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Lampiran



Lampiran I

Hasil Penelitian



Lampiran 1 : Sampel Penelitian
Pendapatan Satker BLU Tahun 2022

| No | Nama satker | tahun menjadi BLU | Pendapatan PNPB BLU 2022 |
|-----------|---------------------------------------|-------------------|--------------------------|
| 1 | Politeknik Kesehatan Medan | 2009 | 56.407.891.416 |
| 2 | Politeknik Kesehatan Bengkulu | 2012 | 31.843.097.810 |
| 3 | Politeknik Kesehatan Tanjung Karang | 2011 | 42.540.872.201 |
| 4 | Politeknik Kesehatan Jakarta II | 2009 | 31.861.154.828 |
| 5 | Politeknik Kesehatan Jakarta III | 2009 | 39.632.634.619 |
| 6 | Politeknik Kesehatan Semarang | 2009 | 139.304.664.619 |
| 7 | Politeknik Kesehatan Surakarta | 2011 | 75.111.791.669 |
| 8 | Politeknik Kesehatan Jogjakarta | 2011 | 51.740.375.915 |
| 9 | Politeknik Kesehatan Pontianak | 2011 | 31.125.912.646 |
| 10 | Politeknik Kesehatan Makassar | 2009 | 40.356.140.709 |
| 11 | Politeknik Kesehatan Malang | 2011 | 64.528.348.214 |
| 12 | Politeknik Kesehatan Surabaya | 2010 | 63.440.584.720 |
| 13 | Politeknik Kesehatan Bandung | 2009 | 51.076.584.194 |
| 14 | Politeknik Kesehatan Kalimantan Timur | 2019 | 22.783.454.099 |
| 15 | Politeknik Kesehatan Denpasar | 2019 | 28.724.659.635 |
| 16 | Politeknik Kesehatan Manado | 2019 | 25.934.517.110 |
| 17 | Politeknik Kesehatan Tasikmalaya | 2019 | 23.468.172.613 |
| 18 | Politeknik Kesehatan Kupang | 2019 | 28.794.962.069 |
| jumlah | | | 848.675.819.086 |
| rata rata | | | 47.148.656.616 |

Pendapatan Satker Non BLU Tahun 2022

| No | Nama satker | tahun menjadi BLU | Pendapatan PNPB BLU 2022 |
|-----------|-------------------------------------|-------------------|--------------------------|
| 1 | Politeknik Kesehatan Jakarta I | | 6.210.170.298 |
| 2 | Politeknik Kesehatan Aceh | | 22.924.644.767 |
| 3 | Politeknik Kesehatan padang | | 16.967.410.616 |
| 4 | Politeknik Kesehatan riau | | 7.080.703.222 |
| 5 | Politeknik Kesehatan jambi | | 20.349.676.097 |
| 6 | Politeknik Kesehatan Palembang | | 20.524.287.346 |
| 7 | Politeknik Kesehatan palangkaraya | | 6.674.393.201 |
| 8 | Politeknik Kesehatan Banjarmasin | | 10.783.242.668 |
| 9 | Politeknik Kesehatan Palu | | 15.549.334.360 |
| 10 | Politeknik Kesehatan Kendari | | 10.193.985.503 |
| 11 | Politeknik Kesehatan maluku | | 11.276.756.640 |
| 12 | Politeknik Kesehatan ternate | | 6.755.442.388 |
| 13 | Politeknik Kesehatan jayapura | | 16.558.965.525 |
| 14 | Politeknik Kesehatan mataram | | 14.141.547.712 |
| 15 | Politeknik Kesehatan Gorontalo | | 8.584.941.464 |
| 16 | Politeknik Kesehatan banten | | 11.215.840.920 |
| 17 | Politeknik Kesehatan Pangkal pinang | | 3.485.963.530 |
| 18 | Politeknik Kesehatan tanjung pinang | | 4.538.871.658 |
| | Politeknik Kesehatan mamuju | | 2.418.224.919 |
| | Politeknik Kesehatan sorong | | 6.397.193.057 |
| jumlah | | | 222.631.595.891 |
| rata rata | | | 11.131.579.795 |



lampiran 2 : Data Rasio Kinerja Keuangan satker sudah BLU dan satker Belum BLU

| No | Nama satker Sudah BLU | rasio lancar (CR) | rasio optimalisasi kas (ROK) | rasio pendapatan operasional terhadap beban operasional | Rasio imbalan atas aset (ROA) | Rasio imbalan atas Ekuitas (ROE) | rasio tingkat kemandirian (RTK) |
|----|-------------------------------------|-------------------|------------------------------|---|-------------------------------|----------------------------------|---------------------------------|
| 1 | Politeknik Kesehatan Medan | 199,39 | 0,030 | 54,75% | -9,70% | -9,71% | 52,57% |
| 2 | Politeknik Kesehatan Bengkulu | 133,78 | 0,020 | 56,54% | -18,91% | -18,94% | 42,14% |
| 3 | Politeknik Kesehatan Tanjung Karang | 1,05 | 0,019 | 47,67% | -23,98% | -25,61% | 39,40% |
| 4 | Politeknik Kesehatan Jakarta II | 13,44 | 0,030 | 48,06% | -16,42% | -16,60% | 46,05% |
| 5 | Politeknik Kesehatan Jakarta III | 5,34 | 0,018 | 53,15% | -9,52% | -9,66% | 43,78% |
| 6 | Politeknik Kesehatan Semarang | 203,69 | 0,0438 | 66,56% | -10,44% | -10,44% | 46,60% |
| 7 | Politeknik Kesehatan Surakarta | 354,41 | 0,031 | 73,96% | -6,22% | -6,22% | 71,52% |
| 8 | Politeknik Kesehatan Jogjakarta | 1,68 | 0,014 | 59,79% | -15,46% | -16,39% | 44,47% |
| 9 | Politeknik Kesehatan Pontianak | 2,14 | 0,009 | 41,48% | -23,67% | -24,29% | 33,44% |
| 10 | Politeknik Kesehatan Makassar | 81,30 | 0,040 | 42,52% | -8,23% | -8,24% | 38,09% |
| 11 | Politeknik Kesehatan Malang | 285,74 | 0,032 | 56,77% | -20,48% | -20,49% | 52,02% |
| 12 | Politeknik Kesehatan Surabaya | 8,28 | 0,024 | 51,16% | -4,27% | -4,29% | 36,88% |
| 13 | Politeknik Kesehatan Bandung | 98,38 | 0,024 | 49,16% | -5,23% | -5,24% | 45,03% |
| 14 | Timur | 34,57 | 0,019 | 55,18% | -9,79% | -9,81% | 33,48% |
| 15 | Politeknik Kesehatan Denpasar | 325,07 | 0,0435 | 47,47% | -7,23% | -7,24% | 38,46% |
| 16 | Politeknik Kesehatan Manado | 91,58 | 0,018 | 42,99% | -10,93% | -10,94% | 26,64% |
| 17 | Politeknik Kesehatan Tasikmalaya | 15,96 | 0,029 | 32,58% | -26,15% | -26,44% | 29,35% |
| 18 | Politeknik Kesehatan Kupang | 8,75 | 0,023 | 40,53% | -18,52% | -18,85% | 32,14% |
| | jumlah | 1864,53 | 0,47 | 9,20 | -2,45 | -2,49 | 7,52 |
| | rata rata | 103,58 | 0,026 | 0,51 | -0,14 | -0,14 | 0,42 |
| | maksimal | 354,41 | 0,04 | 73,96% | -4,27% | -4,29% | 71,52% |
| | minimal | 1,05 | 0,01 | 32,58% | -26,15% | -26,44% | 26,64% |
| | standar deviasi | 116,77 | 0,01 | 9,60% | 6,76% | 7,01% | 10,11% |

