

## PERFORMANCE ASSESSMENT OF REGIONAL PUBLIC SERVICE AGENCY (BLUD) BY USING THE TRIPLE BOTTOM LINE PERSPECTIVE

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### ABSTRACT

This research aims to assess the performance of the Regional Public Service Agency (BLUD) using the Triple Bottom Line Perspective on the research objects of Ernaldi Bahar Regional Hospital, Palembang Bari Regional Hospital, and Ogan Ilir Regency Regional Hospital). This type of research is included in descriptive research of a developmental nature because the data obtained will be compared with established criteria, namely Regulation of the Director General of Treasury Number 36/PB/2016 dated 28 September 2016 concerning Guidelines for Performance Assessment of Public Service Agencies in the Health Services Sector. Performance measurement uses financial perspective performance, environmental perspective performance and social perspective performance. The research results can be concluded that the performance achievements of the three RSD BLUDs studied for the 2018 financial year were all in the good category. Based on the data obtained and the analysis carried out during the research, it can be concluded that the Regulation of the Director General of the Treasury Number 36/PB/2016 dated 28 September 2016 concerning Guidelines for Performance Assessment of Public Service Bodies in the Health Services Sector already contains the Triple Bottom Line concept.

**Keywords:** Performance, Financial Perspective, Environmental Perspective, Social Perspective.

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### INTRODUCTION

Bureaucratic reform in government institutions requires changes in public services starting from institutional arrangements, servant reform, to state financial management reform. These three things underlie the new concept of changes in government financial management (New Public Management), where government institutions that are directly in contact with public services / community services are expected to provide optimal services similar to services provided by non-government service institutions (private).

The paradigm that has existed in the community, especially related to public services in the health sector in government institutions, tends to be considered negative, both from the convoluted service system, as well as from the unsatisfactory service patterns of government civil servants (Human Resources). For this reason, the government through Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Agencies, established a new system of financial management for government agencies that are in direct contact with the community. It is hoped that with this new pattern, these government agencies can provide maximum service to the community.

Based on Article 7 Paragraph 3 of Law Number 44 of 2009 concerning Hospitals requires that all Hospitals established by the Government, both central and regional, must have implemented the Public Service Agency Financial Management Pattern / PPK - BLU (for the central government) and the Regional Public Service Agency Financial Management Pattern / PPK - BLUD (for local governments). With PPK - BLU / BLUD, Regional Hospitals an plan, directly manage revenue, and improve the quality of public services, and are required to be able to provide social

services to the community and meet needs independently. Regulation of the Director General of Treasury of the Ministry of Finance of the Republic of Indonesia Number PER-34 / PB / 2014 concerning Guidelines for Performance Assessment of Public Service Agency Work Units in the Health Service Sector is a reference in providing BLU performance assessments in the form of financial performance, service performance, and environmental performance, but this regulation is only intended for hospitals at the central government level, while at the local government level (Regional Hospitals / RSD) there are no specific guidelines issued by the Ministry of Home Affairs. Article 18 paragraph 1 point b of the Regulation of the Minister of Home Affairs No. 79/2018 only explains the main tasks of the supervisory board in conducting BLUD performance assessments. So that for RSD performance assessment it is possible that it is still not uniform between Local Governments.

On the basis of this potential difference / non-uniformity in RSD performance assessment, the author uses the Triple Bottom Line (TBL) concept used by companies in measuring and assessing the performance of their companies. Performance measurement with the TBL concept consists of measuring financial performance, measuring social performance, and measuring environmental performance or can be called Profit, People, and Planet (3P). In a business journal written by Slaper (2011) with the title "The Tripple Bottom Line: What Is It and How Does It Work?" states that the TBL concept developed by John Elkington allows organizations to evaluate the consequences of their decisions based on a long-term perspective.

### **THEORY, LITERATURE REVIEW Public Service Agency**

Based on article 1 paragraph 22 of Law Number 1 Year 2004, concerning State Treasury, "Public Service Agency is an agency within the government established to provide services to the public in the form of providing goods and / or services sold without prioritizing profit and in carrying out its activities based on the principles of efficiency and productivity".

Meanwhile, based on article 1 paragraph 1 of Government Regulation Number 23 of 2005 concerning Management of Public Service Agencies, "The Public Service Agency Management Pattern, hereinafter referred to as PPK-BLU, is a financial management pattern that provides flexibility in the form of discretion to implement sound business practices to improve services to the community in order to advance the welfare and intellectual life of the nation, as an exception to the provisions of state financial management in general."

### **Regional Public Service Agency**

Based on article 1 paragraph 1 of the Regulation of the Minister of Home Affairs Number 79 of 2008 concerning Regional Public Service Agencies (Amendment of the Regulation of the Minister of Home Affairs Number 61 of 2007 concerning Technical Guidelines for Financial Management of Regional Public Service Agencies), "Regional Public Service Agency, hereinafter abbreviated as BLUD, is a system applied by technical implementing units of regional offices / agencies in providing services to the public that have flexibility in financial management patterns as an exception to the provisions of regional management in general."

### **Hospital**

According to the Regulation of the Minister of Health of the Republic of Indonesia No.159b / MENKES / PER / 1988, "Hospital is a health effort facility that organizes health service activities and can be utilized for education of health workers and research on health service activities in hospitals in the form of outpatient, inpatient and emergency services which include medical and medical support services".

According to Law of the Republic of Indonesia Number 44 of 2009 concerning Hospitals,

"Hospitals are health care institutions that organize comprehensive individual health services that provide inpatient, outpatient, and emergency care services".

