Information requirements to manage operations of a health care facility

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Also contributing to the effort were managers of the various functions identified herein, and Richard J. Schirber, Vice President of Operations, First Bank, Great Falls, Montana.
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CHAPTER I

INTRODUCTION

Management attempts to obtain information to effect sound business decisions, while maintaining data quality and quantity. Regardless of the type of organization or the level of management, an information system is necessary.

The purpose of this paper is to identify the information that may be helpful to someone functioning as an Assistant Administrator of Operations (AAO) in a health care facility.

The position being examined is in a tax-exempt health care facility. It is comparable to a similar position in a non-health care firm. An example of such a position is vice-president for operations in a commercial or industrial firm.

The information requirements are for an extant need, and the results of the study will be utilized to fulfill ongoing responsibilities.

The existing information system, utilized forms and procedures inclusive, will be examined, scrutinized, and procedures inclusive, will be examined, scrutinized,

1A typical health care, tax-exempt organization is one that is exempt from corporate income taxes under internal revenue code, Section 501-C-3. All revenue earned must be related to the organization's exempt function or purpose.
improved upon, and where feasible, documented for future use. The present management system is a modified "management by objective" (MBO) system which was substantially designed by Louis A. Allen. Critical Objectives (CO's) are identified for the position and "standards" for carrying out these critical objectives are written herein.

The results of this paper will be used in the future. Information requirements will be obtained by working with this MBO system and identifying related information needs. This paper will include 1) a brief history and a description of the position's responsibilities, 2) a further development of the position's objectives, and 3) clarification of information to manage critical functions.

Specific techniques of management and types of management information will be reviewed. The information required for the position will be patterned after practices and techniques in business, which will then be applied to health care. The information system identified in this paper will be that which is related to reporting. The paper will not necessarily quantify the standards used in the analysis. Managerial functions, e.g., making decisions, assuming responsibility and performance accountability (involving the people aspect of accomplishing goals and

objectives) will not be discussed specifically.
CHAPTER II

BACKGROUND INFORMATION

HOSPITAL ADMINISTRATION - HOW IT HAS CHANGED

Traditionally, the small hospital (under 200 beds) was organized quite simply with an administrator, an assistant or associate in a staff or line relationship, and a chief accountant or controller. It was quite common for unrelated functional tasks to be delegated to this staff. Functional relationships were usually identified by department. The department had the responsibility of providing a service - its supervisor was to report to the administrator or his associate. The controller customarily was responsible for admitting patients, accounting tasks, and collection of accounts receivables.¹ Health care organizations were typically very flat versus narrow and/or tall.²

¹The writer's experience in finance started in 1971 at a 50-bed facility where the organization chart reflected depth of only the administrator and department heads. The writer's present position is part of an organization consisting of administrator, several assistant administrators who direct several department heads, department heads and supervisors.

²Appendix I shows an example of a typically flat organizational structure.
Positions have been added to the hospital organization, particularly in finance, to manage the complex cost reimbursement for services performed, and to assist with total organizational funding. Assistant administrator positions were also added to manage departments having professional service responsibilities. Functional relationships were broadly categorized between those being patient care related, those being basically support oriented (so as to provide the necessities to the patient), and those associated with patient care to provide diagnostic support to the physician. The social needs of the patient were also met with pastoral personnel and social workers.

The most recent organizational change occurred in the mid-seventies, when building operations/maintenance, (including grounds and security), was assigned to the financial position. Also created at that time was a concept of materials management whereby functions of procurement, storage and distribution, and processing of supplies were consolidated. The general belief was that savings would result if one managerial employee assumed responsibility for all material. The management of these functions assumed a line responsibility. The position was called Assistant Administrator for Operations.

The Assistant Administrator for Operations has been delegated other broad staff responsibilities such as budgeting, data processing, information system development
and financial responsibility. Fiscal and data processing responsibilities are managed with the assistance of committees which, under the administrator’s direction, aid in preparing the budget and provide guidance concerning data processing.

A matrix-type organizational chart would best describe the functions and responsibility for the AAO position. Specifically, the position has line responsibility for the departments in Appendix III.

MISSION STATEMENT

The position’s mission statement is to contribute to the operation of a non-profit institution, reflecting sound administrative and financial policies in planning, organizing, leading and controlling. The facility’s mission statement is defined much more broadly and describes the scope and the service area in which patients seek health care services.

The delegated responsibility of managing the operation function in a health facility does not lend itself to a composite of details explaining the particular information required. General applications or principles of management must be identified and applied to the

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4 As proposed for the organizational mission statement.
Many business books have identified some basic management concepts. By using these concepts a manager more thoroughly knows how and where to concentrate his efforts. In addition, the concepts have many facets and by identifying and focusing attention on the most important matters, the task of coordinating specific information with specific management functions becomes much easier.

James A. F. Stoner's book has identified the four functions of management as planning, leading, organizing and controlling. These functions are being used to identify the information required.

The reporting to management should be according to responsibility accounting concepts to control the system as outlined by Charles T. Horngren. This type of system will achieve the purpose of defining responsibilities along organizational lines, controlling by means of reporting against objectives which are planned in advance with an analysis of variance from plans, and leading, by motivating individuals to be responsible for their decisions and to be accountable for results.

The above is also explained by Gerald R. Crowningshield

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5Stoner, p. 7

and Kenneth H. Gorman. Although the reference is a cost accounting text, some broad applications are helpful and the concepts can be applied. A financial report showing the application of responsibility accounting is shown in this text.

Any system of information in today's management environment must contain plans for computer application. Management must decide how much information to obtain in order to make a decision. This is essentially a cost-benefit test. For example, the time and explicit (money) costs to obtain more information may or may not justify the cost in the sense of improving management's decision sufficiently. The computer revolution has tremendously lowered costs of obtaining additional information. This is why management today is much more information intensive. James A. O'Brien, in describing and defining management information systems (MIS) states, "...management information systems... provide the information required to support management decision making." To reduce cost of information systems as much as possible, the output derived from the data processing system is further processed for management's

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use. Commonly, to avoid the paper explosion and save the manager's time, exception reporting is practiced.

Information requirements in general are targeted to the requirements of various management levels. J. A. O'Brien has defined these as strategical, tactical and operational.¹⁰ For purpose of the AAO position, line responsibilities will require operational information. Staff responsibilities will require strategic and tactical management reports. Operational management reports are detailed transaction reports, procedure manuals, historical data and programmed decisions by computer. Tactical and strategical reports are those involving forecasts, exception reports, simulations, one-time reports and inquiries.

O'Brien further segregates data needs as being internal and external. External informational needs concern politics and government, society, the economy, technology and competition.

¹⁰ O'Brien, p. 327.
CHAPTER III

CRITICAL MANAGEMENT FUNCTIONS

ANALYSIS OF NEED

The position's objectives will provide the vehicle with which to identify the required information. For purposes of this paper, an inventory of existing information will be performed and information needed to achieve the objectives will be isolated or defined.

The definition of basic management functions states that "management is the process of planning, organizing, leading, and controlling the effort of organizational members and the use of other organizational resources in order to achieve stated organizational goals."¹

Further defining of these basic management functions will assist in identifying the information required.

A. Planning teaches managers to think through their ideas in advance.

B. Organizing requires that managers coordinate the human and material resources of the organization.

C. Leading is the directing and influencing of subordinates.

¹Stoner, p. 7.
D. Controlling is an attempt by managers to assure that the organization is moving toward its goals established in the planning and budgeting process. Relevant to these definitions is the assumption that all resources are utilized. These functions are applied to the cost centers or departments under the direction of the AAO. The goals of the department become the purpose for which the departments are organized within the facility.

Planning at the operations level must include a forecast of activities including cost estimates extending up to approximately five years. Plans may consist of operational and tactical planning. Budgets are plans identifying resources required to carry out specific activities. Programs become sets of related activities. Procedures are standing plans and methods of performing activities. Policies are standing plans and are guidelines for decision making. (Strategic planning is assumed to be done at the next higher management level.)

The outcome of the planning process is to acquire sufficient information on which to make decisions. Information systems can be designed to provide this information. Methods of acquiring information take many forms, but a

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2 The standards of the Joint Commission on Hospital Accreditation require that a formalized budget be prepared. Five years have been chosen as an acceptable period to plan for capital and operating expenditure.
customary method is the "common data base"\textsuperscript{3} which is a pool of relevant information that can be accessed when needed either manually or by computer but most frequently by the latter.

Besides having available relevant data, choosing appropriate methods of analyzing problems become very helpful in the decision process. Computer techniques have become a vital tool with which to build, access and analyze data. Some of the models or techniques available which require computer assistance, are:

A. Queing theory
B. Linear programming
C. Simulation models
D. Inventory techniques
E. Transportation models
F. Time series analysis
G. Multiple regression
H. Seasonal adjusting\textsuperscript{4}

Informational requirements at the operational level have been simplified because responsibilities in most instances are departmentalized. The accumulation of information will be achieved through line responsibilities

\textsuperscript{3} O'Brien, p. 333.

\textsuperscript{4} Some practical applications of operations research to health care can be related to the work of Edward J. Lush and Janice Cannon Lusk, Financial and Managerial Control - A Health Care Perspective (Germantown, Maryland: Aspen Systems Corporation, 1979).
defined in the organizational chart. Departments are organized to achieve organizational goals, and they facilitate work being done by the fewest people in coordinated and effective sub-units of the organization, performed in most instances in a harmonious manner. Efficiency is an important part of the management function. Jobs should be specialized where possible, without creating job dissatisfaction. The span of an organization must be sufficiently broad to maximize efficiency and minimize cost. For example, routine work will require less supervision than highly technical work.

