

Penggunaan metode indeks harga untuk pengendalian belanja bahan makanan di Instalasi Gizi RSUD Al-Kamal Jakarta

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Abstrak

ABSTRAK

Didapatkan informasi dari hasil penelitian ini inflasi harga rata-rata bahan makanan di RSUD Al-Kamal baru mencapai 9,97 % setelah 2 tahun 3 bulan. Sedangkan dampak inflasi harga rata-rata tersebut memberikan kontribusi kenaikan total biaya pada periode akhir penelitian ini besarnya 11,33 % total biaya periode basis. Sementara kewajaran harga dengan substitusi harga survei RS Benchmarking - nya RSUD Al-Kamal yaitu RSUD PR, ternyata harga RSUD Al-Kamal lebih menghemat total biaya sebesar 6.57 % total biaya basis dibandingkan dengan menggunakan substitusi harga RSUD PR. Sayangnya pada penelitian ini tidak dilakukan substitusi harga dengan RS Benchmarking dari swasta dengan kriteria terbaik berdasarkan Neraca dan Laporan Sisa Hasil Usaha / Rugi Laba. Dengan substitusi harga berbagai sumber pasar ternyata harga " Makro " memang lebih hemat dari harga RSLT Al-Lanni dengan perbedaan senilai - 18.63 % total biaya basis, pasar tradisional lebih hemat dengan perbedaan senilai - 15.76 % total biaya basis, dengan " Tip Top " lebih hemat dengan perbedaan senilai -9.17 %, dengan "Ramayana" lebih hemat senilai -8.46 %. Sayangnya pada penelitian dengan substitusi harga survei Pasar ini tidak memperhitungkan perbedaan biaya pemesanan satu sama lainnya.

Bervariasinya nilai efisiensi kontribusi penggunaan terhadap total biaya belanja bahan, terhadap produksi pelayanan makanan dan sasaran pelayanan makanan pada tiap periode : Pada Juli Agustus September 1996 nilai efisiensi penggunaan bahan makanan untuk produksi inefisien dengan nilai 0.64 % total biaya basis sementara sasaran keseluruhan naik 2.67 % sasaran periode basis. Sedangkan pada periode Juli Agustus September 1996 lebih efisien dengan nilai - 8.1 % total biaya sementara sasaran pelayanan makanan keseluruhan turun - 4.09 %. Sedangkan pada periode April Mei Juni 1997 lebih efisien namun nilainya cuma - 0.06 % sementara sasaran pada waktu itu naik 0.06 %. Dapat diinterpretasikan adanya kecenderungan dalam penggunaan bahan makanan Instalasi Gizi RSUD Al-Kamal lebih cost efisien dalam situasi penurunan jumlah sasaran pelayanan.

Sebagai saran penggunaan metode indeks harga ini dilanjutkan dan dilakukan pada keseluruhan bahan belanja operasional lainnya seraya melengkapi keterbatasan pada penelitian ini. Hasil pengukuran hendaknya didiskusikan dengan segenap karyawan untuk meningkatkan Cost Awareness segenap karyawan rumah sakit untuk meningkatkan efisiensi rumah sakit termasuk efisiensi belanja bahan operasional rumah sakit dengan tanpa mengurangi mutu dan penerimaan pelayanan rumah sakit oleh karyawan rumah sakit. Agar kelak rumah sakit dapat meraih keunggulan kompetitif dengan dukungan segenap karyawannya bagi kemajuan rumah sakit dan kemajuan mereka.

<hr><i>ABSTRACT</i>

Average of inflation rate of food supply purchasing price in this research to Al-Kamal Hospital below 9.97

% as long as two years three months since the base period or the first quarter of 1995. The contribution of the current inflation of total cost in the same period are 10.19 % of total cost in the base period. Meanwhile the level price in the current period with the substitution of survey benchmarking Al-Kamal Hospital with Pasar Rebo Jakarta Public Hospital (Pasar Rebo Hospital), actually Al-Kamal Hospital food supply price more efficient around of 6.57 % of the total cost Al-Kamal Hospital for dietary purchasing supply in the base period if compared with the substitution price of Pasar Rebo Hospital in the same current period. Unfortunately in this research did not applied price substitution with benchmarking private hospital with the best criteria that shown in the financial statement (balance sheet and profit or loss statement). It is recommended for the next time survey to the other surveyor.

Substitution price of several market showed that "Makro" price more efficient than the Al-Kamal Hospital food supply price, the difference around -18,63 % of total cost in the base period. The Traditional Market price more efficient than the Al-Kamal food supply purchasing price, the difference around ? 15,76 % of the total cost price in the base period. The 'Tip Top' market price more efficient than the Al-Kamal food supply price, the difference around -9.17 % of the total cost price in the base period. The "Ramayana" market price more efficient than the Al-Kamal food supply price, the difference around - 8.46 % of the total cost price in the base period. Unfortunately, no order cost were included in substitution price in the market survey. It is recommended for the next survey to compare order cost too.

The contribution of efficiency value are variance upon the total cost price for each period , such as : in July, August and September 1996 efficiency value of usage food compare with total value of production food were inefficiency around 0.64 % of total cost in the base period, meanwhile the objective of total consumer daily increased 2.67 % in the same period. Than in July, August and September 1996 efficiency value of usage food compare with total value of production food were efficiency around - 8.1 % total cost price in the base period, meanwhile the objective of total consumer daily decreased - 4.09 %. Than in April, May and June 1997 efficiency value of usage food compare with total value of production food were efficiency only - 0.06 % of total cost price in the base period, meanwhile the objective of total consumer daily increased 0.06 %. It could be interpreted that the use of total cost price in usage food supply for production food more cost efficiency in the decrease of total consumer daily than the increased of total consumer daily.

The recommendation of the price index method in this survey could be continued not limited hut to all of the hospital purchasing material supply. The result of total cost, price, usage, production and consumer daily measurement with price index method have to be discussed to all employee involved in the hospital, to increase their Cost Awareness to the development of the hospital efficiency included efficiency in purchasing material supply without decrease in quality and delivery of hospital services by them self; to reach the best competitive advantage for them and their hospital, etc.

References : 19 (1977 - 1996)</i>