### **Triple Bottom Line (TBL)**

The TBL concept was proposed by Elkington in 1997 in his book "Cannibals with forks, the triple bottom line of twentieth century business". In this concept, corporate responsibility is not limited to the financial side (single bottom line) but to economic prosperity, environmental quality, and social justice. Elkington provides a view that companies, in addition to pursuing profit, must also pay attention to and be involved in fulfilling the welfare of the community (people), and actively contribute to preserving the environment (planet) or called 3P.

According to Andrew Savitz, cited in Slaper and Hall (2011): TBL "Captures the essence of sustainability by measuring the impacts of an organization's activities on the world including both its profitability, and shareholder values and its social, human, and environmental capital."

Profit is the main and most important goal in every business activity. Activities that can be taken to increase profits include increasing productivity and cost efficiency. Increased productivity can be obtained by improving work management starting from process simplification, reducing inefficient activities, saving process/service time.

Society (people) is a very important stakeholder for the company, because the company's support is needed for the existence, survival and development of the company. Therefore, the company must be committed to providing maximum benefits to the community.

The environment (planet) is something that is related to all fields in human life. Because all activities carried out by humans as living beings are always related to the environment, but both companies and humans care less about the surrounding environment because the direct impact / benefits that can be taken are not felt.

### **RESEARCH METHOD Type and Scope of Research**

This type of research is included in descriptive developmental research because the data obtained will be compared with predetermined criteria, namely the Regulation of the Director General of Treasury Number 36 / PB / 2016 dated September 28, 2016 concerning Guidelines for Performance Assessment of Public Service Agency for Health Services.

### **Definition of Concepts and Operational Variables Financial Perspective Performance**

In this study, what is meant by the performance of financial aspects is the company's ability to manage and control its resources (IAI, 2007). The performance of the financial aspects of BLUD-RSUD in this study is measured by instruments that have been determined by the Regulation of the Director General of Treasury Number 36 / PB / 2016 dated September 28, 2016. The assessment of financial aspects consists of sub-aspects of financial ratios and sub-aspects of BLUD financial management compliance. The operational definition of financial aspect performance instruments is as follows:

#### **1. Financial Ratio Sub-aspect**

Financial Ratios are comparisons of financial data contained in the posts of BLUD financial statements. The financial ratio sub-aspects consist of Cash Ratio, Current Ratio, Collecting Period, Fixed Asset Turn Over, Return on Fixed Asset, Return on Equity, Inventory Turn Over, Ratio of Non-Tax State Revenue (PNBP) to Operating Costs, and Subsidy Cost Ratio.

#### **2. Compliance Sub-aspect of BLUD Financial Management**

BLUD financial management compliance is used to assess the level of BLUD compliance with laws and regulations regarding BLUD financial management, sub aspects of BLUD financial management compliance consist of:

- a. Preparation and Submission of Definitive Business Plan and Budget (RBA).
- b. Preparation and Submission of BLUD Financial Statements based on Financial Accounting Standards.
- c. Submission of BLUD Revenue and Expenditure Authorization Order
- d. Service Tariff Approval
- e. Accounting System Implementation
- f. Account Opening Approval
- g. Preparation of Cash Management Standard Operating Procedures (SOP), SOP

### **Service Perspective Performance (Social)**

In this study, the performance of service aspects is the result of hospital services during a certain period which includes service quality, quality, and benefits to the community. Regional Hospital Service Performance in this study is measured using instruments established by the Regulation of the Director General of Treasury Number 36 / PB / 2016 dated September 28, 2016. In accordance with this regulation, the assessment of social aspects consists of aspects of service quality and aspects of quality and benefits to the community.

#### **1. Aspects of Service Quality**

- a. Productivity Growth

Productivity growth is an increase in the quality of general services provided by RSD to patients by comparing this year's visit/examination/patient care day data with the previous year.

- b. Learning Growth

- 1) Average Employee Training Hours
- 2) Percentage of Clinical Educator Doctors Who Received Training Of Trainers (TOT)
- 3) Reward and Punishment Program

#### **2. Quality and Benefit Aspects**

Aspects of quality and benefits to the community are efforts to improve the quality of BLUD services and conformity to the requirements in accordance with the needs of the community. Aspects of quality and benefits to the community include Quality of Service, Clinical Quality, Care for the Community, and Customer Satisfaction.

- a. Quality of Service
- b. Outpatient Waiting Time
- c. Speed of Service for Prescription of Finished Medicine
- d. Waiting Time Before Surgery
- e. Waiting Time for Laboratory Results
- f. Waiting Time for Radiology Results
- g. Clinical Quality
- h. Care for the Community
  - 1) Coaching to Community Health Centers and Other Health Facilities
  - 2) Health Counseling
  - 3) Class III Bed Ratio (RTT)
- i. Customer Satisfaction
  - 1) Grievance/Complaint Handling
  - 2) Customer Satisfaction

### **Environmental Perspective Performance**

In this study, the performance of environmental aspects is the result of efforts by the person in charge of the business and/or activity in controlling pollution and/or environmental damage, as well as

hazardous and toxic waste management. The Environmental Performance of Regional Hospitals in this study is measured using instruments established by the Regulation of the Director General of Treasury Number 36/PB/2016 dated September 28, 2016. In accordance with the regulation, the assessment of environmental aspects consists of aspects of environmental cleanliness, and aspects of environmental proper.

### **1. Environmental Hygiene Aspect**

Environmental cleanliness includes aspects of safety, comfort, beauty, order, and environmental friendliness. The serial hospital program is a green hospital development program in hospitals in accordance with applicable regulations.

