

Risk Management Practices in Regional Public Hospitals: An Analysis of BLUD Financial Management in Accordance with Ministerial Regulations

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ABSTRACT

This study examines the implementation of risk management at W Regional General Hospital (RSUD W), which operates under the financial management model of a Regional Public Service Agency (BLUD). The evaluation is based on the integrated risk management guidelines set forth in Minister of Health Regulation (PERMENKES) No. 25 of 2019, complemented by the ISO 31000 risk management framework. Data were collected through semi-structured interviews with key stakeholders and a review of internal documentation, including the hospital's profile, strategic and business plans, budget reports, and risk management documentation. A thematic analysis approach was employed to evaluate practices across the stages of risk management. The findings reveal that although the hospital has adopted an integrated risk management framework encompassing all prescribed stages, the implementation falls short of full compliance with the standards outlined in PERMENKES No. 25 of 2019. While certain processes align with regulatory expectations, the application of risk management remains inconsistent, particularly in non-clinical and financial functions. These discrepancies suggest a need for greater coherence and rigor in implementation. To enhance the effectiveness of risk management and improve hospital performance, the study recommends strengthening communication processes, conducting more robust and targeted risk analyses, and fostering a stronger organizational culture centered on risk awareness and accountability. These improvements are essential for achieving a more consistent and comprehensive application of integrated risk management within the hospital's operational and financial framework.

Keywords: BLUD; PERMENKES No. 25 of 2019; Regional Hospital, Risk Management; The Health Law No. 17 of 2023.

Evaluasi Manajemen Risiko di RSUD dengan Pengelolaan Keuangan berbentuk BLUD Berdasarkan Peraturan Menteri

ABSTRAK

Penelitian ini bertujuan untuk mengevaluasi implementasi manajemen risiko di RSUD W dengan bentuk pengelolaan keuangan BLUD berdasarkan pedoman manajemen risiko terintegrasi yang diatur dalam Peraturan Menteri Kesehatan (PERMENKES) No. 25 Tahun 2019 serta kerangka kerja ISO 31000. Data penelitian diperoleh melalui wawancara semi-terstruktur dengan pemangku kepentingan utama dan analisis dokumen internal, seperti profil rumah sakit, rencana strategis, rencana bisnis dan anggaran, serta laporan manajemen risiko. Analisis data dilakukan menggunakan metode analisis tematik untuk mengevaluasi manajemen risiko berdasarkan kelompok tema tahapan manajemen risiko. Hasil penelitian menunjukkan bahwa implementasi manajemen risiko terintegrasi sudah melingkupi setiap tahap manajemen risiko namun belum sepenuhnya memenuhi standar yang ditetapkan dalam PERMENKES No. 25 Tahun 2019. Meskipun beberapa proses telah dijalankan sesuai pedoman, masih terdapat kekurangan dalam konsistensi dan pemerataan penerapan pada bagian non klinis dan keuangan. Optimalisasi proses komunikasi, analisis risiko yang lebih spesifik, serta penguatan budaya manajemen risiko direkomendasikan untuk meningkatkan efektivitas implementasi manajemen risiko dan kinerja rumah sakit secara keseluruhan.

Kata Kunci: BLUD; PERMENKES No. 25 Tahun 2019; Rumah Sakit Umum Daerah; UU No. 17 Tahun 2023.

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INTRODUCTION

Indonesia's healthcare budget has steadily increased from 2020 to 2024 (Kementerian Kesehatan, 2023), reflecting the government's commitment to improving healthcare services and expanding hospital infrastructure nationwide. As the nation approaches its centennial under the Indonesia Emas 2045 vision, the National Long-Term Development Plan (RPJPN) 2025–2045 outlines a strategic roadmap toward becoming a developed country. This plan is built on three pillars of transformation—social, economic, and governance—which are further operationalized into 17 priority areas. Healthcare forms a cornerstone of the social transformation agenda and is pursued through the Ministry of Health's comprehensive healthcare transformation program (Indonesia Emas 2045 Rancangan Akhir RPJPN 2025–2045, 2024).

