

Analysis of Cash Outflow Control in Order to Increase Efficiency and Effectiveness of Budget Use at the University of Indonesia Hospital

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ABSTRACT

The purpose of this study was to determine the Analysis of Cash Flow Control in Order to Increase the Efficiency and Effectiveness of Budget Use at the University of Indonesia Hospital. This study is qualitative, namely research whose data sources use primary data from direct interviews with research informants. The population in this study was the University of Indonesia Hospital. The sample in this study was 4 informants, namely the Hospital Director, Procurement Staff, Budget Users and Pharmacy Staff. The study found that cash out budget management at the University of Indonesia Hospital (RSUI) is not yet fully effective. Budget use often deviates from plans, requiring improvements in planning, spending control, and evaluation. While regulations exist, their implementation remains inefficient. Strengthening evaluation, system improvements, and internal supervision is needed to enhance effectiveness.

INTRODUCTION

A health center is a facility that provides basic and comprehensive health services to the community, whether at the primary, secondary, or in some cases, tertiary level. Hospitals are one of the key elements in the health care system that function as facilities to provide medical services, rehabilitation, and treatment of patients who require more intensive care. Hospitals not only provide inpatient services, but also outpatient services, emergency services, operations, and various specialist services. The existence of hospitals is very important in ensuring community access to optimal and quality health care, and makes a significant contribution to efforts to improve overall public health.

The University of Indonesia Hospital (RSUI) is the first State Higher Education Hospital (RS-PTN) in Indonesia that has a concept and physical design with a Green Hospital Concept that is environmentally friendly and fully oriented towards patient safety. The University of Indonesia Hospital or abbreviated as RS UI is a type B university hospital located in the University of Indonesia area. Every year, the management of RS UI prepares a cash budget to find out when the company is in a cash deficit or in a cash surplus due to the operational costs of the Hospital. When the cash deficit is known by the management well in advance, re-planning can be carried out to find sources of funds that will be used to cover the deficit. However, every year there is always a difference between cash outflows and the budget that has been provided at the Hospital. Reviewed from the budgeting aspect, cash planning is an important part as an effort to ensure the availability of funds to finance Hospital activities, so as to prevent the possibility of operational activities being hampered due to the absence or availability of funds. Often, RS UI has insufficient cash which can endanger the company, namely the possibility of not being able to fulfill obligations that are due.

The phenomenon that arises between RKA and Hospital Realization reflects various challenges in hospital financial and operational management. The mismatch between the budget plan and realization is often caused by internal factors such as planning errors, lack of coordination, or limited human resources. On the other hand, external factors such as emergency situations or changes in government policies can also affect how the budget is used. Therefore, it is important for hospitals to have a flexible, transparent budget management system, as well as an effective evaluation and monitoring system to reduce the risk of such problems. Based on the background of the problem that has been described above regarding cash flow, especially cash outflow at the University of Indonesia Hospital, the author is interested in conducting a study entitled "Analysis of Cash Outflow Control in Order to Improve Efficiency and Effectiveness of Budget Use at the University of Indonesia Hospital".

LITERATURE REVIEW

Budgeting

According to Munandar as explained by (Tambun, 2020) a budget is a systematically prepared plan, which includes all company activities, which are expressed in monetary units (unities) and are valid for a certain period (period)

in the future. In the process of producing and marketing products produced by the company, good budget planning is needed so that company operations can run well so that company goals can be achieved optimally.

Budgeting is the process of creating an activity plan expressed in financial terms. Budgeting plays an important role in planning, controlling, and decision making. The budget is used to increase the productivity of existing communications. The budget is created for the allocation of economic resources measured in money for each activity unit based on the estimated needs of the planned work program, (Astono, 2021).

Cash

Cash is an asset that has the highest level of liquidity, as a medium of exchange and a basis for measuring all other items. Because the company can use cash to pay its obligations. The existence of cash in a company is very important to finance all operational activities of the company. Without cash, the company cannot pay salaries, pay debts that are due, and other obligations, (Drijah, 2023).

According to (Setyadi, 2023) cash is the most liquid asset. Cash is a means of exchange and is also used as a basis for measurement in accounting. In order to be reported as "cash" the item in question must be readily available for payment of current liabilities and must be free from contractual obligations that limit its use in fulfilling debts. Cash is a means of exchange and a means of payment accepted for debt repayment, and can be accepted as a deposit in the amount of its nominal value, as well as bank deposits or other places that can be withdrawn at any time.