### **2. Aspects of Environmental Proper**

Environmental Proper is an assessment of the implementation of environmental programs based on the provisions of environmental laws and regulations (Ministry of Environment).

## **Population and Sample**

### **Population**

Population (population) refers to the entire group of people, events or things of interest that researchers want to investigate (Sekaran and Bougie, 2010). The population used in this study were all Regional Hospitals in South Sumatra Province.

### **Sample**

The samples in this study include: Ernaldi Bahar Regional Hospital, Palembang Bari Regional General Hospital, and Ogan Ilir Regency Regional General Hospital.

### **Unit of Analysis**

The unit of analysis in this study is Financial Performance, Social Performance, Environmental Performance in accordance with the concepts and operational variables at the location of the patik test at Ernaldi Bahar Regional Hospital, Palembang Bari Regional General Hospital, and Ogan Ilir Regency Regional General Hospital for the 2018 fiscal year.

### **Data and Data Collection Techniques**

The data used in this study include qualitative data including hospital regulations and documents. Quantitative data in the form of numbers from financial reports and hospital performance as well as from other documents, Quantitative data used in this study is supporting data.

The data sources used in this study are primary data and secondary data, namely.

Primary data in the form of interviews, observation of the problem under study, and Focus Group Discussions. While Secondary data as information obtained from other authors from existing sources in the form of:

- a) Hospital documents in the form of: Strategic and Business Plan (RBA), Annual Performance Report, and Hospital Profile.
- b) Relevant Central/Local Government regulations.

### **Data Analysis Technique**

After data collection is complete, the next step is to analyze the data. The data analysis technique in this study is to provide an objective assessment of the data obtained in accordance with the research criteria. Data analysis is the process of separating, classifying, calculating, assessing, and systematically compiling data obtained from the results of data collection, and documenting it by organizing data into aspects/categories, describing them, adjusting them to research criteria, giving scores according to research criteria, adding up the total scores/score that have been obtained from data sources, and providing a description of the Hospital's performance.

For 3 (three) hospitals that are the object of research will be given an assessment of aspects / sub-aspects / performance indicators based on Perdirjen Perbendaharaan Number 36 / PB / 2016 dated September 28, 2016. With the conclusion of the performance analysis as follows:

**Table 1**  
**Analysis of BLUD Performance Assessment**

Criteria	Value	Total Score (TS)
OK	AAA	TS > 95
	AA	80 < TS ≤ 95
	A	65 < TS ≤ 80
MEDIUM	BBB	55 < TS ≤ 65
	BB	45 < TS ≤ 55
	B	35 < TS ≤ 45
BAD	CC	15 < TS ≤ 35
	C	TS on financial aspect assessment results achieved <50%

Source: Perdirjen Perbendaharaan Number 36/PB/2016

## RESULTS AND DISCUSSION Description of Research Data

In this study the data studied was the performance of BLUD RSD in the 2018 financial year. Data was obtained from interviews, observation and documentation. Interviews were conducted with hospital management, including: director, deputy director of services, head of finance, head of administration/secretariat, head of service, head of program and evaluation, head of medical records, head of central surgical installation, head of laboratory installation, head of radiology installation, and head of sanitation installation. Observations were made to determine the existence of regulations and their implementation. While documentation consists of BLUD financial reports, Minimum Service Standards of the RSUD, and BLUD RSD profiles.

### Discussion (Results of BLUD RSD Performance Assessment)

#### 1. Financial Aspect Performance Assessment

##### 1) Financial Ratio Sub-aspect Performance Assessment

Financial ratios are used to compare financial data contained in financial statement items. Financial ratios are calculated based on the financial statements of the research subjects as of December 31, 2018. The calculation results are then given a score based on the criteria met. The results of the assessment of the financial ratio sub-aspects for the three Regional Hospitals conducted in the study are as follows:

**Table 2.**  
**Performance Assessment Score BLUD RSD Financial Aspects Financial Ratio Sub-aspect**

No.	Sub-aspect/Indicator	Score Maximum	Ernaldi Bahar Mental Hospital	Palembang Bari Hospital	RSD Ogan Ilir
1)	<b>Financial Ratio</b>				
	a) Cash Ratio	2,00	0,25	0,25	0,50
	b) Current Ratio	2,50	2,50	0,25	2,50

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	c) Collection Period	2,00	1,00	1,00	2,00
	d) Fixed Asset Turnover				
	e) Return on Fixed Asset	2,00	0,50	1,00	0,50
	f) Return on Equity				
	g) Inventory Turnover	2,00	0,80	0,00	0,00
	h) Ratio of PNBPN Revenue to				
No.	Sub-aspect/Indicator	Score Maximum	Ernaldi Bahar Mental Hospital	Palembang Bari Hospital	RSD Ogan Ilir
	Operating Costs	2,00	0,80	0,00	0,00
	i) Patient Cost Subsidy Ratio	2,00	1,50	0,50	2,00
		2,50	2,50	2,00	1,25
		2,00	0,00	0,00	0,00
<b>Total Score of Financial Ratio Sub-aspect</b>		<b>19,00</b>	<b>9,85</b>	<b>5,00</b>	<b>8,75</b>
<b>Achievement (%)</b>		<b>100,00</b>	<b>51,84</b>	<b>26,32</b>	<b>46,05</b>

Source: Data processed in 2022

Based on table 2. it can be seen that Ernaldi Bahar Hospital got the highest financial ratio sub-aspect score with a score of 9.85 or an achievement of 51.84%, while the lowest score was obtained by Palembang Bari Hospital with a total score of 5.00 or an achievement of 26.32%.

