POST-PANDEMIC HOSPITAL OPERATIONAL MANAGEMENT BASED ON HUMAN RESOURCES & FINANCIAL MANAGEMENT ASPECTS AT MEDINA GARUT HOSPITAL

Kokon Darmawan[1*], Umi Narimawati[2], Nurdin Nurdin[3]

[1]*Magister of Management Study Program, Faculty of Economics and Business, Universitas Islam Bandung, Indonesia*
[2]*Doctor of Management Study Program, Universitas Komputer Indonesia*
[3]*Magister of Management Study Program, Faculty of Economics and Business, Universitas Islam Bandung, Indonesia*

ABSTRACT

The COVID-19 pandemic has provided critical lessons for hospital management, particularly in human resource and financial preparedness. Many hospitals were unprepared for the surge in demand for experienced professionals in handling infectious diseases, while also facing financial difficulties due to a lack of reserve funds for force majeure events. This study aims to explore how hospitals are adapting post-pandemic in terms of HR and financial management, using George R. Terry's management functions—planning, organizing, actuating, and controlling—as a theoretical framework. The research, conducted as a case study at Medina Hospital in Garut Regency, employs interviews, observations, and documentation for data collection, with purposive sampling selecting management, doctors, and staff as key respondents. Validation was ensured through triangulation and SWOT analysis. The findings reveal that Medina Hospital is 90% prepared in HR management, with most employees trained in infectious disease prevention and control. Financial management has also improved, with 25% of the hospital's budget allocated to reserve funds for emergencies. However, challenges remain, including high employee turnover and rising operational costs, particularly for salaries and bed shortages. It is recommended that the hospital reevaluate its payroll system using the Workload Indicator of Staffing Need (WISN) method and conduct a feasibility study to expand its bed capacity.

Keyword: *Finance, Human Resources, Management*

1. INTRODUCTION

Coronavirus Disease 2019 (COVID-19) emerged as a global health crisis in early 2020, significantly impacting public health systems worldwide. On January 30, 2020, the World Health Organization (WHO) declared COVID-19 a Public Health Emergency of International Concern (PHEIC), recognizing the severity of the outbreak [1]. Subsequently, on February 12, 2020, WHO officially named the disease caused by the novel coronavirus as Coronavirus Disease 2019 (COVID-19). The virus spread rapidly across national borders, prompting WHO to declare COVID-19 a pandemic on March 11, 2020, in response to its widespread transmission and escalating case numbers globally [2].

By mid-2023, the spread of COVID-19 in Indonesia had significantly decreased. In response to this improvement, the government officially declared the end of the COVID-19 pandemic in the country on June 21, 2023, as outlined in Presidential Decree No. 17 of 2023. This decision was based on the substantial decline in the number and severity

of COVID-19 cases nationwide, attributed to effective and integrated treatment measures. The government also emphasized that public health resilience had been strengthened through the promotion of clean and healthy lifestyles, alongside widespread vaccination efforts [3]. Additionally, the decree noted that the pandemic had been effectively managed and the situation had transitioned to an endemic phase. Taking these factors into account, the government reclassified the status of COVID-19 from a pandemic to an endemic disease in Indonesia.

The COVID-19 pandemic significantly impacted the services of health facilities (, including both First-Level Health Facilities (FKTP) and Advanced-Level Health Facilities (FKTL), particularly hospitals. Many hospitals faced severe challenges due to operational unpreparedness in managing human resources, financial stability, and the availability of infrastructure to support COVID-19 services. As a result, numerous hospitals were on the verge of collapse. To mitigate the operational strain caused by the declining number of patients seeking non-COVID-19 treatment, many hospitals were forced to either lay off employees or reduce service hours [4]. This situation further destabilized hospital finances, particularly for those not involved in COVID-19 patient care, leading to a significant disruption in revenue streams.

During the COVID-19 pandemic, the number of patients visiting hospitals, clinics, and health centers declined by approximately 60-70% compared to pre-pandemic levels. This significant decrease was largely driven by public fear of contracting COVID-19 when seeking treatment at healthcare facilities. Hospitals providing care for COVID-19 patients faced additional challenges, including human resource shortages, financial strain, and the lack of necessary infrastructure and supporting facilities to effectively manage COVID-19 cases. These issues compounded the operational difficulties, highlighting the need for better preparedness in future health crises [5].

Hospital human resources, both health workers and non-health workers, who care for COVID-19 patients, must possess the necessary abilities, skills, and knowledge to manage infectious and contagious diseases effectively. This competence is crucial to protect both the patients and themselves from the risk of exposure to the virus, which can lead to serious illness or death. Without adequate skills in infection prevention, proper use of personal protective equipment (PPE), and clinical management of such patients, healthcare workers are more susceptible to infection, potentially contributing to the spread of the virus within the healthcare setting. Comprehensive training programs, continuous skill enhancement, and proper infection control measures for both health and non-health workers are essential to minimize these risks and ensure a safe and efficient care environment.

In practice, a significant number of hospital human resources lack the requisite knowledge and experience for managing patients with contagious or infectious diseases [6]. The recruitment processes conducted prior to the pandemic globally did not emphasize specific qualifications related to infectious disease management. This oversight is evident in the limited presence of specialized certifications, such as Infection Prevention Control Nurse (IPCN) for nurses and Infection Prevention Control Doctor (IPCD) for doctors, among healthcare staff. Furthermore, it is notable that many employees recruited prior to the pandemic had not participated in seminars or training programs focused on Infection Prevention and Control (PPI). This lack of preparedness highlights a critical gap in the healthcare workforce's ability to effectively manage infectious diseases.

From a financial perspective, hospitals face substantial expenditures related to the treatment of COVID-19 patients. These costs encompass not only the procurement of medications and pharmaceutical preparations but also the provision of vitamins and supplements for healthcare workers treating these patients. Additionally, hospitals must invest in personal protective equipment (PPE) and secure a continuous supply of oxygen (O_2), which has been both expensive and in short supply. Many hospitals found themselves financially unprepared for the pandemic, leading to significant cash flow disruptions. The lack of reserve funds compounded the financial strain, highlighting the necessity for robust financial planning and reserves to manage unforeseen health crises effectively.

