DIJEFA: Dinasti International Journal of Economics, Finance & Accounting
E-ISSN: 2721-303X
P-ISSN: 2721-3021
https://dinastipub.org/DIJEFA dinasti.info@gmail.com +62 811 7404 455
DINASTI PUBLISHER

DOI: https://doi.org/10.38035/dijefa.v6i5.5339
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Received: 30 July 2025 | **Revised:** 27 September 2025 | **Accepted:** 10 October 2025

Implementation of AHP in Establishing a Priority Scale for the Use of Operational Funds in BLUD Hospitals

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Abstract: There is a need to increase the effectiveness and efficiency with which the operational fund budget is managed at RSUD Brigjend H. Hasan Basry Kandangan. Declining revenue projections and limited resources mean that hospitals must determine budget priorities in an objective and measurable way. This research aims to analyse the application of the Analytical Hierarchy Process (AHP) method to determine operational fund budget priorities, providing recommendations to support more effective decision-making in a hospital environment. A qualitative approach was used, involving data collection through interviews and documentation, and analysis using the AHP method with the assistance of Expert Choice 11 software to compare criteria and service alternatives. The results showed that the main criteria for determining budget priorities are potential income, market demand, operational costs and limited resources. The analysis prioritised home care services due to their high revenue potential and market demand. The application of AHP has also been proven to increase the efficiency, transparency and accountability of budget decision-making processes. This study concludes that the AHP method can be an effective tool for BLUD Hospital's operational budget prioritisation process. It is recommended that the method be integrated into all work units and supported by training for optimal application.

Keywords: Analytical Hierarchy Process (AHP), Finance, Hospital Months.

INTRODUCTION

As the demand for quality healthcare services continues to grow, hospitals, as healthcare providers, are required to manage their human and financial resources effectively and efficiently. The budget serves as a fundamental financial management instrument in any organization, whether in the public or private sector. A well-implemented budgeting function can aid in designing activity plans, wisely allocating resources, and controlling expenditures to remain aligned with established priorities and goals (Turnip & Soewondo, 2022). Budgeting

functions as a planning and control tool that plays a crucial role in achieving organizational objectives in hospitals.

To provide services to the public through the provision of goods and services, Regional Public Service Agencies (BLUDs) are work units under regional governments that operate based on productivity and efficiency principles (Regulation of the Minister of Home Affairs No. 79 of 2018). Brigjend H. Hasan Basry Regional General Hospital (RSUD), as a BLUD hospital, has flexibility in financial management and is empowered to implement sound business practices to enhance public service delivery, aiming to improve public welfare and advance the nation's intellectual capacity (Regional Regulation No. 72 of 2021).

Analyzing hospital budget priorities is a vital process in managing funds required to improve the quality of healthcare services. Based on observational studies conducted at RSUD Brigjend H. Hasan Basry, particularly in the Planning and Finance Department, one major issue identified is the difficulty in determining priorities for various hospital needs funded by BLUD operational funds. Operational funding is derived from services rendered to the public, such as inpatient care, medical examinations, and other healthcare services. Hence, the more services provided, the higher the revenue generated by the hospital. A drop in projected income due to the hospital's classification change from Type C to Type B has made it essential for RSUD Brigjend H. Hasan Basry to carefully prioritize budget allocations. The hospital's Planning and Finance Department currently uses a Logical Framework for decision-making, which can take 1–3 months to finalize budget priority decisions.

The inability to consider multiple criteria simultaneously often leads to suboptimal decisions and the neglect of better alternatives. Resource limitations and decreased revenue projections are influential factors in the decision-making process. Therefore, a decision support system is needed to determine budget priorities for hospital goods and services. Budget priority analysis in hospitals involves identifying the most urgent needs that require greater attention to enhance healthcare service standards. Ideally, a decision-making system should provide a platform that facilitates complex evaluations and produces objective, transparent, and time-efficient decisions.

The Analytical Hierarchy Process (AHP), developed by Thomas L. Saaty, is a functional hierarchical model that primarily uses human perception as input. Through a hierarchy, complex or unstructured problems are broken down into sub-problems and structured into a hierarchy. AHP is capable of solving multi-criteria problems based on the comparative preferences of each element within the hierarchy (Aisyah & Putra, 2021). Research by Wiwik Anggraeni (2014) on applying AHP in the employee evaluation system at Surabaya Oncology Hospital found that properly applying the AHP method can resolve issues in determining priority rankings based on existing variable data. Various studies on budget prioritization have employed different methods; however, few have specifically applied the AHP approach in the context of BLUD hospital budgeting.