As primary providers of healthcare services, hospitals are positioned as central actors in these efforts, receiving substantial investment aimed at improving service quality, facility expansion, and equitable healthcare access, especially in Eastern Indonesia. Budget allocations to the health sector rose from IDR 119.9 trillion in 2020 to IDR 186.4 trillion in 2024 (Kementerian Kesehatan, 2023), supporting increased service availability. The number of hospitals reached 3,072 in 2022, marking a 3.82% increase from 2020 (BPS, 2023). However, these expanding opportunities are accompanied by new and complex risks. To fully leverage these opportunities while mitigating associated risks, hospitals must adopt integrated risk management practices (Hopkin & Thompson, 2022).

Healthcare system transformation is also driven by regulatory reform, particularly the enactment of Law No. 17 of 2023 on Health, which consolidates and replaces 11 prior health laws, including Law No. 44 of 2009 on Hospitals. These regulatory developments have broadened institutional responsibilities and intensified the complexity of hospital governance. In this rapidly evolving environment, hospitals face heightened uncertainty and require effective risk mitigation strategies (Satapathy & Mishra, 2022). Organizational adaptation has become essential, as hospitals navigate dynamic conditions that demand flexible and responsive management approaches (Clegg et al., 2019). Risk management plays a critical role in strengthening institutional resilience in the face of such challenges (Lisdiono et al., 2022), serving as a strategic tool to reduce barriers and maximize performance potential (Prokešová, 2020).

In addition to these regulatory challenges, hospitals operating under the Regional Public Service Agency (BLUD) financial management model encounter unique financial and operational risks. While BLUD status grants flexibility in financial practices, it also introduces greater accountability and exposure to risk (Kementerian Keuangan, 2020). Although clinical risk management often receives primary attention (Sae-Lim & Na Ayudhaya, 2024), financial risks are equally significant and warrant integrated management across both clinical and non-clinical domains (Voskanyan et al., 2021). BLUD hospitals are therefore required to implement effective financial risk controls, particularly in accounting and operational functions (Kementerian Keuangan, 2020). Integrating risk management with financial and management control is vital for ensuring public accountability, transparency, and optimal resource allocation (Bracci et al., 2022). Hospital leadership must embed risk management into core operations and promote a culture of risk awareness and continuous improvement (Alsulami, 2023).

To formalize this approach, Minister of Health Regulation (PERMENKES) No. 25 of 2019 mandates the adoption of integrated risk management, not only as a governance

tool but also as a critical component of hospital accreditation (Kementerian Kesehatan, 2019). This requirement is reinforced through standard TKRS number 14, as specified in Ministerial Decree No. HK.01.07/MENKES/1128/2022 (Kementerian Kesehatan, 2022). Accordingly, risk management must be implemented in a way that ensures compliance is substantive rather than merely procedural, thereby enhancing hospital accountability and overall performance.

Existing research has examined hospital risk management from various perspectives. Triandini (2019) utilized the COSO ERM 2007 framework to evaluate non-BLUD hospitals, while this study focuses on BLUD hospitals, incorporating recent legal reforms such as Law No. 17 of 2023. Rahmah et al. (2020) employed a quantitative cross-sectional design to measure risk management implementation, in contrast to this study's qualitative case study approach. Anindya (2022) assessed BLUD hospital risk management using ISO 31000:2018 and Government Regulation No. 60 of 2008, while the present study applies PERMENKES No. 25 of 2019, updated to reflect the evolving regulatory landscape.

Other studies have focused on specific hospital functions. Tengkeran (2022) examined risk management in laboratory departments, and Salsabila (2023) analyzed internal control within the payroll cycle. In contrast, this study adopts a hospital-wide perspective, offering a comprehensive evaluation of risk management implementation in BLUD hospitals within the regulatory context of the Ministry of Health. Despite these contributions, prior studies have not specifically addressed the application of integrated risk management as outlined in PERMENKES No. 25 of 2019, highlighting a critical gap in the literature. There is a clear need for research that evaluates not only the implementation of risk management in public hospitals but also its alignment with national guidelines and legal mandates.

To address this gap, the present study investigates the implementation of integrated risk management at RSUD hospitals, focusing on regulatory compliance with PERMENKES No. 25 of 2019. This research offers new insights, particularly relevant to Eastern Indonesia, a region underrepresented in existing studies. By aligning national guidelines with the ISO 31000 framework, this study seeks to generate actionable policy recommendations and best practices tailored to the operational realities of RSUD hospitals.