Hospitals face substantial challenges in developing the infrastructure and facilities necessary for effective COVID-19 patient care. These challenges are particularly significant for hospitals that need to undertake renovations or construct new facilities to address the specific needs of COVID-19 patients [7]. For hospitals without a sufficient number of isolation rooms, the adaptation process is especially complex. In addition to standard treatment rooms, hospitals must implement specialized infrastructure to accommodate COVID-19 patients. This includes negative pressure isolation rooms, which are essential for preventing the spread of airborne contaminants and ensuring that infectious particles do not escape into other areas of the hospital. Additionally, hospitals need dedicated Intensive Care Units (ICUs) specifically for COVID-19 patients, including sub-specialized units such as Neonatal Intensive Care Units (NICUs) and Pediatric Intensive Care Units (PICUs) when required. Integrating these specialized facilities into existing hospital infrastructure demands careful planning, substantial financial investment, and expedited construction processes to meet the urgent needs of the pandemic.

Not all COVID-19 referral hospitals are equipped with the adequate infrastructure needed for treating COVID-19 patients, particularly in terms of intensive care facilities. Intensive care units (ICUs) are frequently shared between COVID-19 patients and those with other conditions, which can create significant service delivery challenges. As the

number of confirmed COVID-19 cases continues to rise, many referral hospitals, both government and private, are facing critical shortages of inpatient and isolation rooms. This shortage hampers their ability to effectively treat and isolate COVID-19 patients, exacerbating the strain on healthcare systems and complicating patient management [5].
In managing COVID-19 patients, it is essential to have separate entry and exit routes for patients and health workers to minimize the risk of cross-contamination. This often requires significant adjustments to the hospital building layout. Hospitals need to include dedicated areas such as an interior room for handling COVID-19 cases and a specialized decontamination or sterilization room. These measures are crucial to reducing the risk of spreading COVID-19 within health service centers. During the pandemic, not all hospitals had building layouts that complied with the standard operating procedures (SOPs) for managing COVID-19. Consequently, many facilities had to undertake renovations or reconfigure their layouts to meet these SOPs, ensuring safe and effective management of COVID-19 patients while maintaining overall infection control [8].
Hospitals are required to acquire new medical equipment specifically for the treatment of COVID-19 patients, including X-ray machines, ventilators, CPAP (Continuous Positive Airway Pressure) devices, Electrocardiograms (ECG), PCR (Polymerase Chain Reaction) test equipment, oxygen concentrators, room sterilizers, and other supporting tools. The cost of these items is substantial, yet they are essential for diagnosing and managing COVID-19 cases effectively. During the pandemic, the availability of this equipment was critical for providing appropriate care and enforcing accurate diagnoses for COVID-19 patients. However, not all hospitals were able to procure these necessary tools promptly due to financial constraints and supply chain disruptions. Additionally, it is crucial for hospitals to ensure that the equipment designated for COVID-19 patients is not used for non-COVID-19 or regular patients. Using the same equipment for both patient groups could pose a risk of transmitting the virus to non-COVID-19 patients, thereby compromising patient safety and infection control protocols.

2. METHOD

This research is classified as case study research. Early research was carried out at Medina District Hospital. Garut. Medina Hospital is a Type D hospital located at Jl. Raya Wanaraja No. 500 Cinunuk Village District. Wanaraja, Garut Regency. Medina Hospital is one of the business units owned by PT. Medika Medina Gunawan was founded on May 23 2013. Medina Hospital has 100 Beds (TT) which has officially been operational starting May 20 2021 as issued by the Integrated Investment and Licensing Service of Garut Regency. In this research, the technique for determining informants uses purposive sampling technique. The selection of informants was based on the consideration that the informants were considered by the researchers to be most knowledgeable regarding the problems to be studied at this time. This is because the informant has a significant connection to the problem to be studied. Meanwhile, supporting informants play a complementary role in obtaining information. The criteria for the selected informants are that they must have criteria that are based on the provisions that the researcher has determined which are then considered by the researcher, according to their relevance to this research. Informants must occupy structural positions so that they are directly involved and have authority when determining a policy so that they will understand and know more widely about the object under study. At least they have held a certain position when an incident occurred. This research involved a number of informants including the director of Medina Hospital, head of medical and nursing services, head of human resources, head of finance, doctor in charge of patients (DPJP), health workers and non-health workers. In this research, researchers will collect data using interview, observation and documentation techniques. Meanwhile, research data analysis uses the triangulation method and SWOT analysis (strengths, weaknesses, opportunities, threats).

3. RESULTS AND DISCUSSION

Post-Pandemic Healthcare Services

Medina Hospital adheres to the COVID-19 Protocol and Service Flow established by the Ministry of Health of the Republic of Indonesia. The hospital follows the COVID-19 Service Guidelines set by the Ministry, implementing the service process in accordance with these guidelines as well as regional Standard Operating Procedures (SPO) and local regulations. The Ministry of Health has detailed a service flow for COVID-19 patients, which includes specific procedures for individuals coming from red zones or those with contact history with confirmed COVID-19 patients. Such individuals are classified as suspects and are required to undergo swab tests (Antigen or PCR). If the test results are positive, patient management is then determined based on whether the patient exhibits symptoms or remains asymptomatic.
For managing positive COVID-19 patients, protocols vary based on the presence and severity of symptoms. Asymptomatic patients who test positive are advised to self-isolate at home or in an emergency hospital for a minimum of 10 days from the time of diagnosis. They are considered to have completed their isolation after this period. In contrast, patients with mild to moderate symptoms should self-isolate at home, an emergency hospital, a

general hospital, or a COVID-19 referral hospital. Their isolation period is at least 10 days from the onset of symptoms, plus an additional 3 days without fever and respiratory symptoms. After meeting these criteria, they are deemed to have completed their isolation. These protocols help manage the spread of the virus and ensure appropriate recovery based on the severity of symptoms. COVID-19 positive patients with severe symptoms are typically isolated in a hospital or referral hospital. These patients must undergo a minimum isolation period of 10 days from the onset of symptoms, along with an additional 3 days free from fever and respiratory symptoms. If the patient's test results return negative after this period, they are considered to have recovered.