Decision Support Systems (DSS) have become essential tools for handling complex decision-making across sectors such as business, healthcare, and project management. Using AHP within a DSS allows decision-makers to evaluate various alternatives based on different criteria and assign appropriate weights to each criterion. While AHP has proven effective in various applications, challenges remain in its implementation—particularly in ensuring assessment accuracy and understanding the complexity of hierarchical structures involving many elements (Saaty, 1980).

This study aims to analyze the application of AHP in a decision support system for budget priority determination at RSUD Brigjend H. Hasan Basry. The potential use of specialized software to support the AHP process will also be considered to enhance user interface and user experience, and to provide more accurate data for decision-making. The AHP approach enables hospital decision-makers to identify the most critical criteria for allocating operational funds

and assign relative importance to each. With a structured hierarchy of criteria, the decision-making process becomes more focused and measurable. This allows stakeholders to make more objective decisions in determining the priority of budget proposals that can have the most positive impact on hospital performance. The findings of this research are expected to contribute significantly to the fields of management and information systems development and provide practical guidance for optimizing decision-making strategies.

METHOD

This study employs a descriptive qualitative approach aimed at gaining an in-depth understanding of the decision-making process in determining budget priorities at RSUD Brigjend H. Hasan Basry Kandangan. This method was chosen because it allows the researcher to explore perspectives, experiences, and dynamics that influence resource allocation through in-depth interviews, focus group discussions, observations, and literature reviews.

Participants in this study were selected using purposive sampling, a non-probability sampling technique that emphasizes the selection of key informants with relevant knowledge and experience related to the research topic. The primary informants in this study consisted of structural officials at RSUD Brigjend H. Hasan Basry Kandangan, including the Head of Planning and Finance Division, the Subdivision of Accounting, the Subdivision of Treasury, and the Subdivision of Planning. These participants were chosen based on their competencies and deep understanding of the hospital's budgeting and planning processes, making them capable of providing accurate and substantial information to support the research analysis.

Data collection techniques were carried out by interviewing key informants from the aforementioned divisions—namely, the head of planning and finance, and the heads of the accounting, treasury, and planning subdivisions. Through this approach, the study aims to provide contextual understanding and practical recommendations related to the management of hospital operational budgets, particularly within the framework of flexibility and adaptability in the Regional Public Service Agency (BLUD) environment.

For data analysis, this study applies the Analytic Hierarchy Process (AHP) method. AHP was chosen for its ability to systematically and structurally organize and evaluate data, thereby facilitating the understanding of complex decision-making processes in budget prioritization. The analysis begins by constructing a decision hierarchy consisting of three levels: the main objective, supporting criteria, and alternative solutions. Subsequently, comparative assessments among the criteria are conducted by assigning numerical values based on their relative importance. This process is supported by the use of Expert Choice 11 software, ensuring accuracy and efficiency in data processing. The final output of this analysis is the determination of the priority ranking of each budget alternative.

RESULTS AND DISCUSSION

Participant Characteristics

This study involved four participants who hold strategic roles in the planning and management of the operational budget at RSUD Brigjend H. Hasan Basry, a hospital operating under the BLUD (Regional Public Service Agency) system. Participants were selected purposively based on their positions, work experience, and direct involvement in the preparation of the Business Plan and Budget (RBA). The participant composition includes one Head of the Planning and Finance Division, one Head of the Planning Subdivision, and two planning staff members. All participants hold a bachelor's degree (S1) in relevant fields such as management and economics and have more than two years of experience in hospital planning and finance. These qualifications make them credible and representative informants capable of providing in-depth insights into the budget decision-making process using the

Analytical Hierarchy Process (AHP) method. The following table presents the characteristics of the informants involved in this study:

Table 1. Participant Characteristics

Informant	Code	Description
Informant 1	1.001	Head of Planning and Finance Division at RSUD Brigjend H. Hasan Basry
Informant 2	1.002	Head of Planning Subdivision
Informant 3	1.003	Staff Member, Planning Subdivision
Informant 4	1.004	Staff Member, Planning Subdivision

Based on interviews with the four informants from the Planning and Finance Division of RSUD Brigjend H. Hasan Basry Kandangan, several key findings were obtained regarding the budget decision-making process.