| No | Nama satker Belum BLU | rasio lancar (CR) | rasio optimalisasi kas (ROK) | rasio pendapatan operasional terhadap beban operasional (POBO) | Rasio imbalan atas aset (ROA) | Rasio imbalan atas Ekuitas (ROE) | rasio tingkat kemandirian (RTK) |
|----|-------------------------------------|-------------------|------------------------------|--|-------------------------------|----------------------------------|---------------------------------|
| 1 | Politeknik Kesehatan Jakarta I | 18,64 | 0,0000 | 14,08% | -13,92% | -13,93% | 13,12% |
| 2 | Politeknik Kesehatan Aceh | | 0,0000 | 21,38% | -32,75% | -32,75% | 16,69% |
| 3 | Politeknik Kesehatan padang | 15,53 | 0,0000 | 28,37% | -17,38% | -17,38% | 27,47% |
| 4 | Politeknik Kesehatan riau | 80,33 | 0,0000 | 19,72% | -25,15% | -25,17% | 8,42% |
| 5 | Politeknik Kesehatan jambi | 0,50 | 0,0000 | 38,46% | -42,15% | -42,39% | 30,30% |
| 6 | Politeknik Kesehatan Palembang | 0,62 | 0,0000 | 26,06% | -14,12% | -14,23% | 19,54% |
| 7 | Politeknik Kesehatan palangkaraya | 1,36 | 0,0000 | 19,70% | -16,45% | -16,45% | 17,56% |
| 8 | Politeknik Kesehatan Banjarmasin | 4,43 | 0,0000 | 21,12% | -21,91% | -21,92% | 15,73% |
| 9 | Politeknik Kesehatan Palu | 0,053 | 0,0000 | 30,34% | -45,83% | -45,86% | 24,42% |
| 10 | Politeknik Kesehatan Kendari | 4,52 | 0,0000 | 27,90% | -37,50% | -37,57% | 22,29% |
| 11 | Politeknik Kesehatan maluku | | 0,0000 | 24,90% | -45,71% | -32,05% | 14,31% |
| 12 | Politeknik Kesehatan ternate | 49,70 | 0,0000 | 18,98% | -37,83% | -35,80% | 18,45% |
| 13 | Politeknik Kesehatan jayapura | | 0,0003 | 24,09% | -11,16% | -11,16% | 15,17% |
| 14 | Politeknik Kesehatan mataram | 0,12 | 0,0000 | 31,78% | -21,68% | -21,76% | 31,29% |
| 15 | Politeknik Kesehatan Gorontalo | 0,47 | 0,0000 | 24,38% | -24,11% | -24,12% | 21,39% |
| 16 | Politeknik Kesehatan banten | 16,56 | 0,0000 | 28,89% | -15,87% | -15,88% | 18,21% |
| 17 | Politeknik Kesehatan Pangkal pinang | 5,70 | 0,0000 | 14,20% | -17,96% | -17,96% | 12,73% |
| | atan tanjung pinang | 121,38 | 0,0000 | 20,84% | -29,69% | -29,70% | 10,31% |
| | atan mamuju | 15,94 | 0,0000 | 9,12% | -29,66% | -29,67% | 7,61% |
| | atan sorong | 0,0488 | 0,0000 | 22,82% | -14,97% | -15,02% | 10,90% |
| | | 335,91 | 0,00 | 467,12% | -515,81% | -500,75% | 355,90% |
| | | 19,75919 | 0,00 | 23,36% | -25,79% | -25,04% | 17,79% |
| | | 121,38 | 0,00 | 38,46% | -11,16% | -11,16% | 31,29% |
| | | 0,0488 | - | 9,12% | -45,83% | -45,86% | 7,61% |
| | | 33,74 | 0,00 | 6,55% | 11,05% | 9,99% | 6,89% |



lampiran 3 : Data Rasio Lancar satker sudah BLU dan satker Belum BLU

$$\text{Rasio Lancar} = \frac{\text{Aset lancar}}{\text{Kewajiban Jangka Pendek}}$$

| No | Nama satker Sudah BLU | Aset Lancar | Kewajiban Jangka Pendek | rasio lancar (CR) |
|----|---------------------------------------|----------------|-------------------------|-------------------|
| 1 | Politeknik Kesehatan Medan | 70.368.450.869 | 352.912.141 | 199,39 |
| 2 | Politeknik Kesehatan Bengkulu | 34.771.029.877 | 259.913.873 | 133,78 |
| 3 | Politeknik Kesehatan Tanjung Karang | 18.493.511.547 | 17.694.912.550 | 1,05 |
| 4 | Politeknik Kesehatan Jakarta II | 41.534.818.477 | 3.089.373.505 | 13,44 |
| 5 | Politeknik Kesehatan Jakarta III | 41.921.001.120 | 7.853.690.692 | 5,34 |
| 6 | Politeknik Kesehatan Semarang | 57.340.090.985 | 281.505.270 | 203,69 |
| 7 | Politeknik Kesehatan Surakarta | 96.419.030.684 | 272.057.733 | 354,41 |
| 8 | Politeknik Kesehatan Jogjakarta | 31.388.916.498 | 18.734.992.117 | 1,68 |
| 9 | Politeknik Kesehatan Pontianak | 12.894.893.428 | 6.031.085.712 | 2,14 |
| 10 | Politeknik Kesehatan Makassar | 19.415.889.874 | 238.830.798 | 81,30 |
| 11 | Politeknik Kesehatan Malang | 44.487.065.436 | 155.689.148 | 285,74 |
| 12 | Politeknik Kesehatan Surabaya | 55.558.890.795 | 6.712.162.729 | 8,28 |
| 13 | Politeknik Kesehatan Bandung | 75.349.972.910 | 765.928.421 | 98,38 |
| 14 | Politeknik Kesehatan Kalimantan Timur | 24.448.030.042 | 707.223.429 | 34,57 |
| 15 | Politeknik Kesehatan Denpasar | 41.900.876.596 | 128.899.454 | 325,07 |
| 16 | Politeknik Kesehatan Manado | 42.036.370.489 | 459.021.250 | 91,58 |
| 17 | Politeknik Kesehatan Tasikmalaya | 36.681.734.123 | 2.297.652.123 | 15,96 |
| 18 | Politeknik Kesehatan Kupang | 44.082.374.159 | 5.040.256.164 | 8,75 |