To confirm diagnoses, Medina Hospital requires all patients suspected of COVID-19 exposure to undergo either an Antigen Swab or a PCR (Polymerase Chain Reaction) Swab. The PCR test, which detects genetic material from the virus, is particularly valuable because it can identify the virus even if the patient is no longer actively infected. During the pandemic, PCR testing has become a mandatory standard for diagnosing COVID-19 due to its accuracy and reliability. The procedures for PCR Swab examination are integral to enforcing the COVID-19 management protocol at Medina Hospital.

The most crucial aspect of caring for COVID-19 patients is the adherence of health workers to proper use of Personal Protective Equipment (PPE). PPE is essential for medical personnel, particularly during outbreaks like the coronavirus pandemic. It is critical that PPE is used correctly, as there are specific guidelines that must be followed based on the healthcare setting, the role of the medical personnel, and their activities. PPE is designed to act as a barrier against the penetration of particulate matter, liquids, and airborne pathogens, thus protecting the wearer from the spread of infections. Proper use of PPE is fundamental in preventing the transmission of viruses and bacteria, ensuring both the safety of healthcare workers and the effective management of infectious diseases. Even after the pandemic, all officers at Medina Hospital are required to wear complete Personal Protective Equipment (PPE). The use of PPE is divided according to risk levels: nurses working in the Triage ER and Polyclinic use Level 1 PPE, sample and laboratory officers use Level 2 PPE, and health workers providing direct care to patients with confirmed COVID-19 or other infectious diseases are required to use Level 3 PPE.

After the government revoked the pandemic status, Medina Hospital continued to provide services and treatment for suspected or confirmed COVID-19 patients. However, at the end of 2023, the Garut Regency Government implemented a policy to centralize COVID-19 treatment at the Regional General Hospital (RSUD) dr. Slamet Garut. Under this policy, if Medina Hospital identifies a COVID-19 patient, they are referred to RSUD dr. Slamet Garut for treatment. If RSUD dr. Slamet Garut reaches full capacity, the patient will be treated at Medina Hospital.

The policy of centralizing COVID-19 patient care in Garut Regency was designed to streamline monitoring and control efforts by the Government, particularly the Health Service and the COVID-19 Control Task Force, as the number of COVID-19 cases decreased. This approach, which concentrates treatment at RSUD dr. Slamet Garut, enables other hospitals to focus on providing optimal care for non-COVID-19 patients. By consolidating COVID-19 care in one facility, the policy minimizes disruptions to other hospitals' services, particularly in managing patients who do not require the specialized and limited intensive care rooms reserved for COVID-19 cases.

Post-Pandemic Hospital Human Resources Management

Reflecting on HR management during the pandemic, Medina Hospital now structures its Human Resources Management (HRM) based on both Managerial and Operational Functions. For the managerial aspects, HRM is divided into four key functions: planning, which involves human resource planning; organizing, which focuses on structuring and coordinating resources; directing (actuating), which is about leading and motivating staff; and controlling, which involves monitoring and evaluating performance. The HR planning process at Medina Hospital involves selecting and determining the types of employees needed in terms of both quality and quantity. This process focuses on several key aspects. First, it involves forecasting the number of employees required to meet organizational needs. Second, it includes conducting a human resource audit to identify and assess the available human resources within the organization. Third, it entails analyzing the balance between the supply of available employees and the demand for their skills. Finally, it involves developing and implementing an action program to address any gaps identified during the supply and demand analysis. Organizing efforts at Medina Hospital aim to enhance effectiveness and efficiency in Human Resources. To achieve this, it is essential to establish a clear organizational structure that defines the duties, functions, and authority of each staff member. This structure ensures clarity regarding the responsibilities and authority of individuals, whether they hold structural or functional positions, thereby streamlining operations and improving overall performance.

The design of Medina Hospital's organizational structure is closely aligned with the hospital's vision and mission, as well as its short and long-term programs specified in the Strategic Business Plan (RSB) and Budget Business Plan (RBA). The structure is also adapted to the number of service units within the hospital, ensuring that each unit is effectively coordinated and managed. Medina Hospital's organizational framework includes 4 Heads of Divisions,

26 Work Units, 5 Sub-Fields, 8 Committees, an Internal Audit Unit (SPI), Administration and Secretariat, and a Manager on Duty (MOD), all of which are integral to maintaining efficient operations and clear accountability. Once the organizational structure at Medina Hospital is established, which outlines the structural positions held by employees, a detailed description of each position's duties, functions, and authority is created. This step is crucial for ensuring effective control, supervision, and coordination within the hospital. It allows both structural officials and functional employees to clearly understand their rights and responsibilities as detailed in their job descriptions. Preparing these detailed descriptions helps direct all employees towards working together effectively and efficiently, thereby contributing to the achievement of the hospital's goals and fulfilling its mission to serve the community [9].

After establishing an organizational structure with detailed job descriptions, functions, and authorities, the next crucial step is implementing effective control and supervision mechanisms. This ensures that the tasks, functions, and authorities assigned to both structural and functional officials are executed properly and align with the vision, mission, and goals of Medina Hospital. Effective supervision helps in monitoring performance, ensuring compliance with established procedures, and making necessary adjustments to maintain alignment with the hospital's objectives. The controlling function at Medina Hospital involves overseeing all employees to ensure they adhere to company regulations and work in accordance with established programs and plans. This function includes monitoring for deviations or errors and implementing corrective actions and planning improvements as needed. Additionally, the controlling process encompasses administering rewards for outstanding performance and imposing penalties for rule violations, thereby promoting adherence to standards and motivating employees to achieve organizational goals.

After the COVID-19 pandemic, the Operational Functions of Human Resource Management (HRM) at Medina Hospital include several key processes. These processes encompass Procurement, which involves recruiting and hiring new staff; Development, focusing on training and career growth; Compensation, which handles employee pay and benefits; Integration, ensuring smooth onboarding and alignment with hospital goals; Maintenance, which includes employee engagement and retention; Discipline, addressing behavioral and performance issues; and Separation, managing the process of employee exits and terminations.

