BASIC HOSPITAL FINANCIAL MANAGEMENT pdf

1: Basic hospital financial management (edition) | Open Library

Basic hospital financial management by Donald F. Beck, , Aspen Systems Corp. edition, in English.

Physicians thus need to understand the basics of finance so they can thoughtfully contribute to these discussions at the practice, department, and organizational levels, says Richard Priore, president and CEO, Excelsior HealthCare Group. Yet physicians frequently are at a disadvantage in discussions with financial and operational leaders. Yet physician leaders need to be able to interpret these reports so they can conduct a financial forensic analysis to gauge the performance of their practice, department, or organization. Understanding how measures like total asset turnover and cost per discharge are defined also can help them converse with finance leaders and gain a better knowledge of how their balance sheet measures up against industry benchmarks see an exhibit on using benchmarks to gauge the financial health of an organization. When physician leaders conduct their monthly operations review, Priore recommends using a financial pathway as a tool for determining which steps to take if they identify specific variances in their operating revenue or operating expenses see the exhibit below for an example. Making a Business Case Beyond reading and reacting to an income statement, knowing how to make a business case is another tenet of financial management. For physician leaders, articulating a tangible financial benefit of an initiative, instrument, or other investment can be particularly challenging if their financial acumen is limited, Priore says. An even more difficult scenario entails suggesting such capital allocations when the organization has a moratorium on funding quality improvement initiatives that do not have a positive ROI. Even the organizational culture can present barriers when making a business case. When proposing enhancements to services or staffing, physicians should develop a financial pro forma. Take the case of a medical director in an emergency department who wants to combat blood culture contamination, which is causing unnecessary patient morbidity and driving up healthcare costs. After reading in a journal article that cross-contamination rates are significantly higher in blood draws by nurses than in draws by phlebotomists, the medical director wants to assess the ROI of hiring dedicated phlebotomists to conduct blood draws. By comparing the contamination rates of nurses and phlebotomists, and determining the unreimbursed cost per contamination, the medical director can assess the potential savings. From there, the director can determine the incremental operating expense of hiring more phlebotomist FTEs and the ideal number that would produce a positive ROI. He offers the following suggestions for physicians seeking to improve their business acumen. Having a basic understanding of key terms and concepts can help physicians feel more comfortable conversing with their peers in finance and operations. See the accompanying glossary: Select Healthcare Financial Management Terms Advocate on behalf of your colleagues for meaningful data. Physicians drive healthcare costs through their selection of supplies and equipment as well as their orders for medications, tests, and specialty consults. Many physicians recognize this impact and want to be better stewards of resources. A article in JAMA Surgery found that giving surgeons a scorecard helped decrease surgical supply costs. At a minimum, all physicians should press their organizations for their risk-adjusted cost per case and their quality outcomes, compared with their peers, Priore says. Look for opportunities for experiential learning and mentorship. One viable scenario is to work in a dyad leadership model that pairs each physician leader with an executive from finance or operations who has a complementary skill set. Even if physicians are not in a formal dyad structure, they should seek the insight of finance leaders on topics related to specified organizational goals, such as meeting budgeted revenue and expense targets. Although physicians are often expected to be all-knowing, there is no shame in seeking out a mentor, Priore says. He suggests choosing an administrator or another physician with strong financial acumen to help review and understand financial reports. Be inquisitive during meetings. How is overhead calculated and allocated? What is our cost of capital? What is our payer mix? What is our contribution margin i. What is our plan to grow profitable volume? They also can help explain how unwarranted practice variation mars clinical and financial outcomes, and work to improve the overall performance of the organization. At the same time, they can offer administrators insights on how physicians approach financial situations through a clinical lens. Specifically, they can translate the bedside impact of various financial decisions, such as adjusting labor or updating outmoded, inefficient equipment. Quoted in this article:

2: Health administration - Wikipedia

Create the strategy, support it with financial and operating plans as well as execute with effective project management, accountability and a sense of urgency. Consider the risks and limitations.

