

Analisis pemulihan biaya (cost recovery) di instalasi dapur Rumah Sakit Bhakti Yudha tahun 2010-2011

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Deskripsi Lengkap: <https://lib.fkm.ui.ac.id/detail.jsp?id=75456&lokasi=lokal>

Abstrak

[illegible]

Standard meal unit cost of Bhakti Yudha Hospital in 2010-2011 were 68192 IDR for VVIP; 61423 IDR for VIP; 27451 IDR for class I; 21451 IDR for class II; 18768 IDR for class III; 18768 IDR for perinatology. The highest proportion of actual meal unit cost to hospital care cost for class III were 46% in 2010 and 49% in 2011. This proportion was higher than standard hospital proportion (23%). Cost recovery rate was less than 100% in general, showed hospital kitchen installation was not capable to provide meal as listed in budget. Annual standard meal unit cost evaluation is crucial in order to assess kitchen installation performance especially in financial utilization. Based on the result of the study, it is suggested to evaluate and to revise standard meal unit cost of hospital periodically, to calculate actual meal unit cost based on dietary meal, to establish kitchen installation cost as measurable cost by separating meal cost from hospital care cost, and to make kitchen installation as revenue center by serving outpatient dietary supply. Those effort could establish kitchen installation as a revenue center of the hospital.