The research centers on RSUD W, a government hospital in North Minahasa Regency, selected for its strategic role as the largest regional referral hospital in the area. Its inclusion aligns with the 2020–2024 Health Transformation Program and reflects its significance in Eastern Indonesia's healthcare system. Despite its BLUD designation, RSUD W continues to face financial challenges, as noted in interviews with the hospital's leadership. Effective risk management is essential for enhancing financial resilience and operational performance (Fraczkiewicz-Wronka et al., 2021). Thus, the primary objective of this study is to evaluate the extent to which integrated risk management has been implemented at RSUD W and to assess its alignment with PERMENKES No. 25 of 2019. The study also aims to provide recommendations for improving the efficiency and effectiveness of risk management practices at the hospital.

This research contributes to the literature by offering a context-specific evaluation of risk management practices in a regional hospital operating under the BLUD model. It assesses compliance with the regulatory framework and provides practical recommendations to strengthen risk management implementation. The

findings are expected to serve as a benchmark for other BLUD hospitals, inform public health policy, and support the Ministry of Health in refining national risk management guidelines.

RESEARCH METHOD

This study adopts a qualitative descriptive approach using a case study method to gain an in-depth understanding of risk management implementation at RSUD W. The case study method is particularly suitable for exploring a single organization in detail, enabling the researcher to address “how” and “why” questions through data collected from multiple sources, including interviews, documentation, and observations (Hunziker & Blankenagel, 2024). The study follows an evaluative case study design, aimed at assessing the effectiveness, performance, and impact of risk management practices (Ellet, 2018).

Respondents are selected purposively based on their relevance and direct involvement in risk management activities. From the broader population of hospital personnel involved in risk management, a focused sample representing key functional roles is identified. The core respondents include the Hospital Director, the Supervisory Board, the Head of Finance, and the Head of Quality, each of whom provides critical insights aligned with the study’s objectives.

Data collection consists of both primary and secondary sources. Primary data is obtained through semi-structured interviews, using prepared questions that allow for follow-up and elaboration. This format offers flexibility and encourages respondents to share detailed perspectives, thereby producing rich, contextual information. Secondary data is drawn from internal hospital documents, including the hospital profile, strategic and business plans, budget plans, risk registers, and BLUD financial management reports. These documents serve as key references for assessing alignment with the risk management framework outlined in Minister of Health Regulation (PERMENKES) No. 25 of 2019 and for understanding the broader context of hospital risk governance.

Data analysis is conducted through narrative and thematic approaches. Narrative analysis is employed to examine the structure and sequence of respondent narratives, while thematic analysis is used to identify and organize emerging patterns across interviews and documents (Saunders et al., 2019). These themes are interpreted in relation to the stages of risk management defined in PERMENKES No. 25 of 2019 and ISO 31000, which serve as the primary analytical frameworks. Interview transcripts and supporting documents are systematically reviewed to extract key insights relevant to risk identification, assessment, mitigation, and monitoring processes.

To ensure validity, the study applies triangulation by cross-verifying data collected from interviews and hospital documentation. This method strengthens the credibility and reliability of the findings by integrating multiple data sources and perspectives (Flick, 2022). Triangulation not only reduces bias but also enriches the analysis by offering a multidimensional view of the phenomenon under investigation.

Through triangulation, the study presents a comprehensive overview of how risk management is implemented at RSUD W. The integration of interview data and document analysis allows for more accurate interpretations and supports the development of evidence-based conclusions. The research framework outlining the flow of the study is presented in Figure 1.