Decision-Making Process

The process begins with the collection of proposed needs from each department/unit, which are then compiled into the Business Plan and Budget (RBA) document. The planning team is responsible for reviewing these proposals based on urgency and fund availability, before being collectively discussed and finalized in a management meeting. However, the process is still conducted manually and does not yet employ standardized methods, resulting in elements of subjectivity.

The budgeting process involves various internal hospital components, including the planning team, finance department, heads of departments, heads of installations, the director, and occasionally the treasurer. Nonetheless, the planning team plays a dominant role in formulating the initial budget framework based on cross-unit discussions and coordination. So far, the hospital has used a Logical Framework approach combined with inter-departmental deliberations. This approach is considered insufficiently robust to provide an objective basis for assessing priority needs, making decisions vulnerable to informal pressure or close relationships between units.

The main challenges include limited budget, numerous proposals lacking adequate analytical basis, and the absence of an evaluation system or standardized method for determining priority scales. As a result, the decision-making process is poorly documented, inefficient, and tends to be subjective. Informants believe that the implementation of the Analytical Hierarchy Process (AHP) method could be an appropriate solution to address these issues, as it allows for the development of structured criteria and promotes an objective and transparent approach.

Determination of Goals, Criteria, and Alternatives

Based on the results of in-depth interviews with informants from RSUD Brigjend H. Hasan Basry Kandangan, it was identified that the hospital currently has a strategic need to increase internal revenue. As a Regional Public Service Agency (BLUD), the hospital is required to be financially independent without fully relying on local government budget allocations. However, the income generated from existing services has not been sufficient to cover the operational costs, which continue to rise each year. Therefore, increasing revenue has become a primary focus in budget planning.

One of the strategies being considered is the development of new medical services, such as Home Care, Urology Clinic, and Executive Clinic services, which are expected to significantly contribute to the hospital's revenue. In addition, the hospital is also considering the optimization of non-medical assets, such as leasing land for commercial activities. However, the development of these new services is still in the internal discussion stage and has not yet been included in official planning documents, as the hospital is currently focusing on

settling short-term debts and awaiting the results of the first-semester revenue evaluation. Nevertheless, there is a growing awareness that the stagnation of income from existing services necessitates the search for new revenue sources through service innovation.

In determining development priorities, four main criteria are used: revenue potential, market demand, operational costs, and resource limitations. Among these, revenue potential and market demand are considered the most important, as services that can meet community needs while generating financial income are seen as ideal for the hospital's operational sustainability. The Home Care service is deemed promising due to high demand and revenue potential, although it requires sufficient human resources. Meanwhile, the Urology Clinic is important due to the high prevalence of urological diseases, and the Executive Clinic is considered operationally efficient but requires a well-developed service strategy. Cross-unit evaluations and coordination with leadership will be carried out to determine which services are most feasible and beneficial to be developed as flagship services.

AHP Calculation

The weighting in this study was conducted using the Analytic Hierarchy Process (AHP) method with the assistance of the Expert Choice software. The use of this software aims to minimize potential errors in manual calculations and ensure logical consistency in the criteria weighting process. Based on data gathered through interviews with informants and observations, an AHP structure was established, comprising Goals, Criteria, and Alternatives, and then visualized in the form of an AHP diagram.

Comparison of Main Criteria

The initial assessment focused on the comparison between the main criteria. For instance, revenue potential was considered slightly more important than operational costs (score of 4), and significantly more important than limitations in human resources (score of 5). Market demand was also deemed important, though relatively lower than revenue potential. Meanwhile, resource limitations were rated the lowest in terms of priority, although they were still factored into the assessment.

Criteria Weights (Eigenvector)

The weight results calculated using Expert Choice are as follows:

1. Revenue Potential: 0.4896
2. Market Demand: 0.3054
3. Operational Costs: 0.1264
4. Resource Limitations: 0.0786

The Consistency Ratio (CR) obtained was 0.0180, which is well below the maximum acceptable threshold of 0.1. This indicates that the respondents' assessments were consistent and methodologically acceptable. The highest weight for revenue potential demonstrates that this aspect is prioritized in determining the direction of hospital service development.