The mission of every public hospital in Nigeria is to serve the health care needs of people in its communities 24 hours a day, seven days a week. The task, and the task of its medical staff, is to care and to cure. The extent to which a hospital achieves this objective depends to a greater extent on the application of basic hospital financial rules, guidelines and accounting policies. The objective of this paper, therefore, is to give a highlight on the basic financial rules, guidelines and accounting policies in public hospitals. The rest of the paper is organized in two 2 sections. While, Section three 3 concludes the paper by highlighting basic financial rules and guidelines in public hospitals relating to three issues namely general financial administration, financial counseling to patients and ensuring fair billing and collection practices. An enterprise is normally viewed as a going concern. This means that the enterprise will continue in operational existence for the foreseeable future. It is assumed that the enterprise has neither the intention nor the necessity of liquidating or of curtailing significantly the scale of its operations. Although the result of business unit cannot be determined with precision until its final liquidation, the business community and users of financial statements require that the business be divided into accounting periods usually one year and the changes-in position be measured over these periods. This concept advocates that there is consistency in accounting policies adopted in the preparation of the accounts. There should also be consistency in the treatment of like items from one period to another. This concept holds that cost is the appropriate basis for initial accounting recognition of all assets acquisition, services rendered or received, and expenses incurred. It also holds that subsequent to acquisition cost values are retained throughout the accounting process. This concept state that no expenditure can be incurred on any project or programme unless it has been provided for in the approved estimate. This means that all Government resource should be in fund, under appropriate heads and sub-heads. Under the cash basis, debtors and creditors are eliminated and the costs of fixed assets are written off in the year of purchase. This is the basis under which the financial statements of government in Nigeria are being prepared. The government adopted this basis as a result of its simplicity and the fact that it enables the officers to perform with confidence so that a lot of laymen are called upon to perform accounting functions in government. It is very simple to understand 2. It is easy to operate. It is factual 4. It saves time 5. It enables the officer to perform with confidence 6. Debtors and creditors are eliminated and therefore there are no cumbersome accounting entries. The costs of fixed assets are written off in the year of purchase which also results in less entry. Disadvantages of Cash Basis 1. It takes unrealistic view of financial transactions e. It does not depict an accurate picture at the end of the period 3. It cannot be used for private economic decision making 4. It does not obey the matching concept. Valuation of stock at the end of each for year may be cumbersome 6. It does not make provision for depreciation of fixed asset in every financial year. Modified Cash Basis Under the modified cash basis, books of accounts are left for about 3 months after the year in order to capture substantial amount of income relating to the previous year and also make substantial amount of payments relating to the previous year. Accrual Basis Under this basis, financial transactions are recorded as soon as contract is sealed and consideration moves from the offeree to the offeror irrespective of the fact that the actual receipt of cash in respect of this transaction might occur in future accounting periods. This is the basis under which the financial transaction of government parastatals, government owned companies and the organized private sectors prepare their financial statement. Commitment Basis Under this basis, financial transactions are recorded right from the board room where management takes decision to expend money. The government budgetary procedure is commitment accounting in nature as funds are earmarked for different purpose. This is a book keeping method which captures information about a financial transaction when it is ordered; contracted or agreement entered for the provision of goods or services in the future. A liability will not be recognized until delivery is made, but the government is committed to meeting the obligation as soon as delivery is completed. The method recognizes expenditures at the time obligation or commitment is entered and employs subsidiary, or memorandum books to record such transactions as relate to local purchase orders, job orders and contracts. In the public sector, commitment accounting is a statutory requirement, which, assists in vote control as it allows every accounting officer to keep track of expenditures being incurred in relation to the approved estimates. The vote book is to be kept up-to-date and that for each sub- head the amount approved in the estimate is to be clearly shown. Similarly, the expenditure incurred on any known liabilities and unexpended balance should be shown. Advantages of Commitment Basis a It aligns with the matching concept b It is an aid to financial control c A separate payment tabulation is available when required d Adjustment occurring when actual expenditures have been obtained do not affect the final accounts. Balance which ought to have lapsed in the vote book at the end of the year may he spent by issuing local purchase orders to exhaust the votes. These