

Implementation of Integrated Risk Management in Planning and Budget Governance

Hardino¹, Indasah^{2*}, Katmini³

^{1,2,3} Universitas STRADA Indonesia, Kediri, Indonesia

*Corresponding author: iin.dasyah@yahoo.com

ABSTRACT

Background: Hospitals that implement patient safety principles are obliged to identify and control all important strategic and operational risks.

Purpose: This research was conducted to explore the application of integrated risk management in planning and budget management at Sultan Imanuddin Pangkalan Bun Hospital.

Methods: The design of this research is qualitative research with a phenomenological approach with the focus of the research directed at exploring the application of integrated risk management in planning and budget management at Sultan Imanuddin Pangkalan Bun Hospital. Apart from that, with a qualitative approach. The informants in this research were the owners or people in charge of the clinic, a total of 5 (Five) people with triangulation of sources.

Results: To identify planning and budget governance at Sultan Imanuddin Pangkalan Bun Regional Hospital, the steps involve identifying existing governance at the hospital. This helps management in improving process effectiveness, reducing financial risks, and improving the quality of healthcare services. Even though risk analysis has been implemented well, there are still several aspects that need to be improved. Risk evaluation at Sultan Imanuddin Pangkalan Bun Hospital refers to the ISO 31000:2018 standard or guidelines from the National Patient Safety Committee.

Conclusion: Identification and evaluation of planning and budget management at Sultan Imanuddin Hospital, Pangkalan Bun, is important for improving processes, reducing financial risks, and increasing the quality of health services.

Keywords: budgeting, integrated risk management, planning

Received February 10, 2025; Revised March 12, 2025; Accepted April 7, 2025

DOI: <https://doi.org/10.30994/jnp.v8i3.475>



The Journal of Nursing Practice, its website, and the articles published there in are licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

BACKGROUND

Hospitals that apply patient safety principles are required to identify and control all strategic and operational risks that have the potential to impact the quality of service. This covers all managerial and functional aspects, from clinical services, service sites, to support systems. To ensure patient safety, hospitals need to have a structured risk management system to minimize and manage risks in a sustainable manner (Ministry of Health of the Republic of Indonesia, 2022).

Patient safety is an integrated system designed to make healthcare safer. This system involves the risk assessment process, identification and management of patient risks, reporting and analysis of safety incidents, as well as learning and implementing corrective actions to prevent similar incidents from occurring in the future (Permenkes of the Republic of Indonesia No. 11 of 2023 concerning Hospital Patient Safety).

The ever-growing complexity of hospital management, driven by technological advances and globalization, has also increased the potential business and clinical risks that hospitals must face. Therefore, comprehensive risk management is needed to maintain the continuity of services and the competitiveness of hospitals in facing operational challenges (Putri & Handayani, 2021).

Risk is a consequence of uncertainty that can have a negative impact on the organization if not managed effectively. Therefore, risk management needs to be carried out as a systematic and proactive approach to identify, analyze, evaluate, and control potential risks that threaten patients, medical personnel, visitors, and institutions as a whole (Yuliana et al., 2020).

Integrated risk management in hospitals is a series of processes that involve risk management from all organizational units and activities, ranging from strategic planning, preparation of work programs and budgets, to monitoring and evaluation. The main goal is to ensure that risks that can interfere with the achievement of organizational goals can be minimized through data-driven decision-making and risk mitigation (Damar Husada Plenna Hospital Accreditation Institute, 2023).

Planning in the context of a hospital is a systematic process to determine the need for resources such as manpower, equipment, and funds in order to provide services that are in accordance with the needs of the community. In this case, budgeting is an important instrument that ensures that cost allocation is in accordance with the annual work plan that has been set (Nurhaliza & Firmansyah, 2021).

In order to deal with various potential risks, hospitals need to integrate risk management into the planning and budgeting process. This approach ensures that all types of risks — whether clinical, administrative, or financial — can be anticipated from the beginning of planning to the final reporting stage (Ministry of Health of the Republic of Indonesia, 2022).