| No | Nama satker Belum BLU | Aset Lancar | Kewajiban Jangka Pendek | rasio lancar (CR) |
|----|-------------------------------------|---------------|-------------------------|-------------------|
| 1 | Politeknik Kesehatan Jakarta I | 1.841.232.039 | 98.796.530 | 18,64 |
| 2 | Politeknik Kesehatan Aceh | 3.752.098.700 | - | |
| 3 | Politeknik Kesehatan padang | 288.356.540 | 18.566.350 | 15,53 |
| 4 | Politeknik Kesehatan riau | 4.952.357.203 | 61.647.955 | 80,33 |
| 5 | Politeknik Kesehatan jambi | 272.888.741 | 544.835.574 | 0,50 |
| 6 | Politeknik Kesehatan Palembang | 2.302.555.772 | 3.697.479.280 | 0,62 |
| 7 | Politeknik Kesehatan palangkaraya | 144.445.404 | 106.534.409 | 1,36 |
| 8 | Politeknik Kesehatan Banjarmasin | 269.104.029 | 60.715.004 | 4,43 |
| 9 | Politeknik Kesehatan Palu | 2.851.000 | 53.606.036 | 0,05 |
| 10 | Politeknik Kesehatan Kendari | 669.527.630 | 148.150.218 | 4,52 |
| 11 | Politeknik Kesehatan maluku | 1.759.145.769 | - | |
| 12 | Politeknik Kesehatan ternate | 1.019.859.414 | 20.522.000 | 49,70 |
| 13 | Politeknik Kesehatan jayapura | 1.472.932.936 | - | |
| 14 | Politeknik Kesehatan mataram | 68.145.650 | 573.639.851 | 0,12 |
| 15 | Politeknik Kesehatan Gorontalo | 22.035.879 | 46.788.366 | 0,47 |
| 16 | Politeknik Kesehatan banten | 2.137.409.054 | 129.048.054 | 16,56 |
| 17 | Politeknik Kesehatan Pangkal pinang | 176.628.723 | 30.979.497 | 5,70 |
| 18 | Politeknik Kesehatan tanjung pinang | 2.981.663.218 | 24.564.633 | 121,38 |
| 19 | Politeknik Kesehatan mamuju | 417.206.864 | 26.169.790 | 15,94 |
| 20 | Politeknik Kesehatan sorong | 31.576.650 | 647.102.447 | 0,05 |



lampiran 4 : Data Rasio Optimalisasi Kas satker sudah BLU dan satker Belum BLU

$$ROK = \frac{\text{Pendapatan Investasi Jangka Pendek}}{\text{Saldo rekening Operasional + pengelolaan kas}}$$

| No | Nama satker Sudah BLU | Pend Investasi Jangka Pendek | saldo rekening operasional + pengelolaan kas | ROK |
|----|---------------------------------------|------------------------------|--|-------|
| 1 | Politeknik Kesehatan Medan | 2.072.229.505 | 69.511.189.176 | 0,030 |
| 2 | Politeknik Kesehatan Bengkulu | 695.234.461 | 34.074.335.358 | 0,020 |
| 3 | Politeknik Kesehatan Tanjung Karang | 330.295.006 | 17.654.565.420 | 0,019 |
| 4 | Politeknik Kesehatan Jakarta II | 1.217.164.977 | 40.093.922.586 | 0,030 |
| 5 | Politeknik Kesehatan Jakarta III | 724.479.202 | 40.624.431.540 | 0,018 |
| 6 | Politeknik Kesehatan Semarang | 2.421.329.327 | 55.254.177.374 | 0,044 |
| 7 | Politeknik Kesehatan Surakarta | 2.939.914.392 | 94.571.660.029 | 0,031 |
| 8 | Politeknik Kesehatan Jogjakarta | 437.258.993 | 30.346.147.713 | 0,014 |
| 9 | Politeknik Kesehatan Pontianak | 114.389.991 | 19.771.109.990 | 0,006 |
| 10 | Politeknik Kesehatan Makassar | 737.072.370 | 33.463.952.209 | 0,022 |
| 11 | Politeknik Kesehatan Malang | 1.385.969.570 | 29.889.180.351 | 0,046 |
| 12 | Politeknik Kesehatan Surabaya | 1.300.926.283 | 41.122.945.901 | 0,032 |
| 13 | Politeknik Kesehatan Bandung | 1.662.962.351 | 37.394.302.482 | 0,044 |
| 14 | Politeknik Kesehatan Kalimantan Timur | 468.592.660 | 24.432.265.925 | 0,019 |
| 15 | Politeknik Kesehatan Denpasar | 1.109.160.621 | 28.308.544.026 | 0,039 |
| 16 | Politeknik Kesehatan Manado | 690.705.700 | 22.773.231.034 | 0,030 |
| 17 | Politeknik Kesehatan Tasikmalaya | 1.029.002.952 | 30.288.930.479 | 0,034 |
| 18 | Politeknik Kesehatan Kupang | 991.494.462 | 36.344.931.757 | 0,027 |

| No | Nama satker Sudah BLU | Pend Investasi Jangka Pendek | saldo rekening operasional + pengelolaan kas | ROK |
|----|-------------------------------------|------------------------------|--|----------|
| 1 | Politeknik Kesehatan Jakarta I | - | - | - |
| 2 | Politeknik Kesehatan Aceh | - | - | - |
| 3 | Politeknik Kesehatan padang | - | - | - |
| 4 | Politeknik Kesehatan riau | - | - | - |
| 5 | Politeknik Kesehatan jambi | - | - | - |
| 6 | Politeknik Kesehatan Palembang | - | - | - |
| 7 | Politeknik Kesehatan palangkaraya | - | - | - |
| 8 | Politeknik Kesehatan Banjarmasin | - | - | - |
| 9 | Politeknik Kesehatan Palu | - | - | - |
| 10 | Politeknik Kesehatan Kendari | - | - | - |
| 11 | Politeknik Kesehatan maluku | - | - | - |
| 12 | Politeknik Kesehatan ternate | - | - | - |
| 13 | Politeknik Kesehatan jayapura | 370.330 | 1.124.595.976 | 0,000329 |
| 14 | Politeknik Kesehatan mataram | - | - | - |
| 15 | Politeknik Kesehatan Gorontalo | - | - | - |
| 16 | Politeknik Kesehatan banten | - | - | - |
| 17 | Politeknik Kesehatan Pangkal pinang | - | - | - |
| 18 | Politeknik Kesehatan tanjung pinang | - | - | - |
| 19 | Politeknik Kesehatan mamuju | - | - | - |
| | tan sorong | - | - | - |



lampiran 5 : Data Rasio Pendapatan operasional terhadap Beban Operasional satker sudah BLU dan satker Belum BLU