regulations form the basic framework that serves as reference point in the conduct of public sector accounting and financial management. There are two categories of this framework: The legal framework is binding on the issuing governments. However, the professional framework is voluntary and subject to the government of a country being signatory to the charter of the issuing institution or body. The legal framework consists mainly of enactments and laws by a national government, while the professional framework is made up of statements promulgated by international organizations and professional bodies. Though these statements do not have the force of law, they are nevertheless highly recommended. Failure to observe them by a country may warrant international sanctions especially from donors and creditors. The Constitution of the Federal Republic of Nigeria The constitution of the Federal Republic of Nigeria, provides the general framework as regards the power over and controls of public funds. It deals with the establishment of government funds, receipts into and expenditures out of them. It also specifies the manner of distribution of revenues between and among the tiers of governments. The Constitution also gives guidelines regarding the financial reporting process in government budgeting, accounting and auditing. There are some sections of the constitution that are relevant to Public Sector Accounting. For example, the constitution authorizes the payments of government revenue into the Consolidated Revenue Fund, it also states the allocation of revenue, the audit of Pubic Account, the Budget procedure and other financial matters. Section 82 of The Constitution vested the power to authorize withdrawals from Consolidated Revenue Fund in case of defau1t of budget approval for a maximum period of six months to the president. The Finance Control Management Act of The management and general operation of all public funds is governed by this Act. It regulates the accounting system, the books of account to be kept and the procedure for preparing final accounts and financial statements. The Act consists of six parts and three schedules. General supervision and control of public funds by the ministry of finance. Management of the Consolidated Revenue Fund C. Investment of Public Funds. Legislative authorization of expenditure through the annual estimate. The Finance Control Management Act of governs the management and operation of all government funds. Some of the provisions of the Act are as follows: The Audit Act This relates to the accounts to be forwarded by the latter to the former within seven months after the end of each financial year. The Act mandates the Accountant General of the Federation to submit within seven months after the end of each financial year the Account of the Federation to the Auditor General for the Federation for Audit. The Act also sets out the duties of the Auditor General for the Federation. This Act covers the area of Audit and Accountability in Government. These are regulatory documents containing codes and guidelines designed to control the use of public monies at the federal level. The corresponding documents at the states and local government levels are the Financial Instructions and Financial Memorandum, respectively. Beside these, separate instructions regarding the receipts, custody and the issue of stores are contained in the Stores Regulations issued by state governments. These are regulations which are issued to regulate various financial matters and set rules and procedures for Public Accountability. They specify the rules and regulations on opening of Bank Account, collection of revenue, security of documents, revenue control, issuance of cheques, payment procedure etc. Financial Regulations has thirty seven chapters each dealing with various aspect of government financial transactions e. Upon receipt of the Appropriation Bill by the legislature, there follows due deliberation after which the Bill is passed. Subsequently the executive endorses it to become the Appropriation Act. For any expenditure outside the appropriation act, other than a statutory expenditure, to be legitimate, it has to be supported by the supplementary act. These are bills either money bills or others passed into law by the National Assembly. Appropriation Act states the amount to be spent on each programme on the approved estimate. Treasury Letters and Circular: These are periodic communications made, or releases issued, by the ministry of finance. They could be administrative, financial or 6 accounting in nature. They are meant to guide the operation and conduct of public sector financial transactions as they relate to government ministries and departments. Circulars come into force from time-to-time and they can be used to introduce new policy guidelines or modify existing financial procedures such as contained in the Financial Instructions FIs. However, in the event of any conflict between Circulars and the FIs, the latter supersede. These are directives issued in form of circular, letters or memo to guide the day to day activities of government ministries or departments. They are used to amend existing financial regulation or to introduce new policy. This is the government official newsletter. It is published periodically and contains all government policy statements like appointment of new officers, retirement, financial statement, release of warrants, advertisement on contract etc. Though this deals mostly on personnel matters but there are some sections that are related to account for example FR stated that hand over of government furniture should be in line with public service rule. Since government participates in others areas like manufacturing banking, insurance etc.