Based on the background above, researchers are interested in conducting research with the theme of implementing integrated risk management in planning and budget management at Sultan Imanuddin Pangkalan Bun Hospital.

OBJECTIVE

In general, this research was conducted to explore the application of integrated risk management in planning and budget management at Sultan Imanuddin Pangkalan Bun Hospital.

METHODS

Research design is a strategy to achieve the research objectives that have been set and is used as a guide or guide for researchers throughout the research process. Judging from the type of data, the research approach used in this research is a qualitative approach. What is meant by qualitative research is research that intends to understand the phenomena experienced by research subjects holistically, and by means of descriptions in the form of words and language, in a special natural context and by utilizing various scientific methods (Moleong, 2022). The design of this research is qualitative research with a phenomenological approach with the research focus directed at exploring the application of integrated risk management in planning and budget management at Sultan Imanuddin Pangkalan Bun Hospital. Triangulation. Apart from that, with a qualitative approach it is hoped that the situations and problems faced in these activities can be revealed.

The data obtained from the field is summarized, then the main thing is chosen, and after that the data is focused. The results of the interviews were converted into written forms according to their respective formats. Thus, the reduced data will provide a clearer picture and make it easier for researchers to collect data. The researcher in the study discarded part of the interview material that had no relevance to the results of the study, in this research it was done in small talk before entering the main interview material. The processing of semi-finished data that is already diverse in the form of writing and already has a clear thematic flow into a categorization matrix according to the themes that have been grouped and categorized. The presentation of data is carried out in the form of graphs and brief descriptions by displaying data that is relevant to the research purpose. Each subcategory is described individually in general, accompanied by a description of the subcategories of themes and coding which is then summarized in a specific and condensed manner. Then the next step is to answer the researcher's questions asked based on the aspects / components / factors / dimensions of the central phenomenon of the research based on the results of the research findings in the description that has been made. Then the last step is to make a conclusion from the findings and results of the research by providing a summary explanation of the research answers submitted. However, if the conclusions presented at the initial stage are supported by valid and consistent evidence when the researcher returns to the field to collect data, then the conclusions presented are credible conclusions. (No. 3637/KEPK/XII/2022).

RESULTS**Risk Identification in Planning and Budget Management at Sultan Imanuddin Hospital Pangkalan Bun****1. The Importance of Planning and Budget Governance**

Governance, planning, and budget are very important in the management of Sultan Imanuddin Pangkalan Bun Hospital. This involves managing financial resources effectively, including planning and obtaining funds, allocating funds appropriately, monitoring and controlling expenses, and reporting on the financial performance of hospitals. The existing governance of planning and budgets in hospitals is used to ensure that available financial resources are used effectively and efficiently to improve the quality of healthcare services provided to patients. The planning and budget management at Sultan Imanuddin Pangkalan Bun Hospital is currently running quite well, although it has some shortcomings but is still in a reasonable state and can be handled well by the management.

"The management of planning and budget at the Pangkalan Bun Hospital has been running well, but it still has shortcomings so it is natural that there are often some improvements during work meetings, sir" (Informant 1)

"Well, this is how it is, sir, I think it's good that it has gone well, yes, some aspects are still not good, but in terms of the common thread of budget planning at Pangkalan Bun Hospital has looked good." (Informant 2)

"I think there are some things that have not been considered or have not been formulated in the budget planning at this hospital, but if you look at it as a whole, it is quite good." (Informant 3)

"Governance, planning, and budget are very important in hospital management. This involves managing financial resources effectively, including planning and obtaining funds, allocating funds appropriately, monitoring and controlling expenses, and reporting on the financial performance of hospitals" (Informant 4)

"Existing governance, planning, and budgets in hospitals are critical to ensuring that available financial resources are used effectively and efficiently to improve the quality of health services provided to patients" (Informant 5)

2. How to Identify Planning and Budget Governance

In identifying planning and budget governance at Sultan Imanuddin Pangkalan Bun Hospital, there are several ways to do it, namely by identifying planning and budget governance in hospitals, management can improve less effective processes, minimize financial risks and improve the quality of health services provided. In addition, it is also by observing the existing files, then having discussions with the leadership as well as with the staff of the Sultan Imanuddin Pangkalan Bun Hospital to find efficient problems and solutions.