$$POBO = \frac{\text{Pendapatan Operasional}}{\text{Total Beban}} \times 100\%$$

| No | Nama satker Sudah BLU | Pendapatan Operasional | Beban | | | Total beban Operasional | POBO |
|----|---------------------------------------|------------------------|----------------------|---------------------|--------------------|-------------------------|--------|
| | | | 51 (belanja Pegawai) | 52 (belanja Barang) | 53(belanja Modal) | | |
| 1 | Politeknik Kesehatan Medan | 56.407.891.416 | 35.336.137.343 | 67.693.463.999 | | 103.029.601.342 | 54,75% |
| 2 | Politeknik Kesehatan Bengkulu | 31.843.097.810 | 18.093.550.857 | 38.226.060.230 | | 56.319.611.087 | 56,54% |
| 3 | Karang | 42.540.872.201 | 27.323.533.210 | 61.919.067.161 | | 89.242.600.371 | 47,67% |
| 4 | Politeknik Kesehatan Jakarta II | 31.861.154.828 | 20.152.398.146 | 46.143.520.878 | | 66.295.919.024 | 48,06% |
| 5 | Politeknik Kesehatan Jakarta III | 39.632.634.619 | 20.268.174.609 | 54.292.463.146 | | 74.560.637.755 | 53,15% |
| 6 | Politeknik Kesehatan Semarang | 139.304.664.619 | 52.447.666.594 | 156.854.070.608 | | 209.301.737.202 | 66,56% |
| 7 | Politeknik Kesehatan Surakarta | 75.111.791.669 | 22.938.530.442 | 78.613.699.352 | | 101.552.229.794 | 73,96% |
| 8 | Politeknik Kesehatan Jogjakarta | 51.740.375.915 | 26.216.207.212 | 60.323.300.442 | | 86.539.507.654 | 59,79% |
| 9 | Politeknik Kesehatan Pontianak | 31.125.912.646 | 19.771.109.990 | 55.262.508.634 | | 75.033.618.624 | 41,48% |
| 10 | Politeknik Kesehatan Makassar | 40.356.140.709 | 33.463.952.209 | 61.452.646.140 | | 94.916.598.349 | 42,52% |
| 11 | Politeknik Kesehatan Malang | 64.528.348.214 | 29.889.180.351 | 83.783.306.319 | | 113.672.486.670 | 56,77% |
| 12 | Politeknik Kesehatan Surabaya | 63.440.584.720 | 41.122.945.901 | 82.886.965.360 | | 124.009.911.261 | 51,16% |
| 13 | Politeknik Kesehatan Bandung | 51.076.584.194 | 37.394.302.482 | 66.508.687.019 | | 103.902.989.501 | 49,16% |
| 14 | Politeknik Kesehatan Kalimantan Timur | 22.783.454.099 | 16.857.053.271 | 24.432.265.925 | | 41.289.319.196 | 55,18% |
| 15 | Politeknik Kesehatan Denpasar | 28.724.659.635 | 28.308.544.026 | 32.202.738.535 | | 60.511.282.561 | 47,47% |
| 16 | Politeknik Kesehatan Manado | 25.934.517.110 | 22.773.231.034 | 37.554.169.542 | | 60.327.400.576 | 42,99% |
| 17 | Politeknik Kesehatan Tasikmalaya | 23.468.172.613 | 30.288.930.479 | 41.735.218.516 | | 72.024.148.995 | 32,58% |
| 18 | Politeknik Kesehatan Kupang | 28.794.962.069 | 36.344.931.757 | 34.693.624.171 | | 71.038.555.928 | 40,53% |

| No | Nama satker Belum BLU | Pendapatan Operasional | Beban | | | Total beban Operasional | POBO |
|----|-------------------------------------|------------------------|----------------------|---------------------|--------------------|-------------------------|--------|
| | | | 51 (belanja Pegawai) | 52 (belanja Barang) | 53(belanja Modal) | | |
| 1 | Politeknik Kesehatan Jakarta I | 6.210.170.298 | 18.826.859.202 | 25.294.155.604 | - | 44.121.014.806 | 14,08% |
| 2 | Politeknik Kesehatan Aceh | 22.924.644.767 | 58.969.594.738 | 48.255.752.993 | - | 107.225.347.731 | 21,38% |
| 3 | Politeknik Kesehatan padang | 16.967.410.616 | 32.641.860.313 | 27.176.109.698 | - | 59.817.970.011 | 28,37% |
| 4 | Politeknik Kesehatan riau | 7.080.703.222 | 16.013.149.453 | 19.889.564.752 | - | 35.902.714.205 | 19,72% |
| 5 | Politeknik Kesehatan jambi | 20.349.676.097 | 27.582.273.026 | 25.332.143.616 | - | 52.914.416.642 | 38,46% |
| 6 | Politeknik Kesehatan Palembang | 20.524.287.346 | 40.869.936.695 | 37.882.745.476 | - | 78.752.682.171 | 26,06% |
| 7 | palangkaraya | 6.674.393.201 | 14.613.338.267 | 19.269.705.188 | - | 33.883.043.455 | 19,70% |
| 8 | Politeknik Kesehatan Banjarmasin | 10.783.242.668 | 27.749.806.467 | 23.312.849.936 | - | 51.062.656.403 | 21,12% |
| 9 | Politeknik Kesehatan Palu | 15.549.334.360 | 26.190.752.247 | 25.053.973.835 | - | 51.244.726.082 | 30,34% |
| 10 | Politeknik Kesehatan Kendari | 10.193.985.503 | 18.851.738.256 | 17.685.405.505 | - | 36.537.143.761 | 27,90% |
| 11 | Politeknik Kesehatan maluku | 11.276.756.640 | 21.164.711.801 | 24.118.565.870 | - | 45.283.277.671 | 24,90% |
| 12 | Politeknik Kesehatan ternate | 6.755.442.388 | 13.968.527.937 | 21.628.613.813 | - | 35.597.141.750 | 18,98% |
| 13 | Politeknik Kesehatan jayapura | 16.558.965.525 | 24.172.912.962 | 44.555.577.576 | - | 68.728.490.538 | 24,09% |
| 14 | Politeknik Kesehatan mataram | 14.141.547.712 | 22.186.140.009 | 22.315.644.677 | - | 44.501.784.686 | 31,78% |
| 15 | Politeknik Kesehatan Gorontalo | 8.584.941.464 | 16.365.264.587 | 18.841.407.169 | - | 35.206.671.756 | 24,38% |
| 16 | Politeknik Kesehatan banten | 11.215.840.920 | 12.094.634.292 | 26.731.890.680 | - | 38.826.524.972 | 28,89% |
| 17 | Politeknik Kesehatan Pangkal pinang | 3.485.963.530 | 10.188.398.489 | 14.367.547.004 | - | 24.555.945.493 | 14,20% |
| 18 | Politeknik Kesehatan tanjung pinang | 4.538.871.658 | 8.451.004.402 | 13.331.764.210 | - | 21.782.768.612 | 20,84% |
| 19 | Politeknik Kesehatan mamuju | 2.418.224.919 | 10.615.133.978 | 15.911.438.608 | - | 26.526.572.586 | 9,12% |
| 20 | Politeknik Kesehatan sorong | 6.397.193.057 | 11.601.939.555 | 16.426.838.031 | - | 28.028.777.586 | 22,82% |



lampiran 6 : Data Rasio Return On Asset satker sudah BLU dan satker Belum BLU

$$ROA = \frac{\text{surplus atau devisit sebelum pos keuntungan atau kerugian}}{\text{Total Aset}} \times 100\%$$

| No | Nama satker Sudah BLU | Surplus atau defisit sebelum pos keuntungan atau kerugian | total aset | ROA |
|----|---------------------------------------|---|----------------------|---------|
| 1 | Politeknik Kesehatan Medan | - 48.156.018.193,00 | 496.237.884.443,00 | -9,70% |
| 2 | Politeknik Kesehatan Bengkulu | - 33.049.168.362,00 | 174.743.106.456,00 | -18,91% |
| 3 | Politeknik Kesehatan Tanjung Karang | - 66.715.551.685,00 | 278.200.279.409,00 | -23,98% |
| 4 | Politeknik Kesehatan Jakarta II | - 45.271.053.011,00 | 275.739.892.410,00 | -16,42% |
| 5 | Politeknik Kesehatan Jakarta III | - 52.722.166.813,00 | 553.760.905.212,00 | -9,52% |
| 6 | Politeknik Kesehatan Semarang | - 101.511.343.276,00 | 972.727.370.898,00 | -10,44% |
| 7 | Politeknik Kesehatan Surakarta | - 28.333.596.751,00 | 455.577.711.081,00 | -6,22% |
| 8 | Politeknik Kesehatan Jogjakarta | - 50.951.715.477,00 | 329.653.668.916,00 | -15,46% |
| 9 | Politeknik Kesehatan Pontianak | - 55.285.477.500,00 | 233.598.517.992,00 | -23,67% |
| 10 | Politeknik Kesehatan Makassar | - 64.865.931.357,00 | 787.914.077.033,00 | -8,23% |
| 11 | Politeknik Kesehatan Malang | - 57.889.773.982,00 | 282.650.916.415,00 | -20,48% |
| 12 | Politeknik Kesehatan Surabaya | - 85.914.106.311,00 | 2.011.115.364.268,00 | -4,27% |
| 13 | Politeknik Kesehatan Bandung | - 62.150.827.401,00 | 1.187.785.331.241,00 | -5,23% |
| 14 | Politeknik Kesehatan Kalimantan Timur | - 28.382.451.315,00 | 290.040.767.448,00 | -9,79% |
| 15 | Politeknik Kesehatan Denpasar | - 24.765.470.479,00 | 342.365.150.089,00 | -7,23% |
| 16 | Politeknik Kesehatan Manado | - 45.172.922.071,00 | 413.309.388.428,00 | -10,93% |
| 17 | Politeknik Kesehatan Tasikmalaya | - 54.605.129.447,00 | 208.794.257.018,00 | -26,15% |
| 18 | Politeknik Kesehatan Kupang | - 53.964.809.231,00 | 291.361.278.913,00 | -18,52% |

