

## **ANALYSIS OF THE IMPLEMENTATION OF PPK-BLUD IN ORDER TO ASSESS THE FINANCIAL PERFORMANCE OF THE CASE STUDY AT DRS. H. AMRI TAMBUNAN IN DELI SERDANG REGENCY**

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### **Abstract**

This study uses a quantitative method with a descriptive approach that aims to find out and evaluate the financial performance of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency in 2019-2023. The object of this study is financial statements in the form of balance sheets, operational reports, cash flows, budget realization reports and notes on financial statements. The financial performance in this study was calculated using financial ratio parameters consisting of cash ratio, current ratio, collection period, fixed asset turnover, return on fixed assets, return on equity, inventory turnover, PNPB income ratio to operational costs, and the ratio of patient cost subsidies. The results of the study show that in 2019 the resulting financial performance achievement was 56.58% and obtained the "MEDIUM" criterion with the "BBB" category. In 2020, the resulting financial performance achievement was 65.79% and obtained the "GOOD" criterion with the "A" category. In 2021, the resulting financial performance achievement was 57.89% and obtained the "MEDIUM" criterion with the "BBB" category. In 2022, the resulting financial performance achievement was 66.84% and obtained the "GOOD" criterion with the "A" category. In 2023, the resulting financial performance achievement is 63.16% and obtained the "MEDIUM" criterion with the "BBB" category. Overall, the average financial performance achievement was 62.05% and obtained the "MEDIUM" criterion with the "BBB" category. The implementation of the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) has a very important relationship with the financial performance of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency and contributes to improving the financial performance of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency through more autonomous, efficient, and accountable financial management.

### **Keywords:**

Analysis; Financial Performance; Hospital; BLUD



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## **Introduction**

In the era of regional autonomy, local governments are given greater authority in managing resources and public services, including in the health sector. One of the policies implemented to improve the quality of health services is the Implementation of Financial Management of the Regional Public Service Agency (PPK-BLUD). PPK-BLUD is a financial management system that aims to increase efficiency, effectiveness, and accountability in the management of public resources, as well as provide better services to the community. RSUD DRS. H. Amri Tambunan in Deli Serdang Regency is one of the hospitals that implements PPK-BLUD. In this context, it is important to conduct an analysis of the implementation of PPK-BLUD in order to assess the financial performance of hospitals. The financial performance of the hospital greatly affects the hospital's ability to provide quality health services to the community. Therefore, the evaluation of the implementation of PPK-BLUD in this hospital is crucial to find out the extent to which the policy is successful in improving financial and service performance.

Based on previous research, there are various challenges in the implementation of PPK-BLUD, such as lack of understanding of the new financial management system, limited human resources, and problems in financial statement accountability. This shows the importance of conducting further research to dig deeper into the factors that affect the successful implementation of PPK-BLUD and its impact on the financial performance of the hospital.

This study aims to analyze the implementation of PPK-BLUD in DRS Hospital. H. Amri Tambunan and evaluate the financial performance produced. Thus, it is hoped that the results of this study can provide useful recommendations for hospital financial management and improvement of the quality of health services in Deli Serdang Regency. After the implementation of PPK-BLUD, there are four financial ratios that have not received maximum value, namely the cash ratio, the inventory turnover ratio, the return on fixed assets, and the return on equity. Research (Nurliah, et. al., 2023) shows that the results of the analysis of the value of financial ratios during 2015 to 2018 show that the financial performance of Dr. Wahidin Sudirohusodo Hospital Makassar is quite good. Meanwhile, research (Winarso, 2018) shows that the average results of the financial performance assessment of Idaman Hospital in



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Banjarbaru City during the period 2013-2016 were declared to have obtained GOOD criteria with category A.

## **Research Methods**

### **A. Type of Research**

The subject of this study is Drs. H. Amri Tambunan Hospital, Deli Serdang Regency, while the object of the research is the financial statements of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency in 2019-2023 to evaluate its financial performance using financial ratio parameters.

