



(RESEARCH ARTICLE)



Budgeting for inventory of personal protection equipment in national health insurance patient services during the Covid-19 pandemic at Bahteramas regional public service agency hospital southeast Sulawesi Province, Indonesia

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Abstract

Background: When the first Covid-19 case appeared in China in 2020, it didn't take long for it to spread throughout the world. In Indonesia, the entry of this disease is the most serious threat as a global pandemic with a fairly high morbidity and mortality rate that has a broad impact on life safety and disrupts the national economy. The availability of personal protective equipment in hospitals is an important part of patient care for the National Health Insurance (NHI).

Objective: To determine the budget for the supply of personal protective equipment (PPE) for NHI patient services during the Covid-19 pandemic at the Bahteramas Regional Public Service Agency (RPSA) Hospital Southeast Sulawesi Province.

Methods: This type of qualitative research with a case study approach. The research was conducted at the Bahteramas RPSA Hospital, Southeast Sulawesi Province, Kendari City. The research informants consisted of 1 regular informant and 3 key informants. The selection of informants is based on the depth of understanding or experience of the informants. Data was collected using observation, document review, and in-depth interviews. Data analysis is done by matrix Content Analysis.

Results: The availability of funds for Covid-19 patient services is not yet available, funding sources are obtained from the regional government and the Central Government, but to fulfill the need for PPE in the early days of the Covid-19 pandemic using the Hospital RPSA budget. The budget for purchasing PPE for Covid-19 services has not been planned in advance because the occurrence of the Covid-19 outbreak is an incident that appears spontaneously without being predicted beforehand. Planning for PPE needs based on the needs of each hospital service unit. The preparation of the budget is based on the applicable Standard Operating Procedures.

Conclusion: The decision of the Bahteramas RPSA Hospital to use the RPSA Hospital's funds for the procurement of PPE in the early days of the Covid-19 pandemic was the right decision. When viewed from the increasing need for PPE in the early stages of the pandemic and the limitations of previous PPE planning, the RPSA Hospital budget became an option for Bahteramas Hospital as an alternative to procuring PPE prior to government assistance.

Keywords: Budgeting; PPE; NHI; Covid-19

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1. Introduction

Entering the third quarter of 2021, Indonesia is faced with an unfavorable situation with the outbreak of Corona Virus Disease 2019 as a global pandemic that also threatens the safety of citizens' lives and damages the national economy. To anticipate the problem of the outbreak of the Covid-19 pandemic in Indonesia in March 2020, the government issued Government Regulation in Lieu of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability for handling the Covid-19 pandemic in order to face threats that endanger the national economy, and or financial system stability. The transmission of Covid-19 has spread to 223 countries in the world and caused infections in 90,759,370 people worldwide with a death toll of 1,963,169 people. The first finding of covid-19 cases in Indonesia were 2 residents of Depok, West Java, who were known to have a history of contact with Japanese citizens [1].

According to the Data Records of the Ministry of Health of the Republic of Indonesia, the number of spread of the covid-19 pandemic in Indonesia as of January 14, 2021, was 869,600 positive cases, 711,205 people had recovered, and 25,246 died. In the Southeast Sulawesi area, the number of Covid-19 cases as of January 14, 2021, was found to be 8,639 positive cases, 7,305 people have recovered and 167 people have died. Meanwhile, at the Bahteramas Hospital, according to medical records, 72 cases of health workers exposed to covid-19 were found.

The use of personal protective equipment is important to be carried out with the aim of protecting health workers and patients from being contaminated with the transmission of the covid-19 disease. Health workers as the front line in patient care have in several cases become victims of disease transmission that can cause death, where many health workers have died in handling Covid-19 cases. Until now, it was recorded that on February 1, 2021, in Indonesia, 684 health workers died. In the Southeast Sulawesi Province, based on the records of the Southeast Sulawesi Provincial Health Office, as of January 31, 2021, there were 12 health workers who died due to Covid-19 infection.

According to [2] hospitals have almost the same constraints as other government hospitals, namely in terms of financing. The financial management of government hospitals has not focused on increasing efficiency, let alone on cost effectiveness. Productivity and utility of government hospital assets and investment are generally low. This is exacerbated by low management knowledge, coupled with the unavailability of accurate and timely financial information. Fund management in government hospitals is more concerned with cash management than actual fund management.