| No | Nama satker Belum BLU | Surplus atau defisit sebelum pos keuntungan atau kerugian | total aset | ROA |
|----|-------------------------------------|---|-----------------|---------|
| 1 | Politeknik Kesehatan Jakarta I | - 48.448.011.406 | 347.999.948.308 | -13,92% |
| 2 | Politeknik Kesehatan Aceh | - 97.793.745.518 | 298.612.692.450 | -32,75% |
| 3 | Politeknik Kesehatan padang | - 50.344.300.721 | 289.610.745.610 | 17,38% |
| 4 | Politeknik Kesehatan riau | - 32.552.922.589 | 129.417.473.284 | -25,15% |
| 5 | Politeknik Kesehatan jambi | - 40.466.754.650 | 96.005.441.652 | -42,15% |
| 6 | Politeknik Kesehatan Palembang | - 69.312.735.331 | 490.912.347.828 | -14,12% |
| 7 | Politeknik Kesehatan palangkaraya | - 32.784.299.025 | 199.342.892.132 | -16,45% |
| 8 | Politeknik Kesehatan Banjarmasin | - 47.351.565.453 | 216.114.254.307 | -21,91% |
| 9 | Politeknik Kesehatan Palu | - 42.969.508.388 | 93.759.012.631 | -45,83% |
| 10 | Politeknik Kesehatan Kendari | - 29.700.369.019 | 79.201.166.522 | -37,50% |
| 11 | Politeknik Kesehatan maluku | - 45.300.896.044 | 99.094.969.197 | -45,71% |
| 12 | Politeknik Kesehatan ternate | - 35.468.373.953 | 93.759.012.631 | -37,83% |
| 13 | Politeknik Kesehatan jayapura | - 65.056.793.448 | 583.158.950.862 | -11,16% |
| 14 | Politeknik Kesehatan mataram | - 34.496.833.679 | 159.122.228.079 | -21,68% |
| 15 | Politeknik Kesehatan Gorontalo | - 31.302.841.788 | 129.818.499.776 | -24,11% |
| 16 | Politeknik Kesehatan banten | - 35.847.696.167 | 225.822.361.181 | -15,87% |
| 17 | Politeknik Kesehatan Pangkal pinang | - 25.288.302.808 | 140.806.549.886 | -17,96% |
| | Politeknik Kesehatan tanjung pinang | - 22.607.549.178 | 76.152.215.555 | -29,69% |
| | Politeknik Kesehatan mamuju | - 30.502.420.989 | 102.847.262.094 | -29,66% |
| | Politeknik Kesehatan sorong | - 28.733.650.701 | 191.897.169.962 | -14,97% |



lampiran 7 : Data Rasio Return On Equity satker sudah BLU dan satker Belum BLU

$$ROE = \frac{\text{surplus atau devisit sebelum pos keuntungan atau kerugian}}{\text{Total Ekuitas}} \times 100\%$$

| No | Nama satker Sudah BLU | Surplus atau defisit sebelum pos keuntungan atau kerugian | total Ekuitas | ROE |
|----|---------------------------------------|---|-------------------|---------|
| 1 | Politeknik Kesehatan Medan | - 48.156.018.193,00 | 495.884.972.302 | -9,71% |
| 2 | Politeknik Kesehatan Bengkulu | - 33.049.168.362,00 | 174.483.192.583 | -18,94% |
| 3 | Politeknik Kesehatan Tanjung Karang | - 66.715.551.685,00 | 260.505.366.859 | -25,61% |
| 4 | Politeknik Kesehatan Jakarta II | - 45.271.053.011,00 | 272.650.518.905 | -16,60% |
| 5 | Politeknik Kesehatan Jakarta III | - 52.722.166.813,00 | 545.907.214.520 | -9,66% |
| 6 | Politeknik Kesehatan Semarang | - 101.511.343.276,00 | 972.445.865.628 | -10,44% |
| 7 | Politeknik Kesehatan Surakarta | - 28.333.596.751,00 | 455.305.653.348 | -6,22% |
| 8 | Politeknik Kesehatan Jogjakarta | - 50.951.715.477,00 | 310.918.676.799 | -16,39% |
| 9 | Politeknik Kesehatan Pontianak | - 55.285.477.500,00 | 227.567.432.280 | -24,29% |
| 10 | Politeknik Kesehatan Makassar | - 64.865.931.357,00 | 787.675.246.235 | -8,24% |
| 11 | Politeknik Kesehatan Malang | - 57.889.773.982,00 | 282.495.227.267 | -20,49% |
| 12 | Politeknik Kesehatan Surabaya | - 85.914.106.311,00 | 2.004.403.201.539 | -4,29% |
| 13 | Politeknik Kesehatan Bandung | - 62.150.827.401,00 | 1.187.019.402.820 | -5,24% |
| 14 | Politeknik Kesehatan Kalimantan Timur | - 28.382.451.315,00 | 289.333.544.019 | -9,81% |
| 15 | Politeknik Kesehatan Denpasar | - 24.765.470.479,00 | 342.236.250.635 | -7,24% |
| 16 | Politeknik Kesehatan Manado | - 45.172.922.071,00 | 412.850.367.178 | -10,94% |
| 17 | Politeknik Kesehatan Tasikmalaya | - 54.605.129.447,00 | 206.496.604.895 | -26,44% |
| 18 | Politeknik Kesehatan Kupang | - 53.964.809.231,00 | 286.321.022.749 | -18,85% |