The causes of indicators that have not been achieved optimally in each RSD are as follows:

a. Ernaldi Bahar Mental Hospital

1. Cash Ratio with an achievement score of 0.25 from a weight of 2.00. This is due to the large cash balance compared to the ability to meet short-term obligations of Rp0.00, which shows that cash is less productive.
2. Collection period with an achievement score of 1.00 from a weight of 2.00, due to the high amount of hospital receivables due to the difficulty of the hospital to collect patient receivables that have been too long.
3. Fixed Asset Turnover with an achievement score of 0.50 from a weight of 2.00, due to the lack of income generated from Fixed Assets owned due to the decreasing number of services, both inpatient and outpatient.
4. Return on Fixed Assets scored 0.80 out of a weight of 2.00. The low level of this indicator is due to the fact that in 2018 the hospital still experienced a deficit.
5. Return on Equity scored 0.80 out of a weight of 2.00. The low level of this indicator is due to the fact that in 2018 the hospital still experienced a deficit.
6. Inventory turnover scored 1.50 out of a weight of 2.00. This is because the funds embedded in hospital inventory are still high, especially drug inventory due to a decrease in inpatients and outpatients.

b. Palembang Bari General Hospital

1. Cash Ratio (Cash Ratio) obtained a value of 0.25 from a total value of 2.00. The low achievement was due to the low balance of cash and cash equivalents owned by the hospital, so it could not cover the amount of short-term liabilities.
  2. The Current Ratio scored 0.25 out of a total score of 2.50. The low achievement is due to the low balance of current assets in the form of cash and cash equivalents, accounts receivable, other receivables, inventory, and prepaid expenses owned by the hospital.
  3. Collection Period received a score of 1.00 out of a total score of 2.00. The low achievement is due to the ineffectiveness of management in controlling receivables. Collection of receivables takes an average of 52 days.
  4. Fixed Asset Turnover scored 1.00 out of a total score of 2.00. The low achievement was caused by the low operating income of Palembang BARI Hospital when compared to the amount of assets owned.
  5. Return on Fixed Assets scored 0.00 out of a total score of 2.00. The non-achievement of this indicator is due to Palembang BARI Hospital still experiencing a deficit outside of APBD- Investment Income and Depreciation Expenses in the 2018 financial year.
  6. Return on Equity scored 0.00 out of a total score of 2.00. The non-achievement of this indicator is due to Palembang BARI Hospital still experiencing a deficit outside of APBD- Investment Income and Depreciation Expenses in the 2018 financial year.
  7. Inventory Turnover scored 0.50 out of a total score of 2.00. This low achievement is due to the fact that hospital management has not been optimal in managing its inventory.
  8. The ratio of Operating Income to Operating Expenses scored 2.00 out of a total score of 2.50. The low achievement was caused by the high operational costs used by Palembang BARI Hospital.
  9. The Patient Cost Subsidy Ratio scored 0.00 out of a total score of 2.00. The non-achievement of this indicator is due to Palembang BARI Hospital has not budgeted for patient cost subsidies.
- c. Ogan Ilir General Hospital
1. Cash Ratio obtained a value of 0.5 from a total value of 2.00. The low achievement is due to the large balance of cash and cash equivalents of Ogan Ilir Regency Hospital which has not been maximally utilized, resulting in idle cash.
  2. Fixed Asset Turnover scored 0.5 out of a total score of 2.00. The low achievement is due to the low operating income of Ogan Ilir Regency Hospital when compared to the amount of assets owned.
  3. Return on Fixed Assets scored 0.00 out of a total score of 2.00. The non-achievement of this indicator is due to the Ogan Ilir Regency Hospital still experiencing a deficit in the 2018 financial year.
  4. Return on Equity scored 0.00 out of a total score of 2.00. The non-achievement of this indicator is due to the Ogan Ilir Regency Hospital still experiencing a deficit in the 2018 financial year.
  5. The ratio of Operating Income to Operating Expenses scored 1.25 out of a total score of 2.5. The low achievement is due to the high operational costs used by Ogan Ilir Regency Hospital.
  6. The Patient Cost Subsidy Ratio scored 0.00 out of a total score of 2.00. The non-achievement of this indicator is due to the fact that Ogan Ilir Regency Hospital has not budgeted for patient cost subsidies.

**2) Performance Assessment of Compliance Sub Aspects of BLUD Financial Management - RSD**

BLUD - RSD financial management compliance is used to assess BLUD compliance with laws



and regulations regarding BLUD financial management. This sub-aspect is assessed based on the results of interviews and review of relevant laws and regulations. The results of the performance assessment of the financial management compliance sub-aspect of BLUD - RSD are as follows:

**Table 3.**

Performance Assessment Score BLUD RSD Financial Aspects Compliance Sub-aspect of BLUD Financial Management