METHODOLOGY

This type of research is included in the type of descriptive research, which only describes, summarizes various conditions, situations or various variables. Therefore, the use of a qualitative approach in this study is to match empirical reality with applicable theories by using qualitative descriptive research methods. This type of qualitative descriptive research is used to find as widely as possible about the object of research at a certain time so that it is easier to present and analyze systematically and finally can be understood and concluded.

The data sources used in this study are primary data sources. Primary data sources are data obtained directly from informants or participants that are relevant to the study. This primary data is collected by researchers through various methods, such as interviews, observations, or questionnaires that have been specifically designed for research purposes (Sugiyono, 2020).

Table 1 Research Analysis Unit

No.	Position	Officer
1	Hospital Board of Directors	Director of Finance
2	Hospital Structural Officer	Head of Budget and Pharmacy Section
3	Hospital Budget Users	Budget, Procurement, Pharmacy and Logistics Staff

RESEARCH RESULT

Cash Flow Control Analysis

Researchers have conducted research at the University of Indonesia Hospital on the Analysis of Cash Outflow Control in Order to Improve Efficiency and Effectiveness of Budget Use at the University of Indonesia Hospital. After the interview was obtained, the data was then described in the form of a project map using Nvivo Ver. 14. The results are as follows:

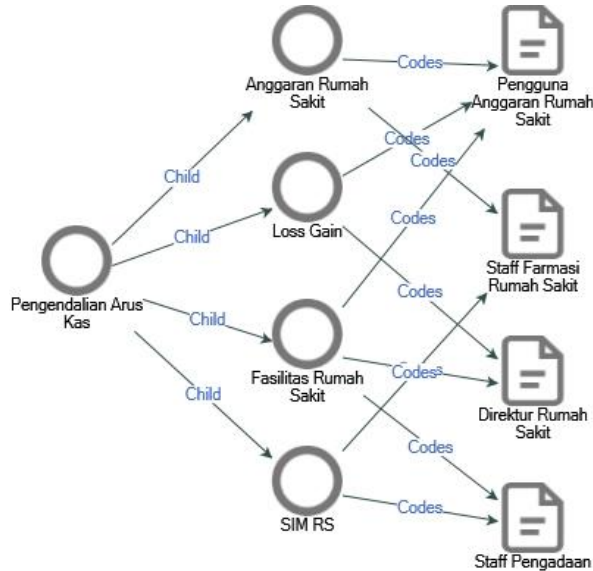


Figure 1 Project Map Cash Flow Control Analysis

Cash flow control of the University of Indonesia Hospital from the results of interviews conducted with several informants, namely hospital budget users, hospital pharmacy staff, hospital directors and procurement staff, explained that cash flow control is influenced by several indicators, namely the hospital budget, loss gain factors, hospital facilities and the hospital management system itself.

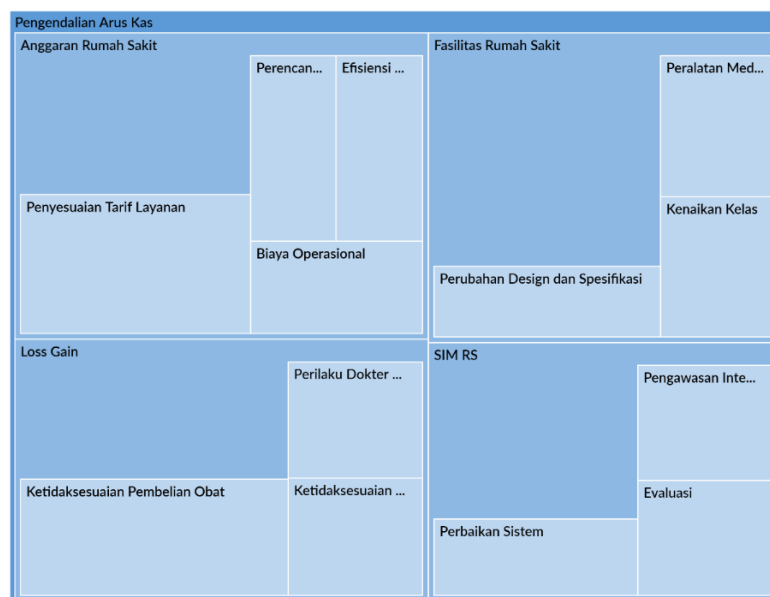


Figure 2 Cash Flow Control Hierarchy Chart

From the image above, we can see more details related to the indicators that affect cash flow control in hospitals, namely Hospital Budget (Operational Costs, Budget Efficiency, Service Tariff Adjustments, Budget Planning), Hospital Facilities (Class Increase, Complete Medical Equipment, Design and Specification Changes), Loss Gain (Drug Purchase Mismatch, Cash Usage Mismatch, Doctor Behavior Chasing Revenue), Hospital Management Information System (Evaluation, Internal Supervision, System Improvement).