All tasks should be delegated to the lowest possible level to effectively utilize resources and maximize employee satisfaction. Authority and accountability should be delegated with the work function. Employees may be trained to eliminate any one employee from becoming indispensable. Regular meetings should be conducted with line managers to enhance communication and achieve a climate of teamwork so resistance to change can be overcome, new ideas fostered, and objectives can be monitored. Organizational development will be practiced where feasible as described by Robert Blake and Jane Mouton. The goal should be a rating of 5.5 on the management grid.5

Leading is accomplished within the health facility to formulate personnel policies, salary grades, rates of 

5Stoner, pp. 390-391.
pay and employee time off. Leading at the operations level is confined to job characteristics and work environment, working systems at the department level, work behavior and reinforcement techniques. It is important that the management climate be developed so a high task and high relationship style exists, communication remains open, feedback becomes an important part of communication and two-way communication exists. Instructions are given in writing to avoid misunderstanding. Human resource planning is essential to meet goals, select the employee best qualified for open positions, identify the appropriate span of the organization, analyze work performed, and assess turnover of personnel.

Training and development costs should be budgeted for employees and may be acquired from within the organization or from outside resources. Skills inventory should be maintained for employees. Performance appraisals, which coincide with salary increases, should be performed annually; promotions may be from within as much as possible; due process or appeal procedures should be defined for employee grievances; productivity, goals and job measurements should be investigated; reviewed with managers; and plans made to implement findings. An open-door policy should be established to manage personnel.

The responsibility of controlling is related to the previous three functions of management--planning, leading
and organizing.

Controlling is a systematic effort to set performance goals and to design information feedback systems to compare actual performance with these predetermined goals. Whether one 1) analyzes any deviations from goals, 2) measures their significance, and/or 3) takes required action to assure that all corporate resources are used in the most effective and efficient way possible (to promote corporate objectives) is vital to the design and implementation of any viable control system.

Goals must be attainable. Otherwise, employee productivity may increase temporarily, and performance will then decrease, never to be revived due to employees becoming discouraged by apparent failure.

Control systems should include these five steps to be effective:

A. Establish standards from which to monitor performance.
B. Measure actual performance.
C. Compare performance against standards and interpret any discrepancies.
D. Take corrective action.
E. Feedback of the results of corrections being made.

The degree of control must be balanced among individual freedom, cost and need. As organizations and methods change, controlling methods should change. Types of
controls are steering controls, post-action controls and "yes" or "no" screening controls.  

Steering controls are important because effective corrective action can take place before such action becomes too late. Managers can take advantage of unexpected opportunities. Post-action controls may not permit effective actions.

Methods of control are varied both by type and use. Budgets, for example, are designed as a control and a management tool, but also are a means to control business activity. Management uses budgets to avoid overspending, establish priorities, plan and program operations. Budgets are a major control technique, a communication tool used upward and downward in the organization as well as horizontally for functions such as accounting, consulting or communicating with staff members or department directors.

Control can also be programmed into a budget by using various types of budgets. These budgets are based upon responsibility centers and may include engineered and discretionary expenses. Engineered expenses are exact. Discretionary expenses are estimated at the time a budget is prepared. Identifying expenses further by fixed and variable may be necessary for flexible budgeting. This method requires a degree of sophistication not commonly

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6 Stoner, pp. 566-574.

7 Ibid, pp. 593-665.
found in health facilities.

Budgets may be called 1) revenue, which includes sales or service forecasts, 2) capital expenditures, which identifies funds to be used for new buildings and equipment, and 3) cash, which reflects the flow of funds and assists in developing the financing budget. The latter budget plans the short fall of funds, the forecasts of long-and short-term borrowing requirements, and the investment of short-term excess cash. The balance sheet budget gathers all the activities together in one picture to determine the success or failure of all management programs. The outcome of plans ultimately will reveal themselves in a pro-forma balance sheet. A budget is developed by combining all the revenue and expense forecasts, and when combined with the balance sheet budget becomes a "profit" budget. The term "master budget" is often used in place of the profit budget referred to in this paper. The master budget identifies the share of the company's performance that is assigned to a particular department, division or company.

Because controlling is so important, other methods of control must be investigated along with budgeting.

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8 A tax exempt or non-profit organization may imply that financial performance, including a profit, is not appropriate. As with all operating companies, a strong financial position and an operating profit is necessary to carry current assets and payables, and assume risks associated with providing services.
These methods pertain to financial performance and are:

A. Liquidity of organization
B. General financial condition of an enterprise, and
C. Profitability of an organization

Financial statements are a report about the degree of control and include an income statement and a balance sheet. The income statement is an ongoing monitor of results of operations over an interval of time. The balance sheet is a picture of operations at a point in time. Cash flow statements report how cash is being received and expended over usually the same interval of time and reflect how an organization meets it obligations.

Financial statements are used for performance comparison. The manager's performance is usually compared yearly. The results of operations are usually compared with competitors.

Ratio analysis is an excellent technique one might employ to measure financial performance. These ratios are used to compare performance over a period of time for a single organization or compared to an industry for a similar period. Several ratios are evaluated at once to eliminate possible error in interpretation. Most common ratios are: liquidity, debt coverage, profitability and operating.

These ratios are calculated as follows:
<table>
<thead>
<tr>
<th>ASSET RATIOS</th>
<th>CALCULATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Ratio (Liquidity measurement)</td>
<td>Current assets divided by current liabilities. (As high a ratio as possible is beneficial).</td>
</tr>
<tr>
<td>Total Debt to Total Assets (Measures percent debt)</td>
<td>Total debt divided by total assets to total assets.</td>
</tr>
<tr>
<td>Total debt to Net Worth (Measure percent of business owned by creditors)</td>
<td>Total debt divided by retained earnings. (Expressed as a percent and is usually under fifty percent.</td>
</tr>
<tr>
<td>Times Interest Earned (Measures net income coverage of fixed expense)</td>
<td>Income before interest and taxes divided by interest.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PROFITABILITY RATIOS</th>
<th>CALCULATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Return on Sales (Measures percent of sales dollars returned to the business)</td>
<td>Net profit after taxes divided by total sales.</td>
</tr>
<tr>
<td>Return on Retained Earnings (Measures percent of profit earned by investment)</td>
<td>Net profit after taxes divided by net worth.</td>
</tr>
<tr>
<td>Return on Total Assets (Measures return on invested assets)</td>
<td>Net profit after taxes divided by total assets. (The higher the percentage the better).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>OPERATING RATIOS</th>
<th>CALCULATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Efficiency of Operating Sales Force</td>
<td>Cost of operating sales force divided by total sales.</td>
</tr>
<tr>
<td>Inventory Turnover</td>
<td>Cost of goods sold divided by average inventory.</td>
</tr>
<tr>
<td>Asset Turnover</td>
<td>Total sales divided by total assets.</td>
</tr>
<tr>
<td>Return on Investment (ROI)</td>
<td>Sales divided by investment times profit divided by sales.</td>
</tr>
</tbody>
</table>
Caution should be exercised on the use of these ratios. Information quality is important. Interpretation after considering industry peculiarities is also very important to reveal any unusual or uncommon ratio values. Some additional cautions should be exercised concerning the ROI value. While the use of the ratio motivates managers in an internal organization to work toward a favorable ratio, individual performance by managers may escape scrutiny. Hospital operations being specialized as they are may have additional operating ratios. For example, some ratios are the number of days' revenue in accounts receivable, the average age of assets, salaries as a percent of total expenses, or deductions as a percent of total revenue and many more.

Another type of steering control is the financial audit which: encourages honesty, offers an independent appraisal of performance, and provides a check on accuracy (internal control). Financial statements are customarily reported according to generally accepted accounting principles.

Fairly new to control techniques, auditing of management is a broad look at market economics, corporate structure, research, policies, and efficiency. It is an independent appraisal of management performance not examined in other reports or by auditors.

Still other sophisticated control techniques used by
more cautious managers are:

A. The Gantt chart for project schedules.
B. Network analyses such as program evaluation and review technique (PERT) and critical path analyses.

These techniques are used for planning and controlling special complex, non-repetitive projects in which time is important. The dollar value of these projects may be quite high.\(^9\)

It next becomes important to define the mission of the departments or cost center being managed on which to apply the basic functions of management. Definite procedures have been outlined and designed for establishing objectives. These are stated here.

Objectives or mission statements should meet certain basic requirements: 1) identify overall results that are of primary and recognizable importance to every member of the organization; 2) be traceable from the objective of the chief executive officer to those at the lowest possible level; 3) be so stated that each employee in the chain can easily understand and accept their responsibility; 4) concentrate the strengths, creativity and resources of each organizational component; and 5) provide constant motivation for innovation and improvement above past performance levels.

\(^9\)O'Brien, pp. 426-429.
The objectives are not ideal but should relate to the day-to-day duties of the worker. The manager and employee, when possible, should agree on the objectives and efforts to be made and eliminate need to quantify objectives. Confusion and conflicts arise if a subordinate resists quantification of his work. Overcoming resistance is achieved when an agreement is reached on objectives that are most important and may lend themselves to quantification.