No.	Sub-aspect/Indicator	Score Maximum	Ernaldi Bahar Mental Hospital	Palembang gBari Hospital	RSD OganIlir
<b>BLUD Financial Management Compliance</b>					
	Definitive Business and BudgetPlan (RBA)	2,00	2,00	2,00	2,00
	Financial Statements Based on Financial Accounting Standards	2,00	1,50	2,00	1,50
	BLU Revenue and ExpenditureAuthorization Order	2,00	2,00	2,00	2,00
	Service Rates	1,00	1,00	1,00	0,50
	Accounting System	0,50	0,50	0,50	0,50
	Account Approval	0,50	0,00	0,50	0,50
	Cash Management SOP	0,50	0,00	0,50	0,00
	SOP for Accounts Receivable Management	0,50	0,00	0,50	0,00
	Debt Management SOP	0,50	0,00	0,50	0,50
	SOP for Procurement of Goodsand Services				
	SOP for Inventory Management				
	<b>Score of BLUD Financial Management Compliance Sub-aspect</b>	<b>11,00</b>	<b>8,00</b>	<b>11,00</b>	<b>8,50</b>
		<b>100,00</b>	<b>72,73</b>	<b>100,00</b>	<b>77,27</b>

Source: Data processed in 2022

From table 3. it can be seen that Palembang Bari Hospital gets the highest BLUD RSUD financial management compliance achievement score with a score of 11.00 or an achievement of 100.00% while the lowest achievement score is obtained by Ernaldi Bahar Hospital with a score of 8.00 or an achievement of 72.73%.

The causes of indicators that have not been achieved optimally in each RSD are as follows:

a. Ernaldi Bahar Mental Hospital

1. The Financial Report scored 1.50 out of a total score of 2.00. The achievement was not maximized because Ernaldi Bahar Hospital had not yet compiled the 2018 semi-annual financial report.
2. The Cash Management SOP obtained a score of 0.00 from a total score of 0.50. The achievement is not yet optimal because Ernaldi Bahar Hospital has not yet included elements of planning cash

receipts and expenditures, obtaining sources of funds to cover short-term deficits, and utilizing short-term cash surpluses to obtain additional income.

3. The Accounts Receivable Management SOP scored 0.00 out of a total score of 0.50. The non-achievement of this indicator is due to the fact that Ernaldi Bahar Hospital does not yet have a Receivables Management SOP.

4. The Debt Management SOP scored 0.00 out of a total score of 0.50. The non-achievement of this indicator is due to the fact that Ernaldi Bahar Hospital does not yet have a Debt Management SOP.

5. The SOP for Procurement of Goods and Services scored 0.00 out of a total score of 0.50. The non-achievement of this indicator is due to the fact that Ernaldi Bahar Hospital does not yet have a SOP for the Management of Goods and Services.

6. The Inventory Management SOP scored 0.00 out of a total score of 0.50. The non-achievement of this indicator is due to the fact that Ernaldi Bahar Hospital does not yet have an Inventory Management SOP.

**b. RSD Ogan Ilir**

1. The Financial Report scored 0.75 out of a total score of 1.00. The achievement was not maximized because Ogan Ilir Regency Hospital had not compiled a Semesterly Financial Report.

2. Accounting Systems and Policies scored 0.50 out of a total score of 1.00. The achievement is not yet maximized because the Accounting System and Accounting Policies owned by the Ogan Ilir Regency Hospital still refer to the Accounting System and Policies of the Ogan Ilir Regency Government.

3. The Cash Management SOP scored 0.42 out of a total score of 0.50. The achievement was not maximized because the Ogan Ilir Regency Hospital did not include procedures for obtaining funds to cover short-term deficits and procedures for utilizing short-term cash surpluses to obtain additional income.

4. The Accounts Receivable Management SOP scored 0.00 out of a total score of 0.50. The non-achievement of this indicator is due to the fact that Ogan Ilir District Hospital does not yet have a SOP for Receivables Management.

5. The Debt Management SOP scored 0.00 out of a total score of 0.50. The non-achievement of this indicator is due to the fact that Ogan Ilir District Hospital does not yet have a Debt Management SOP.

6. The SOP for Procurement of Goods and Services scored 0.00 out of a total score of 0.50. The non-achievement of this indicator is due to the fact that Ogan Ilir Regency Hospital does not yet have a SOP for Procurement of Goods and Services.

**2. Social Aspect Performance Assessment**

**Service Quality Sub-aspect Performance Assessment**

Quality of Service is used to measure all forms of general activities of BLUD in the field of Health services to fulfill users of goods and services. This sub-aspect is assessed based on the RSD annual report/profile, Minimum Service Standards report, and interviews with relevant parties. The results of the service quality sub-aspect assessment are as follows:

Table 4.

Social Aspect BLUD RSD Performance Assessment Score Service Quality Sub-aspects

No.	Sub-aspect/Indicator	Score Maximum	Ernaldi Bahar Mental	Palembang Bari Hospital	RSD Ogan Ilir
<b>Service Quality</b>					
<b>a. Productivity Growth</b>					
	Growth in Average Outpatient Visits Growth in Average Emergency Visits Growth of Inpatient Treatment Days Growth of Radiology Examination Laboratory Testing Growth  Surgical Growth / Psychotherapy / ECT / Detoxification Medical Rehab Growth				
	Completeness of Medical Records 24 Hours After Service Return of Medical Records Operation Cancellation Rate Radiology Result Failure Rate Prescription Writing according to Formulary Laboratory Test Repeat Rate Bed Occupancy Rate (BOR)				
	Average Training Hours/Employee Reward and Punishment				
<b>Score of Service Quality Sub-aspects</b>		<b>35,00</b>	<b>19,00</b>	<b>21,00</b>	<b>25,50</b>
		<b>100,00</b>	<b>54,29</b>	<b>60,00</b>	<b>72,86</b>

Source: Data processed in 2022

From table 4. it can be seen that RSD Ogan Ilir got the highest service quality achievementscore with a score of 25.50 or an achievement of 72.86% while the lowest achievement score was obtained by Ernaldi Bahar Mental Hospital with a score of 19.00 or an achievement of 54.29%.