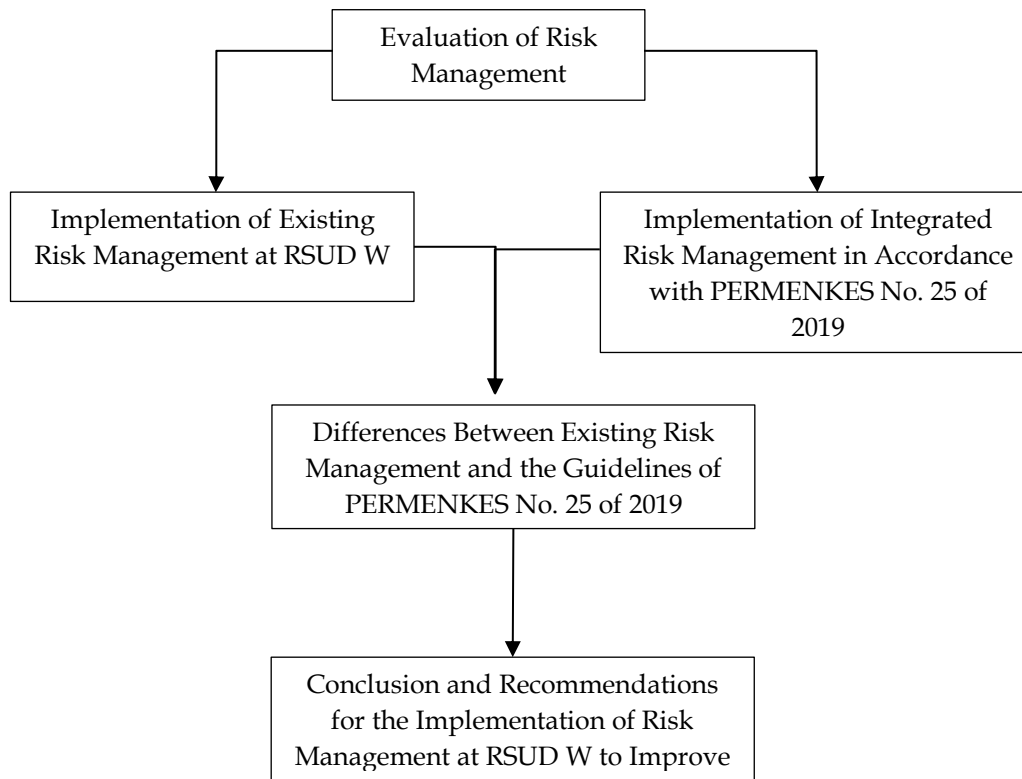


Figure 1: Research Model

Source: Research Data, 2024

According to Figure 1, this study compares the hospital's current risk management practices with the implementation standards mandated for institutions under the Ministry of Health, specifically those outlined in Minister of Health Regulation (PERMENKES) No. 25 of 2019. The evaluation identifies and discusses gaps between the hospital's actual practices and regulatory expectations. This assessment follows the risk management stages defined in PERMENKES No. 25 of 2019, which adopts ISO 31000 as the guiding international standard. The evaluation framework and interview questions are derived from the core elements embedded in each stage of risk management, as stipulated in both PERMENKES and ISO 31000. These stages include: (1) communication and consultation, (2) establishing the context, (3) risk assessment, (4) risk treatment, and (5) monitoring and review.

The research procedures used to address the study's objectives are outlined in the flowchart in Figure 3.1. This study investigates the implementation of risk management at RSUD W beginning in 2022 and evaluates its alignment with Ministry of Health standards. The process commenced with the selection of a relevant case, followed by obtaining formal approval and conducting initial interviews concerning the hospital's risk management practices. Secondary data were then collected, including the hospital's profile, strategic plans, and risk-related documentation from 2022 onward. This data set was analyzed against the standards articulated in PERMENKES No. 25 of 2019 and ISO 31000:2018, which the Ministry of Health has adopted.

To ensure comprehensive coverage and data validity, six respondents were interviewed, each holding distinct responsibilities in the hospital's risk management

structure. These participants provided role-specific perspectives, contributing to a multifaceted understanding of risk management implementation and its compliance with regulatory standards. The evaluation of practices from 2022 to 2024 forms the basis for strategic recommendations to enhance the effectiveness of risk management at RSUD W.

RESULTS AND DISCUSSION

The evaluation reveals that RSUD W initiated the implementation of risk management in 2022, primarily to fulfill accreditation requirements. A risk management team was established under the hospital's quality division to support this initiative. According to the 2022 PMKP report, the hospital's approach aligns generally with the regulatory framework provided by PERMENKES No. 25 of 2019. However, some activities remain informal and lack systematic documentation, indicating the need for further refinement.

Post-accreditation, the risk management team became inactive, and ongoing risk-related activities were confined to clinical and nursing services, focusing on clinical risks. Communication occurred directly with the hospital director, without structured oversight or coordination from the risk management team. In contrast, non-clinical units, particularly finance, exhibited minimal to no engagement with risk management practices during this period. These developments suggest that risk management at RSUD W is not sustainably implemented and lacks integration across all functional areas. To address this, it is essential to institutionalize risk management practices, extending them to both clinical and non-clinical domains, and embed them within the organizational culture to enhance awareness and support for patient safety and service quality, in accordance with PERMENKES standards.

