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FINANCIAL PLANNING ANALYSIS AT THE PRINCIPAL CLINIC OF ANNISA BLORA TRANSITIONING TO MOTHER AND CHILD HOSPITAL

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Abstract

Objective – The research aims to assess the income, health facility levels, potential new funding sources, and financial planning policies at a Principal Clinic transitioning to a Mother and Child Hospital.

Design/Methodology/Approach – This qualitative descriptive case study will be conducted from November 2023 to March 2024.

Findings – The analysis indicates plans to collaborate with BPJS for funding. The income will be allocated for medical equipment procurement, and NPV analysis yielded a positive value of IDR 985,286,391, with a 4-year and 1.5-month payback period.

Conclusion and Implications – Limited existing research on financial planning analysis for transitioning clinics into hospitals is noted, whereas this research is influenced by differing socio-demographic conditions in each case.

Keywords: Financial Planning, Transitioning, Mother and Child Hospital

INTRODUCTION

Maternal and neonatal health is one of the health indicators in Indonesia. However, based on Indonesian Minister of Health Regulation number 9 of 2014, health facilities such as the Principal Clinic have limitations in providing maternal and neonatal health services. The Principal Clinic cannot carry out several actions, requiring the patient to be referred to a hospital with higher facilities and authority (Permenkes RI 2014a). Limited clinical authority requires a plan to change for the Principal Clinic's services to be a hospital, so it must consider upgrading its status to a Mother-and-Child Hospital.

Establishing a mother-and-child hospital (RSIA) requires careful analysis and preparation to maintain the optimal quality of public health services. The most important thing in preparing to change a clinic to be an RSIA is the completeness of facilities and infrastructure, medical equipment, human resources, administrative capabilities, and financial management (Permenkes RI 2010b). Financial management in health facilities

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services includes various activities such as planning, budgeting, cash flow management, financial reporting, and cost control. Health facilities such as clinics and hospitals must manage their finances effectively to meet cost pressures, technology investment needs, and dynamic public health service needs (Dakrita & Samosir 2022).

Optimal financial management for the Principal Clinic includes calculating the balance of income or financial resources with the operational costs that must be incurred (Parikh et al. 2021). One of the most critical aspects of financial management is financial planning. Financial planning is key to transforming health facilities into quality and efficient hospitals. Given the complexity of hospital operations, from purchasing medical equipment to managing staff, solid financial planning will provide a foundation for overcoming the financial and operational challenges that arise during this transformation process (Yulianti & Hendarmin 2023).

Good financial planning is the main to successfully converting health facilities into hospitals. Through comprehensive and structured planning based on the results of evaluations of facility levels, income, potential new funding sources, and policies, healthcare organizations can overcome financial challenges, optimize the use of resources, and improve the quality of services provided to patients. This provides valuable information for health facility managers to develop and implement effective financial planning strategies to support health service transformation's sustainability (Raymond 2020).

Research regarding implementing effective financial management for clinics or primary health care to become higher-level health care facilities has not been widely published. Therefore, the continuous sustainability of clinics, especially Primary Clinics, as health service facilities that are planned to transition must be prepared before facing upcoming challenges. As a form of preparation, researchers are interested in conducting a financial planning analysis at the Principal Clinic regarding readiness to transition to a mother-and-child hospital.

METHODS

This study is a qualitative analysis research with direct observations, interviews, and document collection from the research subjects. The study used a purposive sampling technique and involved five respondents, including the Director of The Company, Head of the Principal Clinic, Head of the General Administration and Finance, Staff of the Finance Sector, and Staff of the Human Resources. The interviews and observations from November 2023 to March 2024 were analyzed to evaluate facilities, income, potential sources of new funds, policies, and projections for the success of financial planning in the Principal Clinic of Annisa Blora.

The data analysis technique used in this study is the qualitative data analysis technique. Qualitative data analysis techniques are carried out by presenting data starting with examining all data that has been collected, then compiling it in one unit, then categorizing in the next stage, and finally checking the suitability of the data with the reality of the scope of research and interpreting it with analysis following the ability of the researcher's reasoning power to make research conclusions.

RESULTS AND DISCUSSION

Evaluation of facility level

Establishing a Mother-and-Child Hospital (RSIA) or developing health service facilities must meet specific criteria. These include having the necessary human resources, equipment, facilities, and infrastructure and maintaining good management and administration. RSIA must fulfill the functions of hospitals as prescribed by law and have medical staff to ensure its operations align with targets. As for the physical facilities of RSIA, it must provide a minimum of outpatient services, inpatient care, emergency rooms, major surgical rooms, and other supporting facilities by government regulations. The minimum number of beds required for an RSIA is 25, by the criteria set from the National Health Insurance (JKN) program (Peraturan Pemerintah RI 2021c).

