

## Evaluasi Sumatif Kinerja Keuangan Pola Pengelolaan Keuangan Badan Layanan Umum Politeknik Kesehatan Kementerian Kesehatan Jakarta III Tahun 2014-2018 (Studi Kasus)

Jumaina

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### Abstrak

Penilaian kinerja keuangan Badan Layanan Umum (BLU) berdasarkan Perdirjen Perbendaharaan Nomor 21 tahun 2015 tentang penilaian kinerja bidang pendidikan bahwa berdasarkan data Biro Keuangan Kementerian Kesehatan, kinerja keuangan Poltekkes Kemenkes Jakarta III masih belum maksimal atau masih pada kriteria B. Tujuan penelitian yaitu untuk mengetahui hasil evaluasi sumatif kinerja keuangan berdasarkan rasio keuangan dan faktor-faktor yang ikut berpengaruh terhadap kinerja keuangan pada pola pengelolaan keuangan BLU Poltekkes Kemenkes Jakarta III. Penelitian ini adalah penelitian non eksperimental dengan pendekatan kualitatif untuk menganalisis rasio keuangan dan faktor lain yang ikut berpengaruh terhadap kinerja keuangan BLU Poltekkes Kemenkes Jakarta III. Hasil penelitian menunjukkan bahwa terdapat 6 dari 7 rasio yang nilainya rendah meliputi kas rasio, rasio lancar, perputaran aset tetap, imbalan atas aset tetap, imbalan ekuitas, dan rasio pendapatan PNBPN terhadap biaya operasional. Faktor lain yang ikut berpengaruh yaitu penetapan tarif yang belum cost based pricing, pendapatan dari pemanfaatan aset masih rendah, kurangnya promosi dan belum adanya pengelola yang berjiwa entrepreneurship. Selain itu unit bisnis Poltekkes Kemenkes Jakarta III yang terbatas dan sedikit. Upaya yang dilakukan dalam meningkatkan pendapatan PNBPN BLU dengan membuka prodi baru, meningkatkan pemanfaatan aset, pengembangan laboratorium untuk klinik dan kerjasama dengan Bapelkes Cikarang untuk pelaksanaan pelatihan. Kesimpulan belum maksimalnya kinerja keuangan disebabkan rendahnya capaian rasio keuangan, belum optimalnya pemanfaatan aset dan penetapan tarif yang belum cost based pricing serta mindset pegawai yang belum sama dalam mengelola BLU. Disarankan perlu menambahkan point entrepreneur pada pemilihan Direktur khusus Poltekkes BLU, perlu melatih pegawai agar memiliki kompetensi dalam pengelolaan BLU dan melakukan studi kelayakan terhadap peluang bisnis.

Based on the Regulation of the Director-General of Treasury number 21, 2015, concerning the evaluation performance in education, the assessment of the financial performance of the Public Service Agency (BLU), that obtained from the Ministry of Health's Finance Bureau, the financial performance of the Health Polytechnic of the Ministry of Health Jakarta III is unsatisfied or in criterion B. The research objective is to find out the results of a summative evaluation of financial performance based on financial ratios and factors that influence financial performance in the financial management pattern of BLU Health Polytechnic Ministry of Health, Jakarta III. This research is nonexperimental research with a qualitative approach to analyze financial ratios and other factors that influence the financial performance of BLU Health Polytechnic Ministry of Health, Jakarta III. The results showed that there were 6 out of 7 ratios with low values including cash ratios, current ratios, fixed assets turnover, returns on fixed assets, equity returns, and the ratio of PNBPN income to operating expenses. Other factors that also affect are the setting of tariffs that have not been cost-based pricing, income from asset utilization is still low, the lack of promotion and the absence of an entrepreneurial manager. Besides, the business units of the Jakarta III Health Polytechnic are limited and few. Opening new study programs, increasing asset utilization, developing a laboratory for clinics, and

collaborating with the Cikarang Health Training Agency for training implementation were efforts undertaken to increase the PNPB of BLU. The financial performance is concluded nonoptimal due to some reasons; the low achievement of financial ratios, inadequate utilization of assets, the tariff setting that is not yet cost-based pricing, and distinctive employee's mindsets in managing BLU. It is suggested that to add an entrepreneur's point in selecting a special Director of the Health Polytechnic specifically for BLU. It is necessary to train employees to have competence in BLU management and conduct a feasibility study on business opportunities </em>