Procurement in Human Resource Management is the process of attracting, selecting, negotiating agreements, placing, and orienting employees to meet the company's needs. Effective procurement is crucial for achieving organizational goals. This stage consists of two main activities: recruitment, which involves attracting potential candidates, and selection, which entails choosing the most suitable individuals from the pool of applicants. At Medina Hospital, one key qualification for both Health Workers and Non-Health Workers is having an IPCN certificate or having attended Infection Prevention and Control (PPI) training. This standard is essential for anticipating and preventing infectious diseases in future pandemics. During the recruitment process, the HR and Personnel Department prepares psychological test questions, competency test questions relevant to the specific field, practical exams, interviews, and medical check-ups (Medical Check-Ups) for all applicants.

Human resource development at Medina Hospital focuses on enhancing employee knowledge and skills across technical, conceptual, theoretical, and ethical dimensions through targeted education and training programs. These programs are designed to meet both current and future job requirements while aligning with the hospital's vision and mission.

Medina Hospital targets that every person in certain work units, especially those involving medical services (nakes), must fulfill training hours every year. Within five years, each person in accordance with their section is required to complete training according to the Professional Credit Unit (SKP). General practitioners must meet 250 SKP (50 SKP/year), Dentists 100 SKP (20 SKP/year), Health workers 50 SKP (10 SKP/year) and Non-Health Workers 25 SKP (5 SKP/year). The implementation of education and training activities at Medina Hospital is carried out by the Human Resources and Personnel Division. Education and training activities are carried out periodically every year in accordance with the training schedule proposed by the relevant Unit. This education and training is carried out in two methods, namely internal training (in-house training) and external training (external training). Currently, 90% of Medina Hospital employees have participated in internal training (in-house training), exceeding the Human Resources Sector's target of 85%. This training is intended to ensure high-quality service for all patients at the hospital. Additionally, around 10% of employees have engaged in training provided by external third parties. To ensure fairness among employees, Medina Hospital provides opportunities for career advancement through a system of rewards and punishments. Employees who perform well are recognized with promotions, while those who encounter issues may face demotions. Violations of company policies are addressed through a structured disciplinary process: employees may receive a first warning letter (SP1) or a second warning letter (SP2) based on the severity of the violation, which can be categorized as light, medium, or serious. In severe cases, employees may face immediate dismissal.

To ensure fairness and create career development opportunities for all employees, Medina Hospital employs a system of rewards and punishments. Employees who excel are rewarded with promotions, while those who

encounter issues may face demotions. For violations of company policies, employees may either be dismissed immediately or receive a first warning letter or a second warning letter, depending on the severity of the violation, which can be categorized as light, medium, or serious. Medina Hospital's Human Resources Management (HRM) is tasked with establishing fair and competitive compensation policies. These policies encompass the salary system, allowances, and bonuses to ensure that compensation remains equitable and attractive for employees.

At Medina Hospital, the payroll system for employees, excluding doctors, is based on the Regional Minimum Wage (UMR) applicable in Garut Regency. Employees with special skills or certifications may receive salaries above the minimum wage. Non-doctor employees are paid every 5th day of the month. For specialist doctors, compensation includes a guarantee fee (GF) plus service fees, which are determined through mutual agreement between the doctors and hospital management. General practitioners are paid using a fee-for-service system, where their salary is based on the number of work shifts and service fees, along with a security deposit for their Practice Permit. Specialist doctors and general practitioners receive their salaries on the 15th of each month.

Medina Hospital offers allowances to employees in structural positions, which are based on performance assessments. These allowances serve as additional income beyond their regular salary, functioning as a form of compensation from the hospital. Benefits may include cash, health insurance, life insurance, additional leave, official vehicles, or child allowances. Position allowances are provided with varying amounts depending on the level of the position. This system of position allowances is designed to recognize and reward employees for their dedication and effective execution of their duties, functions, and responsibilities associated with their roles. Medina Hospital awards bonuses to its employees as a form of appreciation for achieving performance targets, whether on an individual or team level. These performance bonuses are based on objective assessments of achievements such as sales performance, productivity, work efficiency, or other notable accomplishments. The types of bonuses awarded include annual bonuses, birthday bonuses, achievement bonuses, retention bonuses, and on-the-spot bonuses, all aimed at recognizing and rewarding outstanding contributions and milestones.

The integration program at Medina Hospital is designed to align the company's goals with employee needs, fostering a harmonious and mutually beneficial relationship. This program aims to ensure that while the company achieves its profit and operational objectives, employees also receive benefits that meet their personal and professional needs, resulting from their contributions and work performance. The integration program at Medina Hospital is facilitated through weekly, monthly, and annual meetings. These meetings provide a platform for representatives from each work unit to voice their aspirations, offer feedback, and present demands for their rights. This collaborative approach allows for direct discussion with hospital management, helping to address and resolve employee complaints and find effective solutions.

The maintenance program at Medina Hospital focuses on preserving and enhancing the physical, mental, and emotional well-being of employees to ensure their continued engagement and loyalty until retirement. This program is designed to promote employee welfare by addressing their needs and aligning with both internal company policies and external considerations, thereby fostering a supportive and sustainable work environment.

The discipline program at Medina Hospital is a crucial aspect of human resource management, integral to achieving organizational goals. It focuses on establishing work standards and evaluating performance, ensuring that all employees adhere to these standards. Effective discipline is essential for maintaining high performance levels and achieving the hospital's objectives [10].

The separation program at Medina Hospital involves ending the working relationship between employees and the hospital management. This separation may occur due to the employee's decision to resign, the company's decision, the expiration of the employment contract, or the employee reaching retirement age. The process is conducted with mutual agreement and in compliance with all relevant laws and regulations, including internal company policies and employment laws [11].

Post-Pandemic Hospital Financial Management

Financial management at Medina Hospital post-COVID-19 aims to maximize company value, which is reflected in the well-being of owners, shareholders, and all stakeholders. This focus encompasses strategic approaches to investment, funding, and dividend policies to ensure sustainable growth and financial health. Post-COVID-19, Medina Hospital has implemented a policy for establishing special budget items, specifically for reserve funds to address emergency needs (force majeure). This policy includes guidelines for managing reserve funds, allocating working capital, and optimizing investment. Additionally, it aims to enhance efficiency and effectiveness in managing direct costs. The hospital also seeks to collaborate with banks to secure Working Capital Credit (revolving loans) to support its financial stability and operational needs.