Comparison of Alternatives Based on Criteria

Revenue Potential

Based on the AHP analysis, the Home Care service ranked highest with a weight of 0.7235, followed by the Urology Clinic (0.1932) and the Executive Clinic (0.0833). This indicates that Home Care presents the greatest and most strategic revenue opportunity for development, especially in the context of BLUD financial management, which demands independence and operational flexibility.

Market Demand

Similar results were shown for the market demand criterion. Home Care again scored the highest with a weight of 0.6393, reflecting strong public interest in this type of service. This reinforces the relevance and urgency of prioritizing Home Care development.

Operational Costs

In terms of cost-efficiency, the Executive Clinic emerged as the top alternative with a weight of 0.6333, indicating that it is relatively economical in terms of operations. Home Care had a lower weight (0.1062), indicating higher operational costs compared to the other two alternatives.

Resource Limitations

The Executive Clinic also stands out in the resource limitation criterion, with a weight of 0.5571, indicating that this service requires fewer resources compared to Home Care and the Urology Clinic.

Alternative Weights by Criterion

The table below summarizes the weights of each alternative based on the four main criteria:

Table 2. Alternative Weights by Criterion

Criteria	Executive Clinic	Urology Clinic	Home Care Service
Revenue Potential	0.0833	0.1932	0.7235
Market Demand	0.0869	0.2737	0.6393
Operational Costs	0.6333	0.2605	0.1062
Resource Limitations	0.5571	0.3202	0.1226

These results indicate that while Home Care dominates in terms of revenue potential and market demand, the Executive Clinic excels in cost efficiency and minimal resource requirements.

Final Results: Alternative Priority Rankings

The aggregation of all assessments yields the final priority rankings as follows:

Table 3. Final Alternative Weights and Rankings

Alternative	Final Weight	Rank
Home Care Service	0.5725	1
Urology Clinic	0.2363	2
Executive Clinic	0.1912	3

From these final results, it can be concluded that Home Care Service is the most strategic option for development, as it excels in both revenue potential and market demand. The Urology Clinic ranks second, with relative advantages in resource efficiency and market relevance. Meanwhile, the Executive Clinic, although strong in operational efficiency, is less competitive in terms of revenue and demand.

Interview Results After AHP Calculation

Based on the interview findings, most informants initially lacked an in-depth understanding of the Analytical Hierarchy Process (AHP) method. However, after receiving a brief explanation from the researcher, they acknowledged that AHP is a systematic approach for setting priorities through pairwise comparisons of criteria. The first informant stated that

although they were unfamiliar with AHP beforehand, after receiving an explanation and participating in a simulation using the Expert Choice application, they realized that AHP provides outputs in numerical form that are easy to interpret, making it highly useful in decision-making processes.

The second informant echoed this view, admitting they only had a general idea of AHP before the researcher's explanation. They felt that AHP simplified the thought process in setting priorities by allowing comparisons of each relevant criterion. The third informant added that while they did not previously understand AHP in detail, they found that the method brought a more structured and objective approach to evaluation. Moreover, the numerical results are highly beneficial for documentation and discussion in managerial forums.

The fourth informant also mentioned that after the explanation, they understood that the core principle of AHP is to compare key aspects and assign weights as a basis for decision-making. They believed this approach increases confidence in the logic and accountability of decisions made. Overall, all four informants responded positively to AHP after practical simulation, indicating that the method has high potential for integration into hospital decision-making processes, especially in budgeting management. During the AHP simulation conducted by the researcher, informants agreed that the method was very helpful in determining program priorities based on objectively calculated weights. The first informant noted that AHP assigns weights to each criterion and alternative according to their level of importance. A real example of this application is the emergence of the Home Care program as the top-priority alternative due to its high revenue potential and increasing market demand.

The second informant added that the AHP process begins with assessing criteria and alternatives, which are then input into the Expert Choice application to generate weights and priority rankings automatically. This speeds up decision-making and enhances clarity and direction in priority setting. Similar opinions were expressed by the third and fourth informants, who highlighted that using software for automatic weight calculation improves accuracy and transparency. They emphasized that prior to using AHP, the priority-setting process was often subjective and poorly documented. With AHP, each decision is based on logical and measurable quantitative weights, thus supporting managerial accountability in formal forums.