Table 1. Comparison of Annisa Blora Principal Clinic Buildings and Infrastructure with RSIA Class C Standard Criteria According to Indonesia Minister of Health Regulations

No	Criteria	Class C Standard	Principal Clinic
1.	Outpatient room	+	Available
2.	Inpatient room	+ (25 TT)	Available (40 TT)
	- Neonates	+	Available
	- Children and teenagers	+	Available
	- Mother / Maternal	+	Available
3.	Emergency room	+	Available
4.	Intensive care room	+	Available
	- NICU	+/-	Not Available
	- PICU	+/-	Not Available
	- ICU	+	Available
	- HCU	+/-	Not Available
5.	Delivery room	+	Available
	- Observation room	+	Available
	- Parturition room	+	Available
	- Isolation room	+	Available
6.	Pharmacy room	+	Available
7.	Surgery room	+	Available
8.	CSSD Room	+	Available
9.	Laboratory	+	Available
10.	Blood Bank Room	+	Not Available
11.	Radiology room	+	Available
12.	Medical rehabilitation room	+	Not Available
13.	Kitchen	+	There is
14.	Laundry room	+/-	There is
15.	Mortuary	+/-	There is
16.	Maintenance room for hospital health facilities and equipment	+	Available
17.	Office and administration room	+	Available
18.	Fire fighting room	+	Available
19.	Medical gas management room	+	Available
20.	Ambulance	+	Available
22.	Wastewater and sanitation management room (IPAL)	+	Available

Note: (+) must be present, (+/-) not required, TT (total beds)

"The Annisa Blora Principal Clinic was built with the help of a special architect for health facility buildings, we built it based on regulations from the Minister of Health around 2014" (Director of The Company).

"In the process, we already have several facilities that are quite good and by the new Minister of Health regulations, although there are several parts that need to be adjusted" (Head of Principal Clinic).

The importance of a thorough evaluation of medical infrastructure and equipment can identify gaps in clinic readiness to handle complex cases that may arise in maternal and child health services. Based on the evaluation results using standard criteria, the Principal Clinic almost meets the requirements according to standard criteria. This shows that comprehensive facility evaluation is essential in ensuring the clinic's readiness to become a maternal and child hospital is good enough. In addition, it is worth emphasizing that evaluating human resources, including the qualifications and training of medical staff, is a key factor in ensuring that clinics can provide safe and effective care (Muryani et al. 2022).

One of the most essential components of a facility assessment is the assessment of medical equipment and infrastructure. Clinics must ensure adequate space for various maternal and child health services, including delivery rooms, operating rooms, and neonatal intensive care units (NICUs). In addition, health facilities must be equipped with special medical equipment such as fetal monitors and obstetric surgical equipment. This assessment helps identify gaps in existing facilities and determine the level of investment required to meet maternal and child hospital standards (Cronk et al. 2021).

Table 2. Comparison of Human Resources at Annisa Blora Principal Clinic with RSIA Class C Standard Criteria following Minister of Health Regulations

No	Criteria	Class C Standard	Principal Clinic
1.	Medical personnel		
	Specialist doctors according to their specialty	+	Available
	- Obstetrician and Gynecologist	+	Available
	- Pediatrician	+	Available
	Subspecialist doctors according to their specialty	+/-	Not Available
	- Obstetrician and Gynecologist	+/-	Not Available
	- Pediatrician	+/-	Not Available
	Other specialist doctors	+/-	Not Available
	Other subspecialist doctors according to their specialty	+/-	Not Available
	General practitioners	+	Available
	Dentist	+/-	Not Available
2.	Nursing and midwifery staff		
	- Nurse	+	Available
	- Midwife	+	Available
3.	Pharmaceutical staff		
	- Pharmacist	+	Available
	- Pharmaceutical technical personnel	+	Available

4.	Other Health Workers		
	Medical technicians		
	- Medical record	+/-	Available
	- Blood service techniques	+/-	Not Available
	Physical therapy staff		
	- Physiotherapy	+/-	Not Available
	Nutritionist	+/-	Available
	Biomedical Engineering Staff		
	- Radiographer	+	Available
	- Laboratory analyst	+	Available
	Clinical psychologist	+/-	Not Available
5.	Non-health workers	+	Available

Note: (+) must be present, (+/-) not required

"We have 2 (two) specialist obstetricians and gynecologists and 1 (one) pediatrician. This is following the main requirements for the establishment of RSIA" (Head of The Principal Clinic).