### **B. Variable Operational Definition**

The operational definitions for each variable in this study are outlined in the following table:

**Table 3.1 Operational Definition of Variables**

| No. | Variable   | Definition  | Dimension   |
|-----|--|---|---|
| 1.  | Pattern of Financial Management of Regional Public Service Agencies (PPK-BLUD) | The Regional Public Service Agency Financial Management Pattern (PPK-BLUD) is a financial management pattern that provides flexibility in the form of flexibility to implement sound business practices to improve services to the community in order to advance public welfare and educate the nation's life, as an exception to the provisions of regional financial management in general. | 1. Strategic planning<br>2. Budgeting<br>3. Budget implementation   |
| 2.  | Financial Performance  | It is an assessment of the performance of the Public Service Agency (BLU) based on the analysis of financial statement data and compliance with laws and regulations regarding BLU's financial management.  | 1. Cash Ratio<br>2. current ratio<br>3. Collecting Period<br>4. fixed asset turnover<br>5. Return on Fixed Asset<br>6. Return on Equity<br>7. Inventory Turnover<br>8. Ratio of PNBP revenue to operational expenses<br>9. Patient cost subsidy ratio |

### **D. Qualitative Descriptive Analysis**

The analysis method is carried out by collecting data, classifying data and then analyzing and implementing the data so as to provide a clear picture of the problems faced. The use of descriptive analysis in this study is to provide an explanation and a more in-depth overview



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of the condition of financial statements to evaluate the performance of BLU based on the assessment of financial aspects at Drs. H. Amri Tambunan Hospital , Deli Serdang Regency.

### C. Data Analysis Techniques

The data analysis in this study comes from financial statements using the following data measurement techniques:

**Table 3.2 Data Measurement Techniques**

| No. | Indicators                               | Parameters  | Scale |
|-----|--|---|-------|
| 1.  | <i>Cash Ratio</i>                        | Cash Ratio = (Cash and Equivalent) : (Cash of short-term liabilities) X 100%                                  | Ratio |
| 2.  | <i>Current Ratio</i>                     | Current Ratio = (Current Assets) : (short-term liabilities) x 100%  | Ratio |
| 3.  | <i>Collecting Period</i>                 | Receivables Collection Period = (Accounts Receivable x 360)/Operating Income x 1 day                          | Ratio |
| 4.  | <i>Fixed Asset Turnover</i>              | Fixed Asset Turnover = (Operating Income) /Fixed assets x 100%  | Ratio |
| 5.  | <i>Return On Fixed Asset</i>             | ROFA = (Surplus or Deficit before Post profit or loss) / (Fixed assets) x 100%                                | Ratio |
| 6.  | <i>Return On Equity</i>                  | ROE = (Surplus or Deficit Post profit or loss)/(Equity– Surplus or Deficit before Post profit or loss) x 100% | Ratio |
| 7.  | <i>Inventory Turnover</i>                | Library of Inventory = (Total inventory x 365) BLU Income x 1 day   | Ratio |
| 8.  | Ratio of PNBP Revenue to Operating Costs | PB = (PNBP Revenue)/ (Operating Expenses) x 100%  | Ratio |
| 9.  | Patient Cost Subsidy Ratio               | SBP = (Amount of Patient Fee Subsidy)/ (BLU Revenue) x 100%   | Ratio |

To find out the performance of BLU based on the assessment of financial aspects at Drs. H. Amri Tambunan Hospital, Deli Serdang Regency in this study, the stages of data analysis carried out by the author are as follows:



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1. Formulate research problems and objectives. In this case, the author formulates the problem, namely how to evaluate the financial performance of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency for the 2019-2023 period.
2. Collecting secondary data in the form of financial statements of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency for the 2019-2023 period.
3. Analyze financial statements to evaluate BLU's performance based on the assessment of financial aspects at Drs. H. Amri Tambunan Hospital, Deli Serdang Regency for the 2019-2023 period using the financial ratio parameters in table 3.2.
4. Analyze and interpret financial ratios by comparing BLU performance results based on financial aspects assessment from year to year during the 2019-2023 period.