In general, the application of AHP at RSUD Brigjend H. Hasan Basry Kandangan though still in the simulation phase demonstrates great potential as a structured and measurable decision-making tool. AHP effectively integrates the perspectives of stakeholders such as the financial planning team, hospital management, and unit heads into a quantitative framework based on pairwise comparisons, producing priority weights that reflect the urgency and significance of each program alternative. All informants expressed their support for the broader implementation of AHP in the hospital. The first informant stated that AHP is highly recommended for improving transparency and efficiency in budget priority determination, while also emphasizing the need for comprehensive training across all units to ensure optimal understanding of the method. The second informant agreed that AHP is very suitable, especially when strategic decisions need to be made quickly and rationally. With its clear hierarchy and weighting structure, AHP can be a helpful tool in objectively evaluating various alternatives.

Meanwhile, the third informant highlighted the importance of socialization and technical guidance, noting that not all staff are familiar with pairwise comparison methods. This is essential so that each unit can understand the basic principles of AHP during its implementation. The fourth informant stated that the method is well-suited for hospitals because it fosters fair, transparent, and data-driven decision-making. They emphasized that the participation of all units in the evaluation process results in more representative decisions that reflect actual needs in the field. In conclusion, all four informants welcomed the potential application of AHP in hospital management, particularly in determining budget priorities and

annual program planning. They believed that the method not only enhances efficiency but also strengthens the transparency and accountability of decision-making. However, the success of AHP implementation depends heavily on the readiness of all work units. Therefore, equal training and technical support are needed so that all organizational elements understand how AHP works and can actively participate in the evaluation process, ensuring that final decisions genuinely reflect on-the-ground needs and realities.

Discussion

Service Priority Analysis Based on Criteria

Based on the results of the Analytical Hierarchy Process (AHP) analysis shown in Table 4.11, four main criteria were used to determine the prioritization of additional services: revenue potential, market demand, operational costs, and resource limitations. From the AHP calculation results, Home Care services received the highest priority weight compared to the other service alternatives. The designation of Home Care as the top priority is influenced by several systematically assessed key criteria. First, the revenue potential of this service is considered high, indicating its significant contribution to hospital income. Second, market demand for Home Care services is also relatively strong, reflecting an urgent and ongoing community need for home-based healthcare services. Third, the required operational costs are relatively low compared to other alternatives, offering greater efficiency in the use of BLUD operational funds. Although there are limitations in human resources and infrastructure, these constraints are still manageable for effective implementation of Home Care services. The combination of these factors makes Home Care the top priority for operational budget allocation. This is further reinforced by the statement of Informant 1, who noted, *"Home Care received the highest weight because it was considered the most promising in terms of both revenue and market demand."* This statement confirms that Home Care is the most promising service for development.

Implementation of the AHP Method in Budget Priority Decision-Making for BLUD Operational Funds

The Analytical Hierarchy Process (AHP) method was used to determine the budget priorities of operational funds for the BLUD (Public Service Agency) at RSUD H. Hasan Basry Kandangan. The results indicate that this method is effective in supporting systematic decision-making by structuring the decision framework clearly and logically consisting of goals, criteria, and service alternatives. However, the current implementation of AHP in this study was limited to the hospital's planning division. Ideally, all relevant units should be involved to ensure that decisions reflect the real needs and actual conditions on the ground.

Based on the interviews and numerical results generated by AHP, this method has proven to be helpful in formulating decisions, especially by providing quantitative data in the form of priority weights. These serve as a solid foundation in budget planning discussions. As stated by Informant 2, "When we were asked to assess the criteria and alternatives, the results immediately appeared in the form of weights. This sped up the process and made decision-making clearer and more directed." This statement demonstrates that AHP not only accelerates the process but also adds more objectivity and clarity to budget planning.

At present, needs proposals from each department are often submitted without comprehensive analysis, such as a SWOT analysis. As a result, the proposal process tends to be less systematic. The AHP method offers an opportunity to enhance professionalism and the quality of decision-making by providing a more measurable, evidence-based, and objective approach. One of the main challenges in applying AHP is maintaining the Consistency Ratio (CR) value within the recommended tolerance limit, which is ≤ 0.10. In this study, it was found that in the initial data entry phase, some CR values exceeded this threshold, indicating

inconsistencies in assessments. This issue likely stemmed from respondents' difficulty in conducting objective pairwise comparisons, subjective bias, and a limited understanding of the AHP scale.