"The total number of health and non-health workers we have is around 68, but this still requires evaluation regarding eligibility such as practice permits and required qualifications" (Human Resources Staff).

Besides medical infrastructure and equipment, human resources are also an indispensable factor in facility assessment. Clinics should evaluate the qualifications and skills of medical staff, including doctors, nurses, and other support staff. Continuing education and professional development are essential to ensure clinic staff have the skills and knowledge to handle complex and emergency medical situations. This review also includes an analysis of additional workforce needs that may be needed to accommodate increased services and patient volumes (Rahmi et al. 2023).

"We routinely hold weekly meetings with management and specialist doctors to evaluate services and SOPs as needed"(Head of Principal Clinic).

"Every year, there will be a clinic performance report for the company to identify potential dangers in the business so that clinic facilities can exist and develop"(Director of Limited Liability Company).

Evaluation of operational processes and risk management is also crucial in preparing the clinic to become a mother-and-child hospital. Clinics must ensure they have clear and effective standard operating procedures (SOP) for various medical services, including delivery, newborn care, and management of medical complications. Additionally, clinics must develop risk management strategies to identify and mitigate potential hazards that could impact patient safety and quality of care. This process includes regular reviews of SOP implementation and corrective actions if deficiencies are found (Buja et al. 2022).

Mother-and-Child Hospitals are classified as class C specialized hospitals with basic medical facilities and capabilities at least two primary medical specialties. Class C specialized hospitals are usually a development or transformation of primary health facilities such as community health centers or clinics (Hamidah & Iswanto no date). Following the current profile, the Annisa Blora Principal Clinic already has a permanent building that can be used as a first step, and only renovations need to be carried out to meet the room criteria from the Indonesia Ministry of Health in the JKN program. Apart from that, completeness of medical equipment and other supporting facilities is also needed—renewal consideration (Permenkes RI 2021d). Based on the results of the facility evaluation, it is projected that the Annisa Blora Principal Clinic has good potential with affordable expenditure to be developed into a Mother-and-Child Hospital and a class C specialized hospital.

Evaluation of income

Economic principles show that a business unit will generate profits if operational costs are lower than income. Income that exceeds operational costs is the main key to achieving stable and sustainable earnings for a business. When the income generated by a company or business exceeds the total expenses incurred for operations, including production costs, employee salaries, raw materials, and other overhead costs, the company will make a profit. These advantages not only allow the company to remain operational but also provide the possibility for further growth and development. By adequately managing revenue and operational costs and improving operational efficiency and marketing strategies, companies can ensure that their profits remain positive and sustainable in the long term (Kolmar 2022).

> *"The clinic has experienced a significant increase in profits every year until now; in 2023 alone, the CRR will reach 104.52%"* (Finance Staff).

> *"Expenditures made by the business unit are related to operational costs, including facility maintenance and employee honorariums."* (Head of General Administration and Finance).

Evaluation of overall financial management is essential in ensuring the clinic to become a mother-and-child hospital. Clinics must evaluate their financial health, including financial ratios, liquidity, and risk management policies. This evaluation helps clinics identify potential financial risks impacting their transformation and develop strategies to manage them effectively.

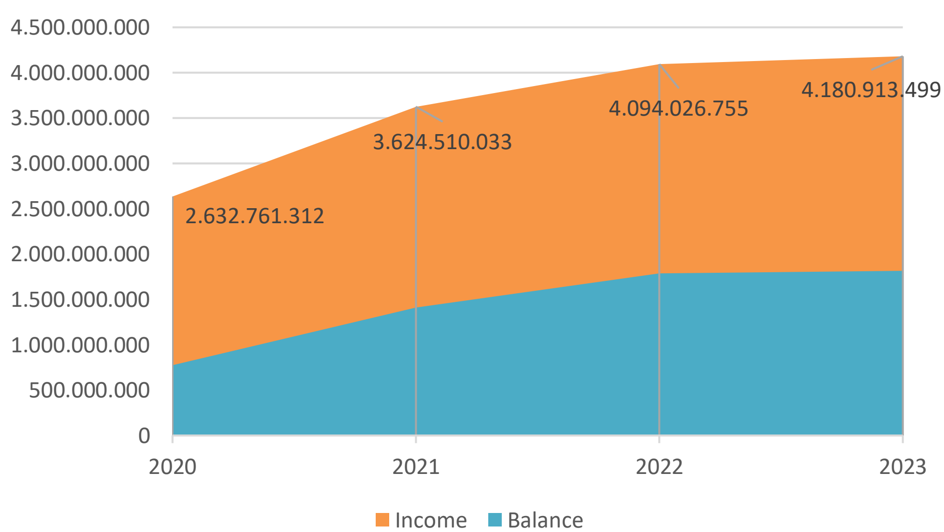

Figure 1. Comparison graph of income after operational costs (IDR currency)

"There is a balance report every month. I report it to the head of the department to be forwarded to the head of the clinic"(Finance Staff).