The causes of indicators that have not been achieved optimally in each RSD are as follows:

a. Ernaldi Bahar Mental Hospital

1. Productivity Growth

- a) The growth in average outpatient visits scored 1.50 out of a weight of 3.00. The low level of this indicator is due to the decrease in outpatient visits in 2018 when compared to 2017.
- b) The average growth of emergency care visits scored 0.00 out of a weight of 2.50. This low indicator is due to the decrease in emergency care visits in 2018 when compared to 2017.
- c) Growth in inpatient treatment days scored 1.50 out of a weight of 2.50. The low level of this indicator is due to the decrease in inpatient visits in 2018 when compared to 2017.
- d) The growth of radiology examinations scored 0.00 out of a weight of 2.50. This low indicator is due to the decrease in radiology examinations in 2018 when compared to 2017.
- e) The growth of laboratory examinations scored 0.50 out of a weight of 2.50. The low indicator is due to the decrease in laboratory examinations in 2018 when compared to 2017.
- f) The growth of Electroconvulsive/Detoxification Psychotherapy/ECT examinations scored 0.00 out of a weight of 2.50. The low score is due to the decrease in Electroconvulsive/Detoxification Psychotherapy/ECT examinations in 2018 when compared to 2017.

The decline in outpatient visits, emergency department visits, inpatient visits, radiology examinations, laboratory examinations, and Electroconvulsive/Detoxification Psychotherapy/ECT examinations is due to Ernaldi Bahar Hospital no longer serving patients with common diseases. The type of Ernaldi Bahar General Hospital for Mental Hospital is Type A. If Ernaldi Bahar Hospital serves patients with common diseases, it is categorized as Type C. The application owned by the hospital for BPJS claims is only Type A, so the hospital cannot make claims to BPJS for the costs of services that have been provided to patients with general illnesses.

2. Service Effectiveness

- a) The return of medical records scored 1.00 out of a weight of 2.00. This low indicator is due to the recording of medical record returns only starting in July 2018.
- b) The failure rate of radiology results scored 0.50 out of 2.00. This was due to eight instances of radiology implementation that had to be repeated.
- c) Bed Occupancy Rate (BOR) scored 1.00 out of a weight of 2.00. The low level of this indicator is due to the declining growth rate of hospitalization.

3. Learning Growth

The average training hours per employee scored 1.00 out of a weighted 1.50.

b. Palembang Bari Hospital

1. Productivity Growth

- a) Growth in Average Outpatient Visits scored 2.00 out of a weight of 3.00. The low achievement is due to the reduced number of patients that can be served due to the BPJS Health policy related to the rules of patients who can seek treatment at Palembang BARI Hospital, where Palembang BARI Hospital is a Type B Hospital.
- b) Growth in Average Emergency Visits scored 1.50 out of a weight of 2.50. The low

achievement is due to the reduced number of patients that can be served due to the BPJS Health policy related to the rules of patients who can seek treatment at Palembang BARI Hospital, where Palembang BARI Hospital is a Type B hospital.

- c) Growth in Hospitalization Days scored 0.50 out of a weight of 2.50 or achieved 20.00%. The low achievement is due to the reduced number of patients that can be served due to the BPJS Health policy related to the rules of patients who can seek treatment at Palembang BARI Hospital, where Palembang BARI Hospital is a Type B Hospital.
  - d) The growth of Radiology Examination received a score of 2.00 out of a weight of 1.00. The low achievement is due to the reduced number of patients that can be served due to the BPJS Health policy related to the rules of patients who can seek treatment at Palembang BARI Hospital, where Palembang BARI Hospital is a Type B Hospital.
  - e) The growth of Laboratory Examination scored 1.00 out of a weight of 2.50. The low achievement is due to the reduced number of patients that can be served due to the BPJS Health policy related to the rules of patients who can seek treatment at Palembang BARI Hospital, where Palembang BARI Hospital is a Type B hospital.
  - f) Operation Growth scored 0.00 out of a weight of 2.50. The low achievement is due to the reduced number of patients that can be served due to the BPJS Health policy related to the rules of patients who can seek treatment at Palembang BARI Hospital, where Palembang BARI Hospital is a Type B hospital.
  - i. The growth of Medical Rehab obtained a score of 0.00 from a weight of 2.50. The low achievement is due to the reduced number of patients that can be served due to the BPJS Health policy related to the rules of patients who can seek treatment at Palembang BARI Hospital, where Palembang BARI Hospital is a Type B hospital.
2. Service Effectiveness
    - a) Return of Medical Records scored 0.50 out of a total score of 2.00. The low achievement of this indicator is due to the lack of compliance of officers with the minimum service standards that have been set, where medical records that have been completed by the doctor are submitted from the hospitalization to the medical record manager on average within 5 (five) days.
    - b) Bed Occupancy Rate (BOR) scored 1.50 out of a total score of 2.00. The low achievement was due to a policy related to BPJS Health policy on the rules of patients who can seek treatment at Palembang BARI Hospital, where Palembang BARI Hospital is a Type B Hospital.
  - c. RSD Ogan Ilir
    1. Service Effectiveness
      - a) Completeness of Medical Records 24 Hours After Service obtained a score of 0 out of a total score of 2.00. The non-achievement of this indicator is due to the lack of compliance of officers with the minimum service standards that have been set, where medical records have not been filled in completely by doctors for less than 24 hours.
      - b) Return of Medical Records scored 0 out of a total score of 2.00. The non-achievement of this indicator is due to the lack of compliance of officers with the minimum service standards that have been set, where medical records that have been completed by new doctors are submitted from inpatients to the medical record manager on average within 5 (five) days.
      - c) The number of canceled operations received a score of 1.50 out of a total score of 2.00. This achievement is not optimal because there are still canceled operations caused by unstable patient conditions in the form of respiratory and cardiac disorders when the operation will be carried out.
      - d) The Radiology Result Failure Rate scored 1.00 out of a total score of 2.00. The low achievement was due to the automatic film processing machine being damaged.