Post-pandemic, the scope of financial management at Medina Hospital encompasses several key areas: financial planning programs, financial organizing, financial directing, and financial control. These components ensure

effective management of the hospital's finances, including strategic planning, resource allocation, oversight, and operational guidance to maintain financial stability and achieve organizational goals.

Financial planning involves organizing, managing, and allocating resources to achieve financial goals and ensure economic satisfaction. A critical function of financial management is budget planning, which includes preparing budgets, long-term projections, cash flow analyses, and profit and loss statements. At Medina Hospital, the Director is responsible for preparing the Strategic Business Plan (RSB) and Budget Business Plan (RBA), with oversight and approval from the Directors of PT. Medika Medina Gunawan. The financial planning process typically begins in October and is finalized by November or December each year.

In the aspect of financial organization, Medina Hospital utilizes three key financial management functions as benchmarks. Investment decisions involve determining where and how to allocate resources to achieve optimal returns and support long-term objectives. Funding decisions focus on identifying and managing sources of capital required for the hospital's operations and growth. Asset management decisions entail overseeing and optimizing the use of the hospital's assets to ensure their efficient and effective contribution to the organization's goals. Financial direction at Medina Hospital encompasses planning, organizing, directing, and controlling financial activities. Effective financial management enables careful planning of fund allocation, including direct procurement costs, investment expenses, and reserve funds. This approach ensures that financial resources are utilized efficiently to support the hospital's objectives and maintain fiscal stability. Medina Hospital's financial management projects that direct expenditure costs account for approximately 60% of the total monthly budget. Among these direct expenses, the largest fixed costs include employee salaries, purchases of pharmaceutical preparations and medical supplies (BMHP), office equipment costs, and expenses for electricity, telephone, internet, and the Hospital Information Management System (SIMRS). Other expenditures are categorized as variable costs.

Table -1: Medina Hospital Financial Budget Allocation

No.	Budget Allocation	Percentage
1	Direct Expenses	60%
2	Capital Expenditure/Investment	15%
3	Reserves	25%

Source: GMS of PT. Medika Medina Gunawan (2023)

As explained in the capital expenditure/investment section above, Medina Hospital allocates 15% of its budget for investment purposes (capital expenditure) where this investment will give birth to new assets in the form of medical equipment and new buildings and land for development projects, with budget allocation as shown in Table 2.

Table -2: Medina Hospital Capital Expenditure/Investment Allocation

No.	Budget Allocation	Percentage
1	Healthcare equipments	60%
2	Renovation/New Building Development	40%

Source: GMS of PT. Medika Medina Gunawan (2023)

Medina Hospital allocates 15% of its annual budget for capital expenditures. Of this allocation, 60% is designated for purchasing health equipment and other medical supplies, while the remaining 40% is earmarked for renovation projects, construction of new buildings, or land acquisition to support business development efforts. The funding policy at Medina Hospital stipulates that company profits, accumulated monthly or over a year, amounting to 25% of the total budget, will be allocated as reserve funds. The remaining amount will be distributed as dividends to shareholders. Detailed information on the percentage of budget allocation can be found in the following Table 3.

Table -3: Allocation of Use of Company Profits

No.	Budget Allocation	Percentage
1	Reserves	90%
2	Dividend	10%

Source: GMS of PT. Medika Medina Gunawan (2023)

Medina Hospital allocates 15% of its total annual budget to capital expenditures. Of this allocation, 60% is dedicated to acquiring health equipment and other medical goods, while the remaining 40% is used for renovation projects, constructing new buildings, or purchasing land to support business development efforts. Medina Hospital allocates

90% of its total reserve funds to mandatory reserve funds. These funds do not need to be kept in cash but can be in the form of other liquid assets and are not available for dividend distribution. The remaining 10% of the reserve funds are designated for various company needs, including dividend distribution and social donations.

Financial control at Medina Hospital after the COVID-19 pandemic is crucial for managing company finances effectively and efficiently. It aims to ensure that financial resources are utilized properly and to minimize risks that could threaten the company's sustainability. This process ensures that investments, cost allocations, and profit generation adhere to the company's plans and objectives. Financial control is a crucial stage where financial plans are executed, involving feedback and adjustments to ensure plans are followed or revised in response to changes in the operating environment. After financial allocations are made, controlling becomes essential. This function involves monitoring cash inflows and outflows and identifying any management deficiencies. Profit control, as part of financial management, encompasses cost control, pricing strategies, and profit planning.

Cost control at Medina Hospital is designed to avoid unnecessary expenditures and waste. This control focuses on units that require significant financial resources each month, such as the Pharmacy Unit, Laboratory Unit, Radiology Unit, Nutrition Unit, and General Logistics Section. By managing these areas effectively, the hospital aims to ensure that resources are used efficiently and that costs are kept in check. At Medina Hospital, setting pricing for services involves ensuring that prices are competitive and aligned with similar services offered by other hospitals. Effective pricing requires comprehensive information and analysis to implement sound business practices, focusing on efficiency and productivity. This approach helps to balance cost management with the need to offer affordable, high-quality services.

At Medina Hospital, determining pricing involves ensuring that service charges remain competitive relative to similar offerings at other hospitals. This requires gathering comprehensive information and implementing effective business practices grounded in management principles, focusing on both efficiency and productivity. The goal is to set prices that are fair and sustainable while still providing high-quality care. To determine the price of health services at Medina Hospital, the calculation involves assessing the costs associated with delivering each service and then setting a price that not only covers these costs but also includes a profit margin. Typically, the profit projections for each service unit are around 30-40%. This approach ensures that the prices reflect the costs incurred and allow for a reasonable profit while remaining competitive.