In financial management in hospitals that have implemented the RPSA Financial Management Pattern, the revenue and expenditure budgets are regulated in the Business Plan and Budget (BPB). BPB is a mandatory document that must be prepared annually by each RPSA Hospital and must refer to the Business Strategic Plan (BSP) or hospital business strategic plan [3].

According to [4] describes the details of the need in terms of money by adhering to the applicable and binding provisions. For government hospitals, the provisions are the government budget through the State Revenue and Expenditure Budget (SREB), regional revenue budget (RRB), presidential instructions, Presidential assistance, and so on. Meanwhile, private hospitals depend on the provisions of each hospital. Given the constraints and limitations in the budget, it is not uncommon for this function to require feedback to the planning for adjustments. The important thing in the budgeting function is the adjustment of the purchase plan with available funds, knowing the constraints and limitations, and this function requires feedback from the planning function and determining needs to determine alternative plans [5].

To increase vigilance and handling of the Covid-19 disease, the Ministry of Health of the Republic of Indonesia through the Decree of the Minister of Health Number HK.01.07/Menkes/104/2020 on February 4, 2020 has determined Covid-19 as a disease that can cause outbreaks and how to overcome it. In dealing with the Covid-19 outbreak, the use of PPE for health workers is urgently needed in every hospital, especially hospitals that have been appointed as Covid-19 referral hospitals. So that the use of PPE for officers becomes a means of protection from the dangers of exposure or cross-infection between patients and health workers in health services.

Until now, in January 2021, the scarcity and shortage of PPE for health workers still occurs at the Bahteramas RPSA Hospital. Some types of PPE are difficult to obtain. However, the Pharmacy Installation of the Bahteramas RPSA Hospital continues to strive for PPE so that the health workers on duty in the service are always provided with the PPE they need. To meet the shortage of PPE supplies, the Bahteramas RPSA Hospital must be able to control the supply of PPE needed so that there is no shortage or scarcity of PPE stock. The purpose of this study was to determine the budget for the supply of personal protective equipment for NHI patient services during the Covid-19 pandemic at the Bahteramas Regional Public Service Agency Hospital, Southeast Sulawesi Province.

2. Material and methods

This type of qualitative research with a case study approach. The research was conducted at the Bahteramas Hospital, Kendari City. The research informants consisted of 1 regular informant and 3 key informants. The criteria for selecting informants are those who know the incident, have rational arguments, feel the impact of the incident, are directly involved with the incident, have sufficient time, and are able to convey information well. The selection of informants can be based on the depth of understanding or experience of the informants. Collecting data using observation, and in-depth interviews. Data analysis was carried out by means of matrix content analysis derived from data collected from the data collection process, namely recording & note taking, literature review, interviews, and participation [6].

3. Results and discussion

The PPE needs budgeting program is an activity to estimate the need for PPE, either a certain amount or type expressed in currency units to meet the needs of hospital services. In procuring the purchase of PPE equipment, it is adjusted to the availability of hospital funds, the amount of need, and the availability of suppliers as suppliers. Other things that need to be considered are inflation, the length of waiting time for goods, transportation, and the quality of goods needed by hospitals, especially during the current Covid-19 pandemic.

From the results of in-depth interviews, it was found that the availability of funds for Covid-19 patient services was not yet available, funding sources were obtained from the regional government and the central government, but to fulfill the need for PPE in the early days of the Covid-19 pandemic by using the Hospital RPSA budget as a source of funds for tactical needs. at the time of supplying PPE. The budget for purchasing PPE for Covid-19 services has not been planned in advance because the occurrence of the Covid-19 outbreak is an incident that appears spontaneously without being predicted beforehand, as stated by the following informants;

- *„ When there was covid, our hospital was in a hurry to spend suddenly so much even though there was no money in the term. So then the funds from the government come down like that. The term is assisted by the government in spending for drug supplies and Covid PPE,, (Key Informant, RCS).*
- *„ Before the budget was dropped from the first regional government, the RPSA budget was used to deal with it, then when the regional government had funds, then attached it, the refocusing fund. The name is, (Key Informant, J).*
- *„ Directly budgeted from the center, so the budget is from the center and there is from the regions if from the budgeting process that is because it is an epidemic,, (Ordinary Informant, IG).*