| No | Nama satker Belum BLU | Surplus atau defisit sebelum pos keuntungan atau kerugian | total Ekuitas | ROE |
|----|-------------------------------------|---|-----------------|---------|
| 1 | Politeknik Kesehatan Jakarta I | - 48.448.011.406 | 347.901.151.778 | -13,93% |
| 2 | Politeknik Kesehatan Aceh | - 97.793.745.518 | 298.612.692.450 | -32,75% |
| 3 | Politeknik Kesehatan padang | - 50.344.300.721 | 289.592.179.260 | -17,38% |
| 4 | Politeknik Kesehatan riau | - 32.552.922.589 | 129.355.825.329 | -25,17% |
| 5 | Politeknik Kesehatan jambi | - 40.466.754.650 | 95.460.606.078 | -42,39% |
| 6 | Politeknik Kesehatan Palembang | - 69.312.735.331 | 487.214.868.548 | -14,23% |
| 7 | Politeknik Kesehatan palangkaraya | - 32.784.299.025 | 199.236.357.723 | -16,45% |
| 8 | Politeknik Kesehatan Banjarmasin | - 47.351.565.453 | 216.053.539.303 | -21,92% |
| 9 | Politeknik Kesehatan Palu | - 42.969.508.388 | 93.705.406.595 | -45,86% |
| 10 | Politeknik Kesehatan Kendari | - 29.700.369.019 | 79.053.016.304 | -37,57% |
| 11 | Politeknik Kesehatan maluku | - 45.300.896.044 | 141.361.604.292 | -32,05% |
| 12 | Politeknik Kesehatan ternate | - 35.468.373.953 | 99.074.447.197 | -35,80% |
| 13 | Politeknik Kesehatan jayapura | - 65.056.793.448 | 583.158.950.862 | -11,16% |
| 14 | Politeknik Kesehatan mataram | - 34.496.833.679 | 158.548.588.228 | -21,76% |
| 15 | Politeknik Kesehatan Gorontalo | - 31.302.841.788 | 129.771.711.410 | -24,12% |
| 16 | Politeknik Kesehatan banten | - 35.847.696.167 | 225.693.313.127 | -15,88% |
| 17 | Politeknik Kesehatan Pangkal pinang | - 25.288.302.808 | 140.775.570.389 | -17,96% |
| | Politeknik Kesehatan tanjung pinang | - 22.607.549.178 | 76.127.650.922 | -29,70% |
| | Politeknik Kesehatan mamuju | - 30.502.420.989 | 102.821.092.304 | -29,67% |
| | Politeknik Kesehatan sorong | - 28.733.650.701 | 191.250.067.515 | -15,02% |



lampiran 8 : Data Rasio Tingkat Kemandirian satker sudah BLU dan satker Belum BLU

$$RTK = \frac{\text{Total Pendapatan (LRA)}}{\text{Total Belanja (LRA)}} \times 100\%$$

| No | Nama satker Sudah BLU | Pendapatan | Belanja | | | Total Belanja | RTK |
|----|---------------------------------------|-----------------|----------------------|---------------------|--------------------|-----------------|--------|
| | | | 51 (belanja Pegawai) | 52 (belanja Barang) | 53 (belanja Modal) | | |
| 1 | Politeknik Kesehatan Medan | 56.407.891.416 | 35.336.137.343 | 67.693.463.999 | 4.273.290.630 | 107.302.891.972 | 52,57% |
| 2 | Politeknik Kesehatan Bengkulu | 31.843.097.810 | 18.093.550.857 | 38.226.060.230 | 19.248.729.016 | 75.568.340.103 | 42,14% |
| 3 | Politeknik Kesehatan Tanjung Karang | 42.540.872.201 | 27.323.533.210 | 61.919.067.161 | 18.720.432.412 | 107.963.032.783 | 39,40% |
| 4 | Politeknik Kesehatan Jakarta II | 31.861.154.828 | 20.152.398.146 | 46.143.520.878 | 2.897.500.730 | 69.193.419.754 | 46,05% |
| 5 | Politeknik Kesehatan Jakarta III | 39.632.634.619 | 20.268.174.609 | 54.292.463.146 | 15.959.000.713 | 90.519.638.468 | 43,78% |
| 6 | Politeknik Kesehatan Semarang | 139.304.664.619 | 52.447.666.594 | 156.854.070.608 | 89.632.649.432 | 298.934.386.634 | 46,60% |
| 7 | Politeknik Kesehatan Surakarta | 75.111.791.669 | 22.938.530.442 | 78.613.699.352 | 3.464.739.222 | 105.016.969.016 | 71,52% |
| 8 | Politeknik Kesehatan Jogjakarta | 51.740.375.915 | 26.216.207.212 | 60.323.300.442 | 29.808.192.717 | 116.347.700.371 | 44,47% |
| 9 | Politeknik Kesehatan Pontianak | 31.125.912.646 | 19.771.109.990 | 55.262.508.634 | 18.056.267.250 | 93.089.885.874 | 33,44% |
| 10 | Politeknik Kesehatan Makassar | 40.356.140.709 | 33.463.952.209 | 61.452.646.140 | 11.028.069.677 | 105.944.668.026 | 38,09% |
| 11 | Politeknik Kesehatan Malang | 64.528.348.214 | 29.889.180.351 | 83.783.306.319 | 10.382.956.350 | 124.055.443.020 | 52,02% |
| 12 | Politeknik Kesehatan Surabaya | 63.440.584.720 | 41.122.945.901 | 82.886.965.360 | 47.997.492.259 | 172.007.403.520 | 36,88% |
| 13 | Politeknik Kesehatan Bandung | 51.076.584.194 | 37.394.302.482 | 66.508.687.019 | 9.533.958.887 | 113.436.948.388 | 45,03% |
| 14 | Politeknik Kesehatan Kalimantan Timur | 22.783.454.099 | 16.857.053.271 | 24.432.265.925 | 26.764.105.348 | 68.053.424.544 | 33,48% |
| 15 | Politeknik Kesehatan Denpasar | 28.724.659.635 | 28.308.544.026 | 32.202.738.535 | 14.175.082.489 | 74.686.365.050 | 38,46% |
| 16 | Politeknik Kesehatan Manado | 25.934.517.110 | 22.773.231.034 | 37.554.169.542 | 37.040.971.592 | 97.368.372.168 | 26,64% |
| 17 | Politeknik Kesehatan Tasikmalaya | 23.468.172.613 | 30.288.930.479 | 41.735.218.516 | 7.934.044.423 | 79.958.193.418 | 29,35% |
| 18 | Politeknik Kesehatan Kupang | 28.794.962.069 | 36.344.931.757 | 34.693.624.171 | 18.561.468.188 | 89.600.024.116 | 32,14% |