Objectives are significant because:

(a) objectives state results to be achieved in advance

(b) objectives serve all levels of the company

(c) objectives serve as a unifying action

(d) the organizational shape and character is formed by determining types of activities being performed

(e) objectives are performance standards so employees may know what is to be expected

(f) employees are motivated by objectives and continuing results are achieved if objectives are read by the employee as standards

(g) objectives state what is to be done, and a manager should know what should be achieved and how it is to be discussed and finally agreed upon with subordinates
(h) objectives tend to direct management attention and efforts to matters of greatest importance\(^\text{10}\)

The application of the topics discussed in this section can be achieved by an examination of the purpose of various departments. The basic purposes of the departments under study are known through firsthand experience in working with people in those departments. The contributions of departments to the overall mission of the facility are also evident. A mission statement will therefore be stated for each department.

The mission statement is assigned to managers and correlates with the organizational chart. Therefore, organizational objectives should reflect the goals and objectives of management and the departmental personnel. The format of the analysis should include the objective, how the objective is used, and an inventory of existing information. The conclusion will be that further information is required. Plans can be put in place in the future to develop the information identified in the study.

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\(^{10}\) The merits of management by objectives are not discussed because of their wide use in companies.
CHAPTER IV

MISSION STATEMENTS

ACCOUNTING/ELECTRONIC DATA PROCESSING MISSION

The mission of the accounting/data processing department is to provide sound administrative and financial policies by establishing control techniques for the efficient, accurate and timely reporting and recording of all financial, statistical, accounting transactions and management information, and complying with existing and future regulations and laws so administration can effectively manage the health facility as stated in the following objectives:

Objectives, Information Required and Available

1. American Hospital Association (AHA) chart of accounts will be used.
   A. Information Required to Achieve Objective
      A uniform consistent method of recording accounting transactions is necessary for comparison of data.
   B. Information Available to Achieve Objectives
      The chart of accounts and a description of transactions to be recorded in these accounts
are available in a printed document from AHA and are being used.

2. Procedure manuals will be maintained and reviewed with all personnel annually.
   A. Information Required to Achieve Objectives
      Tasks that are routine are put in writing to permit less training problems, misunderstandings, and to determine that tasks are done economically and consistently. Copies of procedures are maintained with Assistant Administrator for Operations.
   B. Information Available to Achieve Objectives
      All procedure manuals are in writing and updated or revised annually.

3. An auditing internal control questionnaire detailing control techniques is completed annually and results reported to AAO.
   A. Information Required to Achieve Objectives
      Internal control questionnaires should detect weaknesses in the recording of accounting transactions and ensure integrity of the records. The questionnaire may help to assure an acceptable level of performance.
   B. Information Available to Achieve Results
      The internal control questionnaire needs to be designed, completed annually, and reported to AAO.
4. An annual independent audit firm is retained and results reported to the board of trustees by the fifteenth of March annually.

A. **Information Required to Achieve Results**
   An independent audit assures that financial statements are prepared according to generally accepted accounting principles (GAAP).

B. **Information Available to Achieve Results**
   The results of the financial audit are reported to the board of trustees annually.

5. All services and products are prepriced by using the computer and a price schedule is reported to AAO monthly.

A. **Information Required to Achieve Objectives**
   All services and products will be charged uniformly to all customers in accordance with pricing policies.

B. **Information Available to Achieve Objectives**
   Department charges are prepriced by the computer. A price schedule is maintained in the Word Processing Department.

6. The income statement, balance sheet and cash flow statement in comparison with budget are reported by the fifteenth working day of each month to second level managers and administration.

A. **Information Required to Achieve Objectives**
The control of finances is achieved through budgeting when managers receive and utilize the benefits of comparing performance to plans. Responsibility accounting is followed by computerizing the reports and reporting all supporting documentation about the budget.

B. Information Available to Achieve Objectives
The operating statement (Income and Balance Sheet) is computerized and reported monthly to managers.

7. A meeting will be scheduled monthly to review objectives, budgets, work schedules, on-going programs, personnel needs and performance of the department.

A. Information Required to Achieve Objectives
Each manager will have an opportunity to discuss his accomplishments, objectives and programs. Employees may be more satisfied, motivated and control may be better achieved when they participate in the management process.

B. Information Available to Achieve Objectives
Manager meetings are routinely scheduled. Financial results, compared with objectives or plans, are discussed with them.

8. A cost allocation report will be distributed by the twentieth working day of the month following the
quarter to all revenue-producing cost centers.

A. **Information Required to Achieve Objectives**

This report will show net income by revenue-producing cost centers in comparison to last year; actual compared with budget; monthly as well as year to date figures; and departmental utilization statistics. The report will also show the same information by unit. The report is a performance report for the manager.

B. **Information Available to Achieve Objectives**

The cost allocation report, which distributes overhead costs to revenue producing cost centers, is being used for departmental performance reporting to managers - but excludes employee performance reporting against standards.

9. **Budgets are developed annually by the tenth of September for:** revenue (includes statistics and prices), salary and non-salary expenses, and cash and capital expenditures. Forecasts are made annually for the next five years on a gross functional basis.

A. **Information Required to Achieve Objectives**

The budget becomes a detailed departmental financial plan for the next eighteen to twenty-four months and an aggregate financial plan for
up to five years. The budget or financial plan includes a forecast of activity, a tool to coordinate various activities of the managers, a control mechanism and is a motivator of personnel to achieve objectives.

B. **Information Available to Achieve Objectives**
   Budget objectives are established annually as stated in A above.

10. Construction in progress is reported monthly. Capital purchases are reconciled annually to budget figures and reported to corporate headquarters.

   A. **Information Required to Achieve Objectives**
      The report is a post-action control and it assures that approved capital funds allocation is not exceeded.

   B. **Information Available to Achieve Objectives**
      The objective is being accomplished.

11. Cash on hand to meet current obligations will not be less than twenty-one days and will be reported in comparison to the budgeted figures.

   A. **Information Required to Achieve Objectives**
      The objective is a safeguard to permit arrangements for additional sources of funds or cash flow to maintain current level of operations.

   B. **Information Available to Achieve Objectives**
      The cash status report is issued daily.
Cash is compared to budget monthly. All are reported to AAO.

12. Current ratios will be maintained at 2.5-1; quick asset ratios will be maintained at 1.5-1.
   A. Information Required to Achieve Objectives
      The objective is a test for the potential of meeting current obligations and is used to compare cash collections to forecasted levels. Collections are a separate management function.
   B. Information Available to Achieve Objectives
      Performance against standard is measured monthly and reported to AAO.

13. Excess revenue will be budgeted and maintained at six percent of gross revenue.
   A. Information Required to Achieve Objectives
      Normally, a non-profit organization does not anticipate high return on invested capital; however, a minimal profit must be included in plans, or some risks - particularly from a changing or uncertain operating environment - cannot be safety assumed. The six percent profit is built in to withstand adversities in collections, lower demand from services, and operate during cyclical, seasonal or economic fluctuations.
   B. Information Available to Achieve Objectives
The requirement is included with Objective (standard) twelve.

14. Cost to charge ratio will be eighty-two percent.
   A. Information Required to Achieve Objectives
      Services to patients who have cost-based reimbursement insurance coverage have payments based upon an interim rate of eighty-two percent. This rate should permit a small profit and not shift excessive costs to private patients.
   
   B. Information Available to Achieve Objectives
      The requirement is included with standard or objective twelve.

15. New services will be developed to return fifteen percent to the health facility.
   A. Information Required to Achieve Objectives
      Should an objective of this type be consistently followed, the health care facility may more likely plan and implement quality programs, may be able to assume some risk when developing new services, and assure a financially sound profit level.
   
   B. Information Available to Achieve Objectives
      A form is used to accumulate the required information, calculate the standard and is approved by AAO.
16. Cash receipts, revenue, patient statistics and cash balances will be reported daily to the second management level.

A. **Information Required to Achieve Objectives**
The information allows management to be advised daily about activities. As this information is reported daily, a sense of direction or sense of positioning in comparison with prior month or yearly data is achieved while waiting for monthly reports.

B. **Information Available to Achieve Objectives**
All the information is computerized and can be retrieved daily.

17. Decisions are made at the lowest possible level with participation of those whose work is affected.

A. **Information Required to Achieve Objectives**
Numerous personnel problems may be alleviated if this objective is achieved. Personnel appear to be motivated; have less frustration; change is more easily accomplished; the growth of employees and the enrichment of employees' jobs may be developed; fewer errors are made and productivity may be increased when employees can participate in decisions that affect them.

B. **Information Available to Achieve Objectives**
The objective is accomplished through job
descriptions and they are to be available and shared with management.

18. Performance appraisals and evaluations of work are based upon results.
   A. Information Required to Achieve Objectives
      Employee satisfaction is strengthened and employee appraisals become non-personal when results are stressed. Productivity is increased and employee ratings also become less arbitrary when based upon results.
   B. Information Available to Achieve Objectives
      These are done annually.

19. Meetings are scheduled with departmental employees monthly.
   A. Information Required to Achieve Objectives
      Employees must be informed and regularly require being able to discuss frustrations, job problems and interact with supervision.
   B. Information Available to Achieve Objectives
      Employee information is reported regularly.

20. Employee use of benefits are reported quarterly. Employee turnover may be kept to a minimum by selecting, developing and promoting personnel to positions for which they become qualified.
   A. Information Required to Achieve Objectives
      Turnover of highly trained personnel is
expensive, disruptive and causes morale problems in a department. The objective may enhance employee satisfaction.