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- e) The Laboratory Examination Repetition Rate scored 0.50 out of a total score of 2.00. The low achievement was due to the hematologic examination equipment being damaged.
  - f) Bed Occupancy Rate (BOR) scored 0.50 out of a total score of 2.00. The low achievement is due to the location of Ogan ilir District Hospital which is far away and requires expensive transportation to reach it because it is not passed by public transportation.
2. Learning Growth
- a) Average Training Hours/Employees scored 1.00 out of a total score of 1.50. The low achievement is due to the lack of budget for employee training.
  - b) The reward and punishment program received a score of 1.00 out of a total score of 1.50. The low achievement is due to the Ogan Ilir Regency Hospital has not implemented a reward program for outstanding employees.

**Performance Assessment of Quality and Benefits to the Community**

Performance Assessment of Quality and Benefits to the Community can be seen from the aspects of quality and benefits to the community as follows:

**Table 5.**  
**Social Aspect BLUD RSD Performance Assessment Score Quality and Benefit to Society Sub-  
 aspect**

No.	Sub-aspect/Indicator	Score Maximum	Ernaldi Bahar Mental	Palembang Bari Hospital	RSD Ogan Ilir
	1) Emergency Response Time	2,00	2,00	2,00	2,00
	of Service for	2,00	0,50	1,00	1,00
	of Finished	2,00	1,50	1,50	1,50
	Time Before	2,00	1,00	1,00	1,00
	Time for	2,00	2,00	2,00	0,00
	Time for	2,00	2,00	2,00	2,00
	Emergency Department	2,00	2,00	2,00	2,00
	Mortality Rate	2,00	2,00	2,00	2,00
	Mortality Rate / Blindness ≥ 48hours	2,00	2,00	2,00	2,00

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	Post-Operative Death Rate	4,00	4,00	4,00	4,00
	Nosocomial Infection Rate	2,00	2,00	2,00	2,00
	Maternal Mortality Rate in Hospitals				
	Coaching to Community Health Centers and Other Health Facilities	1,00	0,00	0,00	0,00
	Health Counseling	1,00	0,00	0,00	0,00
	Class III Bed Ratio	2,00	2,00	2,00	2,00
	Complaint Handling	2,00	2,00	2,00	2,00
	Customer Satisfaction	1,00	0,80	0,82	0,88
	<b>Total Score of Quality and Benefit to the Community Sub-aspect</b>	<b>32,00</b>	<b>26,80</b>	<b>27,32</b>	<b>20,88</b>
		<b>100,00</b>	<b>89,33</b>	<b>91,07</b>	<b>69,60</b>

Source: Data processed in 2022

From table 5. it can be seen that Palembang Bari Hospital got the highest service quality achievement score with a score of 27.32 or an achievement of 91.07% while the lowest achievement score was obtained by Ogan Ilir Hospital with a score of 20.88 or an achievement of 69.60%.The causes of indicators that have not been achieved optimally in each RSD are as follows:

Ernaldi Bahar Mental Hospital

Quality of Service

Outpatient waiting time scored 0.50 out of a weight of 2.00. This occurred, among others, due to the late arrival of the doctor and internet connection problems.

Length of Stay obtained a score of 1.50 from a weight of 2.00. The low achievement is due to the suboptimal service provided to every patient who seeks treatment at Ernaldi Bahar Mental Hospital.

The speed of service for finished medicine prescriptions scored 1.00 out of a weight of 2.00. The low achievement is due to the unbalanced number of incoming prescriptions with officers serving at the pharmacy.

Customer Satisfaction

The level of community/customer satisfaction has not covered the entire service at Ernaldi Bahar Mental Hospital, the level of satisfaction measured is only limited to outpatient services and the Emergency Unit.

b. Palembang Bari Hospital

1) Quality of Service

a) Outpatient Waiting Time scored 1.00 out of a weight of 2.0. The low achievement is due to doctors who serve outpatients also performing duties on inpatients.

b) Length of Stay scored 1.50 out of a weight of 2.00. The low achievement is due to the unoptimized service provided to every patient who goes to Palembang BARI Hospital.

c) The speed of prescription services for finished medicines received a score of 1.00 out of a weight of 2.0. The low achievement is due to the unbalanced number of incoming prescriptions with officers serving at the pharmacy.

2) Customer Satisfaction

The level of community/customer satisfaction has not covered all services in Palembang Bari Hospital, the level of satisfaction measured is limited to outpatient services and the Emergency Unit.

c. RSD Ogan Ilir

1) Quality of Service

- a) Outpatient Waiting Time scored 1.00 out of a weight of 2.0. The low achievement occurred because doctors who serve outpatients also perform duties on inpatients.
- b) Length of Stay scored 1.50 out of a weight of 2.00. The low achievement occurred because the services provided to each patient who sought treatment at the Ogan Ilir District Hospital were not optimal.
- c) The speed of prescription services for finished medicines received a score of 1.00 out of a weight of 2.0. The low achievement is due to the unbalanced number of incoming prescriptions with officers serving at the pharmacy.
- d) Waiting Time Before Surgery scored 0 out of a weight of 2.00. The non-achievement of this indicator occurs because officers in laboratory services do not measure waiting times before surgery in accordance with the minimum service standards that have been set.