To address this, revisions and data reviews were conducted through discussions and clarifications with the hospital planning team. This resulted in more consistent and reliable outcomes. These findings highlight that the success of AHP largely depends on the quality of input data and users' understanding of the consistency principle. Therefore, training and technical assistance are essential to support the effective application of this method in the hospital setting.

Impact of AHP Method Implementation on Hospital Performance

The implementation of the Analytical Hierarchy Process (AHP) has had a positive impact on the hospital's operational performance, particularly by enhancing efficiency and transparency in decision-making. This is supported by the statement of Informant 3, who remarked, *"The final results in the form of prioritized rankings provide a decision-making basis that is more analytically and administratively accountable."*

Firstly, decision-making becomes more efficient because budget allocation is based on a clear and measurable hierarchy of priorities. Secondly, accountability in fund management is improved as decisions are made in a rational, quantitative, and logical manner. Thirdly, transparency among units is enhanced, as data-driven decision-making promotes communication and shared understanding of priorities.

However, to achieve optimal impact, it is essential to involve multiple disciplines in the AHP process to ensure that the results are more representative and comprehensive. In addition, training on the AHP method and the use of supporting applications such as Expert Choice should be provided comprehensively to all relevant staff.

Strengths and Limitations of the AHP Method in the Research Context

AHP's primary strength lies in its ability to transform qualitative judgments into quantitative data through pairwise comparisons. In this researc0h context, AHP proved effective in evaluating service alternatives based on relevant criteria, resulting in clear priority weight outputs. Another advantage of AHP is that it supports transparent and participatory decision-making, and offers flexibility in adjusting criteria to suit organizational contexts.

Nonetheless, several limitations of AHP emerged in this study. These include dependence on respondent consistency and objectivity, and the limited involvement of cross-functional units, which led to outcomes that largely reflect the perspectives of the planning and finance departments alone. Furthermore, AHP does not account for complex interrelationships between criteria, as the method assumes independence among elements. In a complex hospital environment, this can be a constraint, as many factors are interrelated. Therefore, for more complex decision-making processes, the use of more advanced methods such as the Analytic Network Process (ANP) may be considered. Despite these limitations, AHP still makes a significant contribution to improving the quality of budget decision-making and fostering a data-driven planning culture aligned with the principles of good governance.

CONCLUSION

This study successfully analyzed the application of the Analytical Hierarchy Process (AHP) method in determining the operational budget priorities at RSUD Brigjen H. Hasan Basry Kandangan. The systematic approach employed in the research provides valuable insights into budget management based on relevant and measurable criteria within the hospital environment. One of the key findings of this study is AHP's ability to identify essential criteria that form the foundation for budget decision-making. Criteria such as revenue potential, market

demand, operational costs, and resource limitations proved effective in mapping the priorities for service needs. With these criteria, the hospital is able to make more objective and rational decisions.

The application of AHP in the decision-making process was shown to be effective in formulating logical and measurable budget proposals. The analysis results revealed that Home Care services were the top priority due to their significant revenue potential and high market demand. This highlights the importance of data-driven approaches in optimizing resource allocation. Furthermore, the implementation of AHP had a positive impact on the efficiency, transparency, and accountability of budget management. The method provides structure and clarity in each stage of the decision-making process, thereby enhancing the professionalism of hospital management. With AHP, decision-making can be carried out in a participatory and transparent manner, which is essential for fostering a healthy organizational culture.

On the other hand, AHP's strength lies in its ability to convert qualitative assessments into quantitative outputs through pairwise comparison techniques. However, there are limitations to consider, such as its reliance on respondent consistency and objectivity, as well as its inability to account for complex interrelationships between criteria. In a dynamic and interdependent hospital setting, this could pose a challenge. To ensure the sustainability of AHP implementation, it is recommended that the hospital integrate this method across all work units. The development of an AHP-based decision-making system must be supported by comprehensive training and socialization for all relevant staff. With a solid understanding of this method, individuals across departments are expected to contribute actively and effectively to the planning and decision-making processes. In conclusion, this research makes a significant contribution to the development of financial management practices in the healthcare sector, particularly in managing operational budgets. The findings and recommendations provide practical guidance for hospitals in optimizing data-based planning to enhance the quality of healthcare services delivered to the public.

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