The communication and consultation component has not been fully realized at RSUD W. Evidence from interviews and document reviews indicates that communication remains largely informal. Aside from a single meeting in 2022 held for accreditation purposes, formal risk management discussions were absent. Risk communication primarily occurred via direct interactions or through digital messaging platforms, such as WhatsApp, between service units and management. This informal and undocumented communication structure reflects a lack of institutional support for integrated risk management. There is no routine forum for discussing risks, and risk-related information is generally conveyed only during morning briefings within clinical departments.

Risk consultation exhibits similar deficiencies. Although limited external consultation with BPKP occurred, it was general and not tailored to the hospital's specific operational context. Internal consultations among departments also lacked formal procedures and were conducted without documented guidelines. These shortcomings hinder the effectiveness of risk consultation as a mechanism for comprehensive risk governance. These findings align with prior studies by Salsabila (2023) and Anindya (2022), which reported similar challenges in institutionalizing communication and consultation systems in hospitals. In contrast, research by Tengkeran et al. (2022) and Triandini (2019) demonstrates that hospitals with structured communication frameworks manage risks more effectively.

The context-setting stage at RSUD W shows partial alignment with standard risk management practices. The hospital has attempted to incorporate internal and external factors, including organizational structure, work environment, patient profiles, and

regulatory developments, into its risk considerations. Clinical and managerial risks, along with Failure Mode and Effects Analysis (FMEA), are formally recognized, with FMEA scheduled annually. However, interviews and document reviews reveal that the risk criteria used are not fully customized to the hospital's specific context. Rather than developing internal benchmarks, RSUD W tends to rely on external templates or generalized examples with limited local adaptation.

Furthermore, although the hospital's organizational structure has been aligned with standard guidelines, the distribution of responsibilities for risk management remains suboptimal. Collaboration between the risk management team and the Internal Supervisory Unit (SPI) is limited, particularly in implementing risk-based internal controls. The hospital's reliance on external guidance—such as from BPKP—without contextualizing it for its specific operational environment illustrates a missed opportunity to establish a more tailored risk framework. These findings are consistent with Triandini (2019) and Anindya (2022), who emphasize the necessity of designing risk criteria that reflect each hospital's internal characteristics. Similar conclusions are drawn in studies by Rahmah et al. (2020) and Tengkeran et al. (2022), which highlight the importance of context-sensitive risk frameworks.

To enhance this stage, RSUD W should develop risk criteria suited to its institutional profile, provide targeted training for relevant personnel, and foster stronger collaboration between the risk management team and functional units. These improvements would facilitate a more effective response to evolving risks, support comprehensive risk oversight, and strengthen the hospital's capacity to deliver high-quality healthcare.

Risk assessment encompasses three key phases: risk identification, analysis, and evaluation. At RSUD W, this process begins with each unit head, acting as the risk owner, completing digital forms (via Google Forms) that capture relevant details, including the nature of the risk, affected areas, causal factors, and potential consequences. This data is compiled and reviewed by the risk management team, which then prepares a consolidated risk list for further analysis. FMEA is also used to assess specific clinical risks, such as fall-related incidents. These activities are supported by formal documentation, as seen in the hospital's 2022 PMKP report, which includes a comprehensive list of identified risks and corresponding FMEA assessments.

However, risk identification was conducted only once at the beginning of the risk management period, primarily to meet accreditation requirements. Beyond that, updates were infrequent and generally limited to emergencies. This practice aligns with findings from Triandini (2019), Rahmah et al. (2020), and Salsabila (2023), which report similar methods using digital tools and FMEA for initial risk identification. However, it contrasts with research by Anindya (2022) and Tengkeran et al. (2022), which emphasize the importance of ongoing risk identification to ensure that risk registers remain current and relevant. Without periodic reassessment, RSUD W risks overlooking emerging threats or changes in risk exposure.

RSUD W has demonstrated initial compliance with the risk management stages outlined in Minister of Health Regulation (PERMENKES) No. 25 of 2019. However, the effectiveness of its implementation remains limited due to the absence of periodic updates in risk identification. Conducting risk identification only once increases the likelihood of overlooking emerging risks, particularly in the dynamic and evolving healthcare environment. To address this, the hospital should regularly update its risk

register, enhance identification tools, and broaden the application of methods such as Failure Mode and Effects Analysis (FMEA). These actions are critical to maintaining preparedness, refining mitigation strategies, and improving the overall performance of the hospital's risk management system.