"I received the financial balance report so that together I can assess the liquidity and financial health of the clinic because the hope is that the clinic will always grow and develop" (Head of General Administration and Finance).

The Annisa Blora Principal Clinic has achieved revenues exceeding yearly targets through these economic principles. In year 2023, the clinic received a nominal income of IDR 4,180,913,499,- or 104.52% of the expected target. On the other hand, the total operational costs incurred have a ratio that is less than income, so it can be said that the Annisa Blora Principal Clinic has significant profits. Based on this assessment, the Annisa Blora Principal Clinic is financially capable of developing into a specialized hospital for mothers-and-child. Ananda et al. (2023) stated that income and operational costs are related to the profits that will be obtained so that the profits are positive and can be considered for business development (Ananda, Machmud & Hasan 2023).

Potential new fund sources

The financial resources of a health facility can come from various sources. Government-owned health facilities or hospitals usually receive financial resources from the State Revenue and Expenditure Budget (APBN) or Regional Revenue and Expenditure Budget (APBD). This is because government hospitals are often integral to national or regional health systems and support health services for the general population. These funds were obtained to ensure that hospitals provide affordable and quality health services for the population (Nugraheni, Zahroh & Hartono 2021).

"This clinic is one of the clinics that does not receive financial assistance from the government because of its status as a private health service, but we get capital from shareholders" (Head of Principal Clinic).

"Since we first managed it, the source of funds for clinic capital has only come from shareholders, and we only have five shareholders" (Director of The Company).

Private hospitals or health service facilities have a different range of financial resources. On average, private owners receive income as capital based on investment in shares owned by limited liability companies and ownership of assets, both tangible and intangible, which have future profit value, apart from that, to run their operations they will rely on income from the sale of services provided to patients (Nugraheni et al. 2021). Following its status, the Annisa Blora Principal Clinic is included in the private health service facilities so that the source of initial capital funds is based on investment in shares and assets owned. Until now, the funding sources owned by the Annisa Blora Principal Clinic are still capable of being used for clinic operations. However, new funding sources are needed for future development plans, including collaboration with the Social Security Administrator of Health (BPJS).

"We project that in 2025, the clinic which, God willing, will become RSIA will be able to collaborate with BPJS because 95% of the population in this district already has BPJS" (Head of Principal Clinic).

"Gradually, we plan to collaborate with BPJS to participate in the JKN program; in the future, maybe we will collaborate with other private insurance companies" (Director of The Company).

Collaborating with the JKN program through the Social Security Administrator of Health (BPJS) in Indonesia, especially for providers of medical service facilities, has the potential for significant economic benefits. The community in Blora Regency, which has reached more than 95% as JKN users, will increase the volume of patient visits, leading to the potential for increasing income. In other words, clinics can attract more patients because BPJS participants will look for health facilities that accept JKN program. Therefore, collaborating with private and government insurance can be a potential new source of funds for health facilities (Ulandari 2021).

"I was ordered by the Head of the Clinic to learn how to manage the BPJS claims system so as not to experience losses because we often hear that several hospitals have experienced losses after collaborating with BPJS." (Head of General Administration and Finance).

Despite the potential for significant benefits, it is important to remember that there are also some challenges and considerations. Health services must ensure that the claims process to BPJS runs smoothly and there are no delays in payment. Clinics must also ensure that they continue to comply with the quality standards and regulations set by BPJS to ensure the continuity of long-term collaboration (Yustiawan et al. 2013).

Development policy

There has been a lot of transition of health service facilities to hospitals, from community health centers and private clinics. Many factors form the basis for consideration in determining health service development policies. The Annisa Blora Principal Clinic will experience facility-level development to become a mother-and-child hospital through a 5 (five) year policy. The Principal Clinic strives to improve the quality of health services so that it can become a referral hospital for the people of Blora Regency and help reduce the Maternal Mortality Rate (MRR). This is based on the basic policy by Sira and Junadi (2023), which states that the development of health facility levels considers the community's need to access advanced health services to improve people's welfare (Sira et al. no date).

"We regularly hold General Meeting of Shareholders (RUPS) and Extraordinary General Meeting of Shareholders (RUPSL) to determine the future policy direction of the company and business units"(Director of Limited Liability Company).