Conducting a comprehensive performance assessment of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency from a financial ratio analysis by *time series analysis*.

## **Results And Discussion**

### **A. Implementation of the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) at Drs. H. Amri Tambunan Hospital, Deli Serdang Regency**

BLUD aims to provide public services in a more effective, efficient, economical, transparent and responsible manner by paying attention to the principles of justice, propriety and benefits in line with "Healthy Business Practices", to help achieve the goals of local governments whose management is carried out based on the authority delegated by the regional head. So that BLUD is a regional wealth that cannot be separated from the local government.

In PERMENDAGRI Number 79 of 2018 concerning Regional Public Service Agencies as a guideline in BLUD financial management, the implementation of the Determination of the Implementation of PPK-BLUD is seen based on the budget realization report (LRA), balance sheet and operational report which reflects three aspects, namely strategic planning, budgeting, and budget implementation.

The strategic plan (Renstra) of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency is a document that is prepared through a systematic and sustainable process and is an elaboration of the vision and mission of the regional head. Drs. H. Amri Tambunan Hospital, Deli Serdang Regency is mandated to realize the vision and mission of the region, especially in the health sector as stipulated in the Regional Medium-Term Development Plan (RPJMD), which is a regional development planning document for a five-year period.

To realize the vision implemented through 5 (five) Missions and to be more directed in achieving goals and objectives, strategies and policies for a period of 5 (five) years are formulated. To develop the right strategy, it is necessary to conduct a systematic and comprehensive analysis, including internal and external analysis based on *a balanced score card*.



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The strategy to achieve the vision and mission of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency results from the strategic position of the results of environmental analysis, namely S-O (*Strengths–Opportunity*) which leads to strengths or advantages to seize existing opportunities and challenges. The formulation of a strategy is a statement that explains how the goals will be achieved, which is further clarified by a series of policies.

The strategy of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency is as follows:

1. **Goal 1** : Availability of Promotive, Preventive, Curative, Rehabilitative Health Services in accordance with the hospital class.

Strategy:

- 1) Procurement of Types of Services in accordance with the class of the Hospital. The policy taken to implement this strategy is: "Achievement of the type of hospital service that is appropriate for class B Education".
  - 2) Implementation of quality management system in hospitals. The policies taken to implement this strategy are: "Creation of a system of key performance indicators for hospitals, creation and measurement of compliance with *clinical pathways* and measurement of customer satisfaction levels".
  - 3) Implementation of patient safety programs in hospitals. The policy taken to implement this strategy is: "Achievement of patient safety index in hospitals".
  - 4) Implementation of the international accreditation system. The policy taken to implement this strategy is: "Hospitals can be internationally accredited".
2. **Goal 2** : The realization of superior services of the Hospital. With Strategy:
    - a) Procurement of facilities, infrastructure, and facilities with cutting-edge technology to support superior services. The policy taken to implement this strategy is: "The availability of facilities, infrastructure, and facilities with cutting-edge technology to support superior services".
    - b) Implementation of the international accreditation system. The policy taken to implement this strategy is: "Hospitals can be internationally accredited".
  3. **Goal 3** : Implementation of interprofessional collaboration programs in services in hospitals. With Strategy:
    - a) The application of educational practices with an *Interprofessional collaboration* approach in hospitals. The policy taken to implement this strategy is: "Implementation of education policy with an *Interprofessional collaboration approach* in hospitals".
    - b) Implementation of research that supports the development of service quality and improvement of patient safety. The policy taken to implement this strategy is: "Increasing the number of research that supports the development of service quality and improving patient safety".





