

## INTISARI

Penelitian ini bertujuan untuk mengetahui potensi retribusi, rasio efisiensi biaya pengelolaan dan efektivitas retribusi pada RSU Mataram periode tahun 2000 sampai dengan 2004. Penelitian dilakukan melalui kepustakaan dengan melakukan pengumpulan data sekunder berupa laporan kegiatan tahunan RSU Mataram dan terhadap hal-hal yang belum jelas yang didapat dalam data sekunder dilengkapi dengan data primer melalui wawancara. Alat analisis yang digunakan PTS; REBP; IKP; dan ERRSU.

Hasil penelitian menunjukkan potensi penerimaan retribusi RSU Mataram Rp8.877.735.000,-; sementara penerimaannya mencapai Rp8.613.614.460,-; yang berarti efisiensinya rendah; IKP rata-rata selama penelitian 99,10% yang berarti efektif. Efektivitas kinerja keuangan RSU Mataram mencapai 26% yang berarti efektif.

Berdasarkan hasil penelitian ditemukan berbagai permasalahan yang perlu dicarikan jalan keluarnya melalui peningkatan sarana dan prasarana rumah sakit, seperti jumlah kamar, klinik dan penunjang medis lainnya, serta melakukan efisiensi terhadap belanja pegawai dan belanja umum administrasi antara lain melalui usulan mutasi pegawai non tehnis rumah sakit dan penghematan belanja pengadaan dan pemeliharaan peralatan administrasi serta belanja perjalanan dinas.

*Kata kunci: Potensi, Efisiensi, dan Efektivitas*

## ABSTRACT

The present research was aimed to observe retribution potency, efficiency ratio of management cost and the effectiveness of retribution at RSU Mataram period 2000 to 2004. The research was implemented through library by collecting secondary data in form of annual activity report of RSU Mataram and to the unclear things obtained from secondary data was completed with primary data through interview. The analysis means used were PTS (Retribution Potency); REBP (Efficiency Ratio of Management Cost); IKP (Revenue Performance Index); and ERRSU (Retribution Effectiveness of General Hospital).

The result show that retribution revenue potency of RSU Mataram was Rp8,877,735,000,-; while its revenue reached Rp8,613,614,460,-; it is means that retribution revenue of RSU Mataram was maximal, REPB (Efficiency Ratio of Management Cost) 153.13% that meaning was its efficiency is lower; the mean of IKP (Revenue Performance Index) during the research 99.10% that means effective. The financial performance effectiveness of RSU Mataram was reached 26% that means not effective.

Based on the result found various problem that necessary to seek its way out through increasing the mean and infrastructure of hospital, such as total rooms, clinic and another medical support, and it is to make efficiency toward employee expenditure and administration general expenditure among other through mutation proposal of non technical employee of the hospital and saving for supplying and maintenance of administration equipments and official traveling expenditure.

*Key Words: Potential, Efficiency, Effectiveness*