

## Kajian kinerja bagian keuangan rumah sakit umum kabupaten Tangerang pra dan eraswadana = Working performance on the finance department, Tangerang Regency Public Hospital pre and post self supporting funds

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### Abstrak

Dalam era otonomi daerah Rumah sakit umum daerah tidak lagi dipandang sebagai suatu lembaga sosial yang mengadakan sumber dana dari pemerintah daerah, tetapi dipandang sebagai lembaga sosial ekonomi yaitu lembaga sosial yang dikelola dengan prinsip ekonomi, dengan tuntutan pelayanan yang semakin berkualitas tanpa melupakan kepada masyarakat miskin.

Rumah Sakit Umum Kabupaten Tangerang ditetapkan menjadi unit swadana daerah tahun 1995, maka dituntut untuk dapat membiayai kegiatan operasional, meningkatkan kualitas pelayanan dan pengelolaan manajemen keuangan secara profesional.

Telah dilakukan penelitian dengan mengadakan kajian mengenai kinerja Bagian Keuangan Rumah Sakit Umum Kabupaten Tangerang pra dan eraswadana. Tujuan penelitian ini ingin mengetahui kinerja bagian keuangan, sesuai dengan tugas pokok dan fungsinya yang meliputi penyusunan anggaran, perbendaharaan, sistem akuntansi dan laporan keuangan, selain itu dilihat faktor-faktor yang mempengaruhi kinerja bagian keuangan.

Dari hasil kajian ini ternyata kinerja Bagian Keuangan Rumah Sakit Umum Kabupaten Tangerang tidak ada perbedaan yang mendasar antara pra dan eraswadana hal ini dilihat dari :

a. Sistem penganggaran belum berpedoman kepada metode Planning Programing and Budgeting System (PPBS), karena masih adanya kendala-kendala antara lain :

- Kurangnya pengetahuan perencanaan di instalasi,
- Kurangnya kepedulian dan rasa memilikiterhadap rumah sakit,
- Tidak adanya sistem yang baku dalam penyusunan anggaran.

b. Perbendaharaan, pada eraswadana adanya suatu perubahan dimana rumah sakit tidak harus menyetorkan pendapatannya ke kas daerah dan dapat dipergunakan secara langsung untuk membiayai kegiatan operasionalnya, akan tetapi dalam pengelolaan keuangan rumah sakit belum adanya transparansi dan masih lemahnya sistem pengawasan internal, karena tidak berjalannya SPI (Satuan Pengawas intern).

c. Sistem akuntansi masih cash basis, karena masih adanya kendala-kendala antara lain :

- Tidak adanya umpan balik dari unit kerja / instalasi tentang pemakaian obat-obatan dan lain-lain.
- Kurangnya koordinasi dengan unit kerja / instalasi.
- Belum dihitungnya aset-aset rumah sakit.
- Kurangnya komitmen di tingkat manajer.

d. Laporan keuangan belum adanya neraca keuangan, rugi laba, arus kas dan analisis rasio keuangan. Hal ini disebabkan sistem akuntansi masih cash basis. Sebagaimana sasaran yang harus dicapai rumah sakit sebagai unit swadana daerah. Tidak adanya perubahan kinerja tersebut hal ini disebabkan lemahnya faktor-faktor yang mempengaruhi/pendukung kinerja Bagian Keuangan Rumah Sakit Umum Kabupaten Tangerang, antara lain :

a. Faktor organisasi yaitu masih rendahnya kualitas pegawai, sarana dan prasarana yang kurang, gaji/insentif yang masih rendah, metode kerja belum sepenuhnya berpedoman kepada prosedur, kurangnya pelatihan dan pengembangan pegawai serta kurangnya komitmen pimpinan di tingkat manajer.

b. Faktor penilaian kinerja pegawai yaitu masih rendahnya disiplin pegawai, kemampuan kepemimpinan dan kemampuan kerja lama.

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Working Performance research on the Finance Department, Tangerang Regency Public Hospital Pre and Post Self-Supporting Funds In the era of local autonomy, hospital is no longer considered as a socio-structural organization which provides funds from the local government but also as socio-economic organization with demand on the better quality care without neglecting poor community.

Tangerang Regency Public Hospital which is formed as the unit of self-supporting funds since 1996 is expected to finance its own operational activities, to enhance its quality and to carry out management finance professionally.

It has been studied on the subject of the performance of the Finance Department Tangerang Regency Public Hospital in term of pre and post self supporting funds system. The aim of this paper is to know more about the work performance of the department regarded the primary job description which includes budgeting, treasury, accounting system and finance report, aside from observing the factors which affect the performance of the department.

The research shows that there is no significant difference between pre and post self supporting funds system applied in the Finance Department, Tangerang Regency Public Hospital based on the following items:

a. The Planning Programming and Budgeting System (PPBS) has not been used as the guidance of budgeting system due to the following reasons:

- Lack of planning skills in the department
- Lack of caring and belonging to the hospital
- No basic system in budgeting

b. Treasury, post self supporting funds system allows a variation where the hospital does not have to turn over its income to the local cash and can be directly utilized to support its operational activities, however in managing the cash flow of the hospital there is no transparency and is found weaknesses in internal surveillance system, and this is because the ineffectiveness of the SPI (Internal Surveillance Unit).

c. Cash Basis Accounting System is still applied, due to the following constraints:

- No feed back from the pharmacy department regarding the use of the drugs, etc.

- No coordination from other departments
- No data concerning the whole assets of the hospital
- Lack of commitment in the managerial level

#### d. Finance Report.

There is no balance sheet, loss and profit, cash flow, and finance ratio analysis. This happens due to the fact the accounting system applied is still cash basis.

As stated in the objectives that should be realized by the self supporting funds hospital. The fact that there is no significant change of work performance with the result of factors affecting the weak performance of the Finance Department Tangerang Regency Public Hospital can be summarized as follows:

- Organizational factor that is the insufficient number of qualified human resources, lack of infrastructure, minimum payment/ incentive, inconsistency of the method used the procedure, lack of training and employment development as well as lack of commitment in the managerial level.
- Work Assessment factor that is low of discipline from the workers, lack of leaderships skill and team work.

In order to achieve the goal of self supporting funds system in Tangerang Regency Public Hospital suggestion has been addressed to the hospital.