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Analysis Of The Implementation Of Actuating And Controlling Functions In Handling Double Transfer Cases In The Treasurer Unit Of Jih Hospital, Yogyakarta

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ABSTRACT

This study aims to analyze the application of the actuating and controlling functions in handling double transfer cases in the vendor payment process at the Treasurer Unit of JIH Hospital Yogyakarta. The study used a qualitative approach with a case study method. Data were obtained through in-depth interviews with the Treasurer Unit Supervisor, who was selected purposively because of her direct involvement in the vendor payment process and handling of double transfer cases. Data analysis was carried out through the stages of transcription, coding, theme identification, and data interpretation. The results showed that double transfer cases occurred due to human error, particularly a lack of accuracy in checking payment documents, resulting in the double cross-check process not running optimally. Other contributing factors were the high volume of work and fatigue conditions that affected the concentration of officers. The actuating function was implemented through task division, coordination, communication, and work direction, while the controlling function was carried out through layered verification, document checking, identification of deviations, and corrective actions after errors were discovered. The implementation of both functions plays a crucial role in handling and minimizing the risk of vendor payment errors.

INTRODUCTION

Financial management is a crucial aspect in supporting the sustainability of any organization, including hospitals, as institutions that provide healthcare services to the public. Good financial management is not only concerned with recording and reporting transactions, but also encompasses the implementation and oversight of all financial activities to ensure they run effectively and accountably (Pratiwi, 2021). Accurate financial management is a crucial factor in ensuring the smooth operation of a hospital, as it relates to payments to vendors, procurement of necessary services, and the preparation of accurate financial reports.

In carrying out financial activities, organizations need to implement management functions, including planning, organizing, actuating, and controlling. According to George R. Terry, the actuating function plays a role in mobilizing human resources to carry out tasks according to established objectives, while the controlling function aims to ensure that all activities are carried out according to applicable procedures and standards (Muktamar et al., 2024). These two functions are closely related, as proper implementation requires adequate supervision to minimize errors.The importance of the actuating and controlling functions is increasingly evident in units that handle financial transactions. Payment activities require good coordination, careful document review, and a monitoring mechanism capable of detecting errors before transactions are completed. Research by Arini (2023) shows that an internal control system significantly impacts financial management productivity by improving the accuracy of work procedures and reducing the risk of errors in task execution.

Even though work procedures have been established, errors in financial transactions can still occur. One common error is double payments to vendors. This situation not only creates discrepancies in financial records but also has the potential to disrupt the effectiveness of an organization's cash management (Winardi, 2016). Cases of double payments indicate that certain factors contribute to suboptimal implementation and control.This phenomenon was discovered in the Treasurer Unit of JIH Yogyakarta Hospital. During the vendor payment process, a double transfer occurred for the same amount due to the reuse of previously processed Cash Out Proof (BKK) documents for subsequent transactions. This situation was influenced by the high workload leading up to the holiday season, resulting in rushed payment processing. Furthermore, document re-examination was not carried out optimally, and cross-checking of previously made payment lists was not optimal. As a result, vendors received payments twice for the same transaction (Manullang, 2017). The error was only discovered after the vendor confirmed with the hospital, and the excess funds were subsequently returned.This case demonstrates a gap between management concepts and actual practice. Theoretically, the actuating function emphasizes the importance of effective coordination, communication, and direction in work execution. Meanwhile, the controlling function emphasizes the need for ongoing verification and oversight to prevent irregularities (Fatah, 2019). However, in practice, time pressures, suboptimal document review, and weak oversight processes can still lead to financial transaction errors.

Much research has been conducted on management functions in the healthcare sector, but studies specifically addressing the implementation of the actuating and controlling functions in handling double transfer cases in hospital treasurer units are relatively limited. Yet, understanding the causal factors, handling processes, and remedial measures is crucial for strengthening an organization's financial management system (Asnawi, 2024).

LITERATURE REVIEW

Management Theory

Management is the process of managing organizational resources in a planned manner to achieve predetermined goals effectively and efficiently. Asni, 2024) According to George R. Terry (2013), management consists of four main functions known as the POAC concept: planning, organizing, actuating, and controlling. These four functions are interrelated and form a cycle that supports the achievement of organizational goals. In healthcare organizations, the implementation of management functions plays a crucial role because every operational activity requires good coordination for optimal service delivery (Ayu & Nawawi, 2024). Hospital financial management also requires the implementation of appropriate management functions to ensure transaction processes follow procedures and minimize the risk of administrative and financial errors.