At the risk analysis stage, RSUD W processes data collected through digital forms submitted by unit heads. These forms include key elements such as the activity, objective, risk statement, underlying causes, classification of controllability, impact, control measures, risk ownership, and timelines. Risks are assessed using probability and impact scores, which are then ranked to determine mitigation priorities, as illustrated in Table 1. This structured documentation provides a foundational tool for identifying critical risks and informing mitigation planning.

Despite this framework, the hospital's risk analysis process lacks depth in several areas. Notably, risks have not been comprehensively mapped, and internal controls have not been formally evaluated. Comprehensive risk mapping is essential to understand the interrelationship between various risks and their cascading effects. Equally important is assessing the design and effectiveness of internal controls to ensure they are capable of detecting, mitigating, or preventing risk. Without these evaluations, the risk management process remains reactive and limited in scope.

These observations are consistent with findings from Triandini (2019), Rahmah et al. (2020), and Salsabila (2023), who noted the limited use of comprehensive risk mapping in hospital settings. However, this study contributes an additional dimension by highlighting the lack of internal control evaluations – an area not widely addressed in the current literature. This gap suggests a critical shortfall that may compromise the hospital's ability to manage risks proactively.

To improve risk analysis, RSUD W should expand its risk mapping efforts to include both key and secondary risks, while also instituting regular evaluations of internal control systems. These enhancements will contribute to a more resilient and responsive risk management framework and ensure the hospital is better equipped to address emerging threats.

Table 1. Risk Identification and Analysis Table of W Regional General Hospital

| RISK IDENTIFICATION AND ANALYSIS TABLE W REGIONAL GENERAL HOSPITAL | | | | | | | | | | | | | | | | | | |
|---|---|--|-----------------------|--|------|--|--|--------|--------|-------------|--|--------|---|----|----|------------|---------------------------------|-------|
| Risk Owner : Outpatient Department | | | | | | | | | | | | | | | | | | |
| Room Coordinator/Head of Installation : Ns. Middleton Clark (pseudonym) | | | | | | | | | | | | | | | | | | |
| Period : July – September 2022 | | | | | | | | | | | | | | | | | | |
| No | Activity | Objective | Risk Statement | Risk Cause | C/UC | Impact | PENGENDALIAN | | | | | P | D | TR | PR | Risk Owner | Duration (Months) | |
| | | | | | | | Description | Design | | Efektivitas | | | | | | | | |
| A | T | TE | KE | E | | | | | | | | | | | | | | |
| 1. | Installation of fall risk signs for slippery floors | To prevent falls among patients and staff | Fall Risk | -Slippery floor - Water leakage due to roof leaks - Absence of handrails in toilets - Lack of patient companion | C | Blunt trauma, injury, and paralysis | Install "Wet Floor" signage to mitigate fall hazards Ensure family members accompany patients | x | | | | x | 5 | 3 | 15 | E | Head of Outpatient Installation | 1 bln |
| 2. | Dispensing patient prescriptions | To ensure proper medication administration | Medication error risk | Absence of patient identifiers on prescriptions | C | Possibility of patient prescription mix-up | Use patient identity stickers Implement e-prescription system | | x x | | | x x | 4 | 4 | 16 | E | Head of Outpatient Installation | 1 bln |

Source: W Regional General Hospital Internal Document, 2022

In the risk evaluation phase, the risk management team at RSUD W uses a heatmap to categorize risks by likelihood and impact, identifying which risks are acceptable and which are not. The results are submitted to the Financial and Development Supervisory Agency (BPKP) to assist in determining key risks requiring prioritization. While this process reflects external validation and objectivity, the hospital has not independently compared its evaluation results against established risk criteria to determine acceptability thresholds. Additionally, documentation of the evaluation process lacks sufficient detail, which undermines future monitoring and limits the potential for systematic updates.

This approach aligns with certain aspects of PERMENKES No. 25 of 2019, particularly regarding objective risk prioritization. However, gaps remain in internal evaluation efforts and in documenting the rationale for risk prioritization. These findings corroborate Triandini (2019), who also observed external involvement in prioritizing hospital risks, but differ from Rahmah et al. (2020), who found stronger internal documentation practices. Furthermore, as noted by Anindya (2022), RSUD W has yet to optimize its use of heatmaps to inform risk-related decision-making effectively.