From the results of in-depth interviews, it was found that the preparation of the budget involved several parties including; (1) Director of Bahteramas RPSA Hospital, (2) Planning, (3) Pharmacy Installation, (4) Technical Implementation Officer (TIO). (5) Users. The budget for Covid-19 PPE needs is based on the needs of the previous three months. Before the local government budget was given, the hospital used the RPSA Hospital budget to meet the needs of PPE during the Covid-19 pandemic. However, if there is an additional need for PPE funds, the funds used are obtained from government refocusing funds, including funds sourced from the Regional Government in the form of Unexpected Fund Assistance, as stated by the following informants;

- *„ Those involved are starting from the user, the pharmacy installation, the planning section of the Board of Directors, (Key Informants, and RCS).*
- *„ The highest leadership of the Director, management planning continues for drugs directly the head of the pharmacy installation, (Ordinary Informant, IG).*
- *„ The preparation of the need for PPE funds for Covid-19 patient services is based on needs using data from the previous three months. Regarding the use of the budget, before the budget from the regional government is given, called the refocusing fund, the Hospital uses the RPSA budget to cope with the need for PPE during the Covid-19 pandemic. When there is an additional need for PPE, the funds used come from refocusing funds and also from the local government, namely Unexpected Fund Assistance... (Key Informant, J).*

From the results of in-depth interviews, it was found that the process of preparing the budget for PPE needs was carried out based on the proposal of each unit of the hospital service division. In submitting the budget for planning for the need for PPE by looking at the realization of the previous year's budget, it is also based on the proposal of the TIO who carries out these activities. After the budget for PPE needs is determined in the Budget Implementation List of the hospital RPSA, then procurement activities are carried out by procurement officials in accordance with the number and qualifications of the goods needed. If in the implementation of PPE procurement activities, the availability of funds is

lacking, anticipation can be made by submitting the proposal for PPE procurement needs from each unit to the TIO Planning Section, as stated by the following informants;

- ... So if, for example, for the needs of the covid unit, we input it in the budget document, it is impossible to say this is specifically for the needs of covid. Indeed, from below, we have suggested that for the needs of this covid, we will include it in our budget document according to our Standard Operating Procedure (SOP), (Key Informant, and SHT).
- ... Planning management but from us as users who shop, we input requests to the planning section to the management, the term is like that. Then the plan that made the budget like this, we will spend it later, we will re-execute it... (Key Informant, RCS).
- ,, After we make a renja make another budget work plan. There it starts to be detailed, so the needs start to be detailed in the Business Plan and Budget... (Key Informants, SHT).

To meet the logistical needs of PPE, Bahteramas RPSA Hospital through the program planning team and budget in preparing the budget is based on the applicable SOP in this case using the Business and Budget Plan (BBP), SOP, as stated by the following informants;

- ,, Indeed from below suggested that for the needs of this covid, we include it in our budget document according to our SOP,, (Key Informant, and SHT).
- ,, As users of our shopping activities input requests to the planning section to management. Then the planner makes the budget proposal, by looking at the SOP as a planning reference,, (Key Informant, RCS).
- ,, When the budget is ready, the expenditure of goods is guided by the hospital SOP. For example, if you have a budget, you are immediately instructed to spend it, yes, this is the covid budget,, (Key Informant, RCS).

Budget planning is a collection of planning and allocation of funds obtained from various sources for various activities in accordance with the vision, mission, and goals of an organization, which are systematic and formal. Furthermore, the process of preparing the budget is usually referred to as budgeting [7]. Budget preparation is the process of preparing an organization's financial plan which is carried out by preparing a work plan within a certain time frame, generally one year and expressed in monetary units [8].

Budget planning is needed in the management of health services. Budget planning is intended to determine the amount of the budget for program needs in one year based on calculations and estimates by looking at the previous year's data. In the process of preparing the budget for the need for PPE at the Bahteramas RPSA Hospital during the Covid-19 pandemic, it was carried out based on the proposal of each unit of hospital service, which was then submitted to the planning section of the Hospital for approval by the Director of the Bahteramas RPSA Hospital.