"For now, the way to identify it is by making a report that is relevant to the current situation, in addition to making a coordination meeting to discuss planning and budgets that will be implemented at the base bun hospital." (Informant 1)

"Now related to this matter, I actually don't understand, but I think it's by conducting a survey to all parts of the hospital, to all sectors by assessing what is needed and what needs to be prioritized so that we can identify it appropriately." (Informant 2)

"The way of identification carried out by the hospital is also quite good, it's just that it has not achieved small things so that there are some that are missed and not included in the budget even though they could be included." (Informant 3)

"To identify planning and budget governance in hospitals, there are several ways that can be done. By identifying the governance of planning and budgeting in hospitals, management can improve ineffective processes, minimize financial risks, and improve the quality of healthcare services." (Informant 4)

"To identify planning and budget governance in the hospital, you can observe the existing files, then have discussions with the leadership as well as with the hospital staff to find efficient problems and solutions." (Informant 5)

3. Risk Identification Methods

Planning and budget governance is essential In identifying risks from planning and budget governance in hospitals, it is important to involve a variety of related parties, including hospital management, financial staff, medical staff, and supervisors or boards of directors. This can help to gain more comprehensive input and understanding of the risks at hand and provide more effective solutions to reduce risk and optimize hospital planning and

budget governance. For now, the method used is less effective because it still has various shortcomings, but when viewed in general these shortcomings are not very visible.

"The method of risk identification applied by us as employees at this hospital starts from evaluating all activities that are running where it is appropriate or not between planning and the existing budget, then also making some supervision which aims to see in the field how the activities are running is appropriate." (Informant 1)

"The identification method used by the Pangkalan Bun Hospital is currently good, no one is satisfied with the identification even though sometimes small things are not paid much attention, but those related to the service to patients have been well identified." (Informant 2)

"Well, as I explained earlier, maybe if I can suggest that you can pay attention to small things, sir, so later during the budget meeting it can be a common concern." (Informant 3)

"Planning and budget governance is very important in identifying risks from planning and budget governance in hospitals, it is important to involve various related parties, including hospital management, financial staff, medical staff, and supervisors or the board of directors. This can help to gain more comprehensive input and understanding of existing risks and provide more effective solutions to reduce risk and optimize hospital planning and budget governance." (Informant 4)

"For now, the method used is not so effective because it still has various shortcomings, but when viewed in general these shortcomings are not very visible" (Informant 5)

Risk Analysis in Planning and Budget Management at Sultan Imanuddin Pangkalan Bun Hospital

1. How to Analyze Risk

Risk analysis in planning and budget governance at Sultan Imanuddin Pangkalan Bun Hospital starts from risk identification, risk evaluation, risk prioritization, development of risk mitigation measures, implementation and monitoring. In conducting a risk analysis also involve all staff and stakeholders related to governance, planning and budgeting in the hospital to ensure that the risks identified and the risk management plan developed cover all aspects that are relevant and relevant to their interests.

"Simply put, we always consider all possibilities that occur without ruling out this at all. And also prepare what solutions will be taken if the risk occurs" (Informant 1)

"In my opinion, it's simple, sir, in the way I explained earlier and then combined with frequent coordination meetings with these various sectors to clarify and trigger the right solution so that the budget that comes out can be maximized according to plan." (Informant 2)

"A good risk analysis is if the supervisor can at the same time pay attention to small aspects that are basically important but rarely considered, so later health services and patient satisfaction are more guaranteed" (Informant 3)

"To conduct risk analysis in planning and budget governance in hospitals, there are several ways that can be done, ranging from risk identification, risk evaluation, risk prioritization, development of risk mitigation measures, implementation and monitoring." (Informant 4)

"In conducting risk analysis, it is also important to involve all staff and stakeholders related to the governance of planning and budgeting in hospitals to ensure that the risks identified and the risk management plan developed cover all aspects that are relevant and relevant to their interests" (Informant 5)

2. Application of Risk Analysis

The implementation of risk analysis is going well, but there are still some shortcomings that need to be improved. By conducting periodic evaluations of the existing risk management system and making adjustments if necessary. This can help hospitals to continue to improve the effectiveness and efficiency of their management. The application of risk identification in planning and budget governance in hospitals involves the process of identifying and analyzing risks that have the potential to affect the implementation of planning and budgeting activities in hospitals.