Implementing health facility-level development requires a feasibility analysis to ensure community needs and avoid investment losses from establishing a hospital. This feasibility analysis includes assessing environmental changes, consumer needs, and investment calculations to assist management in making policies that provide maximum service to the entire community (Ginting & Fentiana 2020). This is in accordance with the Annisa Blora Principal Clinic has done: policymaking for development into RSIA requires planning and analysis stages before deciding on development within 5 (five) years.

Financial projection success

In the profile data of the Annisa Principal Clinic and the strategic evaluation of the level of health facilities, several additional policies have been determined in the form of requirements for the process of developing the Principal Clinic into a Mother and Child Hospital, including the need for main medical equipment, other supporting equipment as well as building renovations and land expansion which require renovation costs to meet standard criteria by the Indonesia Ministry of Health through the JKN program (Table 3).

Table 3. Development Cost Plan

Type	Periods				
	I	II	III	IV	V
Buildings and land	5,444,203,639	-	900,000,000	-	250,000,000
Medical devices	1,521,969,166	12,015,000	930,724,000	116,471,428	33,652,900
Other*	507,600,000	-	-	107,159,000	-
TOTAL	**7,473,772,805**	**12,015,000**	**1,830,724,000**	**223,630,428**	**283,652,900**

Note: *others: included in the vehicle financing plan and medical support equipment; nominal using the Indonesian Rupiah exchange rate (IDR)

Net Present Value (NPV) Projection Analysis

Based on financial reports, the Annisa Blora Principal Clinic has initial investment capital of IDR 8,000,000,000 to develop into a hospital. Then, NPV calculations can be carried out with a discount value determined by management at 10% to assess the potential and success of investment in developing it into a Mother's Hospital and Children's hospital.

Table 4. Calculation of Net Present Value (NPV)

Year	Initial Investment	Cash flow	Present Value
0	-IDR 8,000,000,000		-IDR 8,000,000,000
I		IDR 2,297,465,860	IDR 2,088,605,327
II		IDR 3,194,667,426	IDR 2,640,221,013
III		IDR 2,263,449,064	IDR 1,700,562,783
IV		IDR 1,702,141,716	IDR 1,162,585,695
V		IDR 2,243,942,221	IDR 1,393,311,573
	NPV		**IDR 985,286,391**

In the NPV calculation (Table 4), a nominal value of IDR 985,286,391 is obtained, which has a positive value. Apart from that, if we look at it based on the present value each year, it shows a value that is still positive, this indicates that investment in hospital development has the potential for success. In terms of annual cash flow, the nominal value obtained is still higher than the development plan expenditure, so that the expenditure needs can still be covered by existing cash flow. An investment plan is considered worth continuing if it has a positive NPV value, that is, the present income value from the investment is greater than the cost value (Kumara et al. 2022). The NPV analysis of this investment shows a positive NPV, which shows that this investment is worth making.

Payback Period Projection Analysis

This analysis method was carried out to see how long it would take for an investment to develop into a Mother-and-Child Hospital to gain potential profits. In calculating this return period, the value of the time required is 4 years 1.5 months (Table 5). The Payback Period with a length of 4 years and 1.5 months proves that the plan to develop the Annisa Blora Principal Clinic into a Mother and Child Hospital is still profitable because the time required is shorter than the planned development phase determined by the 5 (five) year policy (Kumara et al. 2022) .

Table 5. Calculation of Investment Payback Period

No.	Year	Cash flow	Cash Flow Discounting	Discounted Net Cash Flow
1.	0	-IDR 8,000,000,000		-IDR 8,000,000,000
2.	I	IDR 2,297,465,860	-Rp 5,702,534,140	IDR 2,088,605,327
3.	II	IDR 3,194,667,426	-Rp 2,507,866,714	IDR 2,640,221,013
4.	III	IDR 2,263,449,064	-Rp 244,417,650	IDR 1,700,562,782
5.	IV*	IDR 1,702,141,716	IDR 1,457,724,066	IDR 1,162,585,694
6.	V	IDR 2,243,942,221	IDR 3,701,666,287	IDR 1,393,311,572

Note: *the required payback period shows a positive value at the time of investment

CONCLUSION

The Principal Clinic of Annisa Blora has adequate buildings and facilities to develop the facility level into an RSIA with a renovation plan in accordance with the standards of the Indonesian Ministry of Health. Apart from that, the nominal value of the income received always shows a positive number, so that operational costs will be covered by income to create profit. Collaboration with BPJS can also be used as a potential new source of funding, so if you look at financial planning through evaluation of facility levels, funding and possible new funding sources followed by NPV and payback period analysis, it shows that the Annisa Blora Principal Clinic is worthy of being developed into a Mother and Child Hospital.

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