B. Information Available to Achieve Objectives
Employee turnover is reported to the personnel department quarterly.

21. Departmental statistical output is reported monthly to AAO for those tasks on which data can be accumulated.

A. Information Required to Achieve Objectives
Electronic data processing departmental production, such as data entry, is reported and compared with standards. Data entry transactions are being entered at an overall rate of 4.5 per minute. In the future, this and similar measurements can become standards for job training, performance and evaluation.

B. Information Available to Achieve Objectives
The data entry production statistics are reported weekly to AAO.

22. Understood and accepted objectives, departmental programs, work schedules and budgets are utilized to communicate department activities.

A. Information Required to Achieve Objectives
Budgeting will allow managers to plan and think through their activities in advance. Budgets
will motivate managers to attempt to control the departmental activities in relation to other departments, so the entire organization's objectives and goals may be achieved as planned.

B. Information Available to Achieve Objectives

Budgets are prepared annually prior to the beginning of the accounting year.

PATIENT ACCOUNTS AND COMMUNICATIONS MISSION

The mission of the patient accounts and communications department is to provide proper internal control of patient accounting through accurate posting, billing procedures, financial arrangements, collection techniques, receipt of cash and effective, courteous, personal communication, security and alarm system management for hospital personnel, and meet the cash flow requirements for achieving administrative commitments and objectives.

Objectives, Information Required and Available

1. Procedure manuals will be maintained and reviewed annually with all personnel.

   A. Information Required to Achieve Results

   Tasks that are routine are put in writing to allow less training and misunderstanding and assist in performing tasks economically and consistently.

   B. Information Available to Achieve Results
The procedure manual has been written and is updated annually.

2. A meeting is scheduled monthly to review objectives, budgets, work schedules, ongoing programs, personnel needs and the performance of the department.

   A. **Information Required to Achieve Results**
      
      Each manager will have an opportunity to discuss his accomplishments, problems and progress. Employees may be more satisfied, motivated and control may be achieved by this participation.

   B. **Information Available to Achieve Results**
      
      Meetings with managers are scheduled monthly.

3. Accounts receivable days' revenue outstanding will not exceed seventy days, and is compared with the previous fiscal year.

   A. **Information Required to Achieve Results**
      
      Control will be exercised over accounts receivable and by quantifying objectives, employees may be motivated to meet hospital cash requirements.

   B. **Information Available to Achieve Results**
      
      The status of accounts receivable is reported monthly to AAO.

4. Patient claims to insurance companies are billed within five days of discharge for inpatients and outpatients. When an account accumulates to two
thousand dollars interim billings are processed immediately.

A. **Information Required to Achieve Results**
   Positive cash flow is maintained if billing is done on a timely basis. The processing of patient billings occur more smoothly and accurately with time controls. The time and information controls are computerized and done on an exception basis so they can be economically performed. The value of computerization of controls enhances interim billing and speeds up cash flow.

B. **Information Available to Achieve Results**
   Information concerning this objective is reported on an account list basis to AAO.

5. Collection policies are written, accepted and understood by second level management.

A. **Information Required to Achieve Results**
   An important public relations consideration and good corporate image will be gained by a fair and equitably managed collection policy. Cost will be minimized by computerization and automation. Personalization of individual accounts needing attention is provided to ensure satisfied customers.

B. **Information Available to Achieve Results**
Collection policies are written and copies available to customers and management.

6. Delinquent accounts are referred monthly to a bonded collection agency, audited annually and are not to exceed three and one-half percent of gross revenue.

    A. Information Required to Achieve Results
    The referral to collection agencies of delinquent accounts is expensive. The present staff is utilized to their fullest by collecting as much as possible from accounts receivable. By quantifying the control, management is alerted to collection problems in time to take necessary action.

    B. Information Available to Achieve Results
    Patient accounts written off are reported to AAO quarterly and compared by AAO with gross revenue monthly.

7. All cash and remittances are deposited daily.

    A. Information Required to Achieve Results
    Misappropriation and loss of funds are prevented when cash is deposited daily; higher yield on invested excess operating funds can be achieved with prompt deposits into an investment instrument.

    B. Information Available to Achieve Results
    The information to achieve this objective is
best reported by random sampling.

8. Uncompensated services and/or Hill Burton programs are managed according to prescribed administrative policy and laws and reported monthly to AAO.  

A. **Information Required to Achieve Results**  
The health facility has a desire to provide free services to those unable to pay and is required by law to comply with Hill Burton uncompensated care.

B. **Information Available to Achieve Results**  
The procedures are written to accomplish this objective and the results are reported annually to the Health Care Financial Administration. Committee meetings to monitor the objective are conducted quarterly.

9. Cash collections and the accounts receivable balance are budgeted by month annually and comparisons with actual are reported to AAO.

A. **Information Required to Achieve Results**  
The control and motivation achieved from budgeting are important for cash collections and are important so the health facility will

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11 The provision of uncompensated services is required by the Public Health Service Act, Titles VI and XVI. The health facility as required by the act gives assurance of the availability of services to all persons and gives a reasonable volume of services to those unable to pay for their health care.
be able to meet current obligations as budgeted.

B. Information Available to Achieve Results
The accounts receivable balance is budgeted and compared annually with budget. Cash collections are reported monthly and annually in comparison with budget to AAO.

10. Telephone and oral communications are prompt and courteous.

A. Information Required to Achieve Results
Customers receive prompt and courteous attention. A proper image of the health facility is sustained when this is done.

B. Information Available to Achieve Results
The objective is measured by customer responses and investigation by AAO.

11. Training sessions are conducted by American Bell annually while reviewing staffing patterns and estimating private branch exchange capacity.

A. Information Required to Achieve Results
Telephone communications must maintain a high standard. Competent training is available to employees of the facility at no cost. Outside training is utilized because of the specialized nature of the service.

B. Information Available to Achieve Results
The telephone company (American Bell) performs
an educational service annually upon request to affected personnel.

12. Entry to the building is monitored for continuing security of employees and assets. Unusual incidents are reported promptly.

A. Information Required to Achieve Results

As the objective states, the building, its contents, personnel, visitors and guests must be protected. Immediate response when incidents occur will help to retard an increase in occurrences of undesirable acts.

B. Information Available to Achieve Results

Security devices monitor working areas to assist with achieving this objective. Incident reporting to AAO is regularly done to document unusual occurrences.

PATIENT REGISTRATION MISSION

The mission of the patient registration function is to register outpatients; admit inpatients pleasantly and rapidly; develop a legible patient medical record and patient account while protecting the patient's and the hospital's financial and legal interests for maximum, effective utilization of room accommodations so the hospital may serve the patient and community responsibly.

Objectives, Information Required and Available
1. Procedure manuals are maintained and reviewed with all personnel annually.
   A. **Information Required to Achieve Results**
      Routine tasks are formalized in writing to permit fewer training problems and misunderstandings and to assure that tasks are performed consistently.
   B. **Information Available to Achieve Results**
      Procedure manuals are written and updated annually.

2. A meeting is scheduled monthly to review objectives, budgets, ongoing programs, work schedules, personnel needs and performance of department.
   A. **Information Required to Achieve Results**
      Each manager will have an opportunity to discuss individual accomplishments, problems and progress, and employees may be more satisfied and motivated simultaneously achieving control through this participation.
   B. **Information Available to Achieve Results**
      Meetings with the managers are scheduled monthly.

3. All patients are greeted, registered and referred to accommodations within twelve minutes. The results and exceptions are reported quarterly to AAO.
A. Information Required to Achieve Results
People expect prompt, courteous service when needed; by quantifying the registration process a good image of being efficient, timely and competent may be projected; reporting on an exception basis will alert management to deviations from providing excellent services.

B. Information Available to Achieve Results
The results of this objective are reported monthly to AAO.

4. Pre-admission registration, including patient financial arrangements, is practiced prior to registration.

A. Information Required to Achieve Results
A problem prior to rendering services can be identified and managed in a more relaxed, unhurried atmosphere when time is available. The client's registration can be more personalized when done in advance.

B. Information Available to Achieve Results
The result of this objective is being reflected in Objective Three.

5. All patient accommodations are assigned by admissions personnel.

A. Information Required to Achieve Results
Control of patient rooms are the responsibility
of a manager who can satisfy the physician's requirements, the patient's treatment requirements, and the patient's personal requirements. With efficient accommodation utilization, revenue can be more effectively realized and nurse staffing can be more efficiently utilized.

B. Information Available to Achieve Results
The results of this objective does not require reporting. Incidents about this objective are reported by exception to AAO.

6. The working patient census is compared to the computer census at 3:00 p.m. and 11:30 p.m. daily. An accurate census is the responsibility of the admissions department. Results are reported daily and by service area monthly to AAO.

A. Information Required to Achieve Results
The patient room charge is prepriced and posted daily to their account automatically by the computer. The pricing is cost effective. An accurate census can create accurate records and promote good public relations. The statistical information acquired during the registration process is utilized for budgeting and forecasting purposes.

B. Information Available to Achieve Results
The results of this objective will be reflected in the census being posted into the computer and does not require reporting. Information about the patient census is available daily.

7. The patient admitting document must be entirely completed and be neatly and correctly typed, meet medical record standards, and provide financial information that is accurate and complete. Quality tests are performed semi-annually and results reported to AAO.

A. Information Required to Achieve Results

The cornerstone document of patient information relating to a hospital admission is the admitting document. A quality performance of personnel developing this document will facilitate all future processing of patient transactions.

B. Information Available to Achieve Results

The results of the registration performance for completing the admission document is managed on an exception basis. The patient accounts department monitors the results of this objective because it uses the data.