3: A Physicianâ€™s Guide to Financial Management Basics | HFMA

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This article has been cited by other articles in PMC. Abstract Extremely complex health care organizations, by their structure and organization, operate in a constantly changing business environment, and such situation implies and requires complex and demanding health management. Therefore, in order to manage health organizations in a competent manner, health managers must possess various managerial skills and be familiar with problems in health care. Research, identification, analysis, and assessment of health management education and training needs are basic preconditions for the development and implementation of adequate programs to meet those needs. Along with other specific activities, this research helped to determine the nature, profile, and level of top-priority needs for education. The need for knowledge of certain areas in health management, as well as the need for mastering concrete managerial competencies has been recognized as top-priorities requiring additional improvement and upgrading. INTRODUCTION Health managers are required to perform complex managerial responsibilities, both in the new models of health care delivery and in traditional hospital institutions, having in mind that old boundaries between administrative and medical management are slowly fading away. In majority of institutions, a low number of health managers consider that they are adequately prepared through their formal education for the career of a competent health manager 1. Although there is a low consensus on the set of basic competences and skills required of health managers, nobody questions the necessity of additional academic improvement and professional development for a competent performance of managerial functions in an extremely complex and dynamic environment such as health care 2 , 3. This research aims to provide ground for a further discussion on numerous factors related to continuous education and professional development of health managers, primarily based on their personal attitudes and perceptions. The questionnaire, accompanied by detailed methodological instructions, was e-mailed, faxed or posted to the managers. This questionnaire consists of several modules and it significantly facilitates collection, entry, processing and analysis of the data. This model represents a comprehensive, holistic model of all the managerial skills and competences which can be used in the existing managerial position, as follows: Four main types of health care management skills 1. This type of skill is composed of three categories of skills, including: Ability to be self-conscious, to accurately assess themselves, have an understanding for others, facilitate communication, collaboration and working with teams. Ability to establish and promote relations, helping others to get the opportunity to grow, ability to lead groups and teach others. The other main type of skills that job may require is information management and these perceptual skills enables us to collect, organize and interpret information. And this type of skill is composed of three categories of skills, including: The ability of understanding and awareness of organizational events, listening with an open mind, and understanding the sources of obtaining and information exchange. Ability to assimilate information from various sources, discovering their meaning and interpretation of specialized technical information for the purpose of communication and general use. Also the group of analytical skill is composed of three categories of skills, including: The ability of seeing things from a broader perspective, conceptualizing, set theory, predicting the future and developing long-term plans. And this type of skills is composed of three categories of skills: Ability to identify goals and standards, the distribution of personnel and resources, and to evaluate performance. The ability to dedicate the achievement of the objectives, work in conditions of limited resources, respect of deadlines, routing the others and efficiency. These four types of skills with subgroups contained in it, creating the universe of skills that may be required for the managerial job. The differences found between the level of importance and priority of skills offered or activities that require a certain capacity, and level of skills that currently have the managers are top-priority issues, which require additional health management education and training in order to enable health managers to perform their roles in a more competent and high-quality manner. The whole sample included health managers, divided by the level of health care as follows: Primary health care â€” directors of health centers; 63 managers interviewed, Secondary health care â€” directors of cantonal, general and specialized hospitals ; 12 managers interviewed, Tertiary level â€” directors of clinical centers and directors of clinics 67 managers interviewed.

4: WHO | Readings for a new hospital manager

BOOKCOMP, Inc. â€" Health Administration Press / Page ix / 3rd proof / Understanding Healthcare Financial Management 5th ed. / Gapenski [-9], (5) Lines: to