"It's been going well to be honest, but as I explained earlier that there are some shortcomings that haven't been fully addressed." (Informant 1)

"For now, it is well organized, yes, as I explained earlier, some things are still not perfect. But it's good." (Informant 2)

"It's good enough, the implementation is appropriate and the results are also appropriate. But yes, that's some of my input, sir, so that it can be maximized" (Informant 3)

"For now, I cannot be sure, therefore, to ensure that the implementation of risk analysis in planning and budget governance in hospitals runs well, it is necessary to conduct periodic evaluations of the existing risk management system and make adjustments if necessary. This can help hospitals to continue to improve the effectiveness and efficiency of their management." (Informant 4)

"The application of risk identification in the governance of planning and budgeting in hospitals involves the process of identifying and analyzing risks that have the potential to affect the implementation of planning and budget activities in hospitals" (Informant 5)

3. Risk Analysis Process

The risk analysis process at Sultan Imanuddin Pangkalan Bun Hospital has been running quite well, but the process carried out by the management in conducting risk analysis of planning and budget governance at the hospital varies depending on the characteristics and needs of the hospital at any time. The process carried out by the management of the Sultan Imanuddin Pangkalan Bun Hospital is currently trying its best to create a risk analysis in effective governance, planning, and budgeting.

"From the current superiors, they often invite us as subordinates to always remind us if there is something that needs to be improved or is not perfect so that the management can conduct continuous evaluation." (Informant 1)

"Until now, the management has struggled hard to improve health services for patients while paying attention to the rights and obligations of its employees. So I think there's no problem." (Informant 2)

"The management has done its best to channel the budget in the right direction, and until now it has been on target according to the level of urgency. So there is no need to worry about it from the management" (Informant 3)

"For now, it has been going quite well, but the process carried out by the management in conducting risk analysis in governance, planning and budgeting in hospitals can vary depending on the characteristics and needs of the hospital at any time." (Informant 4)

"The process carried out by the management of the Sultan Imanuddin Pangkalan Bun Hospital has currently tried its best to create a risk analysis in effective governance, planning, and budget." (Informant 5)

Risk Evaluation in Planning and Budget Management at Sultan Imanuddin Hospital Pangkalan Bun

1. How to Evaluate Risk

In conducting risk evaluation, Sultan Imanuddin Pangkalan Bun Hospital follows the guidelines and standards that have been set by regulatory bodies and related professional organizations. After the risk evaluation is completed, the next step is to develop an appropriate risk management plan to address the risks that have been identified and prioritized. This plan should include a risk mitigation strategy, responsibility assignment, and risk monitoring and control mechanisms. Continuous monitoring and evaluation must be done to ensure that the risk management plan remains relevant and effective over time. The process carried out by the management of the Sultan Imanuddin Pangkalan Bun Hospital is currently trying its best to create a risk analysis in effective governance, planning, and budgeting.

"The method applied by the hospital until now is most often an evaluation meeting by discussing everything that needs to be improved or what needs to be improved." (Informant 1)

"The right evaluation from me starts from the bottom, so I often do sruvey either by way of supervision or what it is called and then to solving problems also involves from below." (Informant 2)

"The management has done its best for Well, as mentioned earlier, small parts please also pay attention, now about whether it is important or not later let it be discussed together during the meeting so that everyone can know and if there is indeed no budget that can be spent for this, the employees can take their own initiative to solve it." (Informant 3)

