

## **Abstrak**

Penelitian ini bertujuan untuk meninjau kinerja keuangan dan kinerja pelayanan pada Badan Layanan Umum Daerah yaitu Rumah Sakit Umum (RSUD) Dr. Muhammad Zein Painan Kabupaten Pesisir Selatan. Penelitian ini termasuk penelitian kuantitatif dengan data sekunder sebagai sumber penelitian melalui laporan keuangan dan laporan kinerja RSUD Dr. Muhammad Zein Painan. Adapun kinerja keuangan yang diukur diantaranya Rasio Kas, Rasio Lancar, Periode Penagihan Piutang, Perputaran Aset Tetap, *Return on Fixed Assets*, *Return On Equity*, Perputaran Persediaan, Rasio PNBPN terhadap Biaya Operasional, dan Tingkat Kemandirian. Sedangkan kinerja pelayanan diukur dengan Angka Penggunaan Tempat Tidur, Rata-rata Lamanya Pasien Dirawat, Tenggang Perputaran, Angka Perputaran Tempat Tidur, Tingkat Kematian Bersih, Tingkat Kematian Kotor, dan Indeks Kepuasan Masyarakat. Hasil penelitian ini menunjukkan terdapat beberapa aspek yang sudah optimal dan beberapa aspek yang masih kurang optimal serta strategi yang dapat digunakan guna mencapai nilai optimal.

Kata kunci: Badan Layanan Umum, Kinerja Keuangan, Kinerja Pelayanan

## **Abstract**

*This paper aims to review the financial performance and service performance of the Regional Public Service Agency, namely the General Hospital of Dr. Muhammad Zein Painan, Pesisir Selatan Regency. This research includes quantitative research with secondary data as the source of research through financial reports and performance reports of RSUD Dr. Muhammad Zein Painan. The financial performance measured includes Cash Ratio, Current Ratio, Collection Period, Fixed Assets Turnover, Return on Fixed Assets, Return On Equity, Inventory Turnover, PNBPN Ratio to Operating Costs, and Level of Independence. While service performance is measured by the Bed Occupancy Ratio (BOR), Average Length of Stay (ALOS), Turnover Interval (TOI), Bed Turnover (BTO), Net Death Rate (NDR), Gross Death Rate (GDR), and Community Satisfaction Index. The results of this study indicate that there are several aspects that are optimal and several aspects that are still less than optimal and strategies that can be used to achieve optimal values.*

*Keywords: Public Service Agency, Financial Performance, Service Performance*