Managing the finances of any health care business nowadays is like driving a car with foggy windows. The industry has been changing in big ways since long before the Affordable Care Act took effect. Financial management in health care requires exceptional skill. What Financial Management Means In any industry, financial management involves handling routine financial operations, such as negotiating contracts, making cash available for expenses such as payroll, and maintaining a cash cushion for unexpected costs. For example, health care providers, such as large physician practices and hospitals, may decide to offer expanded tests or treatments by buying new medical equipment. Helping to make the decision and finding the best way to pay for it are both part of financial management. Meeting Different Financial Goals Business strategies and financial management are intertwined. In , hospitals were buying up neighboring physician practices. Doctors who sell their practices become employees of the hospital, and the hospital becomes a regional hospital system. That way, the hospital builds a larger and steadier payment stream: It gets money from the entire spectrum of medical care, from tests to surgery to rehabilitative services. Acquiring a practice brings in new revenues right away, so the revenue stream helps pay for the purchase, and the regional hospital system, which is much larger than the hospital alone, has more bargaining power with health-insurance companies. Managing Treatment Costs To a health insurer, cost-effective medicine is crucial. The task requires significant medical know-how. The insurer wants treatments to work to avoid higher costs down the road. Doctors need to be sure that the treatments are medically sound. Otherwise, they put themselves at risk for malpractice lawsuits. Preventing Expensive Medical Conditions A health maintenance organization, which may have the same patients for many years, shares the goals of a public health agency: For example, HMOs want to find the best and most cost-effective screening tests for heart disease and cancer. For that, medical research is indispensable. Any health care entity that has an affiliated research group -- and many do -- adds its funding to the tasks of financial management. Changes Bring Fresh Challenges Financial management is an art and a science in any industry, but health care is particularly challenging because the industry changes so fast. With the Affordable Care Act, for instance, insurers have had to recalculate their plans and their premium structures. More changes are inevitable. Providers and insurers will need exceptionally skilled financial management for a good while to come.

5: Examining the Basics of the Healthcare Revenue Cycle

get for and measure a business's financial performance, financial management provides the theory, concepts, and tools necessary to make better decisions. Thus, the primary purpose of this textbook is to help healthcare managers.

