

Pengendalian intern penerimaan fungsional pasien rawat inap di Rumah Sakit Umum Daerah Tingkat II Dr. Slamet Garut tahun 1999

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Abstrak

Tujuan penelitian ini adalah diperolehnya gambaran pelaksanaan pengendalian penerimaan fungsional pasien rawat inap di RSUD Garut. Metodologi yang digunakan adalah Deskriptif Analitik dengan pendekatan kualitatif. Pengumpulan data dilakukan dengan cara wawancara mendalam, observasi, kuesioner dan telaah dokumen. Dari hasil penelitian diperoleh data bahwa pengendalian intern penerimaan fungsional pasien rawat inap di RSUD Garut sudah dilaksanakan namun masih ditemukan beberapa kelemahan dari unsur pengendalian pencatatan dan pelaporan, organisasi, prosedur kerja, pembinaan personil dan pengawasan / pemeriksaan intern.

Kesimpulan yang diperoleh dari penelitian ini adalah pencatatan dan pelaporan, organisasi, prosedur kerja serta pengawasan/pemeriksaan intern yang dipergunakan di RSUD Garut masih kurang memadai dalam melindungi rumah sakit dari kerugian keuangan. Saran yang diajukan dalam mengefektifkan pengendalian intern penerimaan fungsional pasien rawat inap adalah dengan menggunakan titik kendali strategis yaitu membenahi organisasi, prosedur kerja, pencatatan dan pelaporan, memfungsikan verifikasi dan menindak lanjuti hasil laporan SPI (Satuan Pengawas Intern) serta memberikan umpan balik setiap bulan ke instalasi rawat inap dan instalasi penunjang.

.....Internal control on the in-patient functional income at Garut hospital is one of the strategic target to enhance the hospital functional income, due to its biggest contribution to Garut Hospital total income (73.13%), and also due to the most of functional income resource is cash payment (77.74%). The implementation of internal control on in-patient functional income at Garut hospital is less effective in preventing errors on recording transaction receipts of in-patient services, recording transactions results, and no function of verification inflict losses on hospital income. The aim of this study is to obtain an overview on the implementation of internal control on in-patient functional income at Garut hospital. The study is using descriptive analytic method with qualitative approach. Data collected using in-depth interview, observation, questionnaire and document inspection.

Result of the study showed that internal control on inpatient functional income has been implemented at Garut hospital, but there were weaknesses in some aspects such as controlling, recording and reporting, organizational, operating procedure, personal guidance and controlling internal auditing. Conclusion of the study is that reporting and recording, organizational and controlling intern used by Garut hospital is in-effective to prevent the hospital from incurring losses on hospital income. To enhance the efficiency of internal control on the inpatient functional income, the suggestions are: to use the strategic controlling point in terms of re-building the organizational, functioning the verification, follow up recording and reporting controlling intern and sending feed back to in-patient unit as well as in-patient supporting units.