

INTISARI

Tugas Akhir ini membahas sistem dan prosedur penganggaran biaya sarana dan prasarana di RSU PKU Muhammadiyah Sruweng. pengamatan masalah terfokus pada pelaksanaan sistem dan prosedur penganggaran sarana dan prasarana.

Tahapan dalam analisis pelaksanaan sistem dan prosedur penganggaran biaya sarana dan prasarana meliputi unit kerja, dokumen yang digunakan, fungsi-fungsi yang terkait, prosedur penganggaran biaya sarana dan prasarana. Selain dibandingkan dengan teori mengenai sistem dan prosedur menurut ahli, diberikan pula tambahan indikator BOR (*Bed Occupancy Ratio*) untuk lebih menjelaskan keefektif dan keefisienan sistem dan prosedur penganggaran biaya sarana dan prasarana RSU PKU Muhammadiyah Sruwaeng. jenis penelitian deskriptif kualitatif. Metodologi yang digunakan dengan mengumpulkan data primer dan sekunder diperoleh melalui dokumen yang digunakan dalam penganggaran biaya sarana dan prasarana dan wawancara untuk melengkapi dokumen yang belum lengkap.

Hasil penulisan menunjukkan pelaksanaan sistem dan prosedur penganggaran biaya sarana dan prasarana RSU PKU Muhammadiyah Sruweng sudah sesuai dengan teori sistem dan prosedur menurut Widjajanto dan Baridwan, serta efektif dan efisien berdasarkan indikator BOR.

Kata Kunci : Sistem, Prosedur, Penganggaran Biaya Sarana dan Prasarana.

ABSTRACT

This Final Project discusses the system and procedures for budgeting the cost of facilities and infrastructure at PKU Muhammadiyah Sruweng Public Hospital. Observation of problems focused on the implementation of systems and procedures for budgeting facilities and infrastructure.

Stages in the analysis of system implementation and budgeting procedures for the cost of facilities and infrastructure include work units, documents used, related functions, budgeting procedures for facilities and infrastructure. In addition to the theory of systems and procedures according to the expert, additional BOR (Bed Occupancy Ratio) indicators are added to further explain the effectiveness and efficiency of PKU Muhammadiyah Sruwaeng Public Hospital System and Budgeting System. Type of qualitative descriptive research. The methodology used by collecting primary and secondary data is obtained through documents used in budgeting of facilities and infrastructure and interviews to complete incomplete documents.

The result of the writing shows the implementation of budgeting system and procedures of facilities and infrastructure of RSU PKU Muhammadiyah Sruweng is in accordance with system and procedure theory according to Widjajanto and Baridwan, and effective and efficient based on BOR indicator.

Keywords: System, Procedures, Budgeting of Facilities and Infrastructure.