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- c) Increase the number of collaborations with various stakeholders related to education, training and research. The policy taken to implement this strategy is: "Exploring cooperation and signing MoUs with various *stakeholders* related to education, training and research".
- 4. **Goal 4** : Organizational management of the hospital according to standards. With Strategy:
  - a) Implementation of quality and professional hospital and clinic governance. The policy taken to implement this strategy is: "Ensuring the availability of organizational structure in all units in the hospital effectively, complete with a description of duties and responsibilities and performance assessment indicators of all hospital staff and encouraging the achievement of SPM of units in the hospital".
  - b) Improvement of the hospital's financial management system. The policies taken to implement this strategy are:
    - 1) Achieving efficient financial management such as reasonable audit reports without exception.
    - 2) Achievement of operating income and expense ratios and achievement of timely financial statements.
- 5. **Goal 5** : Creation of productive human resources. With Strategy:
  - a) Developing the competence of hospital human resources with educational and training activities. The policies taken to implement this strategy are:
    - 1) Staff who have competence in accordance with their duties.
    - 2) Leaders of work units who have managerial competence.
    - 3) Staff who take part in the training are in accordance with the competency gap and the needs of their work units.
    - 4) Care and healthcare workers who have STR/SIP and Credentials
  - b) Implementation of the performance assessment system for Hospital Staff. The policy taken to implement this strategy is: "Staff improvement with *excellent performance*".
  - c) Implementation of the hospital remuneration system. The policy taken to implement this strategy is: "Staff improvement with *excellent performance*".
- 6. **Goal 6** : The availability of facilities, infrastructure and facilities in accordance with the class of the hospital. With Strategy: Procurement of facilities, infrastructure and facilities in accordance with the class of the hospital. The policy taken to implement this strategy is: "Achieving the needs of hospital facilities and infrastructure in accordance with standards".
- 7. **Goal 7** : The creation of a comfortable, safe and conducive hospital environment. With Strategy: Implementation of the environmental management system and hospital assets.



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The policy taken to implement this strategy is: "Construction and maintenance as well as integrated and sustainable hospital equipment".

**B. Financial Report of BLUD Drs. H. Amri Tambunan Hospital, Deli Serdang Regency**

The balance sheet is a report that presents information about the government's financial position in a certain period. The main purpose of the balance sheet is to know the financial position of BLUD which includes assets, liabilities and equity in a certain period. The information in the balance sheet is used in conjunction with the information disclosed in other financial statements so that it can help the users of the report to assess BLUD's ability to provide services in a flexible manner and to predict BLUD's ability to obtain sources of funds and their use in the future. Meanwhile, the operational report is a report that presents information about BLUD operations regarding the source, allocation, and use of economic resources that have been managed by the BLUD.

**C. Financial Ratio Analysis**

Financial ratios are activities in the form of comparing numbers in financial statements by dividing one number by another. The purpose of financial ratio analysis in this study is to find out and measure the performance of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency based on financial aspects. The financial ratios that will be calculated and analyzed in this study use:

1. Cash Ratio
2. Current Ratio
3. Collection *Period*
4. *Fixed Asset Turnover*
5. *Return On Fixed Asset*
6. *Return On Equity*
7. *Inventory Turnover*
8. Ratio of PNBK Revenue to Operating Costs
9. Patient Cost Subsidy Ratio

**D. Discussion**

The results of the BLUD financial performance assessment of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency in 2019-2023 obtained the criteria of "**MEDIUM**" with the category of "**BBB**". In 2019 it obtained the "**MEDIUM**" criterion with the "**BBB**" category, in 2020 the financial performance increased so that it obtained the "**GOOD**" criterion with the "**A**" category, in 2021 there was a decline in financial performance so that the financial performance returned to the "**MEDIUM**" criterion with the "**BBB**" category, but increased again in 2022 so that the criteria obtained were "**GOOD**" with the "**A**" category, while in 2023





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the financial performance of BLUD Drs. H. Amri Tambunan Hospital, Deli Serdang Regency has declined again so that the "**MEDIUM**" criterion with the "**BBB**" category is obtained.