"In conducting risk evaluation, the hospital follows the guidelines and standards that have been set by regulatory bodies and related professional organizations. For example, the hospital refers to the ISO 31000:2018 standard on risk management or guidelines from the National Committee for Patient Safety (KNPK) related to risk management in hospitals. After the risk evaluation is completed, the next step is to develop an appropriate risk management plan to address the risks that have been identified and prioritized. This plan should include a risk mitigation strategy, responsibility assignment, and risk monitoring and control mechanisms. Continuous monitoring and evaluation must be carried out to ensure that the risk management plan remains relevant and effective over time." (Informant 4)

"The process carried out by the management of the Sultan Imanuddin Pangkalan Bun Hospital has currently tried its best to create a risk analysis in effective governance, planning, and budget." (Informant 5)

2. Implementation of Risk Evaluation

The evaluation of risks in planning and budget governance at the Sultan Imanuddin Pangkalan Bun Hospital is considered to have gone quite well. Evaluating risks in hospital governance, planning, and budgets is very important to do. In carrying out risk evaluation, there needs to be commitment and support from all related parties such as hospital management, administrative staff and supervisors. In addition, risk evaluations must also be carried out continuously to ensure that hospital governance, planning and budgets remain relevant and effective in dealing with emerging risks.

"Everything has gone well, in fact, we often do evaluations to see what is missing." (Informant 1)

"So far it has been going very well, in fact, hospitals often hold coordination meetings to discuss the evaluation of all programs that are running." (Informant 2)

"At the moment, it is very good, even in this evaluation section it is very good because the superiors often hold meetings to discuss everything related to the hospital." (Informant 3)

"For now, we cannot be sure, but the risk evaluation in planning and budget governance at the Sultan Imanuddin Pangkalan Bun Hospital is considered to have gone quite well." (Informant 4)

"I think it's good enough. However, evaluating risks to hospital planning and budget governance is very important to do. In carrying out risk evaluation, there needs to be commitment and support from all related parties, such as hospital management, administrative staff, and supervisors. In addition, risk evaluations must also be carried out continuously to ensure that the governance of hospital planning and budgets remains relevant and effective in dealing with emerging risks." (Informant 5)

3. Risk Evaluation Process

Risk evaluation in governance, planning, and budget at Sultan Imanuddin Pangkalan Bun Hospital has been carried out optimally and gradually to improve the quality and quality of services provided by hospitals to patients. If the risk evaluation in planning and budget governance at the Sultan Imanuddin Pangkalan Bun Hospital has been carried out appropriately and effectively, it is hoped that the identified risks can be handled appropriately and effectively.

"Maybe when compared to other big hospitals, it is still lagging behind, but from what we feel, we have tried to evaluate everything." (Informant 1)

"Yes, I don't know to what extent, the main thing I know is that the hospital management has tried its best to minimize risks in its programs." (Informant 2)

"I think it's good enough. Effective risk evaluation will help organizations identify potential risks and introduce appropriate actions to minimize or address those risks." (Informant 3)

"If the risk evaluation in planning and budget governance at the Sultan Imanuddin Pangkalan Bun Hospital has been carried out appropriately and effectively, then it is hoped that the identified risks can be handled appropriately and effectively." (Informant 4)

"For now, the risk evaluation in planning, and budget governance at Sultan Imanuddin Pangkalan Bun Hospital is running optimally and gradually to try to improve the quality and quality that the hospital provides to patients." (Informant 5)

DISCUSSION

Risk Identification in Planning and Budget Management at Sultan Imanuddin Hospital Pangkalan Bun

Each risk owner is obliged to identify the source of the risk, the area of impact, the event (including changes in conditions), the cause, and the potential consequences. The goal of this step is to compile a comprehensive list of risks, which includes events that can support, accelerate, hinder, or even thwart the achievement of organizational goals. Risk identification can be done by methods such as *Risk Breakdown Structure (RBS)*, *Control Risk Self Assessment (CRSA)*, *Failure Mode and Effect Analysis (FMEA)*, as well as other methods that are in accordance with the organizational context (Ministry of Health of the Republic of Indonesia, 2022).