MATERIALS MANAGEMENT MISSION

The mission of the materials management department is to assume responsibility for providing the most econo-
mical procurement, storage and distribution of supplies, mail, reproduction equipment and its distribution in accordance with approved policies and procedures and to account for assets using sound departmental policies to maintain high-quality patient care and promote satisfactory job performance.

Objectives, Information Required and Available

1. Procedure manuals are developed to improve training and job performance, to alleviate job problems and misunderstanding.

A. Information Required to Achieve Results
   Routine tasks are in writing to permit fewer training problems and misunderstanding and to assume that tasks are performed consistently.

B. Information Available to Achieve Results
   Procedure manuals are written and updated annually.

2. A meeting will be scheduled monthly to review objectives, budgets, ongoing programs, work schedules, personnel needs and performance of the department.

A. Information Required to Achieve Results
   Each manager will have an opportunity to discuss his accomplishments, problems and progress. Employees will be more satisfied,
more motivated, and control will be achieved with his participation.

B. **Information Available to Achieve Results**

Meetings with manager follow this method.

3. All departmental stock and exchange carts are replenished by traveling requisition and by par level stock management techniques, depending upon circumstances in the department.

A. **Information Required to Achieve Results**

Perpetual stock inventory is inefficient in this department because of high usage and clerical effort required to maintain accuracy; a par level and/or traveling requisition system will minimize stock outage and at the same time establish optimum order quantities, provide order information, and create a stock usage history. Personnel time will be more effectively utilized.

B. **Information Available to Achieve Results**

The department follows this method.

4. All stock is labeled and identified by product code and by location for charging and for the purpose of training of personnel.

A. **Information Required to Achieve Results**

Stock may be controlled. Training of new personnel is enhanced. Stocking and properly
recording of product sales at the correct price is assured. The customer's account is correctly posted.

B. Information Available to Achieve Results
The computer charge description master report lists and describes pre-priced products and services. Products are labeled and information about the labeling and the product location is available by inspection.

5. All product processing is done in accordance with standard sterile techniques and procedures to assure control of contaminations and maintain quality assurance. The results of product sterilizations by lot number are recorded daily for future reference.

A. Information Required to Achieve Results
Quality control is maintained on all sterile technique to enhance quality patient care.

B. Information Available to Achieve Results
The results of sterilization of products by lot number are reported daily to department manager.

6. Exchange carts, telephone requests for stock and stock carts are the methods used for distribution of supplies and equipment.

A. Information Required to Achieve Results
These methods are acceptable industrial
standards and have been determined to serve the needs of patient care effectively.

B. Information Available to Achieve Results
A log is maintained on all issues from supply stocks in the department.

7. A quality control (check off) system on treatment trays is maintained, approved by the responsible person and reviewed by the department supervisor daily.

A. Information Required to Achieve Results
Complex patient treatment trays require specific solutions, instruments and supplies. Quality control techniques must be utilized to ensure that the physician and patient needs are being met.

B. Information Available to Achieve Results
The results of this objective are not reported regularly but are available by inspection.

8. Mail distribution is made according to pre-defined schedules and approved routes.

A. Information Required to Achieve Results
Department requirements and schedules defined in advance may minimize cost, personnel time and meet outgoing mail deadlines.

B. Information Available to Achieve Results
The information about this objective is
described in a procedure manual. Mail is counted and logged daily. The appropriate method of mailing is chosen by personnel. Results are reported to AAO.

9. Printing and reproduction cost will be controlled at two cents per copy calculated on an overall average basis. Costs and usage are reported monthly to AAO.

A. **Information Required to Achieve Results**

Cost per copy and copying quantity can be controlled by periodic examination of departmental costs.

B. **Information Available to Achieve Results**

Information about usage is reported monthly. Cost per copy is computed annually.

**PURCHASING MISSION**

The mission of the purchasing department is to follow prudent procurement practices for all material and equipment, assure economic receipt and storage of supplies, proper disposal of surplus and obsolete equipment, provide local messenger service to support the health facility's daily delivery needs and control the procurement and utilization of resources under their authority.

**Objectives, Information Required and Available**

1. Procedure manuals are maintained, studied and
reviewed with all personnel annually.

A. **Information Required to Achieve Results**
Routine tasks are in writing to alleviate training problems and misunderstanding and to assure that tasks are performed consistently.

B. **Information Available to Achieve Results**
Procedure manuals are in writing and updated annually.

2. A meeting will be scheduled monthly to review objectives, budgets, work schedules, ongoing programs, personnel needs and performance of department.

A. **Information Required to Achieve Results**
Each manager has an opportunity to discuss his accomplishments, problems and progress. Employees may be more satisfied, motivated, and control may be achieved with their participation.

B. **Information Available to Achieve Results**
A meeting with the managers is scheduled monthly.

3. Inventory is maintained on a perpetual basis, based on lifo (last in, first out) with a physical inventory taken twice annually and results compared to book values.

A. **Information Required to Achieve Results**
The objective will designate how inventories
are to be accounted for as well as describe how results will be reported, provide information for ordering, minimize stock outages and maintain an ongoing physical control.

B. **Information Available to Achieve Results**

Information about inventory status is reported to AAO when the physical inventory is taken and large variances are analyzed.

4. Inventory will be maintained at an accuracy of five percent\(^{12}\) of book value. Physical inventories results will be reported to AAO at the time the physical inventory is taken.

A. **Information Required to Achieve Results**

Accuracy is a problem with perpetual inventories; the objective may provide motivation to keep inventories accurate. Financial auditors will accept a five percent or less book value variance.

B. **Information Available to Achieve Results**

This objective is computed from the information obtained in number three.

5. Inventory is forecasted to turn over a minimum of six times per year or provide at most a sixty-day

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\(^{12}\)The five percent variance is considered a test of materiality for financial statement preparation purposes.
stock supply. Turnover by class is reported monthly to AAO.

A. **Information Required to Achieve Results**

Reporting is needed on dollars invested in inventory, obsolescence of stock, stock rotation and general management of stock on hand. Minimizing of investment and safeguarding of this asset becomes crucial for patient care and for providing physical control.

B. **Information Available to Achieve Results**

Monthly information is reported to AAO.

6. All departmental supplies are controlled with traveling requisitions.

A. **Information Required to Achieve Results**

Products not stocked in inventory for whatever reason also require control. A travelling requisition will provide control data such as ordering information, usage, and costs.

B. **Information Available to Achieve Results**

The information on traveling requisitions is available by inspection of the requisition.

7. All purchases of supplies and expenses are based upon authorized department head signatures displayed on purchase requisitions and by approved budget authorization for capital equipment.

A. **Information Required to Achieve Results**
Purchases should only be made by managers having budget responsibility and accountability.

B. Information Available to Achieve Results
Purchase requisitions are examined by AAO periodically to measure objective.

8. Orders are issued on an approved purchase order form displaying prices, quantity, explicit terms of sales, delivery dates, discounts and product specifications.

A. Information Required to Achieve Results
The objective may assure purchasing performs all procedures properly prior to authorizing and issuing a purchase order.

B. Information Available to Achieve Results
Purchase orders are inspected daily by AAO to achieve this objective.

9. Storage facilities will be maintained and ventilated to preserve merchandise and meet the standards of the Joint Commission on Accreditation of Hospitals (JCAH).

A. Information Required to Achieve Results
Cleanliness of area and equipment and cool temperatures are to be maintained to prevent deterioration and thus losses through shelf life.

B. Information Available to Achieve Results
Information achieved with this objective is reported at the time of JCAH's inspection. A comparison with standards is regularly done by department manager.

10. Repairs or expenditures costing three hundred dollars or more that extends life of an asset beyond three years, improves efficiency or is a "betterment" to the asset are to be approved in the budget process and are recorded in Accounting as a capital asset.

A. Information Required to Achieve Results

Control must be maintained on departmental purchase requests and on the purchase of capital assets. The point of control is the requests made by departments where procurement activities are commenced and where authorization for purchase is given by issuing a purchase order.

B. Information Available to Achieve Results

Information about this objective is obtained daily by inspection of the purchase order by the AAO.

PLANT OPERATIONS AND SYSTEMS MISSION

The mission of the Plant Operations and Systems department is to provide a safe and economically managed and maintained physical plant, grounds, parking areas and roadways according to regulatory administrative and
accrediting agencies, provide support for community needs, and for the patients personal needs, comfort and concerns.

Objectives, Information Available and Required

1. Procedure manuals are maintained in writing and reviewed with all personnel annually.
   A. Information Required to Achieve Results
      Tasks that are routine are in writing to permit less misunderstanding and fewer training problems and to assure that duties are performed consistently.
   B. Information Available to Achieve Results
      Procedure manuals are regularly updated and are reviewed annually.

2. A meeting is scheduled monthly to review objectives, budgets, work schedules, ongoing programs, personnel needs and performance of the department:
   A. Information Required to Achieve Results
      Each manager has an opportunity to discuss his accomplishments, problems and progress. Employees may be more satisfied, more motivated and control may be achieved with their participation.
   B. Information Available to Achieve Results
      A meeting with the managers is scheduled monthly.
3. Renovations and capital projects will be approved and scheduled annually to avoid conflict and misunderstanding; project status will be reported monthly to AAO.

A. Information Required to Achieve Results

Pre-defined schedules may motivate managers to complete projects on time, prevent over-budgeting of costs and coordinate their activities. The plan analyzes projects according to the Critical Path Method (CPM), the Gantt chart, and the Program Evaluation and Review Technique (PERT) to minimize cost and time. The use of operations research should minimize costs of renovation.

