

Appendix A

QUESTIONNAIRE

September 17, 2025

Dear Respondent,

The undersigned is a graduate student of the University of Northern Philippines-College of Business Administration and Accountancy and presently conducting a research study titled **“The Financial Management Practices of the Private Hospitals in Ilocos Sur”** in partial fulfillment of the requirement of the degree **Master in Business Administration (MBA)**.

Anent to this, may I request to spare some of your time to answer the attached questionnaire for me gather the data needed in my study. Rest assured that all data that will be gathered from you will be strictly be keep confidential and solely be used for academic purposes only.

Thank you very much and God Bless.

Very truly yours,

JOHN LEO RUELOS, CPA
Researcher

INFORMED CONSENT

This questionnaire is only intended to gather information regarding the financial management practices of the private hospitals in the Ilocos Sur. All information that you will give will be held strictly **CONFIDENTIAL**.

The information you will provide will be helpful for the conduct and completion of this study/research entitled **“The Financial Management Practices of the Private Hospitals in Ilocos Sur”**. Hence, your cooperation is highly valued in this activity. Please give accurate and honest answer to the items of the questionnaire.

___I voluntarily participate in the study

Signature_____

Date:_____

QUESTIONNAIRE

Directions: Please put a check mark (✓) on the space provided that best describes your response.

I. Hospital-Related Profile:

Bed capacity

- 31 and above
- 21 - 30
- 11 - 20
- 1 - 10

Location

- within the commercial zone
- outside the commercial zone

Hospital Classification/Level

- Level 1
- Level 2
- Primary Care Hospital

Form of Business

- Sole Proprietorship
- Partnership
- Corporation
- Cooperative

Please specify the actual number of years:

Number of years in operation: _____

Number of employees: _____

II. **Directions:** This part of the questionnaire will determine the level of financial management practices of the private hospitals in Ilocos Sur along with budgeting practice. Please rate your practices by putting a check mark (✓) on the corresponding box provided using the scale below as your guide:

- 5 - Very Much Practiced
- 4 - Much Practiced
- 3 - Practiced
- 2 - Slightly Practiced
- 1 - Not Practiced

BUDGETING PRACTICE					
Items	5	4	3	2	1
Budget Planning and Coordination					
1. There is prompt preparation of budget plans by all departments.					
2. There is prompt communication and coordination of the budget by departmental heads.					
3. Budget plans are aligned with the institution's goals and objectives.					
4. All departments actively participate in budget discussions and planning.					

5. Communication channels are clear and efficient for budget-related updates.					
Budget Implementation and Control					
1. There is an approved policy and guidelines in budget implementation.					
2. There exists a budget control policy to check on spending.					
3. Budget implementation strictly follows the approved guidelines and timelines.					
4. Departments monitor spending to avoid overspending or underspending.					
5. Adjustments to budget maybe done as needed in response to unforeseen circumstances.					
Budget Evaluation					
1. Budget performance evaluation reports are prepared regularly and timely presented to the budget committee.					
2. Deviations from the budget targets are reported to the budget committee.					
3. Deviations are reviewed and investigated by the budget committee for proper action.					
4. Evaluation results are used to refine future budget planning and control policies.					
5. Stakeholders (Administrative Officer and the hospital administrator/Medical Director/Chief of Hospital) review evaluation reports to ensure accountability and transparency.					

III. **Directions:** This part of the questionnaire will determine the level of financial management practices of the private hospitals in Ilocos Sur along with investment practice. Please rate your practices by putting a check mark (✓) on the corresponding box provided using the scale below as your guide:

- 5 - Very Much Practiced
- 4 - Much Practiced
- 3 - Practiced
- 2 - Slightly Practiced
- 1 - Not Practiced

INVESTMENT PRACTICE					
Items	5	4	3	2	1
Investment Planning					
1. The management determines the hospital's investment needs and choices, given its growth objective and general strategy.					
2. All departments have a system of operation through which they channel their capital expenditure for timely and proper planning.					
3. The management ensures the monitoring and control of expenditures in investment projects.					
4. Investment in hospital infrastructure and technology is considered to improve clinical outcomes, operational efficiency, and patient safety.					