The source of funding for the budget for PPE needs at the Bahteramas RPSA Hospital at the beginning of the Covid-19 pandemic was obtained from the hospital's limited revenue budget, this is because at the beginning of the Covid-19 pandemic, the planning for PPE needs has not been included in the planning list considering the outbreak of the Covid-19 outbreak. Suddenly without any foreknowledge. In the next period the procurement of PPE needs is budgeted directly from the central government in the form of a Special Allocation Fund and funding comes from local governments

In addition to budget sources from the Bahteramas RPSA Hospital, the budget for hospital services also comes from budgetary assistance from the central government in the form of the Special Allocation Fund and funding sources from the regional government in the form of the Southeast Sulawesi Provincial Budget. The funding is intended to provide assistance and facilities for hospital services so that the availability of sufficient and adequate PPE can help health workers to avoid the threat of Covid-19 transmission. To reduce morbidity and mortality due to Covid-19 in Indonesia, the central government has provided serious and integrated handling measures between the center and the regions through Presidential Instruction No. 4 of 2020 concerning Activity Refocusing, Budget Reallocation and Procurement of Goods and Services. The important point in the Presidential Instruction is the Presidential Instruction to regional heads for the allocation and optimization of use and budgets in handling Covid-19.

In the preparation of the Covid-19 PPE budget at Bahteramas Hospital, it was carried out based on the need for the previous use of PPE by looking at the data for the last three months for planning the next period, by estimating the highest fluctuation in average usage. In implementing the budget implementation, before the budget from the regional government is given in the form of refocusing funds, the hospital will first use the RPSA budget to purchase and fulfill PPE needs during the Covid-19 pandemic. After the central and regional government aid funds are allocated, the hospital uses these funds for the procurement of PPE in the next stage. When in the implementation of activities, the allocated

funds experience a shortage, the proposed program funds can be returned from the respective hospital service units to the Planning Section.

The PPE budget allocation is sourced from RPSA funds used by the Bahteramas RPSA Hospital as an effort to support the need for PPE and services for Covid-19 patients during the pandemic, this is due to the lack of readiness of the hospital in anticipating unexpected disease events so that this can force the hospital to continue to do engineering program planning tailored to the needs and capabilities of the hospital. In its implementation, the hospital is obliged to adjust the PPE budget target which is limited to a certain time according to the required needs. To meet its logistical needs, RSUD Bahteramas has prepared a budget for the purchase of PPE based on the applicable Hospital Standard Operating Procedure, No; SPO/205/08/RSUD/I/2016, this is intended so that planning is carried out in a structured and accountable manner. In preparing the budget planning, it begins with identifying the needs and collecting data from each hospital service unit.

To meet its logistical needs, a hospital must prepare a budget that must be issued annually. For a hospital that has become a Public Service Agency, prepare a budget for a certain period called the Business and Budget Plan. BBP is an annual business planning and budgeting document, which contains programs, activities, performance targets and budgets from the relevant RPSA. The BBP, which is sourced from income, is structured according to a flexibility pattern with a certain threshold, taking into account fluctuations in RPSA operational activities [9].

In the Instruction of the Minister of Home Affairs No. 1 of 2020 concerning Prevention of the Spread and Acceleration of Handling Corona Virus Disease 2019 in Regional Governments, basically aimed at regional governments to carry out the handling of the Covid-19 pandemic where every provincial, district/city government is asked to transfer or allocate spending budgets Unexpectedly (SBU) in the RRB with the aim of meeting needs in order to cope with the Covid-19 outbreak, the disbursement of which is carried out in stages for spending on the provision of health infrastructure, especially personal protective equipment for medical personnel and officers who have direct contact with Covid-19 patients, providing masks, meeting the need for hand sanitizers, procuring vitamin c, purchasing vitamin E and gloves as well as providing other medical equipment.