Challenges of Post-Pandemic Hospital Management

After the COVID-19 pandemic, Medina Hospital faced several challenges, including limited medical equipment such as ventilators and High Flow Nasal Cannula (HFNC), which were essential for treating severe COVID-19 cases. Additionally, the hospital lacked a dedicated High Care Unit (HCU) or Intensive Care Unit (ICU) specifically for COVID-19 patients. This posed a challenge as patients needing intensive care had to be managed alongside non-COVID-19 patients in the existing ICU facilities, creating difficulties in providing optimal care for both groups. Currently, Medina Hospital is facing challenges with patient intake in the Emergency Unit (ER) due to a shortage of inpatient treatment spaces (beds). With only 100 inpatient beds and 20 ER beds, the hospital is struggling to accommodate the increasing number of patients seeking treatment. This shortage of beds is leading to situations where patients cannot be served optimally. To address this issue, Medina Hospital needs to consider expanding its capacity by developing and adding more beds to meet the growing demand for medical services.

As a relatively new hospital, Medina Hospital encounters several challenges in managing Human Resources (HR), which are intensified by the rapid pace of globalization and open access to information. Key obstacles include keeping up with technological advancements, adapting to changing employee lifestyles, and competing in a global talent market. The hospital also faces difficulties with effective talent assessment and high employee turnover. Addressing these issues involves investing in technology, understanding and adapting to employee needs, and developing effective talent management and retention strategies. After the COVID-19 pandemic, Medina Hospital faces several financial management challenges. These include high operational costs, complex management of insurance costs, reduced income, increased medical risks, intense competition, and complex asset management. Addressing these obstacles requires strategic financial planning, efficient cost control measures, effective risk management, and enhanced asset utilization to ensure financial stability and sustainability [12].

Overcoming Hospital Management Challenges Using SWOT Analysis

In this research, SWOT analysis is used to evaluate internal factors by identifying strengths and weaknesses. Additionally, external factors are analyzed to uncover opportunities and threats. This comprehensive approach helps in enhancing competitiveness and preparing for future challenges, including potential pandemics. Based on the analysis, perceptions regarding the main indicators in the post-pandemic operational management of Medina Hospital are divided into internal and external factors. The results identify elements categorized as strengths,

weaknesses, opportunities, and threats [13]. This classification helps in understanding the hospital's current position and guides strategic planning to address challenges and leverage opportunities. This analysis uses logical reasoning to maximize strengths and opportunities while simultaneously addressing weaknesses and threats [14]. The goal is to balance internal conditions (strengths and weaknesses) with external conditions (opportunities and threats). This balance is then applied to the SWOT matrix to develop the most effective strategies for Medina Hospital.

Table -4: Strategic Environmental Scanning Results

INTERNAL	**EXTERNAL**
STRENGHTS	**OPPORTUNITIES**
1. Medina Hospital's human resources are well-qualified, with 90% of employees having received training relevant to their qualifications.	1. Technological advances are rapidly evolving, pushing hospital services towards greater digitalization.
2. The location of Medina Hospital is in a densely populated area and relatively distant from competitors.	2. Competition with competitors is getting tougher.
3. Medina Hospital has services that competitors do not have, such as Chemotherapy Services and ESWL.	3. The need for health services in the community continues to increase, especially for Intensive Care and one-day surgery services.
4. The hospital has reserve funds available.	4. Rapid changes in government policies or regulations.
5. Have extensive land assets, making it easier to develop your business.	5. Implementation of the Standard Inpatient Room System (SIRS) for BPJS Health Participants.
WEAKNESS	**THREATS**
1. High operational costs, especially in direct expenditure items such as employee salaries.	1. Tight competition with competing hospitals (many large hospital groups plan to invest in Garut)
2. There are still limited medical equipment in Intensive Care	2. Competitors have complete medical equipment
3. Asset data is still not complete and integrated.	3. The Debt to Asset Ratio (DAR) is relatively high at 40%.
4. Career opportunities are still limited.	4. Competitors have many employee career paths.
5. The compensation program is not optimal (allowances, bonuses).	5. Competitors provide large compensation programs.
6. Employee turnover rate is relatively high.	6. The salaries offered by competitors are relatively higher.

Source: Processed Research Data (2024)

Table -5: External Factors Analysis Summary (EFAS)

Factor	Weight	Rating	Scoring	Interpretation
Rapid Technological Changes	0.15	3	0.45	Driving innovation to create novel products and services
Rapid Market Development	0.1	4	0.4	Enhancing opportunities to improve and increase novel services to optimize profit
High Level of Healthcare Industry Competition	0.2	2	0.4	The importance of innovation to create competitive advantage
Changes in Government Regulations	0.15	4	0.6	Measuring the positive impacts on hospital operational activities

Source : Processed Research Data (2024)

Table -6: Internal Factors Analysis Summary (IFAS)

Factor	Weight	Rating	Scoring	Interpretation
Skillful Human Capital	0.1	4	0.4	Advantages in competence and skills

Stable Financial Situation	0.2	3	0.6	Ability to finance growth and investment
Creating Unique Services Undiscoverable in Competitors	0.15	4	0.6	Supporting image and customer trust
Efficient Management System	0.15	3	0.45	Improving services productivity and efficiency

In conducting the SWOT matrix analysis for Medina Hospital, the interaction between internal factors (Strengths and Weaknesses) and external factors (Opportunities and Threats) produces four strategic approaches. The SO (Strength-Opportunity) strategy focuses on leveraging the hospital's strengths, such as its skilled workforce and high training participation, to capitalize on opportunities like expanding services to meet the growing community health needs. The WO (Weakness-Opportunity) strategy addresses weaknesses while seizing opportunities; for instance, improving career development and compensation structures to enhance employee retention, thereby aligning with the increasing demand for health services. The ST (Strength-Threat) strategy aims to use the hospital's strengths to mitigate external threats, such as managing high operational costs and competition by utilizing advanced medical equipment and technology. Lastly, the WT (Weakness-Threat) strategy focuses on minimizing weaknesses to avoid threats, such as improving financial management and integrating asset records to address high operational costs and incomplete asset data, thus reducing the impact of financial risks and competition. Implementing these strategies can help Medina Hospital effectively address challenges and enhance its operations in the post-pandemic era.

