" perception indicating that the hospital has adequate infrastructure. Medications only received a satisfaction score of 40% at the "very satisfied" level (SM), indicating that availability or quality does not consistently meet patient expectations. The quality and variety of patient meals (43.33% SM) suggest that nutrition services are still lacking in variety and have not fully met the expectations. Waiting room and cafeteria facilities still need improvement in terms of comfort and cleanliness.

b. Reliability

- a.) Consistency of Medical Staff Services
- b.) Clarity of Treatment Cost Information
- c.) Timeliness of Waiting Times
- d.) Referral Process
- e.) Effectiveness of Emergency Services

The quality of medical staff services (53.33%) was rated as very good. However, patient wait times (40%) and emergency services (46.67%) were still not optimal. An evaluation of the queuing system and emergency readiness is required. The consistency of the medical staff was rated very well (53.33% SM), indicating that patients experienced stable and professional medical services. Timeliness of wait times was only rated at SM = 40%, suggesting that patients still feel they have to wait too long for examinations and medical procedures. Emergency services received a score of 46.67% SM, indicating that not all patients were satisfied with the speed and preparedness of the emergency department, especially in emergency cases. The referral process and clarity of treatment cost information were rated as satisfactory but did not reach very-satisfactory levels.

c. Responsiveness

- a.) Readiness of Medical Staff in Providing Services
- b.) Response to Complaints and Feedback
- c.) Management of Patient Complaints

The responsiveness of the medical staff was relatively high (50%). However, the effectiveness of complaint management (40%) and response to feedback (46.67%) still requires improvement, particularly with a formal feedback system. The readiness of medical staff in serving patients received

a high score (50% SM), indicating that the medical staff was prompt and responsive to patient needs. However, the management of complaints and patient feedback (40% SM) and responses to complaints (46.67% SM) still show weaknesses, indicating that mechanisms for collecting and following up on patient feedback have not been optimized. The absence of a formal complaint or feedback system is one of the reasons for low satisfaction in this aspect.

d. Assurance

- a.) Clarity of Treatment Process Information
- b.) Clarity of Treatment Costs
- c.) Quality of Patient Education

Patient education performed well (46.67%), but formal education programs were only at 36.67% SM, showing a need for improved educational communication and cost transparency. Patient education about health conditions and treatment received a score of 46.67% for SM. This indicates that medical staff have made sufficient efforts to explain, but it is still not evenly distributed across all service units. Formal educational programs, such as counseling or informational sessions, reached only 36.67% of SM, indicating that information delivery is not yet systematic and comprehensive. The clarity of treatment costs is also not optimal, leaving some patients confused about billing details or additional payments required.

e. Empathy

- a.) Ease of Access to Services
- b.) Availability of Services for the Elderly
- c.) Communication Regarding Patient Conditions

Communication from the medical staff (53.33%) was quite good. However, access to healthcare services (46.67%) and services for the elderly (46.67%) still need to be strengthened to be more inclusive. Communication about patient conditions by the medical staff is fairly good (53.33% SM), indicating attention and care from healthcare providers toward patients. Access to healthcare services (46.67%) shows that there are still barriers, such as long wait times, limited service information, and lack of online registration services. The availability of services for the elderly is also not optimal (46.67% SM), indicating a lack of specific approaches for vulnerable groups, both in terms of physical facilities (wheelchair access, elevators) and communication.

4.2. Discussion

4.2.1. Budget Effectiveness

Based on the general criteria for the financial effectiveness assessment:

Table 5. Financial Effectiveness Evaluation Criteria

Percentage	Effectiveness Level
<40	Very Ineffective
40-60	Ineffective
60-80	Fairly Effective
80-100	Effective
>100	Very Effective

The effectiveness calculation results show that RSUD Mimika was only able to realize 23% of its revenue target during the 2021–2023 period. This figure is far from the ideal effectiveness standard, which is close to or exceeds 100%, indicating that revenue management performance is still suboptimal. The low effectiveness rate suggests that only approximately one-quarter of the revenue target was achieved. This condition warrants serious attention, as BLUDs, including RSUD, are given flexibility in financial management to improve public service performance. One of the key indicators of BLUD success is its ability to manage revenues effectively and efficiently. Some possible causes for this low effectiveness include:

a) Unrealistic Target Setting

Revenue targets that are too high or do not align with the capacity and real conditions of RSUD can result in a very low level of achievement.