| No | Nama satker Belum BLU | Pendapatan | Belanja | | | Total Belanja | RTK |
|----|-------------------------------------|----------------|----------------------|---------------------|--------------------|-----------------|--------|
| | | | 51 (belanja Pegawai) | 52 (belanja Barang) | 53 (belanja Modal) | | |
| 1 | Politeknik Kesehatan Jakarta I | 6.210.170.298 | 18.826.859.202 | 25.294.155.604 | 3.223.777.520 | 47.344.792.326 | 13,12% |
| 2 | Politeknik Kesehatan Aceh | 22.924.644.767 | 58.969.594.738 | 48.255.752.993 | 30.168.803.383 | 137.394.151.114 | 16,69% |
| 3 | Politeknik Kesehatan padang | 16.967.410.616 | 32.641.860.313 | 27.176.109.698 | 1.954.702.250 | 61.772.672.261 | 27,47% |
| 4 | Politeknik Kesehatan riau | 7.080.703.222 | 16.013.149.453 | 19.889.564.752 | 48.214.653.382 | 84.117.367.587 | 8,42% |
| 5 | Politeknik Kesehatan jambi | 20.349.676.097 | 27.582.273.026 | 25.332.143.616 | 14.257.191.804 | 67.171.608.446 | 30,30% |
| 6 | Politeknik Kesehatan Palembang | 20.524.287.346 | 40.869.936.695 | 37.882.745.476 | 26.265.471.370 | 105.018.153.541 | 19,54% |
| 7 | Politeknik Kesehatan palangkaraya | 6.674.393.201 | 14.613.338.267 | 19.269.705.188 | 4.127.693.863 | 38.010.737.318 | 17,56% |
| 8 | Politeknik Kesehatan Banjarmasin | 10.783.242.668 | 27.749.806.467 | 23.312.849.936 | 17.471.973.555 | 68.534.629.958 | 15,73% |
| 9 | Politeknik Kesehatan Palu | 15.549.334.360 | 26.190.752.247 | 25.053.973.835 | 12.419.571.561 | 63.664.297.643 | 24,42% |
| 10 | Politeknik Kesehatan Kendari | 10.193.985.503 | 18.851.738.256 | 17.685.405.505 | 9.204.251.548 | 45.741.395.309 | 22,29% |
| 11 | Politeknik Kesehatan maluku | 11.276.756.640 | 21.164.711.801 | 24.118.565.870 | 33.499.901.206 | 78.783.178.877 | 14,31% |
| 12 | Politeknik Kesehatan ternate | 6.755.442.388 | 13.968.527.937 | 21.628.613.813 | 1.021.755.930 | 36.618.897.680 | 18,45% |
| 13 | Politeknik Kesehatan jayapura | 16.558.965.525 | 24.172.912.962 | 44.555.577.576 | 40.401.862.214 | 109.130.352.752 | 15,17% |
| 14 | Politeknik Kesehatan mataram | 14.141.547.712 | 22.186.140.009 | 22.315.644.677 | 695.019.869 | 45.196.804.555 | 31,29% |
| 15 | Politeknik Kesehatan Gorontalo | 8.584.941.464 | 16.365.264.587 | 18.841.407.169 | 4.920.961.133 | 40.127.632.889 | 21,39% |
| 16 | Politeknik Kesehatan banten | 11.215.840.920 | 12.094.634.292 | 26.731.890.680 | 22.776.322.649 | 61.602.847.621 | 18,21% |
| 17 | Politeknik Kesehatan Pangkal pinang | 3.485.963.530 | 10.188.398.489 | 14.367.547.004 | 2.831.742.000 | 27.387.687.493 | 12,73% |
| 18 | Politeknik Kesehatan tanjung pinang | 4.538.871.658 | 8.451.004.402 | 13.331.764.210 | 22.243.463.346 | 44.026.231.958 | 10,31% |
| 19 | Politeknik Kesehatan mamuju | 2.418.224.919 | 10.615.133.978 | 15.911.438.608 | 5.267.328.014 | 31.793.900.600 | 7,61% |
| | Politeknik Kesehatan in sorong | 6.397.193.057 | 11.601.939.555 | 16.426.838.031 | 30.650.945.448 | 58.679.723.034 | 10,90% |



Lampiran II

Hasil Uji Statistik



01. Statistik Deskriptif

```
DESCRIPTIVES VARIABLES=X1 X2 X3 X4 X5 X6 X7 X8 X9 X10 X11 X12  
/STATISTICS=MEAN STDDEV VARIANCE MIN MAX.
```

Descriptives

| Descriptive Statistics | | | | | | |
|------------------------|----|---------|----------|------------|----------------|-----------|
| | N | Minimum | Maximum | Mean | Std. Deviation | Variance |
| CR BLU | 18 | 1.0451 | 354.4065 | 103.584929 | 120.1506381 | 14436.176 |
| CR NON BLU | 17 | .0488 | 121.3803 | 19.759190 | 33.7373328 | 1138.208 |
| ROK BLU | 18 | .0089 | .0438 | .026066 | .0098159 | .000 |
| ROK NON BLU | 20 | .0000 | .0003 | .000016 | .0000736 | .000 |
| POBO BLU | 18 | .3258 | .7396 | .511289 | .0987396 | .010 |
| POBO NON BLU | 20 | .0912 | .3846 | .233558 | .0676509 | .005 |
| ROA BLU | 18 | -.2615 | -.0427 | -.136198 | .0695451 | .005 |
| ROA NON BLU | 20 | -.4583 | -.1116 | -.257904 | .1121064 | .013 |
| ROE BLU | 18 | -.2644 | -.0429 | -.138553 | .0721619 | .005 |
| ROE NON BLU | 20 | -.4586 | -.1116 | -.250377 | .1020811 | .010 |
| RTK BLU | 18 | .2664 | .7152 | .417805 | .1040028 | .011 |
| RTK NON BLU | 20 | .0761 | .3129 | .177950 | .0680555 | .005 |
| Valid N (listwise) | 17 | | | | | |



2. Uji Normalitas

```
EXAMINE VARIABLES=ROK POBO ROA ROE RTK BY kelompok
/PLOT BOXPLOT STEMLEAF NPLOT
/COMPARE GROUPS
/STATISTICS DESCRIPTIVES
/CINTERVAL 95
/MISSING LISTWISE
/NOTOTAL.
```

| | | Tests of Normality | | | | | |
|------|-----------------|---------------------------------|----|-------|--------------|----|------|
| | | Kolmogorov-Smirnov ^a | | | Shapiro-Wilk | | |
| | BLU dan non BLU | Statistic | df | Sig. | Statistic | df | Sig. |
| ROK | BLU | .129 | 18 | .200* | .952 | 18 | .458 |
| | Non BLU | .538 | 20 | .000 | .236 | 20 | .000 |
| POBO | BLU | .117 | 18 | .200* | .975 | 18 | .882 |
| | Non BLU | .109 | 20 | .200* | .986 | 20 | .985 |
| ROA | BLU | .206 | 18 | .042 | .923 | 18 | .147 |
| | Non BLU | .158 | 20 | .200* | .912 | 20 | .068 |
| ROE | BLU | .212 | 18 | .031 | .915 | 18 | .106 |
| | Non BLU | .156 | 20 | .200* | .937 | 20 | .208 |
| RTK | BLU | .155 | 18 | .200* | .916 | 18 | .109 |
| | Non BLU | .112 | 20 | .200* | .959 | 20 | .526 |

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

| | | Tests of Normality | | | | | |
|----|-----------------|---------------------------------|----|------|--------------|----|------|
| | | Kolmogorov-Smirnov ^a | | | Shapiro-Wilk | | |
| | BLU dan non BLU | Statistic | df | Sig. | Statistic | df | Sig. |
| CR | BLU | .217 | 18 | .025 | .815 | 18 | .003 |
| | Non BLU | .337 | 17 | .000 | .640 | 17 | .000 |

a. Lilliefors Significance Correction



03. Uji Independent t Test

```
T-TEST GROUPS=kelompok(1 2)
/MISSING=ANALYSIS
/VARIABLES=CR ROK POBO ROA ROE RTK
/CRITERIA=CI(.95).
```

T-Test

| Notes | | |
|----------------|--------------------------------|--|
| Output Created | | 12-DEC-2023 12:53:21 |
| Comments | | |
| Input | Data | D:\guna\2023\01. kuliah\01. konsul prof cepi\01\02. proses penelitian\HASIL UJI SPSS\data master variabel.sav |
| | Active Dataset | DataSet1 |
| | Filter | <none> |
| | Weight | <none> |
| | Split File | <none> |
| | N of Rows in Working Data File | 38 |
| | Missing Value Handling | Definition of Missing |
| Cases Used | | Statistics for each analysis are based on the cases with no missing or out-of-range data for any variable in the analysis. |
| Syntax | | T-TEST GROUPS=kelompok(1 2) /MISSING=ANALYSIS /VARIABLES=CR ROK POBO ROA ROE RTK /CRITERIA=CI(.95). |
| | Processor Time | 00:00:00,00 |
| | Elapsed Time | 00:00:00,00 |