The findings total over one-third of all hospitals. There are many reasons as to why these hospitals are losing money. Payer mix, lowered reimbursement, bad debts and operating physician practices are several explanations. Taking the findings one step further leads to the question, how can a hospital turn a prof it with all of these contributing factors? Some hospitals explore complicated ways to offset these issues to make their organizations more profitable. Unfortunately, realizing a gain in one area may result in a loss of another. Hospitals need to practice the basic fundamentals to reduce or eliminate these losses and help turn their organizations around. We see the basics breaking down to just a few key and critical principles. These are strategy, execution and accountability â€" all with a sense of urgency. While this sounds so simple, actually being able to follow these principles becomes complicated by other influences. Start with strategy Strategy sets the direction of an organization. Identifying key organizational goals and sharing those goals with all employees creates a sense of focus for everyone in the organization. Then, try limiting the number of goals to several key areas. Having too many goals creates confusion and possibly conflicting priorities if there is not a clear delineation of responsibility. Responsibility for accomplishing those goals must be evenly balanced amongst an executive team. Without balance, the individual s overloaded will have difficulty managing multiple priorities. Key aspects needed to support this strategy should be a long-term financial plan and an operational plan. The financial plan should support the capital investment required to achieve goals while maintaining or improving the financial stability of an organization. The operational plan should provide the financial outcomes while, at the same time, meeting clinical quality and patient satisfaction expectations. Difficulties in execution Execution is the next key principle and often where the most challenges occur. While identifying the strategy set the goals, execution includes the tactics at which those goals will be achieved. So many elements are required to properly execute a good strategy. Therefore, it is difficult to briefly discuss all of them. However, we recognize core elements as the skill set of the team to execute, maintaining focus on key principles, proper prioritization of both key activities and interference as well as project management. For large organizations, individuals with specific areas of expertise can help bring the skill set needed to execute certain tactics. On the other hand, small organizations are faced with either outsourcing to achieve a skill set or utilizing the talents of a smaller pool of resources. Large organizations can also spread the workload over a larger group of people, while the executive team of small organizations is faced with wearing many hats and balancing oversight with hands-on details. Even with the proper skill set, maintaining a clear focus on what needs to be accomplished can be a challenge. Outside interference, putting out immediate "fires" and unforeseen barriers create plenty of distraction. Often, these distractions stifle progress. While some of these distractions deserve attention, many low priority ones divert too much attention away from the main goals. Key individuals must maintain focus on key tasks, while others should be used to handle those pesky distractions. Many organizations lack expertise in project management. Effective project management not only requires a comprehensive action plan, but also a talented project manager. The project manager must be a taskmaster, working to keep individuals focused on deadlines, drive tasks to completion through due dates and reporting results to key leadership. The project manager must have key executive support with executives directly addressing those individuals who are not finishing tasks by assigned deadlines. Accomplish with accountability Great results cannot be expected if those expected to achieve those results are not held accountable. Accountability must be both positive and negative, where achieving results more than the bare minimum is rewarded and failure to achieve results comes with consequences. On a recent engagement at a client site, we reviewed areas not meeting operating budget. One client team member stated a particular manager never met his budget. At the same time, there was no incentive plan in place for those who did achieve or exceed budget targets. While accountability does not always account to terminations or financial rewards, there still must be a few incentives in place. Organizations need to avoid rewarding hard work when results are not achieved on a consistent basis. While hard work is important, if the efforts do not achieve the desired results, the work was not worth the effort in most cases. Create sense of urgency A sense of urgency is necessary without a sense of panic. Most often, projects are executed without a given deadline or an unnecessarily longer deadline. The project timeline expands, often resulting in longer periods of undesirable results. Taking longer to execute a cardiology expansion or moving too slow on a quality improvement project are just a few examples of how a lack of urgency harms an organization. These examples cannot only result in lost margin or market share, but also result in poor patient outcomes and even litigation. Maintaining a sense of urgency can also correlate to accountability. If employees are to be held accountable with both positive and negative reinforcement, projects tend to move quicker â€” especially when the entire team shares this sense of urgency. Improve loss leaders Hospitals experience some areas as their loss leader. Loss leaders can often equate to core services needed, such as providing obstetrics services in a small community. They can also include avenues to more extensive services, such as screenings. Monitoring efficiency and continually performing process improvements helps minimize these losses. When possible, benchmark loss leading services with similar hospitals or even similar departments. Painful realities Top performing organizations execute the basic fundamentals well. But the painful reality is we see many organizations struggle with the above key principles we have described. Distractions enter into the picture and interfere with the execution of plans for a variety of reasons. Utilizing the fundamentals of strategy, execution and accountability, along with basic finance fundamentals can help eliminate interferences. Projects should have a supporting financial plan, including a return on investment calculation. These calculations should include an expected-case scenario and not a best-case scenario. We also need to consider the risk factors and what the impact of the worse-case scenario could result. Avoid the pitfall of moving forward on a project based on gut instinct, emotion or chance without a financial plan â€” especially where significant dollars could be spent or put at risk. Project financial plans should contain the following, at a minimum: When possible, if options are available, explore which option provides the best net present value over an expected period of time usually 3 â€” 5 years. A good plan is not complete unless it considers the risk factors. Projects with lower probability for success must be evaluated based on what the impact to the organization could include. A good example is leasing space versus building new construction. A five-year lease with an option to either buy or extend may cost more in the long run, but if the project is not successful, capital dollars for the future and the headache of holding on to an empty building is saved. While all of these basic principles seem fundamental, many situations can arise to interfere with the best-made plans. Use the tools available and follow the principals. Create the strategy, support it with financial and operating plans as well as execute with effective project management, accountability and a sense of urgency. Consider the risks and limitations. Mark has over 28 years experience in the healthcare field. He has a unique knowledge of both finance and operations, which served him as both a Chief Financial Officer and Chief Operating Officer in a multi-hospital system. 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6: Healthcare Financial Management Association

2 Accounting Fundamentals for Health Care Management The financial accounting aspect of account- ing is a formalized system designed to record the financial history of the health care orga-.

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A Physician's Guide to Financial Management Basics By Laura Ramos Hegwer Sep 28, Translating the bedside impact of business decisions requires a basic understanding of key financial management concepts and the ability to navigate an income statement.

8: The Role of Financial Management in the Healthcare Industry - Cascade Business News

hospital accounting. and finance. for. trustees. financial management and governance education. Revisions appear in an easy-to-understand guide to the basic.

9: Back to basics: 3 key principles hospitals must follow for success

Financial management in the healthcare industry means handling financial operations, like negotiating contracts and managing cash flow.

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