- b) Declining Patient Visits
A decrease in the number of patients, both outpatients and inpatients, will directly affect the decline in hospital service revenue.
- c) Problems with Health Insurance Claims (BPJS or Other Insurances)
Delays in claims or incomplete claim payments can result in actual revenue being lower than expected.
- d) Limited Resources
Limited human resources with financial and administrative expertise or insufficient infrastructure could also affect revenue generation.
- e) Lack of Revenue Source Diversification
Dependence on one or two main services without developing other services can limit the revenue potential.
With an effectiveness level of 23%, RSUD Mimika must conduct a thorough evaluation of its revenue-planning and implementation strategy. This includes reviewing revenue targets to make them more realistic, improving the insurance claim management system, enhancing services to attract patients, and innovating the development of new service units. Corrective actions are crucial to improve financial effectiveness and ensure the sustainability of high-quality healthcare services in Mimika Regency.

4.2.2. Budget Efficiency

Based on the general criteria for financial efficiency assessment:

Table 6. Financial Efficiency Evaluation Criteria

Percentage	Efficiency Level
Below 60	Very Efficient
Between 60 and 80	Efficient
Between 80 and 90	Fairly Efficient
Between 90 and 100	Less Efficient
Above 100	Inefficient

Based on the calculations, the efficiency level of operational expenditure management at RSUD Mimika is 90.88%, which places this result in the "Less Efficient" category. This indicates that, although RSUD has been able to utilize most of the operational budget to generate output (service revenue), there is still significant potential for improvement. Efficiency has not been maximized, as there is still a 9.12% difference between input (expenditure) and output (revenue generated), which can be considered operational costs that have not produced commensurate value. Some factors that may have caused this result include the following:

- a) Misallocated Budget Usage
For example, operational spending is used for needs that do not directly support the enhancement of services or revenue.
- b) High Overhead Costs
Excessive administrative or support costs can reduce the efficiency.
- c) Lack of Integration in Information Systems and Financial Oversight
Without tight control and monitoring, the potential for waste or inefficiency increases significantly.
- d) Suboptimal Productivity of Human Resources
If employees are not working to their optimal capacity or if competencies are mismatched, the output becomes less optimal than the costs incurred. Therefore, this result serves as an important reminder that RSUD Mimika needs to conduct a deeper evaluation of its operational cost structure and reassess the effectiveness of budget usage in supporting health care services. Improvement strategies, such as efficiency in routine spending, digitalization of services and financial systems, and increasing work productivity, can help boost efficiency to a more ideal level.

4.2.3. Satisfaction Level of Medical Staff and Patients with the Implementation of BLUD at RSUD Mimika

- 1) Satisfaction Level of Medical Staff

The analysis of the satisfaction level of medical staff using the SERVQUAL approach (Tangibles, Reliability, Responsiveness, Assurance, Empathy) showed that, although there were some aspects that were rated fairly satisfactory, in general, the satisfaction level was still moderate to low, with many respondents placing their ratings in the "Fairly Satisfied" (CM) category and only a few indicating "Very Satisfied" (SM).

a. Tangibles (Physical Evidence)

The physical evidence aspect includes the availability of medical equipment, medications, workspaces, and health information systems. The results showed that Medical Equipment was rated fairly satisfactory (CM: 60%, SM: 3.33%), indicating that the availability and quality of the equipment still do not meet the expectations of the medical staff. Medications received a relatively better score (SM + M: 63.33%), but 36.67% were only fairly satisfied with them. Workspaces and Rest Areas showed positive perceptions (SM + M: 60%), but 10% of the medical staff expressed dissatisfaction with them. Health Information Systems were a significant weak point (SM: 0%, TM: 3.33%), indicating the need for system modernization to support smoother workflows. From the tangible dimension, RSUD needs to improve the quality and quantity of medical equipment and develop a health information system to enhance the comfort and effectiveness of medical staff's work.

b. Reliability

This dimension reflects trust in the hospital's ability to provide sufficient medical staff, efficiently procure equipment, and implement consistent work schedules. The number of medical staff was rated fairly satisfactory (CM: 60%, SM: 10%), indicating the need for additional or more evenly distributed medical staff. Equipment Procurement was also rated inefficiently (CM: 60%, SM: 3.33%), reflecting a slow or unresponsive process. The Payroll System and Work Schedule received fair scores (CM: 40%, SM: 13.33%), indicating that they do not yet provide adequate comfort and clarity. The reliability aspect has not been fully met, indicating the need for improvements in procurement systems, schedule management, and workforce numbers.

c. Responsiveness

Responsiveness assesses how management responds to the needs and input of the staff. Opportunity to Provide Feedback (SM: 0%) reflects an organizational culture that is not yet inclusive of medical staff participation in the feedback process. Leave and Welfare Policies were also rated low (SM only 10% and <20% in some indicators), indicating that policies are not fully supportive of work-life balance. This dimension highlights the importance of improving two-way communication and revising policies to better support staff welfare and their involvement.

