

RINGKASAN

Penelitian ini merupakan penelitian kualitatif dengan subjek penelitian manajemen, staf unit layanan dan pasien di RS Pertamina Cilacap. Tujuan penelitian adalah untuk menganalisis efektivitas penggunaan anggaran operasional dengan indikator kinerja unit layanan (jumlah kunjungan pasien, *Bed Occupancy Rate/BOR*, *Average Length of Stay/AvLOS* dan jumlah tindakan medis) serta merumuskan strategi optimalisasi anggaran operasional untuk meningkatkan kinerja unit layanan. Proses penelitian dilakukan melalui wawancara mendalam, observasi, serta studi dokumen laporan keuangan dan kinerja rumah sakit. Analisis data menggunakan pendekatan analisis tematik yang kemudian diperkaya dengan analisis SWOT untuk merumuskan strategi optimalisasi. Validasi hasil penelitian dilakukan melalui triangulasi teknik dan triangulasi sumber untuk memastikan keabsahan data. Hasil penelitian menunjukkan bahwa penggunaan anggaran operasional di RS Pertamina Cilacap secara umum sudah efektif dalam mendukung layanan inti, terutama pada kebutuhan prioritas seperti obat, alat medis, dan sarana rawat inap. Efektivitas anggaran berkontribusi positif terhadap stabilitas BOR, memperpendek AvLOS, serta mendukung keberagaman tindakan medis. Namun demikian, masih terdapat kelemahan berupa kesenjangan antara rencana dan realisasi anggaran, keterbatasan pemanfaatan teknologi digital, dan rendahnya partisipasi staf unit dalam perencanaan. Analisis SWOT menghasilkan sepuluh strategi alternatif, diantaranya: memperkuat pemanfaatan anggaran pada kebutuhan prioritas pasien, mengoptimalkan teknologi digital untuk efisiensi, meningkatkan partisipasi staf unit melalui sistem insentif, memperluas peluang kerja sama dengan pihak eksternal serta merancang cadangan anggaran untuk menghadapi fluktuasi harga obat dan kebutuhan mendadak. Strategi tersebut diharapkan dapat meningkatkan efektivitas penggunaan anggaran sekaligus memperkuat daya saing RS Pertamina Cilacap dalam memberikan pelayanan yang berkualitas dan berkelanjutan.

Kata Kunci: *Efektivitas Anggaran, Kinerja Unit Layanan, BOR, AvLOS, SWOT, RS Pertamina Cilacap*

SUMMARY

This research is a qualitative study involving subjects from hospital management, service unit personnel, and patients at RS Pertamina Cilacap. The purpose of this study is to analyze the effectiveness of operational budget utilization with service unit performance indicators (patient visits, Bed Occupancy Rate/BOR, Average Length of Stay/AvLOS, and number of medical procedures), as well as to formulate optimization strategies for the operational budget to improve service unit performance. The research process was conducted through in-depth interviews, observation, and a review of hospital financial and performance reports. Data analysis employed a thematic approach, enriched with SWOT analysis to formulate optimization strategies. Data validation was conducted using technique triangulation and source triangulation to ensure research validity. The results show that the utilization of the operational budget at RS Pertamina Cilacap has generally been effective in supporting core services, particularly for priority needs such as medicines, medical equipment, and inpatient facilities. Effective budgeting has contributed positively to maintaining BOR stability, shortening AvLOS, and supporting the diversity of medical procedures. However, weaknesses were identified, including gaps between planning and realization, limited use of digital technology, and insufficient staff participation in the budgeting process. A SWOT analysis generated ten alternative strategies, including strengthening budget allocation for patient priority needs, optimizing digital technology for efficiency, enhancing staff participation through an incentive system, expanding external partnerships, and establishing budget reserves to anticipate fluctuations in drug prices and unexpected needs. These strategies are expected to improve budget effectiveness while strengthening the competitiveness of RS Pertamina Cilacap in delivering quality and sustainable healthcare services.

Keywords: Budget Effectiveness, Service Unit Performance, BOR, AvLOS, SWOT, RS Pertamina Cilacap