B. Information Available to Achieve Results

Projects are all scheduled early in the accounting year. Updating of the completion schedule is discussed and reported at weekly meetings with supervisors and AAO. The above level of sophistication may require investigation and application to hospitals.

4. Snow removal, sanding of grounds and lawn care are reviewed and delegated as required daily.

A. Information Required to Achieve Results

The objective provides safety for personnel and guests.
B. Information Available to Achieve Results

Information about this objective is available by inspection. A multi-year landscaping plan exists, is reviewed and updated annually with the approval of AAO.

5. The servicing of hospital vehicles is performed weekly and major repairs are scheduled and performed on basis of work requests approved by the Director of Plant Operations and Systems. Automobile servicing is on a preventive maintenance program.

A. Information Required to Achieve Results

Because of company liability, automobile safety is vital; regular servicing and inspection may promote safety, minimize cost by avoiding larger emergency repairs. Control is maintained on major repairs by decreasing purchased services costs and avoiding alternate transportation costs due to vehicles being out of service.

B. Information Available to Achieve Results

Automobile servicing is controlled on a preventive maintenance program.

6. Power usage, water usage and natural gas usage will be reported monthly.

A. Information Required to Achieve Results

Energy costs have been dramatically increasing
yearly so reporting usage and trending data will focus attention to the need for conservation programs and alert managers to conserve these resources. The result is reduced operating costs through cost avoidance.

B. Information Available to Achieve Results
Energy usage is plotted graphically monthly and reported to AAO. Energy conservation measures are documented in writing to demonstrate and observe the affect on energy usage and operating costs.

7. Energy conservation programs are developed, communicated and reviewed annually to economically conserve natural resources.

A. Information Required to Achieve Results
A gradual lowering of the rate of increase in energy costs may result when conservation programs are adapted; personnel may be trained to increase their level of awareness about the usage of natural resources and their cost.

B. Information Available to Achieve Results
Information obtained from the objective in number six will be used to establish programs for the coming year.

8. Projects will be reported monthly on a percentage of completion basis. Projects will be "signed off"
by the department manager as completed after inspection by the AAO with the department manager and the developing and completing of a substantial completion check list.

A. Information Required to Achieve Results
Planning the project completion time and process requires constant attention. The planning, by using a checklist technique, will enhance this process and more effectively utilize available resources.

B. Information Available to Achieve Results
Information on this objective is reported to AAO when projects are complete.

9. Status of routine work requests will be reported monthly and signed by the Director of Plant Operations and Systems. Incomplete work requests will be reported monthly to department manager.

A. Information Required to Achieve Results
The reporting will ensure all work requests are receiving adequate, timely attention and will highlight potential problems with exception reporting.

B. Information Available to Achieve Results
Information about this objective is reported to AAO in aggregate. Automation in the future of this function will be necessary.
10. All minor, major movable and fixed equipment will be scheduled for maintenance on a preventive basis with data (history) stored and inspection scheduled electronically.

A. Information Required to Achieve Results

This task is well suited for a computer application where scheduling can be programmed and the electronic filing of history is extremely cost effective. With maintenance history, major repairs and equipment replacement decisions are made easier when data on repair costs are available.

B. Information Available to Achieve Results

All major equipment is on a preventive maintenance program which is processed manually.

11. Plans will be developed in writing to prevent disruption of services. Incident reporting will be followed for the following service interruptions:

- Disaster
- Bomb Threat
- Electrical Power Failure
- Water Outage
- Fire
- Natural Gas Outage
- Missile Threat
- Major Equipment Failure

A. Information Required to Achieve Results

Service interruptions can be managed effectively if plans are written and personnel are trained to follow written procedures.
B. Information Available to Achieve Results
These plans are available in writing to employees.

12. Physical plant spare parts inventory is maintained for critical service components on a perpetual basis.

A. Information Required to Achieve Results
An inventory of spare parts of vitally needed equipment should be available in the event of breakdown. Physical control must be maintained in order that personnel respond in a timely manner and prevent duplicate purchasing of parts. Spare parts must be managed along with equipment transfer, enhancements and disposal.

B. Information Available to Achieve Results
Spare parts information is available by inspection of records.

13. All requests, other than those pertaining to routine work, will receive appropriate cost and cash flow analysis, time schedules for completion, and review for compliance with laws and regulations. Work requests are to receive prior authorization by department manager.

A. Information Required to Achieve Results
The control of non-routine work must require separate approval and authorization. The work requests are to be examined using decision-
making techniques such as fulfilling targeted rates of return and the necessary planning for financing.

B. **Information Available to Achieve Results**

Information is available on an exception basis. The information is the same as available in Objective number three.

14. Physical plant changes will receive design approval from the State Department of Health, Board of Trustees and comply with standards defined by Joint Commission on Accreditation of Hospitals.

A. **Information Required to Achieve Results**

Plant Safety is maintained when the requirements for these organizations are met. Management objectives are to always be licensed and accredited.

B. **Information Available to Achieve Results**

Information about physical plant changes is available by inspection. Documents are published by these organizations setting forth their standards.
CHAPTER V

EXTERNAL INFORMATION REQUIREMENT

OTHER OPERATING CONSIDERATIONS

External operating information is a valid part of a management information system. External sources of information must be "tapped" to supplement the internal departmental operating information. The following additions to existing information are needed from the health industry and from other industries to prevent "tunnel vision."

Information is needed to compare the hospital to other hospitals in the industry by state, regional and national medians and quartiles. These comparisons are available from associations and are useful for steering controls.

Law and regulations applicable to operations frequently change. The sources of this information are usually from a subscribed service and the government printing office for government regulations. An example is the publication of the Federal Register.

Technological information must be available to describe changes occurring within the industry. An example of the use of this information is new equipment targeted
for the health care industry; information about productivity of personnel and environmental changes affecting operations; changes affecting personnel management; and particularly, social changes. Demographic information is especially needed so that community needs may be monitored and forecasts made of future operational changes allowing management to make decisions to meet these needs.

Required information must include an appropriate system to follow up on specific decisions, which cannot be quantified nor measured. Examples of this information are: contract commitments, due dates for reports, requests for information, and investments. A monitoring system must be available to assure adherence to approved policy and procedures.

No alternatives exist to the functions of management. Planning, leading, organizing and controlling are required of managers. However, some alternatives exist in the methods and style a manager chooses to implement and/or gather the required information. A balance must be achieved between individual freedom of managers and organizational control and goals. On the one hand, managers may choose to give more freedom to subordinates in exercising judgment (promoting development and growth), and the securing of "territory." On the one hand, organizations need to be assured their activities and goals are being carried out as planned and in accordance with prescribed policies.
Information requirements usually create conflicts with subordinates because of the appearance that too much reporting of activities at the department level may infringe on their territory and may result in a diminishing return. That is to say, too much reporting is demoralizing, unproductive and may be ineffective. A manager's style becomes important and affects the information gathering and reporting process. At the one extreme is overreporting which depicts a style of essentially "no confidence in subordinates" with a manager making all of the decisions for a subordinate and stifling subordinate growth. At the other extreme is underreporting where too little control over activities is exercised. In the middle path is flexibility, depending upon the capability of the individual or subordinate or what fits the situation. Both parties to the manager/subordinate relationship should feel comfortable with this style.

An acceptable compromise to the above conflict is an objective management style. As long as the subordinate agrees to the objective, the information gathering process and its status reporting may be achieved. The subordinate, without objectives, may be demoralized, confused, uninformed and may have no interest in achieving job requirements. The objective style of management and its accompanying reporting can help establish how a department is managed. However, unless a manager is constantly looking over a
subordinate's shoulder, compliance with policy and procedure cannot be ascertained. To overcome this difficulty, management auditing is necessary on a periodic basis. Where objectives are used for managing, the manager becomes result oriented. Subordinates, through behavior modification, become results oriented because the manager's attention is focused differently. Ultimately, periodic performance appraisals become result oriented. The organizational goals are thereby achieved much more easily.

One unfavorable aspect of being results oriented is the possibility that subordinates will become so result oriented that other management functions such as personnel needs and less desirable tasks are neglected. Management auditing would assist in keeping all management functions in perspective.

Some basic or fundamental requirements must be stated to minimize cost of reporting. The information should be:

1. Accessible within reason and where additional costs are incurred in gathering data the cost must be weighed against anticipated results.
2. The information should be computerized to the extent possible and is most efficient if obtained from a computer data base.
3. Information should be obtained from programmed applications, such as general ledger, budget or
4. Information may be a so-called "by-product" of existing programmed applications and only minimal further computer processing may be necessary.

5. New information may be gathered manually if not a part of any existing computer application. Managers must "trade off" their need to gather the information against the cost of gathering the data when mechanization of the task cannot be accomplished.

6. The information must be reported according to a responsibility accounting concept by a manager to establish accountability.

7. The information should use computer techniques (such as the edit capability), exception reporting (to save manager's time), be understandable to subordinates, be reported using statistical methods such as medians and quartiles, and involve use of the percentages where possible.

8. Information must be summarized to the greatest extent possible to save management time merely because of sheer volume.

9. Annual reviews of information requirements must be done and unused information discontinued.
The monitoring process will assure only used information.

10. Information reporting should be as simple as possible for comprehension purposes.

11. Forms designated for a specific purpose, if not available by computer, may be used whenever possible to increase efficiency in gathering data, minimize training problems and keep costs as low as possible.