Group Statistics

| | BLU dan non BLU | N | Mean | Std. Deviation | Std. Error Mean |
|------|-----------------|----|------------|----------------|-----------------|
| CR | BLU | 18 | 103.584929 | 120.1506381 | 28.3197770 |
| | Non BLU | 17 | 19.759190 | 33.7373328 | 8.1825051 |
| ROK | BLU | 18 | .026066 | .0098159 | .0023136 |
| | Non BLU | 20 | .000016 | .0000736 | .0000165 |
| POBO | BLU | 18 | .511289 | .0987396 | .0232731 |
| | Non BLU | 20 | .233558 | .0676509 | .0151272 |
| ROA | BLU | 18 | -.136198 | .0695451 | .0163919 |
| | Non BLU | 20 | -.257904 | .1121064 | .0250678 |
| ROE | BLU | 18 | -.138553 | .0721619 | .0170087 |
| | Non BLU | 20 | -.250377 | .1020811 | .0228260 |
| RTK | BLU | 18 | .417805 | .1040028 | .0245137 |
| | Non BLU | 20 | .177950 | .0680555 | .0152177 |

Independent Samples Test

| | | Levene's Test for Equality of Variances | | t-test for Equality of Means | |
|------|-----------------------------|---|------|------------------------------|--------|
| | | F | Sig. | t | df |
| CR | Equal variances assumed | 19.765 | .000 | 2.773 | 33 |
| | Equal variances not assumed | | | 2.844 | 19.810 |
| ROK | Equal variances assumed | 42.489 | .000 | 11.886 | 36 |
| | Equal variances not assumed | | | 11.259 | 17.002 |
| POBO | Equal variances assumed | 1.947 | .171 | 10.203 | 36 |
| | Equal variances not assumed | | | 10.006 | 29.662 |
| ROA | Equal variances assumed | 5.288 | .027 | 3.967 | 36 |
| | Equal variances not assumed | | | 4.063 | 32.152 |
| ROE | Equal variances assumed | 2.530 | .120 | 3.858 | 36 |
| | Equal variances not assumed | | | 3.928 | 34.180 |
| RTK | Equal variances assumed | 1.544 | .222 | 8.495 | 36 |
| | Equal variances not assumed | | | 8.313 | 28.800 |



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Independent Samples Test

| | | t-test for Equality of Means | | | |
|------|-----------------------------|------------------------------|--------------------|--------------------------|--|
| | | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference Lower |
| CR | Equal variances assumed | .009 | 83.8257398 | 30.2280906 | 22.3262270 |
| | Equal variances not assumed | .010 | 83.8257398 | 29.4781810 | 22.2975368 |
| ROK | Equal variances assumed | .000 | .0260491 | .0021916 | .0216044 |
| | Equal variances not assumed | .000 | .0260491 | .0023137 | .0211677 |
| POBO | Equal variances assumed | .000 | .2777311 | .0272201 | .2225261 |
| | Equal variances not assumed | .000 | .2777311 | .0277574 | .2210158 |
| ROA | Equal variances assumed | .000 | .1217064 | .0306795 | .0594854 |
| | Equal variances not assumed | .000 | .1217064 | .0299514 | .0607087 |
| ROE | Equal variances assumed | .000 | .1118241 | .0289843 | .0530412 |
| | Equal variances not assumed | .000 | .1118241 | .0284662 | .0539850 |
| RTK | Equal variances assumed | .000 | .2398556 | .0282344 | .1825935 |
| | Equal variances not assumed | .000 | .2398556 | .0288531 | .1808267 |

Independent Samples Test

| | | t-test for Equality of Means | |
|------|-----------------------------|---|--|
| | | 95% Confidence Interval of the Difference Upper | |
| CR | Equal variances assumed | 145.3252525 | |
| | Equal variances not assumed | 145.3539427 | |
| ROK | Equal variances assumed | .0304939 | |
| | Equal variances not assumed | .0309306 | |
| POBO | Equal variances assumed | .3329360 | |
| | Equal variances not assumed | .3344463 | |
| ROA | Equal variances assumed | .1839273 | |
| | Equal variances not assumed | .1827041 | |
| | Equal variances assumed | .1706070 | |
| | Equal variances not assumed | .1696632 | |
| | Equal variances assumed | .2971176 | |
| | Equal variances not assumed | .2988845 | |



4. Uji Mann-Whitney Test

NPART TESTS

/M-W= CR ROK POBO ROA ROE RTK BY kelompok(1 2)

/MISSING ANALYSIS.

NPar Tests

Notes

| | | |
|------------------------|---|---|
| Output Created | 12-DEC-2023 12:57:24 | |
| Comments | | |
| Input | Data | D:\guna\2023\01. kuliah\01. konsul prof cepi\01\02. proses penelitian\HASIL UJI SPSS\data master variabel.sav |
| | Active Dataset | DataSet1 |
| | Filter | <none> |
| | Weight | <none> |
| | Split File | <none> |
| | N of Rows in Working Data File | 38 |
| Missing Value Handling | Definition of Missing | User-defined missing values are treated as missing. |
| | Cases Used | Statistics for each test are based on all cases with valid data for the variable(s) used in that test. |
| Syntax | NPART TESTS /M-W= CR ROK POBO ROA ROE RTK BY kelompok(1 2) /MISSING ANALYSIS. | |
| | Processor Time | 00:00:00,00 |
| | Elapsed Time | 00:00:00,00 |
| | Number of Cases Allowed ^a | 262144 |



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ity of workspace memory.

Mann-Whitney Test

| | | Ranks | | |
|-----------------|---------|-------|-----------|--------------|
| BLU dan non BLU | | N | Mean Rank | Sum of Ranks |
| CR | BLU | 18 | 22.56 | 406.00 |
| | Non BLU | 17 | 13.18 | 224.00 |
| | Total | 35 | | |
| ROK | BLU | 18 | 29.50 | 531.00 |
| | Non BLU | 20 | 10.50 | 210.00 |
| | Total | 38 | | |
| POBO | BLU | 18 | 29.44 | 530.00 |
| | Non BLU | 20 | 10.55 | 211.00 |
| | Total | 38 | | |
| ROA | BLU | 18 | 25.89 | 466.00 |
| | Non BLU | 20 | 13.75 | 275.00 |
| | Total | 38 | | |
| ROE | BLU | 18 | 25.61 | 461.00 |
| | Non BLU | 20 | 14.00 | 280.00 |
| | Total | 38 | | |
| RTK | BLU | 18 | 29.22 | 526.00 |
| | Non BLU | 20 | 10.75 | 215.00 |
| | Total | 38 | | |

| | | Test Statistics ^a | | | | | |
|------------------------|--------------|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | CR | ROK | POBO | ROA | ROE | RTK |
| Mann-Whitney U | | 71.000 | .000 | 1.000 | 65.000 | 70.000 | 5.000 |
| Wilcoxon W | | 224.000 | 210.000 | 211.000 | 275.000 | 280.000 | 215.000 |
| Z | | -2.706 | -5.625 | -5.233 | -3.362 | -3.216 | -5.116 |
| Asymp. Sig. (2-tailed) | | .007 | .000 | .000 | .001 | .001 | .000 |
| | Exact Sig.]] | .006 ^b | .000 ^b | .000 ^b | .000 ^b | .001 ^b | .000 ^b |

: BLU dan non BLU

ies.