5. Investment plans are structured to align with operational efficiency and resource availability.					
Appraisal of Investment Projects					
1. All investment decisions are evaluated on the basis of project appraisal techniques for acceptability and implementation.					
2. Investment projects are reviewed to ensure alignment with the hospital's goals.					
3. Risk assessments are conducted to enhance decision-making for investment projects.					
4. Detailed evaluations are undertaken to determine the financial and operational viability of each project.					
5. Appraisal techniques include cost-benefit analysis and feasibility studies to guide implementation.					
Financial Forecasting					
1. There is forecasting of the hospital's revenues and expenses and need for funds based on its investment policies.					
2. Financial forecasting is used to anticipate future resource needs for hospital growth.					
3. Revenue and expense projections are adjusted in line with the hospital's strategic objectives.					
4. Forecasts consider external factors such as market conditions and healthcare trends.					
5. Forecasting results are communicated in a timely manner to guide budget allocation and future investment decisions.					

IV. **Directions:** This part of the questionnaire will determine the level of financial management practices of the private hospitals in Ilocos Sur along with inventory management practice. Please rate your practices by putting a check mark (✓) on the corresponding box provided using the scale below as your guide:

- 5 – Very Much Practiced
- 4 – Much Practiced
- 3 - Practiced
- 2 – Slightly Practiced
- 1 – Not Practiced

INVENTORY MANAGEMENT					
Items	5	4	3	2	1
Inventory Planning					
1. There is always proper drugs inventory planning, procurement, and financing by management.					
2. The facility plans uses a generally accepted inventory management tool to aid in planning.					
3. There is a strong risk assessment and management committee to advise on the financial risks threatening the safety of inventory and provide proper advice on their mitigation.					
4. Inventory planning aligns with the facility's operational needs and anticipated demand.					

5. Inventory forecasts are based on past trends and future projections to ensure availability.					
Inventory Costs Management					
1. The inventory accuracy is highly maintained by the hospital.					
2. The hospital total landed cost including transportation, duties, taxes, brokage, fees, etc. are being tracked.					
3. Methods of inventory costs management are being implemented to reduce excess and obsolete inventory.					
4. The hospital monitor the service level and backorder frequency.					
5. The hospital calculate and control costs related to ordering and holding inventory.					
Inventory Control Measures					
1. There is proper recording and monitoring of drugs and supplies inventory levels.					
2. A strong inventory control system is implemented to ensure the right quantity and quality of drugs is procured and disbursed.					
3. Systems are in place to track and manage inventory discrepancies promptly.					
4. Regular audits are conducted to verify inventory accuracy and accountability.					
5. Technology is utilized to maintain real-time inventory tracking and control.					

V. **Directions:** This part of the questionnaire will determine the level of financial management practices of the private hospitals in Ilocos Sur along with cash management practices. Please rate your practices by putting a check mark (✓) on the corresponding box provided using the scale below as your guide:

- 5 - Very Much Practiced
- 4 - Much Practiced
- 3 - Practiced
- 2 - Slightly Practiced
- 1 - Not Practiced

CASH MANAGEMENT PRACTICES					
Items	5	4	3	2	1
Cash Planning					
1. There is preparation of a cash budget as a significant device to plan and control cash receipts and payments.					
2. There is monthly analysis of performance against budget.					
3. Day-to-day revenue and expenditures are outlined for proper functioning.					
4. Cash plans are developed to align with operational and strategic goals.					

5. Forecasting is conducted to anticipate future cash needs and opportunities.					
Cash Collection					
1. Collection is deposited into the bank every day.					
2. Internal controls for cash are properly implemented for cash handling duties (collection, recording, depositing, etc.)					
3. Measures to secure cash collections are strictly being implemented, monitored and reconciled.					
4. Standard operating procedures for cash collection from patients is in place and implemented.					
5. Cash collection receipts are pre-numbered and recorded.					
Cash Disbursement					
1. Management ensures that there is sound control over cash disbursed and cash brought down.					
2. There is strong oversight to ensure timely collection of cash from various sources.					
3. Mechanisms are in place to minimize delays in cash disbursements.					
4. Cash disbursement procedures are documented and audited regularly.					
5 Automated systems are employed to streamline cash collection and disbursement processes.					

Thank you!