Hospitals that implement patient safety principles are required to identify and control all strategic and operational risks. This includes all managerial, functional, service areas, service locations, and clinical activities. Hospitals also need to ensure that their risk control systems are running effectively. This risk management is closely correlated with patient safety and service quality, forming a unified system that cannot be separated (Damar Husada Plenna Hospital Accreditation Institute, 2023).

Patient safety is a system designed to improve the safety of hospital services, which includes the risk assessment process, identification and management of risks to patients,

reporting and analysis of safety incidents, learning from incidents, and follow-up on solution implementation. All of this aims to minimize risks and prevent injuries arising from improper medical actions (Permenkes of the Republic of Indonesia No. 11 of 2023 concerning Hospital Patient Safety).

According to researchers, planning and budgeting in the management of Sultan Imanuddin Pangkalan Bun Hospital can work by involving managing financial resources effectively, which is used to ensure that available financial resources are used effectively and efficiently to improve the quality of health services provided to patients. Based on the research results, it was found that to identify planning and budget governance at Sultan Imanuddin Pangkalan Bun Hospital, there are several ways to do this, namely by identifying planning and budget governance at the hospital, management can improve processes that are less effective, minimize financial risks and improve the quality of health services provided. Apart from that, we can also observe the existing files, then hold discussions with the leadership as well as the staff of Sultan Imanuddin Pangkalan Bun Regional Hospital in order to find problems and efficient solutions.

Risk Analysis in Planning and Budget Management at Sultan Imanuddin Pangkalan Bun Hospital

Risk analysis is a process to understand and evaluate the various risks faced by an organization. This process provides the basis for decision-making, including whether a risk needs to be addressed and what management strategies are most appropriate. Risk analysis also serves as an important input in determining the priorities of organizational actions and decision-making involving various types and levels of risk (Ministry of Health of the Republic of Indonesia, 2022).

Risk analysis includes the identification of causes, sources of risk, possible consequences (both positive and negative), and factors that affect them. Risks are analyzed based on their potential consequences and probability of occurrence, as well as other relevant attributes. This information is used to estimate the level of risk and determine the required response (National Disaster Management Agency [BNPb], 2023).

An event can have a double impact and affect multiple organizational goals simultaneously. Therefore, the effectiveness and efficiency of existing risk controls should be considered in the analysis. The level of risk determined must consider the linkages between risks, the availability of data, the purpose of the analysis, and the method of systematically combining consequences and possibilities. In addition, sensitivity to assumptions and trust in the results of the analysis must also be clearly conveyed to decision-makers and stakeholders (ISO 31000:2018, adjusted in the Ministry of Health of the Republic of Indonesia, 2022).

The level of depth of risk analysis can vary, ranging from qualitative to quantitative, depending on the purpose of the analysis, the availability of data, and the resources at hand. Risk assessment can be done using event models, empirical data, and simulation studies. Consequences can be expressed in the form of tangible or intangible impacts, and in some cases it is necessary to use more than one indicator to describe risks based on different contexts of time, location, group, or situation (LARS DHP, 2023).

According to researchers, Sultan Imanuddin Pangkalan Bun Hospital can carry out risk analysis of planning and budget management starting from risk identification, risk evaluation, risk prioritization, development of risk mitigation measures, implementation and monitoring. Where this can also involve all staff and stakeholders related to planning and budget management in the hospital. Based on the research results, it was found that the implementation of risk analysis has gone well but still has several shortcomings that need to be improved. By carrying out regular evaluations of the existing risk management system and

making adjustments if necessary. This can help hospitals continue to improve the effectiveness and efficiency of their management.

Risk Evaluation in Planning and Budget Management at Sultan Imanuddin Hospital Pangkalan Bun

Risk evaluation is the process of comparing the results of a risk analysis with a predetermined risk criterion to determine whether a risk is acceptable or needs to be addressed further. The goal is to assist decision-making in setting risk management priorities based on the level of threats identified (Ministry of Health of the Republic of Indonesia, 2022).

The risk evaluation process is carried out by comparing the level of risk found during the analysis with the risk criteria that have been determined at the context determination stage. Based on the results of this comparison, risk management can be considered by paying attention to the organization's risk tolerance and its impact on other parties. This evaluation also considers compliance with applicable laws and regulations. In some conditions, risk evaluation can lead to a decision to conduct a follow-up analysis or maintain existing controls if they are deemed adequate to manage the risk in question (LARSDHP, 2023).