12. The information should be reported in meaningful elements such as by function, by unit cost, by variable and fixed costs and by the isolation of the influence of volume and price in order to understand the impact which management decisions have on operations.

13. Reporting and analysis should be done on an incremental or marginal basis.

COMPARISON WITH SIMILAR POSITION

The objectives of the Assistant Administrator of Operations were compared with a similar position from another industry in the profit-making sector of the economy. The work plan of a senior bank operations officer is appended.

The same management techniques used in both industries are evident and will not be discussed. Comparisons for the purposes of this paper were limited to the work
plans, mission statement, accountabilities and objectives. The basic functions of management, however, remain strong in both work plans.

While comparing operational information requirements of the two industries, it is apparent the same type of information must be gathered to measure performance of operations and to report to top management the overall performance of the company. The information compared is functionally reported; attempts to quantify data based upon service volumes and personnel productivity data is routinely gathered.

A considerable emphasis in the profit-making industry is placed upon objectives involving the leading and controlling functions. The leading function specifically has many objectives for training, production and cost/volume relationship identification.
CHAPTER VI

CONCLUSIONS AND FINDINGS

APPRAISAL OF STUDY

The study of information requirements isolated weaknesses in the non-profit industry reporting requirements. With the non-profit industry, the information required seemed to be lacking in production volumes and statistical data, particularly concerning employees.

Employee performance apparently takes on less importance in the health care industry than in the profit-making industry. To perform reviews and monitor employee activities, more information about productivity and statistics would be helpful. Productivity can be improved if more attention is directed to what personnel do, if ongoing information is gathered and if more discussions were held with employees. More information relating to the function of leading may help to understand achievements being made by the training and development of personnel. The results should be lower fixed personnel costs. Personnel salaries are about fifty percent of total health care expenses so this improvement is significant. Understandably, employees resist gathering this type of data.
The subordinates' resistance to gather information not considered part of the regular reporting system can be overcome by making information easier to obtain and accumulate. If information is gathered manually, employees' time is being diverted from the employees' primary duties so employee time and cost become important considerations.

Current computer software technology makes gathering of data less expensive. Sophisticated computer software programs are needed for multiple regression analysis, linear programming and report generation. The use of a computer for budgeting and forecasting, using "what if" analysis (simulation), are needed to analyze the data. Much data is available from customers and other sources so some duplication of effort for the information gathering is thereby eliminated.

The study was very useful because the study revealed more time should be spent on management functions which encourage subordinates to become more result oriented and allow subordinates to make mistakes, and insist that employees become more accountable for their time. By developing appropriate information about critical functions the manager can become more effective by concentrating less on details. Specifically, the functions of leading and reporting require more attention to develop personnel statistics and cost data.

Managers in health care need to understand more
about production costs, productivity and how leadership affects these costs. Accounting systems must be developed, along with production measurement systems, so information can be gathered and reported regularly. The accounting system should include variable and fixed costs identification and reporting by flexible budgets. Extending this type of reporting and information into a data base that integrates the medical, financial and statistical data would be a valuable resource. The integration of all these applications would be a valuable competitive benefit to any organization.

**FURTHER INVESTIGATION, EDUCATION AND STUDY**

Additional education is required in the health care industry to develop and train personnel regionally or by state to be more results oriented. The comparison made in this study would indicate health facilities are behind on gathering information that would support objectives that quantify results. An example of a system not routinely used in health care is an accounting standard cost system that will quantify standards and is flexible enough to relate costs to volume.

Further study needs to be done to improve exception reporting as compared with specific objectives to determine whether or not the additional information is cost effective.
OBJECTIVES REQUIRING FURTHER STUDY

2.5 Only one department remains to have services pre-priced. An improved method would be to have charges captured by the computer at point of sale.

2.8 A system is required to report employee performance as a management report. Also variable and fixed costs requires being isolated for variance analysis. Department work volumes should be defined and the results reported.

2.11 The day's supply of cash on hand is required on Cash Status Report, along with investments and interest rate.

2.12 The personnel turnover rate is not reported to line management monthly. Employee use of benefits would be an effective addition to reporting.

5.3 Utilization of products on exchange carts require study for turnover computation and cost effectiveness of inventory usage.

5.6 The utilization of patient orders for supplies require further study. These orders will determine exchange cart utilization and costs of distribution.

7.0 Employee time associated with work requests require further investigation. This function is excellent for computer application.

7.10 The equipment preventative maintenance program should be studied for automation. The program will reflect information about repairs, service costs and pre-programmed inspections.

7.11 A contingency plan for the interruption of essential service and essential resources such as natural gas and loss of essential equipment needs developed.

7.12 Automation of spare parts inventory should be studied for cost effectiveness, improved service of equipment and control.
FOOTNOTES:

The department head level is represented by the above positions and all department heads report to the administrator.

Recent organizational structures within the health care industry have three management layers.
APPENDIX II

ANNUAL WORK PLAN
The work planning process will assist you in identifying the major accountabilities of your position, planning your work, reviewing achievements, and improving performance.

1. DELEGATION
   A. The manager advises employee of unit challenges and provides a general description of departmental needs and opportunities.

2. PARTICIPATIVE PLANNING
   A. The employee defines the general purpose or mission of his/her position (Section I).
   B. The employee defines specific accountabilities responsive to the mission (Section II).
   C. The employee defines objectives responsive to accountabilities, the Challenge Statement and departmental needs and opportunities (Section III).

3. APPROVAL
   A. Manager and employee reach agreement on Sections I, II, and III, including priorities. A general discussion on level of difficulty of objectives should take place as part of this process.
   B. After manager and employee have agreed on the Plan, it should be signed by both. The manager retains the original and the employee receives a "working" copy.

4. REVIEW
   A. At review meetings, manager and employees discuss and record achievement of objectives (Section IV), and note modifications or deviations from the plan (Section V). Review dates should be established as you proceed through the year. As a general rule, reviews should be held quarterly.
   B. Where organizationally feasible, the manager's manager should review the employee's plan and progress. This "skip review" should increase the speed and quality of information to upper management on critical objectives as well as contribute to consistent and equitable administration.

I. MISSION STATEMENT
STATE THE GENERAL PURPOSE OF THIS POSITION

Under the direction of the CEO, to manage the Bank's operations department in a fashion that will assure the accomplishment of day-to-day operating functions while maximizing other operating income and minimizing non-interest expense.
III. OBJECTIVES

Objectives establish what will be done to fulfill position accountabilities and 2.1 in response to the Challenge Statement. They form the basis of pay and promotion decisions and should be written in measurable terms: i.e. time, cost, quantity, etc. Individual objectives will vary among like positions as they must be tailor-fit to the annual Challenge Statement and will reflect differing priorities and difficulty.

X$ 1. Train, develop, and motivate an adequate staff within the operations department that can effectively respond to existing challenges and that will be prepared to meet future opportunities.

- Increase staff productivity by keeping increases in staff expense below increase in transaction volume throughout the year.
- Assume that every employee's performance is reviewed informally four times/year and formally at least once per year.
- Develop an effective teller training program and implement by 10-1-19, at a cost not to exceed $____.
- Reduce clerical staff turnover ____% during the current year, from ____% last year to ____% this year.
- Investigate and recommend to the CEO a policy for career apparel for bank tellers by 4-1-19.
- Improve proof operator's production by ____%; from ____ items/day last year to ____ items/day this year.
- Maintain effective control of "other operating expense" and maximize "other operating income."
- Review and revise pricing structure for all fee income products to assure competitive pricing and at least a ____% profit over direct costs.
- Increase total operating income ____%, from $____ last year to $____ this year.
- Limit increase in other operating expense to ____% more than last year, not to exceed $____ in the current year.
- Reduce departmental charge-offs by ____%, from $____ last year to $____ in the current year.
- Reduce net teller shortage ____%, from $____ last year to $____ this year.
- Study, and if appropriate, recommend the purchase of additional safe deposit boxes, by 7-15-19.

Total Bank Income: $XXX
Total Bank Assets: $XXX
Subordinate Staff: Exempt
X Full Time
X Part Time
Annual Salary Expense of Above Staff: $XXX

X$ 2. Maintain effective control of "other operating expense" and maximize "other operating income."

Total Annual Fee Income $XXX
Other Non-Interest Income $XXX
Total Non-Interest Exp. $XXX
### II. PRINCIPAL ACCOUNTABILITIES

Most positions exist to fulfill 5 or 6 principal accountabilities which lend to the stable over time and common to other positions having the same general mission. Last throat in priority order, assign an importance weight to each holding (100%), and give dimensions, e.g., volume, dollars, staff, for each accountability.

<table>
<thead>
<tr>
<th>X1</th>
<th>Play a key role in the bank's executive management process by responding to senior management issues individually or as a member of the bank's senior management committee.</th>
</tr>
</thead>
<tbody>
<tr>
<td>X2</td>
<td>3. Play a key role in the bank's executive management process by responding to senior management issues individually or as a member of the bank's senior management committee. Total Assets: $XXX Total IBST: $XXX</td>
</tr>
<tr>
<td>X3</td>
<td>4. Stay constantly abreast of developments in bank operations technology, legislation, and FBS operating policies and recommend appropriate, cost-effective changes in operating technique.</td>
</tr>
<tr>
<td>X4</td>
<td>Average Float: $XXX % of Total DDA: $XXX Total Department Expense: $XXX Equipment Expense Included Above: $XXX</td>
</tr>
<tr>
<td>X5</td>
<td>5. Control investment portfolio to maintain liquidity, and monitor asset/liability mix to maintain liquidity, capital adequacy, and low ratios of cash and due from.</td>
</tr>
<tr>
<td>X6</td>
<td>Total Assets: $XXX Total Investment Portfolio: $XXX Portfolio Income: $XXX Cash &amp; Due From: $XXX</td>
</tr>
</tbody>
</table>

### III. OBJECTIVES

Objectives establish what will be done: 1) to fulfill position accountabilities and 2) in response to the Challenge Statement. They form the basis of pay and promotion decisions and should be written in measurable terms; i.e., time, cost, quantity, etc. If possible, individual objectives will vary among the positions they must be tailored to the annual Challenge Statement and will reflect differing priorities and difficulties.