2) Care for the Community

The indicator that has not been maximized is the handling of complaints/complaints which received a score of 0 out of a weight of 1.00. The non-achievement of this indicator is due to the management of RSD Ogan Ilir not documenting complaints made by the community and the follow-up that has been done.

3) Customer Satisfaction

The level of community/customer satisfaction has not covered the entire service at Ogan Ilir Hospital, the level of satisfaction measured is only limited to outpatient services and the Emergency Unit.

**1. Environmental Performance Assessment**

Environmental Performance Assessment can be seen from Environmental Cleanliness (Berseri Hospital Program) and Environmental Proper as follows:

**Table 6.**

**BLUD RSD Performance Assessment Score Environmental Aspects**

No.	Sub-aspect/Indicator	Score Maximum	Ernaldi Bahar Mental Health	Palembang Bari Hospital	RSD Ogan Ilir
	Environmental Cleanliness (Berseri Hospital Program)	2,00	2,00	2,00	2,00
		1,00	1,00	1,00	1,00
		<b>3,00</b>	<b>3,00</b>	<b>3,00</b>	<b>3,00</b>
		<b>100,00</b>	<b>100,00</b>	<b>100,00</b>	<b>100,00</b>

Source: Data processed in 2022

Table 6 shows that all RSDs obtained the maximum score for environmental performance.



**FINDINGS AND CONCLUSION**

Based on the analysis and discussion of the research results, it can be concluded that the performance achievements of the three BLUD RSDs studied for the 2018 financial year are all categorized as good, with the following detailed results:

**Table 7.**

**Third performance achievement of RSD BLUD**

Sub-aspect/Indicator	Score Maximum	Ernaldi Bahar Mental Palembang Bari Hospital	RSD Ogan Iir	
Financial Ratio BLUD Financial Management Compliance				
<b>Total Financial Aspect Performance Score (1)</b>	<b>30,00</b>	<b>17,03</b>	<b>17,85</b>	<b>16,00 17,75</b>
Service Quality Quality and Community Benefits				
<b>Total Social Aspect Performance Score (2)</b>	<b>67,00</b>	<b>46,67</b>	<b>45,80</b>	<b>48,32 45,88</b>
	<b>3,00</b>	<b>3,00</b>	<b>3,00</b>	<b>3,00 3,00</b>
<b>OF FINANCIAL, SOCIAL, AND ENVIRONMENTAL ASPECTS</b>	<b>100,00</b>	<b>66,67</b>	<b>65,65</b>	<b>67,32 66,63</b>
			<b>OK</b>	<b>OK OK</b>
			<b>A</b>	<b>A A</b>

Source: Data processed in 2022

Based on table 7. above and the data obtained and the analysis that has been doneduring the research, it can be concluded that the Regulation of the Director General of Treasury Regulation Number 36 / PB / 2016 dated September 28, 2016 concerning Guidelines for Performance Assessment of Public Service Entities in the Health Service Sector already contains the concept of Triple Bottom Line. BLUD - RSD as an entity although not profit oriented but financial performance is still assessed from how much profit is obtained, in addition to financial performance, BLUD - RSUD is also required to perform in social aspects and environmental aspects. This is in line with the concept of TBL where a company in addition to pursuing profit (profit), but also must pay attention and be involved in fulfilling the welfare of the community (people), and actively contribute to preserving the environment (planet) or called 3P.

**IMPLICATIONS, LIMITATIONS AND SUGGESTIONS Implication**

**Implications**

Based on the results of this study, hopefully these results can add ideas for further research on the application of the Tri Bottom Line in the Performance Assessment of the Regional Public Service Agency (BLUD). The results of this study can be applied in Performance Assessment of Public Hospitals that are not Regional Public Service Agencies (BLUD).

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### **Limitations**

The limitations of this study only examine a small part of the hospitals that have BLUD in South Sumatra. This research refers to the Regulation of the Director General of Treasury Regulation Number 36 / PB / 2016 dated September 28, 2016 concerning Guidelines for Performance Assessment of Public Service Bodies in the Health Service Sector so that in the future it can use other methods.

### **Suggestions**

From the results of the analysis of existing performance achievement data, the researcher proposes several suggestions related to performance that has not been achieved optimally, among others:

- a. Increased RSD revenue and cost efficiency.
- b. Optimizing the management of the use of hospital cash and cash equivalents.
- c. Increased productivity/utilization of assets owned.
- d. Preparation of SOPs as regulated in Permendagri Number 79 of 2018.
- e. Preparation of Semi-Annual Financial Statements.
- f. Increasing the effectiveness of services to all patients so that the number of patients who seek treatment remains optimal and continues to increase from year to year.
- g. Giving attention to doctors and officers who handle medical records in outpatient and inpatient service units to comply with the provisions in the minimum service standards that have been set.
- h. Improving the quality of facilities and infrastructure so that services are well maintained according to minimum service standards.
- i. Providing easy access to RSD by coordinating with related agencies.
- j. Establish an employee reward program in order to motivate and improve employee performance.
- k. The effectiveness of outpatient services by providing adequate doctors according to the number of patients seeking treatment.
- l. Increase the number of staff handling drug services at the pharmacy.
- m. Effective operation service quality measurement and complaint management activities.
- n. Increased public satisfaction index scores for hospital services.

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