Actuating and Controlling in Financial Management

Actuating is a management function related to efforts to motivate organizational members to carry out tasks according to predetermined plans. According to George R. Terry, actuating includes directing, communicating, motivating, coordinating, and supervising activities to ensure each individual is able to carry out their work effectively (Fauzi, 2023). This function is crucial because the success of a project is determined not only by good planning but also by the organization's ability to direct human resources throughout the implementation process. In the finance unit, the actuating function is realized through providing clear work instructions, coordination between employees, effective communication, and supervision of task implementation (Putri, 2024). Implementing this function helps ensure that payment processes are carried out according to procedures and minimizes errors due to miscommunication or inconsistencies in work execution(Istiqomah, 2026). Meanwhile, controlling is a management function aimed at ensuring that organizational activities run according to established standards and objectives. Wardhana (2024) explains that controlling includes setting standards, measuring performance, identifying deviations, and taking corrective action. Through this function, organizations can detect errors, evaluate their causes, and implement improvements to prevent recurrence. In hospital financial management, controlling is realized through document verification, transaction audits, segregation of duties, and evaluation of work procedure implementation (Kasim, 2026). Effective control plays a crucial role in maintaining transaction accuracy and reducing the risk of payment errors (Zaki & Andrea, 2025).

Human Error and Double Transfer Risk

Human error occurs when an individual's actions do not comply with established procedures or standards, resulting in unexpected outcomes (Whittingham, 2004). These errors are not always caused by individual factors, but can be influenced by organizational conditions, the work environment, time pressure, workload, ineffective communication, or weak control systems. In the context of financial management, human error can occur in the form of data input errors, inadequate document review, or failure to verify transactions (Curpanaru, 2021). One potential impact is double transfers or duplicate payments. Double transfers occur when payments for the same transaction are made more than once, resulting in overpayments to the vendor (Shanmugam, 2025). According to Bragg (2010), double payments are often caused by weaknesses in the verification process, document duplication, or ineffective internal control systems. This risk can be minimized through the optimal implementation of actuating and controlling functions, particularly in aspects of work coordination, communication, supervision, document verification, and oversight of the payment process. Therefore, analyzing the implementation of these two management functions is crucial for understanding the causes and handling of double transfers in organizations (Yusuf, et.al., 2023).

METHODS

This study uses a qualitative approach with a case study method to deeply understand the application of the actuating and controlling functions in handling double transfer cases in the vendor payment process at the Treasurer Unit of JIH Hospital, Yogyakarta. The qualitative approach was chosen because it can explore the experiences, perceptions, and work practices of informants related to the phenomenon studied (Creswell & Creswell, 2022). The unit of analysis in this study is an individual, namely the Supervisor of the Treasurer Unit of JIH Hospital, Yogyakarta. Informants were selected using a purposive sampling technique considering their direct involvement in the vendor payment process and understanding the chronology and handling of double transfer cases that occurred. The research data consists of primary data obtained through semi-structured in-depth interviews. Interviews were conducted to obtain information regarding the factors causing double transfers, the implementation of the actuating function in the vendor payment process, the application of the controlling function, and corrective efforts made to prevent similar errors from recurring. The entire interview process was recorded and transcribed for analysis.

Data validity was tested using a member checking technique, which involves asking informants to review the interview results to ensure the accuracy of the information and minimize misinterpretation. Meanwhile, research reliability was maintained through an audit trail by systematically documenting all stages of the research so that the research process could be traced back.

RESULTS AND DISCUSSION

Factors Causing Double Transfers in the Vendor Payment Process

Interview results indicate that the double transfer incident that occurred at the JIH Yogyakarta Hospital Treasurer Unit was caused by human error. The error began when a Cash Out Receipt (BKK) was printed twice for the same vendor, which was not detected during the document review process. As a result, the document was used in the payment process, resulting in the vendor receiving two transfers for the same amount. Informants explained that the review mechanism had actually been implemented through a double-check process. However, this process was not running optimally, allowing errors to slip through until the payment stage. This situation indicates that the existence of work procedures alone is not enough to prevent errors if not supported by an adequate level of accuracy from the implementers. Research findings also indicate that high workloads are a contributing factor to errors. In one payment period, officers must process approximately 70–80 vendor files. The large number of documents causes officers to lose concentration, especially when payments are made at the end of the working day. Informants acknowledged that fatigue and the pressure of completing work also affect focus during the verification process. These findings align with the human error theory proposed by Whittingham (2004), which states that work errors are influenced not only by individuals but also by the work environment and organizational systems. In this case, errors were not solely caused by a lack of employee skills, but also by the high volume of work and working conditions that can reduce concentration. Therefore, the double transfer case in the Treasurer Unit of JIH Hospital Yogyakarta can be understood as the result of an interaction between individual factors and work system factors that were unable to optimally anticipate errors.