DISCUSSION

Cash out budget management at the University of Indonesia Hospital (RSUI) has not been fully effective in achieving the desired goals. Several budgets that have been prepared do not fully support the achievement of operational goals optimally, due to the use of budgets outside the planning that has been determined by the hospital.

Overall, the management of the cash outflow budget at the University of Indonesia Hospital (RSUI) still needs improvement, as seen from the large number of budget uses other than the planned budget, such as the addition of facilities, prescription systems and drug purchases at the hospital, and other budget uses.

Budget users at Universitas Indonesia Hospital play a key role in keeping cash out under control through careful planning, efficient spending control, periodic evaluation, and compliance with established budget management procedures. By involving staff in budget management and raising awareness of the importance of budget efficiency, RSUI can achieve better financial goals, while supporting improvements in the quality of health services provided to patients.

Although the regulations and procedures for managing cash outflow budgets at the University of Indonesia Hospital have been established, their implementation is still not fully effective and efficient. This is due to various factors, including non-compliance with procedures, the influence of bias in decision-making, unrealistic budget planning, less than optimal supervision, and limited use of technology.

Cash out control at the University of Indonesia Hospital has been implemented quite well, but to increase effectiveness and efficiency, it is necessary to strengthen several aspects, including periodic evaluation, system improvement and structured internal supervision.

CONCLUSION

1. Cash out budget management at the University of Indonesia Hospital (RSUI) has not been fully effective in achieving the desired goals. Several budgets that have been prepared do not fully support the achievement of operational goals optimally, due to the use of budgets outside the planning that has been determined by the hospital.
2. Overall, the management of the cash outflow budget at the University of Indonesia Hospital (RSUI) still needs improvement, as seen from the large number of budget uses other than the planned budget, such as the

addition of facilities, prescription systems and drug purchases at the hospital, and other budget uses.

3. Budget users at Universitas Indonesia Hospital play a key role in keeping cash out under control through careful planning, efficient spending control, periodic evaluation, and compliance with established budget management procedures. By involving staff in budget management and raising awareness of the importance of budget efficiency, RSUI can achieve better financial goals, while supporting improvements in the quality of health services provided to patients.
4. Although the regulations and procedures for managing cash outflow budgets at the University of Indonesia Hospital have been established, their implementation is still not fully effective and efficient. This is due to various factors, including non-compliance with procedures, the influence of bias in decision-making, unrealistic budget planning, less than optimal supervision, and limited use of technology.
5. Cash out control at the University of Indonesia Hospital has been implemented quite well, but to increase effectiveness and efficiency, there needs to be strengthening in several aspects, including periodic evaluation, system improvements and structured internal supervision.

RECOMMENDATION

1. Universitas Indonesia Hospital needs to conduct budget planning more carefully and based on actual needs analysis. More dynamic budgeting, which takes into account changes in hospital needs and updates cost projections periodically, will avoid waste and increase the efficiency of fund use.
2. There needs to be tighter supervision of cash disbursements. RSUI must improve the capacity and effectiveness of internal audits to ensure that every cash disbursement transaction is carried out in accordance with applicable procedures.
3. Integrate a financial management system that is able to provide up-to-date information on cash expenditures and budget status, as well as provide warnings if there are expenditures that exceed the limit.
4. Create clear and structured approval procedures, and ensure that any large or unexpected expenditures must be approved by multiple parties before being implemented.

ADVANCED RESEARCH

1. The time limitations that researchers have in conducting research, namely researchers still divide it into daily working hours.
2. Researchers still do not fully understand the use of research data processing applications.

The challenges faced in this research include time constraints, as researchers must balance their daily work responsibilities with conducting the study, limiting the depth and breadth of data collection and analysis. Additionally, a lack of full proficiency in research data processing applications

hinders efficiency and accuracy in managing, analyzing, and interpreting data. To address these limitations, future research should incorporate dedicated time management strategies, specialized training in data processing tools, and potential collaboration with experts in data analysis to enhance the study's rigor and reliability.

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