1. SO (Strength-Opportunity) Strategy
   Based on the SWOT analysis, there are a number of SO strategy that can be implemented namely:
   a. With the availability of skilled human resources and 90% of them having attended training (both internal and external) according to qualifications, Medina Hospital is well-prepared to face digitalization changes in hospital services, such as the implementation of Electronic Medical Records (EMR). This strong foundation in employee skills and training ensures that the hospital can smoothly transition to advanced digital systems, enhancing operational efficiency and improving patient care through better data management and accessibility.
   b. The location of Medina Hospital, situated in a densely populated area and relatively far from competitors, presents a significant opportunity to attract a high number of consumers. This advantage is further supported by the potential to expand and offer new health services. To capitalize on this opportunity, Medina Hospital should focus on developing new and unique health services that are not available at competing facilities. By introducing these innovative services, the hospital can attract more patients, meet unmet needs in the community, and generate additional revenue streams.
   c. The increasing demand for health services in the Garut district, particularly for intensive care and one-day care services, presents Medina Hospital with a valuable opportunity. To address this growing need and stand out from competitors, Medina Hospital should focus on innovation by introducing advanced technologies and services. For example, incorporating tools for treating kidney stones using shock waves (Extracorporeal Shock Wave Lithotripsy, ESWL) and expanding into Poly Oncology services could meet current healthcare demands. Additionally, establishing comprehensive cancer treatment facilities, including chemotherapy services, would further enhance the hospital's offerings and attract more patients seeking specialized care.
   d. Medina Hospital needs to be proactive in adapting to rapidly changing government policies and regulations. For instance, the anticipated implementation of the Standard Inpatient Room System (KRIS) for BPJS Health patients requires immediate action. The hospital should begin preparations to ensure that its treatment rooms meet KRIS standards. By aligning with these new regulations, Medina Hospital can not only ensure compliance but also potentially enhance its operational efficiency and service quality, thereby positively impacting overall hospital operations and patient satisfaction.
2. ST (Strength-Threat) Strategy
   SWOT analysis also provides an opportunity to conduct strategies based on strength to overcome threats namely:
   a. Medina Hospital should maintain its focus on ongoing education and training programs to foster dedication and loyalty among its existing staff. This strategy is crucial as the hospital faces increased competition from new large hospital groups expanding in Garut. By investing in its human resources, Medina Hospital can enhance employee retention, ensure high-quality care, and strengthen its position in the growing healthcare market.

b. Medina Hospital should persist in its efforts to innovate and acquire advanced medical equipment, such as Extracorporeal Shock Wave Lithotripsy (ESWL) and chemotherapy facilities, which are not available at competing hospitals. This approach will not only differentiate Medina Hospital from its competitors but also attract more patients seeking these specialized services, thus enhancing the hospital's market position and reputation.
c. Medina Hospital should leverage its sufficient reserve funds and assets to reduce its reliance on bank loans, thereby keeping the debt-to-asset ratio manageable. For purchasing new medical equipment or making investments, it is advisable to utilize these reserve funds rather than incurring additional debt. This approach will help maintain financial stability and reduce long-term financial risks.
d. Medina Hospital should focus on expanding career path opportunities, enhancing compensation programs (including bonuses and allowances), and improving other employee benefits. These measures are crucial for reducing high employee turnover, which can result from resignations or moves to other companies. By addressing these aspects, Medina Hospital can increase employee satisfaction and retention, fostering a more stable and motivated workforce.

3. WO (Weakness-Opportunity) Strategy
From the SWOT analysis, there are also a number of WO strategies that can be implemented to create business opportunities by minimizing weaknesses. The strategies are as follow:
a. Operational costs at Medina Hospital are high, particularly due to salary expenses. Digitizing services can potentially alleviate this issue by reducing the need for a large number of staff, as technology and machines take over certain tasks. This could lead to a decrease in salary-related costs, allowing for more efficient use of resources.
b. Medina Hospital faces limitations in medical equipment, particularly for intensive care services, and lacks integrated asset data. With increasing competition and rising market demand, it is crucial for the hospital to innovate and develop its resources. This includes upgrading medical equipment and improving asset management to stay competitive and meet the growing needs of patients.
c. To address the limited career path opportunities, low compensation, and high employee turnover rate, Medina Hospital should focus on expanding services to meet market demand. Opening new services will create additional structural positions, potentially increasing hospital income. This, in turn, can lead to higher compensation and improved career opportunities for employees. By enhancing the scope of services and creating more career advancement options, the hospital can reduce turnover and improve overall employee satisfaction.

4. WT (Weakness-Threat) Strategy
WT Strategies are implemented to overcome threat by minimizing weaknesses. The available strategies are:
a. To reduce high operational costs, Medina Hospital can recalculate salary expenses using the Workload Indicator Staffing Need (WISN) method. This method helps in determining optimal staffing levels based on actual workloads. Additionally, recalculating unit costs for hospital services before setting prices will ensure that services remain competitive while covering all expenses.
b. Medina Hospital should maximize the use of its existing services and assets to address the need for modern, high-cost technologies, such as CT-Scan and MRI, which are already available at competing facilities.
c. Medina Hospital should optimize its existing assets to generate profit, avoiding reliance on bank debt for asset purchases to prevent an increase in the debt-to-asset ratio.
d. Medina Hospital must innovate by introducing new services to expand career paths and enhance compensation, thereby controlling employee turnover and competing effectively with rivals who offer more career opportunities and higher salaries.

4. CONCLUSIONS

Health services at Medina Hospital post-pandemic continue to strictly follow health protocols and adhere to standard operating procedures (SOP) for preventing infectious diseases. Each patient entering the Emergency Unit (ER) or outpatient clinic undergoes screening and anamnesis to assess the potential for infectious diseases. Suspected cases of confirmed infectious diseases, such as COVID-19, are treated in isolation rooms, and the patient is required to undergo a PCR swab examination. All health workers who have direct contact with patients at Medina Hospital are required to wear personal protective equipment (PPE), including surgical masks, disposable gloves, hazmat gowns, and head coverings. Adherence to these PPE standards is mandatory for all staff post-pandemic. Additionally, Medina Hospital is committed to increasing the availability of medical equipment, particularly for intensive care

units (ICU/NICU), to better accommodate the high number of patients requiring intensive care. At Medina Hospital, the employee procurement process includes recruitment and selection activities. Post-pandemic, a key requirement for hiring is having expertise or experience in handling infectious diseases, as evidenced by a relevant training certificate. This qualification ensures that Medina Hospital is well-prepared to address future pandemics or extraordinary events.