According to researchers at Sultan Imanuddin Pangkalan Bun Regional Hospital, in carrying out risk evaluations, they have followed the guidelines and standards set by regulatory bodies and related professional organizations, namely referring to the ISO 31000:2018 standard regarding risk management or guidelines from the National Patient Safety Committee (KNPK). Based on the research results, after the risk evaluation has been completed, then develop an appropriate risk management plan to overcome the risks that have been identified and prioritized. Continuous monitoring and evaluation must be undertaken to ensure that the risk management plan remains relevant and effective over time. Evaluation is a very important thing to do, so in carrying out a risk evaluation there needs to be commitment and support from all related parties such as hospital management, administrative staff and supervisors. Apart from that, risk evaluation must also be carried out continuously to ensure that hospital planning and budget management remains relevant and effective in dealing with emerging risks.

CONCLUSION

To identify planning and budget governance at Sultan Imanuddin Pangkalan Bun Hospital, there are several ways to do this, namely by identifying planning and budget governance at the hospital, management can improve less effective processes, minimize financial risks and improve service quality health provided. The implementation of risk analysis has gone well but still has several shortcomings that need to be improved. Risk evaluation at Sultan Imanuddin Pangkalan Bun Hospital refers to the ISO 31000:2018 standard regarding risk management or guidelines from the National Patient Safety Committee (KNPK).

ACKNOWLEDGMENT

Thank you to the research funders and all research participants for their valuable support in the project regarding the implementation of integrated risk management in planning and budget governance at Sultan Imanuddin Pangkalan Bun Hospital. Your contribution is very important in efforts to improve the quality and efficiency of governance at this hospital. Thank you for your dedication and hard work.

CONFLICTS OF INTEREST

There are no relevant conflicts of interest that could affect the integrity and objectivity of research regarding the implementation of integrated risk management in planning and budget governance at Sultan Imanuddin Hospital Pangkalan Bun. The authors and research team are committed to conducting this research with high integrity and transparency, without any personal or commercial involvement that could influence the research results or their interpretation.

REFERENCES

- BNPB. (2023). *Pedoman Analisis Risiko Bencana Berbasis Komunitas*. Jakarta: Badan Nasional Penanggulangan Bencana.
- ISO. (2018). *ISO 31000: Risk Management – Guidelines*. Diadaptasi oleh Kemenkes RI (2022) dalam pedoman manajemen risiko di fasilitas pelayanan kesehatan.
- Kementerian Kesehatan Republik Indonesia. (2022). *Pedoman Manajemen Risiko Rumah Sakit*. Jakarta: Kemenkes RI.
- Kementerian Kesehatan RI. (2023). *Peraturan Menteri Kesehatan Republik Indonesia Nomor 11 Tahun 2023 tentang Keselamatan Pasien Rumah Sakit*. Jakarta: Kemenkes RI.
- Lembaga Akreditasi Rumah Sakit Damar Husada Paripurna (LARSDHP). (2023). *Standar Akreditasi Rumah Sakit Nasional Edisi 2*.
- Nurhaliza, A., & Firmansyah, R. (2021). Integrasi Perencanaan dan Penganggaran dalam Sistem Rumah Sakit. *Jurnal Kebijakan dan Administrasi Kesehatan Indonesia*, 9(3), 112–120.
- Permenkes RI No. 11 Tahun 2023 tentang Keselamatan Pasien Rumah Sakit.
- Putri, A. D., & Handayani, N. (2021). Strategi Manajemen Risiko Rumah Sakit dalam Era Transformasi Digital. *Jurnal Manajemen Pelayanan Kesehatan*, 24(1), 45–52.
- Yuliana, R., Nugroho, R., & Setiawan, E. (2020). Konsep Manajemen Risiko Kesehatan dalam Perspektif Organisasi. *Jurnal Kesehatan Global*, 3(2), 75–84.