Implementation of the Actuating Function in Handling Double Transfer Cases

Based on the research findings, the actuating function has been implemented in the vendor payment process through division of tasks, coordination, communication, and work direction. Each officer has a distinct role in the payment process. One officer is responsible for inputting transactions, while another officer checks documents and reads payment data as a form of cross-verification. This division of tasks demonstrates a coordinated effort aimed at minimizing transaction errors. This practice aligns with Terry's definition of actuating as the process of motivating and directing organizational members through communication, coordination, and instruction to effectively achieve organizational goals. Interviews also revealed leadership directives for employees to be more careful in processing payments, especially since the transactions involved significant amounts. These directives are part of the actuating function because they aim to build employee awareness and responsibility in carrying out their duties. However, this study found that the implementation of the actuating function was not entirely effective in preventing payment errors. High workloads and fatigue prevented the coordination and cross-checking processes from running optimally. These findings indicate that the effectiveness of the actuating function depends not only on the division of tasks and communication, but is also influenced by working conditions that enable employees to carry out their tasks with greater focus and precision.

Implementation of the Controlling Function in Preventing and Correcting Double Transfer Cases

Research results indicate that the JIH Yogyakarta Hospital Treasurer Unit has implemented a controlling function through a multi-layered verification mechanism before payments are made. Each transaction must go through several stages of review, starting with checking supporting documents and verifying vendor data and checking the payment amount. This mechanism is a form of internal control aimed at reducing the risk of transaction errors. According to controlling theory, control is carried out through setting standards, monitoring implementation, identifying deviations, and taking corrective action. In this study, these stages were demonstrated when the Treasurer Unit conducted a re-inspection after receiving information from the vendor regarding a double payment. The inspection process successfully identified the source of the error, which stemmed from the use of a double-printed BKK. After the deviation was discovered, the Treasurer Unit immediately took corrective action by preparing a report and coordinating with the vendor. The resolution was achieved through a bill reduction mechanism in the next payment period, eliminating the need for an immediate refund. This step demonstrates that the controlling function focuses not only on supervision but also includes corrective measures when deviations occur. Although the implemented control system is effective, research findings indicate that the multi-layered verification process is not fully capable of preventing errors due to human error. Therefore, strengthening the double-checking process, regular evaluation of payment procedures, and more proportional workload management are necessary. These efforts are expected to improve the effectiveness of internal controls and minimize the risk of double transfers in the future.

CONCLUSION

Based on the research results, it can be concluded that double transfer cases in the vendor payment process at the JIH Yogyakarta Hospital Treasurer Unit occurred primarily due to human error, namely a lack of thoroughness in checking payment documents, resulting in an inefficient double cross-check process. Furthermore, the high number of files to be processed and work fatigue also affected staff concentration. The actuating function was implemented through the division of tasks, coordination, communication, and direction between employees in the vendor payment process. Meanwhile, the controlling function was implemented through layered verification, document checking, identification of irregularities, and corrective actions when errors were found. After the double transfer case was identified, the Treasurer Unit conducted a re-examination, compiled a report, and settled the overpayment by reducing the bill in the following period. Thus, the implementation of the actuating and controlling functions plays a crucial role in addressing and minimizing the risk of vendor payment errors.

SUGGESTION

Based on the research results, the JIH Yogyakarta Hospital Treasurer Unit is advised to improve accuracy in the vendor payment process by implementing more consistent double-cross checks at each document verification stage. Furthermore, coordination and communication between employees are strengthened, as is the use of checklists to help ensure data consistency before payments are made. Workload management also needs to be considered to prevent fatigue from reducing staff concentration in processing payments. For future researchers, it is recommended to expand the research object and involve more informants to provide a more comprehensive picture of the implementation of management and control functions in the vendor payment process.

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