d. Assurance

This dimension includes perceptions of information clarity, certainty of the payroll system, and medical staff training. The clarity of budget and incentive information is still weak (SM <15%), indicating a lack of transparency in the internal financial management. Training and professional development received a negative score (TM: 26.67%), indicating a lack of focus on enhancing the human resource capacity. The payroll system was rated fairly satisfactory (CM: 40%), but it has not yet been a factor that strengthens job security and satisfaction. RSUD needs to improve information transparency and increase training programs to enhance the confidence and satisfaction of medical staff.

e. Empathy

Empathy is related to how management addresses workload balance, budget allocation, and staff welfare. Budget allocation was rated fairly satisfactory (CM: 63.33%, SM: 0%), showing a lack of staff involvement in budget planning. Workload and work schedules were rated as moderate (CM: 40%, SM: 13.33%), with noticeable dissatisfaction (TM: 10%). Welfare programs were not satisfactory (SM: 20%, TM: 10%), indicating a mismatch between workload and compensation. The empathy dimension shows that management needs to pay more attention to balancing workload, providing moral support, and offering incentives as a form of appreciation for the hard work of the medical staff.

2) Patient Satisfaction Level

The analysis shows that, in general, the patient satisfaction level is in the "fairly satisfied to satisfied" category, but there are still some critical areas that need improvement, especially in non-medical comfort aspects, waiting times, emergency services, and the patient complaint system.

a. Tangibles

This dimension reflects the quality of the physical facilities and supporting services at the hospital. Cleanliness and physical condition of the hospital facilities were rated as good (56.67% SM), reflecting a clean, comfortable, and well-maintained hospital environment. Medications received only 40% satisfaction at the "very satisfied" level (SM), indicating that the quality or availability of medications was inconsistent. The quality of patient meals (43.33% SM) also showed the need for improvement in terms of variety and taste. Waiting rooms and cafeteria facilities are still lacking in terms of comfort and cleanliness. Although the basic infrastructure is considered good, the non-medical comfort aspects (food, waiting rooms, and cafeteria) need more attention to improve the overall patient experience.

b. Reliability

This dimension is related to the hospital's ability to provide accurate, consistent, and reliable services. Medical staff services received a very good rating (53.33% SM), reflecting the professionalism in delivering care. Waiting times and emergency services were still rated as less than optimal (40% and 46.67% SM, respectively), indicating that patients do not feel that the services are fast and responsive, especially in emergencies. The referral process and cost information were not rated highly, and improvements are needed in the queuing system, emergency service readiness, and transparency of referral processes and costs.

c. Responsiveness

This dimension assesses how hospitals respond to complaints, feedback, and patient needs. Medical staff readiness to respond to patient needs was quite high (50% SM), indicating a proactive approach. However, the management of complaints and patient feedback (40% SM) and responses to complaints (46.67% SM) still require improvement. The lack of a formal system for handling patient complaints has led to negative experiences that have not been systematically addressed yet. RSUD Mimika needs to create an official complaint system that is easy to access and followed up on quickly to make patients feel their voices are valued.

d. Assurance

This aspect includes patients' trust and security perceptions of the medical staff and service procedures. Patient education (46.67% SM) was fairly good, indicating that the medical staff provided basic explanations of the patient's condition. However, formal education programs (36.67% SM) and clarity of treatment costs require improvement, as not all patients receive clear and structured information. Improvements in cost transparency and training medical staff in communication are critical for building patient trust and comfort.

e. Empathy

This dimension assesses how the hospital provides individual attention and concern for patients' needs. Communication from the medical staff (53.33% SM) was quite good, showing attention and empathy toward patients. However, access to healthcare services (46.67% SM) and services for the elderly were also rated at moderate levels, indicating that access for vulnerable groups is not optimal. The lack of elderly friendly physical facilities and limited special approaches are areas that require attention. More inclusive approaches toward the elderly and patients with special needs, as well as improved access through online or digital service systems are necessary.

5. Conclusion

Based on the calculations, the financial management effectiveness of RSUD Mimika during the 2021–2023 period reached only 23%, which is far below the ideal target. This figure indicates that the revenue realized by the hospital was only able to meet approximately a quarter of the revenue target set in the

work plan and budget. Therefore, it can be concluded that revenue management at RSUD Mimika is ineffective. Based on the ratio between financial output and input, RSUD Mimika showed an efficiency level of 90.88%. Referring to the efficiency classification, this value falls into the “Less Efficient” category (between 90% and <100%). This indicates that, although the budget has been sufficiently utilized to generate output, there is still a waste margin of 9.12%, suggesting that fund allocation is not optimal and has not yet yielded maximum results in improving service quality. The satisfaction levels of medical staff and patients indicate that medical staff do not feel fully supported in terms of work facilities, incentive systems, or involvement in internal policy management. This dissatisfaction may directly affect their motivation and the quality of care they provide to patients. The patient satisfaction level shows that, although core medical services are performing adequately, the supporting services (non-medical and administrative) are still unsatisfactory and may influence patients' overall perception of the hospital's service quality.

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