BLUD's financial performance is an evaluation process of how BLUD manages and uses financial resources that are available to achieve optimal health service goals to the community. So that BLUD, which in this study is Drs. H. Amri Tambunan Hospital, Deli Serdang Regency, plays the role of a public institution that not only aims to generate profits, but also provides quality health services to the community, by considering efficiency and effectiveness in resource management, especially in the aspect of financial resources. The importance of analyzing the financial performance of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency is to ensure that the hospital can provide maximum health services to the community while maintaining financial sustainability and efficiency in managing its resources.

The financial performance of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency during 2019-2023 obtained an average total financial ratio score of 11.79 so that the resulting financial performance achievement was 62.05% and obtained the "**MODERATE**" criterion with the "**BBB**" category. This shows that there are several ratio indicators that are not optimal, one of which is the patient cost subsidy ratio. At this ratio, only in 2023 will Drs. H. Amri Tambunan Hospital, Deli Serdang Regency have social funds in the form of subsidies for patient fees, so that at this ratio it cannot contribute to the score in the financial performance assessment. The financial performance at the "**MEDIUM**" level shows that the hospital is able to survive and fulfill its financial obligations, although there are still several things that must be considered regarding the efficiency, effectiveness and management of its financial resources.

The implementation of the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) has a very important relationship with the financial performance of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency. The implementation of PPK-BLUD can contribute to improving the financial performance of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency through more autonomous, efficient, and accountable financial management, which can be seen in the following explanations:

1. Financial management autonomy

The implementation of PPK-BLUD provides flexibility for Drs. H. Amri Tambunan Hospital, Deli Serdang Regency to manage its finances independently, including in terms of income and expenses. Thus, Drs. H. Amri Tambunan Hospital, Deli Serdang Regency can be more flexible in determining budget allocation priorities in accordance with operational needs. Increasing efficiency in the use of the budget can be done because Drs. H. Amri Tambunan Hospital, Deli Serdang Regency can adjust expenditures to the reality of existing medical service needs.



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2. Performance-based revenue

The implementation of PPK-BLUD encourages Drs. H. Amri Tambunan Hospital, Deli Serdang Regency to increase local original income (PAD) derived from the health services provided. Drs. H. Amri Tambunan Hospital, Deli Serdang Regency can utilize income from various sources, such as hospitalization costs, medical services, and others, which can then be reinvested for facility improvements and human resource improvement. The financial performance of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency will be more transparent, because the income obtained will be directly used to improve the quality of hospital services and infrastructure, increase accountability and services to the community.

3. Financial accountability and transparency

The implementation of PPK-BLUD encourages Drs. H. Amri Tambunan Hospital, Deli Serdang Regency to be more accountable and transparent in financial management. Drs. H. Amri Tambunan Hospital, Deli Serdang Regency is required to report financial management periodically to the local government, as well as prepare financial reports that are more detailed and in accordance with applicable government accounting standards.

This will increase public trust in the hospital, which will ultimately affect the level of service use of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency and increase revenue.

4. Improved service quality

With more independent and efficient financial management, Drs. H. Amri Tambunan Hospital Deli Serdang Regency can allocate funds to improve the quality of services, such as the procurement of medical equipment, increased human resource training, and other facilities. This will have a positive impact on financial performance, because with the improvement of service quality, the level of community satisfaction and the number of patients will increase. Good service quality can also improve the image of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency, attract more patients, and increase revenue.

5. Innovation in financial management

With the implementation of PPK-BLUD, Drs. H. Amri Tambunan Hospital, Deli Serdang Regency will be more innovative in finding alternative sources of income and increasing expenditure efficiency. For example, through more optimal asset management or offering more diverse services, Drs. H. Amri Tambunan Hospital Deli Serdang Regency can increase revenue and reduce operational costs.