In the development program at Medina Hospital, 90% of employees have engaged in both internal and external education and training. The hospital employs a rewards and punishments system that includes promotions and demotions, and has established a compensation policy encompassing salaries, allowances, and bonuses. For financial management, Medina Hospital allocates its budget into three main categories: direct expenditure costs (60%), capital expenditure (15%), and reserve funds (25%). Investment activities receive 15% of the budget, with 60% of this allocation dedicated to purchasing medical equipment and 40% for constructing new buildings and purchasing land. The hospital's assets are funded through profit allocation and bank debt, with a debt-to-assets ratio of around 40%, which is considered ideal.

Medina Hospital's direct costs account for 60% of the total budget each month. These costs are primarily composed of employee salaries, which constitute 55% of the total budget, purchasing pharmaceutical preparations and medical logistics at 30%, and office supplies—including stationery, electricity, water, SIMRS, and other essentials—making up the remaining 15%. Regarding reserve funds, Medina Hospital has a policy to allocate 25% of its budget for reserves. Of this, 90% is designated for mandatory reserve funds, while the remaining 10% is used for other reserves or dividend payments. These reserve funds are intended to be available for emergency or force majeure situations, such as those experienced during the COVID-19 pandemic.

5. REFERENCES

[1] N. Ould and D. Ellili, "Impact of COVID-19 Pandemic on the Stock Prices Across Industries: Evidence from the UAE," *Nejla Ould Daoud ELLILI / J. Asian Financ.*, vol. 8, no. 11, pp. 11–0019, 2021, doi: 10.13106/jafeb.2021.vol8.no11.0011.

[2] M. Shammi, M. Bodrud-Doza, A. R. M. Towfiqul Islam, and M. M. Rahman, "COVID-19 pandemic, socioeconomic crisis and human stress in resource-limited settings: A case from Bangladesh," *Heliyon*, vol. 6, no. 5, May 2020, doi: 10.1016/j.heliyon.2020.e04063.

[3] K. Y.S. Putri, Vera Wijayanti Sutjipto, Wiratri Anindhita, Nada Arina Romli, Yesi Andriani, and D. Rheva Deianeira, "Digital Literacy Hoax Information in Indonesian Tourism Area," *J. Digit. Mark. Commun.*, vol. 2, no. 1, pp. 1–11, May 2022, doi: 10.53623/jdmc.v2i1.75.

[4] T. Jackson, K. Hobson, H. Clare, D. Weegmann, C. Moloughney, and S. McManus, "End-of-life care in COVID-19: An audit of pharmacological management in hospital inpatients," *Palliat. Med.*, vol. 34, no. 9, pp. 1235–1240, Oct. 2020, doi: 10.1177/0269216320935361.

[5] M. F. A. Adhikara, Maslichah, N. Diana, and M. Basjir, "Organizational Performance in Environmental Uncertainty on the Indonesian Healthcare Industry: A Path Analysis," *Acad. J. Interdiscip. Stud.*, vol. 11, no. 2, pp. 365–377, Mar. 2022, doi: 10.36941/ajis-2022-0058.

[6] M. Javaid and I. H. Khan, "Internet of Things (IoT) enabled healthcare helps to take the challenges of COVID-19 Pandemic," *J. Oral Biol. Craniofacial Res.*, vol. 11, no. 2, pp. 209–214, 2021, doi: 10.1016/j.jobcr.2021.01.015.

[7] J. Kanyama, W. Nurittamont, and S. Siripipatthanakul, "Hotel Service Quality and Its Effect on Customer Loyalty : The Case of Ubon Ratchathani, Thailand during COVID-19 Pandemic," 2022.

[8] F. Di Carlo *et al.*, "Telepsychiatry and other cutting-edge technologies in COVID-19 pandemic: Bridging the distance in mental health assistance," *Int. J. Clin. Pract.*, vol. 75, no. 1, Jan. 2021, doi: 10.1111/ijcp.13716.

[9] B. Endeshaw, "Healthcare service quality-measurement models: a review," *Journal of Health Research*, vol. 35, no. 2. Emerald Group Holdings Ltd., pp. 106–117, Mar. 01, 2021. doi: 10.1108/JHR-07-2019-0152.

[10] D. Grabowski, A. Chudzicka-Czupała, M. Chrupała-Pniak, A. L. Mello, and M. Paruzel-Czachura, "Work ethic and organizational commitment as conditions of unethical pro-organizational behavior: Do engaged workers break the ethical rules?," *Int. J. Sel. Assess.*, vol. 27, no. 2, pp. 193–202, 2019, doi: 10.1111/ijsa.12241.

[11] A. Setyo Rahman, Suyoto, and E. Desembrianita, "The Influence of Service Quality and Hospital Image on Revisit Intention Through Word of Mouth on Inpatient Services at the Ibnu Sina Regional General Hospital in Gresik District," *Int. J. Adv. Eng. Manag. Res.*, vol. 08, no. 03, pp. 13–30, 2023, doi: 10.51505/ijaemr.2023.8302.

[12] N. Archangel, "The critical issues affecting the introduction of Health Management Information Systems in developing countries in Africa," Universiteit Van Amsterdam, 2007.
[13] Risdarwanto, H. Nasution, and S. Pujangkoro, "Business Strategy Formulation : A Literature Review," *J. Sist. Tek. Ind.*, vol. 25, no. 1, pp. 89–96, 2023, doi: 10.32734/jsti.v25i1.9459.
[14] R. Nurhidayat, L. M. Pimada, H. Habiburrahman, and C. P. Hariyatin, "Optimization of Waqf Management in Increasing Public Trust in Nazhir," *Maliki Islam. Econ. J.*, vol. 2, no. 2, pp. 60–75, 2022, doi: 10.18860/miec.v2i2.16461.