To improve the quality and utility of risk evaluations, RSUD W should undertake independent internal assessments prior to external consultations with BPKP. Evaluation documentation should be expanded to include detailed classifications of acceptable and unacceptable risks, as well as corresponding mitigation strategies. Structured evaluation reports and staff training on risk criteria will further enhance transparency and decision-making. These improvements will support the hospital's compliance with regulatory standards while promoting more effective and autonomous risk governance.

In summary, RSUD W has made progress in implementing risk assessment in accordance with PERMENKES No. 25 of 2019. Nonetheless, several areas require further development, including the periodic updating of risk identification, comprehensive risk mapping, internal control evaluations, and detailed documentation of the risk evaluation process. Addressing these gaps is essential to strengthening the hospital's risk management capability and ensuring more robust healthcare service delivery.

The risk treatment process at RSUD W begins with identifying key risks and their causes, followed by formulating response plans for each. However, the hospital has not identified residual risks—those that persist after mitigation efforts—nor has it developed strategies to manage unacceptable risks. Additionally, the effectiveness of existing mitigation measures has not been formally assessed. Risk response strategies are not categorized according to standard approaches, such as risk avoidance, reduction, transfer, or acceptance. The absence of such classifications limits the hospital's ability to manage risks in a systematic and accountable manner.

These findings reveal important gaps in the hospital's risk treatment practices. They are consistent with those of Salsabila (2023), who reported that many hospitals fail to identify or manage residual risks. In contrast, Rahmah et al. (2020) observed that some institutions have begun planning for residual risk management, an area that RSUD W has yet to address. Tengkeran et al. (2022)

similarly found that risk treatment planning remains underdeveloped in several hospitals.

Although RSUD W has implemented risk management based on key risks identified by BPKP and in accordance with PERMENKES No. 25 of 2019, it must extend this approach to include residual and unacceptable risks. Proactively identifying and planning for these risks is vital for avoiding larger losses and for enhancing the hospital's overall resilience and risk preparedness.

The hospital's risk monitoring and review processes are supported by foundational documents, including a Supervision Checklist (see Figure 2), a Standard Operating Procedure (SOP) for Risk Management Plan Monitoring, Terms of Reference for risk response monitoring, and a Risk Management Activity Plan Matrix. These documents establish a standardized approach and demonstrate the hospital's intent to institutionalize the monitoring process. Furthermore, assigning responsibility for oversight to the internal supervisory team reflects a commendable step toward establishing structured, ongoing control over risk mitigation efforts.

Table 2. Supervision Checklist Table of RSUD W

| CEK LIST SUPERVISI PENERAPAN PROGRAM MANAJEMEN RESIKO | | |
|---|--|--|
| Nama Unit | Penerimaan | |
| Jenis Pelayanan : | Klinis/Non-Klinis | |
| Risiko Asuhan / Pelayanan pasien : | Risiko Infeksi: Tertusuk jarum suntik | Risiko Keselamatan Fasilitas dan Konstruksi: |
| Salah identifikasi pasien | Terpapar limbah infeksius | Tertimpa bangunan Jatuh akibat lantai licin / berlubang |
| Salah prosedur tindakan | | Cedera akibat pecahan tegel pada lantai |
| Salah pemberian Obat | | Tertimpa kardus |
| Salah dokumentasi | | B3 dan Limbahnya: |
| Salah pelaporan kepada DPJP | | Terpapar B3 |
| Risiko Keamanan: | Risiko Kebakaran: | Penyimpanan B3 tidak mumpuni |
| Kekerasan pada petugas | Petugas kesetrum | Tidak ada pengangkutan limbah B3 oleh pihak yang bertanggung jawab |
| Pelecehan seksual pada petugas wanita | Kebakaran yang tanpa disengaja | Bencana: |
| Penculikan pasien | Kebakaran yang disengaja | Gempa |
| Pencurian | | Banjir |
| Risiko Sistim Utilitis: | Alat Kesehatan: | |
| Tidak tersedia listrik cadangan saat sedang operasi / unit kritis (ICU, NICU, dll) | Alat medis tidak tersedia Alat medis tidak berfungsi dengan baik | |
| Sumber air tercemar | Alat medis tersedia tapi kurang | |
| Kekurangan pasokan air | Tidak tersedia suku cadang alat | |
| Genset tidak berfungsi | Kerusakan alat akibat listrik yang tidak stabil | |