6. Flexible fund management

The implementation of PPK-BLUD gives Drs. H. Amri Tambunan Hospital Deli Serdang Regency flexibility in budget management that is more responsive to urgent needs, such



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as the purchase of medicines, medical equipment, or the improvement of facilities related to service improvement. This flexibility has the potential to reduce bureaucratic obstacles that are often found in conventional financial management.

7. Improving the competitiveness and attractiveness of hospitals

The implementation of PPK-BLUD at Drs. H. Amri Tambunan Hospital, Deli Serdang Regency makes the hospital more competitive in providing health services for the general public. This can increase revenue and positively affect financial performance.

8. More optimal financial performance

With good and efficient financial management, Drs. H. Amri Tambunan Hospital Deli Serdang Regency can allocate funds on target, reduce waste, and achieve more optimal financial performance. This includes achieving the financial targets that have been set, as well as ensuring that the hospital's finances remain healthy and sustainable.

In relation to agency theory, the government as the principal (or the community as the owner of resources/money) and the management of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency as agents who manage and make operational and financial decisions. The government as an institution that bridges the community as a principal, so there is a potential conflict of interest between the government and the public that represents the interests of the wider community. To minimize these conflicts, strict supervision, good accounting practices, and a transparent and accurate reporting system are needed.

The results of this study are not in line with the research conducted by (Winarso, 2018) which shows that the financial performance of Idaman Banjarbaru Hospital during 2013-2016 obtained a performance achievement of 73.68% and the resulting criteria are "GOOD" with the "A" category.

## **Conclusion**

### **A. Conclusion**

Based on the results of the analysis that the author has conducted regarding the financial performance of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency in 2019-2023, some of the conclusions that can be explained are as follows:

1. In 2019, the total financial ratio score obtained was 10.75 so that the resulting financial performance achievement was 56.58% and obtained the "**MEDIUM**" criterion with the "**BBB**" category.
2. In 2020, the total financial ratio score obtained was 12.5 so that the resulting financial performance achievement was 65.79% and obtained the "**GOOD**" criterion with the "**A**" category.
3. In 2021, the total financial ratio score obtained was 11 so that the resulting financial performance achievement was 57.89% and obtained the "**MEDIUM**" criterion with the "**BBB**" category.



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4. In 2022, the total financial ratio score obtained was 12.7 so that the resulting financial performance achievement was 66.84% and obtained the "**GOOD**" criterion with the "**A**" category.
5. In 2023, the total financial ratio score obtained is 12 so that the resulting financial performance achievement is 63.16% and obtained the "**MEDIUM**" criterion with the "**BBB**" category.
6. Overall, the average total financial ratio score obtained was 11.79 so that the resulting financial performance achievement was 62.05% and obtained the "**MEDIUM**" criterion with the "**BBB**" category.
7. The implementation of the Financial Management Pattern of the Regional Public Service Agency (PPK-BLUD) has a very important relationship with the financial performance of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency and contributes to improving the financial performance of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency through more autonomous, efficient, and accountable financial management.

#### **B. Suggestions**

To be able to improve the performance of Drs. H. Amri Tambunan Hospital, Deli Serdang Regency, especially in the financial aspect, the suggestions that the author can give are as follows:

1. Optimizing revenue management, one of the things that can be done is to improve BPJS claim management. RSUD must improve efficiency in the collection and management of BPJS claims, by ensuring that all administrative procedures are fulfilled correctly and on time, as well as avoiding pending or rejected claims.
2. Operational cost efficiency to be able to increase margins by taking several steps such as efficient inventory management and optimizing the use of quality human resources can reduce operational costs that can interfere with the financial smoothness of the hospital.
3. Conduct regular performance evaluations of the financial and operational performance of the hospital. This is done to find out whether the strategy implemented is effective. By using key performance indicators (KPIs) that include cost efficiency, revenue management, patient satisfaction levels, and financial ratios, hospital management can easily identify areas for improvement.

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