<table>
<thead>
<tr>
<th>X1</th>
<th>Assist the CEO in bank management through attendance participation, and meaningful contribution at the semi-monthly management committee meetings; to be subjectively evaluated by the CEO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>X2</td>
<td>3. Assist the CEO in bank management through attendance participation, and meaningful contribution at the semi-monthly management committee meetings; to be subjectively evaluated by the CEO.</td>
</tr>
<tr>
<td>X3</td>
<td>4. Keep the CEO and other necessary staff members fully apprised of operating matters directly impacting bank performance.</td>
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<td>X4</td>
<td>Reduce bank DDA float $X, from __% percent of deposits last year to __% during the current year.</td>
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<tr>
<td>X5</td>
<td>Attend at least two FCC operations training sessions during the current year.</td>
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<tr>
<td>X6</td>
<td>Attend and actively participate in at least two professional bank operations associations.</td>
</tr>
<tr>
<td>X7</td>
<td>Study and recommend implementation of on-line savings capability at a cost not to exceed $____ for hardware and $____ for conversion by 8-15-19.</td>
</tr>
<tr>
<td>X8</td>
<td>Working with the bank's marketing staff, study and if feasible, recommend installation of an ATM by 2-1-19, at a cost not to exceed $____.</td>
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<td>X9</td>
<td>Oversee the replacement of ____ proof machines, to be operational no later than 4-15-19.</td>
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<tr>
<td>X10</td>
<td>Based on transaction analysis, install additions drive-in units at a cost not to exceed $____ by 8-1-19.</td>
</tr>
<tr>
<td>X11</td>
<td>Increase investment income $X, from $___ last year to $____ for the current year.</td>
</tr>
<tr>
<td>X12</td>
<td>Monitor capital adequacy to ____ to total assets.</td>
</tr>
<tr>
<td>X13</td>
<td>Maintain liquidity at a minimum of ____.</td>
</tr>
<tr>
<td>X14</td>
<td>Maintain ratio of cash and due from to total assets equal to or less than ____.</td>
</tr>
</tbody>
</table>
II. PRINCIPAL ACCOUNTABILITIES

Most positions exist to fulfill 5 or 6 principal accountabilities which tend to be stable over time and common to group positions having the same general mission. List them in priority order, assign an importance weight to each (strong: weak) and give dimensions e.g., volume, dollar stake, etc., for each accountability.

X1 6. Administer the strategic, profit, and work plan processes in a timely, effective fashion.

Bank Assets: $XXX
Bank Income: $XXX
Share of Market: XXX

X1 7. Direct the bank's security program in a manner that will assure the safety of the bank's customers, staff, and assets, and that will comply with the Bank Protection Act of 1968.

Security Expense: $XXX
Bank Assets: $XXX

III. OBJECTIVES

Objectives establish what will be done to fulfill position accountabilities and reflect the Challenge Statement. They take the form of say what and propose objectives and outcomes to be written in measurable terms, e.g., time, cost, quantity, etc. Individual objectives will vary among job positions as they must be tailored to the annual Challenge Statement and will reflect differing priorities and criteria.

- Coordinate the preparation of the bank's strategic plan with other senior management staff and submit by date specified by FBS Planning and Analysis division.

- Coordinate the preparation of the bank's annual profit plan with other senior management staff in a manner that will assure consistency with FBS's challenge statement and the bank's strategic plan; submit to FBS by due-date and present to senior management/board of directors by 12-31-19.

- Conduct training session on Work Planning with all management staff members by 3-1-19.

- Coordinate Work Planning process and assure all Work Plans are completed and approved by senior management/CEO by 12-31-19.

- Monitor operating results monthly and report all significant variances to CEO monthly and Board, quarterly.

- Present annual operating results to the Board by 3-15-19.

- Prepare and distribute to all appropriate staff members by 4-15-19 a bank security manual dealing with procedures to follow in the event of robbery, burglary, fraud, extortion or natural disasters.

- Conduct semi-annual training sessions with all customer contact employees on procedures to follow during and after robberies.

- Install a bank surveillance system by 9-1-19 at a cost not to exceed $____.

- Review with supervisors existing check cashing/account withdrawal procedures and revise as necessary by 1-15-19.

- Maintain a strong business relationship with local law enforcement agencies.

- Attend at least one outside bank security training session by year-end at a cost not to exceed $_____.

- Reduce bank loss due to fraud 1, from $_____ last year to $_____ during the coming year.
IL. PRINCIPAL ACCOUNTABILITIES

Most positions exist to fulfill 5 or 6 principal accountabilities which tend to be stable over time and common to other positions having the same general mission. List them in priority order, assign an importance weight (each totaling 100%) and give dimensions, e.g., volume, dollars, staff, for each accountability.

8. Oversee the miscellaneous internal bank services in a fashion that will assure that necessary building/staff support functions are completed in a timely, cost-effective manner.

<table>
<thead>
<tr>
<th>Annual Maintenance Exp</th>
<th>$XXX</th>
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<tbody>
<tr>
<td>Equipment and Supplies</td>
<td>$XXX</td>
</tr>
</tbody>
</table>

IL. OBJECTIVES

Objectives establish what will be done 1) to fulfill position accountabilities and 2) response to the Challenge Statement. They form the basis of pay and promotion decisions and should be written in measurable terms, i.e., time, cost, quantity, etc. Individual objectives will vary among like positions as they must be tailored to the annual Challenge Statement and will reflect differing priorities and difficulty.

- Review and as necessary, revise current purchase procedures by 2-1-19__.
- Establish a sound inventory control process for all stock items that cost more than $100/year, by 4-1-19__.
- Develop and implement a realistic, cost-effective automobile use policy for the bank's automobile by 10-15-19__.
- Review bank's existing building maintenance procedures and recommend, if appropriate, switching from contract maintenance to hiring our own employees if cost-effective to do so; by 6-15-19__.
VI. PERSONAL/PROFESSIONAL DEVELOPMENT

The Work Plan is not complete until training and development needs and opportunities have been considered. Properly conceived developmental objectives can help to increase on-the-job performance as well as provide a basis of preparation for future assignments. Manager and subordinate should consider the following questions in establishing developmental objectives:

A. Referencing the work plan, what developmental opportunities exist to significantly enhance performance?

B. Referencing past work plans and performance discussions, and anticipating future career growth, what other important developmental needs should be considered?

Personal/Professional Development should be an "on-going" process, and reviewed during scheduled work plan discussions (Progress Reports).

<table>
<thead>
<tr>
<th>DEVELOPMENTAL OBJECTIVE</th>
<th>ACTION PLAN</th>
<th>DATE COMPLETED</th>
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</table>

ADDITIONAL COMMENTS:

PLAN APPROVAL (BEGINNING OF PLANNING PERIOD)

<table>
<thead>
<tr>
<th>EMPLOYEE DATE</th>
<th>MANAGER DATE</th>
<th>DATE</th>
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<tbody>
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</table>

DATES OF PROGRESS DISCUSSIONS:  
(INITIAL AS COMPLETED) 1st 2nd 3rd 4th
<table>
<thead>
<tr>
<th>Department</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Supply</td>
<td>Equipment and supply, sterilization, patient supplies and distribution.</td>
</tr>
<tr>
<td>Purchasing</td>
<td>Procurement of materiel and supply storage.</td>
</tr>
<tr>
<td>Plant Operations and Systems</td>
<td>Maintenance and Function of all hospital fixed and service equipment, as well as planning for space requirements.</td>
</tr>
<tr>
<td>Plant Maintenance</td>
<td>Maintenance of all equipment except electronic equipment for the plant.</td>
</tr>
<tr>
<td>Grounds</td>
<td>Landscaping and maintenance of grass, roadways and paving.</td>
</tr>
<tr>
<td>Safety</td>
<td>Provide security of facilities, personnel and patients.</td>
</tr>
<tr>
<td>Accounting Services</td>
<td>Recording and reporting of all financial transactions for the institution, including cash management.</td>
</tr>
<tr>
<td>Communications</td>
<td>Telephone and internal communications.</td>
</tr>
<tr>
<td>Messenger Service</td>
<td>Reproduction services, mail and message distribution.</td>
</tr>
<tr>
<td>Patient Accounting</td>
<td>The collection and management of patient accounts receivable.</td>
</tr>
<tr>
<td>Data Processing</td>
<td>Electronic recording and reporting of information.</td>
</tr>
<tr>
<td>Admitting/Registration</td>
<td>Register all patients who request services and controls accommodations.</td>
</tr>
</tbody>
</table>
BIBLIOGRAPHY

BOOKS


ARTICLES


Thompson, Gene E. "Hospital Information Systems Executive Perspective." Boondocks, Electronics Computing Health Oriented, December 1980, pp. 73-119.