Furthermore, in the planning and procurement of health logistics needs, it is mandatory to refer to the Minister of Health of the Republic of Indonesia No. 82 of 2015 concerning guidelines for special allocation funds for the health sector, as well as supporting facilities and infrastructure for the health infrastructure sub-sector for the 2016 fiscal year, states that entering the second year of the implementation of the 2015-2019 National Medium-Term Development Plan, the government has allocated 5% of the 2016 State Revenue and Expenditure Budget. for the development of the health sector in accordance with the provisions of Article 171 of Law Number 36 Year 2009 concerning Health.

In dealing with the handling of Covid-19, with the efforts of the Bahteramas Hospital to take advantage of the availability of the Hospital RPSA funds for the procurement of PPE in the early days of the pandemic as an appropriate action in preventing the spread of the disease in the community. When viewed from the size of the need for the availability of PPE, which is increasingly needed from time to time during the pandemic and the lack and limitation of planning funds for the previous procurement of PPE, the availability of the Hospital RPSA budget is one of the alternatives for the Bahteramas Hospital to procure PPE needs that are increasingly urgent and emergency before receiving assistance from the availability of sufficient funds from the central and local governments.

In every process of preventing and controlling Covid-19, it is a top priority that must be carried out by the government, considering the number of morbidity and mortality due to Covid-19 is quite high in the community. It is hoped that the presence of a joint decision between the Minister of Home Affairs and the Minister of Finance of the Republic of Indonesia Number 119/2814/SJ, Number 177/KMK/07/2020 can establish several important provisions in an effort to accelerate the Covid-19 handling program in relation to the implementation of the use of the RRB, so that the Heads of Regions are required to make adjustments to regional spending, especially for the procurement of personal protective equipment for health workers on duty in hospitals as well as the provision of service facilities and equipment to the community as well as handling Covid patients.

This research is relevant to the research conducted by [10] it was found that in the financial relationship between the central and local governments based on the understanding that the regions have the right to regulate and manage their own households related to meeting regional needs and the Covid-19 pandemic is a problem for a country. regions and have many needs to deal with them and the solution is to refocus or centralize RRB funds and the reallocation process for handling the Covid-19 pandemic. Research conducted by [12] said that the funds or budget provided by the hospital to support drug logistics management activities at the Pharmacy Installation of Leuwiliang Hospital came from the RPSA and RRB. This is in accordance with the Regulation of the Minister of Health of the Republic of Indonesia Number 72 of

2016 concerning Pharmaceutical Service Standards in Hospitals. Research conducted by [9] said that the source of funds came from the Government, namely the RRB and SREB, and also came from the operating funds of the hospital itself. And this is also regulated in Minister of Finance Regulation No. 08/ PMK.02/2006 dated February 16, 2006, which stated that the source of financing used for the procurement of hospital goods and services was from SREB and RPSA revenues.

The results of the study [11] said that in the Regulation of the Minister of Home Affairs that there are several things that must be done by the Regional Government in this case related to the budget owned by a region, some of these things are: (1) Prioritizing the budget allocation for certain activities and changes in budget allocations through optimizing the use of Unexpected Expenditures available in Fiscal Year 2020. The use of SBU in the context of anticipating, handling and impacting the transmission of the Covid-19 pandemic is guided by Minister of Home Affairs Regulation Number 20 of 2020 (2) In the event that SBU is not sufficient, the Regional Government reschedules program and activity achievements to prioritize the use of budget allocations for certain activities and budget changes and utilize available cash (3) In the context of transparency and accountability for regional financial management, regional governments prepare a report format for handling the Covid-19 pandemic that is sourced from the RRB.

4. Conclusion

The Bahteramas Hospital's decision to use RPSA funds for the procurement of PPE in the early days of the Covid-19 pandemic was the right decision. When viewed from the increasing need for PPE in the early stages of the pandemic and the limitations of previous PPE planning, the RPSA Hospital budget became an option for Bahteramas Hospital as an alternative to procuring PPE prior to government assistance. Recommendation; Budgeting for hospital PPE needs should begin with identifying the needs of the previous year and an estimate of the number of needs in the future.

Compliance with ethical standards

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Disclosure of conflict of interest

All authors in the making of this scientific article have no conflict of interest.

Statement of informed consent

All informants/respondents involved in this study have stated their consent as informants/respondents to be interviewed and provided information/information in accordance with research needs.

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