Source: RSUD W Document, 2022

Despite progress made in implementing risk management at RSUD W, several critical aspects still require attention and improvement. One of the main challenges lies in the irregular execution of monitoring and review processes, which has led to inconsistencies in the oversight and evaluation of the risk management plan. Compounding this issue is the lack of systematic documentation of monitoring activities, which hinders transparency and weakens communication between the internal oversight unit and the risk management team. Consequently, the risk management team is left without sufficient data to assess the effectiveness of the mitigation strategies deployed.

According to an interview with the Head of Finance and Administration, no formal monitoring or review of risk management activities in the financial sector was conducted between 2023 and 2024. This irregularity mirrors findings from prior studies, such as those by Rahmah et al. (2020) and Salsabila (2023), which noted that many hospitals face similar difficulties in conducting regular monitoring and evaluation. The absence of structured and detailed reporting, as highlighted by Anindya (2022), has contributed to a general decline in the effectiveness of risk management systems.

To address these shortcomings, RSUD W must enhance the consistency of its monitoring and review processes by establishing a fixed schedule and ensuring its disciplined implementation. Systematic documentation of monitoring outcomes is essential to promote transparency, uphold accountability, and support more effective communication between oversight and risk management teams. Strengthening collaboration between these teams will also help to foster a more integrated and comprehensive evaluation process.

In addition, the hospital is encouraged to adopt technological solutions—such as automated reporting tools and digital data management systems—to improve the efficiency and precision of monitoring activities. Integrating such technologies would streamline documentation processes, enhance the quality of reporting, and enable more informed, data-driven decision-making. These efforts are expected to reinforce the sustainability and effectiveness of RSUD W's risk management system over the long term.

CONCLUSION

The implementation of risk management at RSUD W began in 2022 with the establishment of a dedicated risk management team integrated within the PMKP team, which oversees hospital accreditation. The hospital has adopted PERMENKES No. 25 of 2019 as its guiding framework, with most risk management components aligning with the regulation. Risk identification has involved input from unit heads and utilized digital forms to collect relevant data, while risk analysis has considered both probability and impact. However, the effectiveness of these efforts has been largely confined to the accreditation preparation period, with limited continuity afterward. Risk reports for 2023 and 2024 have seen minimal updates, and there has been no comprehensive monitoring of non-emergency risks or systematic evaluation of internal control design.

Moreover, the hospital has not yet identified residual risks that remain following mitigation efforts, nor has it planned for their management.

Assessments of the effectiveness of risk treatments and the classification of risk management strategies have also not been conducted. While several core elements of risk management have been implemented, these gaps highlight the need for further improvements to ensure long-term sustainability and full regulatory compliance.

Based on the study's findings, several strategic recommendations are proposed to enhance risk management at RSUD W. The hospital should ensure the continuous and comprehensive implementation of risk management across both clinical and non-clinical units, embedding it into the organizational culture to foster greater awareness and effectiveness. Formal communication protocols and a stakeholder consultation system—including the involvement of external experts—should be established. In defining the risk context, RSUD W must clarify risk criteria, improve team collaboration, and provide targeted training. Regular updates to risk identification processes are necessary, alongside deeper risk analysis and more thorough internal control assessments. The hospital must also address residual risks and take proactive steps to mitigate potential future losses. Enhancing the monitoring and review phase through scheduled evaluations, transparent reporting, and the use of automated systems will be critical for improving overall risk management performance.

This study acknowledges certain limitations. First, its scope is restricted to RSUD W, limiting the applicability of findings to hospitals with different contexts or characteristics. Second, the data analyzed spans only from 2022 to 2024, which restricts insight into long-term trends in risk management implementation. Future research should therefore include a broader range of hospitals, with varying accreditation statuses and institutional sizes, to offer a more comprehensive perspective on risk management practices in the healthcare sector. Additionally, extending the data collection period will provide a deeper understanding of the evolution and sustainability of risk management efforts. Comparative studies involving hospitals with mature risk management systems may also yield valuable strategic insights that can inform broader implementation across similar institutions.

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