

# Prevention of fraud in the implementation of procurement of goods and services at RSD Idaman Banjarbaru in the time pandemic Covid-19

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## ABSTRACT

During emergency conditions, the process and implementation of procuring goods and services (PBJ) differ significantly from normal circumstances. One key distinction lies in the implementation stage and the allocated budget. There is a significant price disparity, leading to higher hospital spending and impacting their finances. Before the COVID-19 pandemic, two methods were employed for PBJ implementation: e-catalog and direct procurement. These methods adhered to established rules, but the general procurement plan for 2020 had to be modified due to the pandemic. Research conducted at RSD Idaman suggests that during the COVID-19 pandemic, the procurement of goods and services should utilize the direct procurement method and direct appointment as per emergency procedures outlined in the relevant laws and regulations governing the procurement of goods and services. These regulations are detailed in the Government Goods and Services Procurement Policy Institute number 13 of 2018, which explicitly addresses procuring goods and services in emergencies. This approach aims to facilitate monitoring, ensure timely completion, and prevent fraud. Furthermore, the procurement of goods and services should be conducted continuously to guarantee the availability of essential supplies. This ongoing process is crucial in meeting the demands of emergencies. By following these recommendations, hospitals can effectively manage their procurement processes, mitigate price disparities, and ensure a consistent supply of goods and services while upholding transparency and preventing fraudulent practices.

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## 1. Introduction

In response to the COVID-19 pandemic, countries worldwide are allocating significant funds to stimulate the economy and address emergencies (Jit et al., 2021; Djalante et al., 2020; Aristei et al., 2022). During these times, accountability and transparency play a more crucial role than ever before (Wang & Wang, 2020; Ehrenberg et al., 2021; Wouters et al., 2021). Strengthening transparency and accountability processes in budgeting and procuring goods and services during emergencies is essential for a fast, efficient, and transparent response.

In order to achieve this, it is essential to recognize the critical role of civil society organizations and auditing agencies in safeguarding funds and ensuring that urgent support reaches the areas that need it most and are prioritized accordingly (Commission, 2010; Uzochukwu et al., 2018). However, most public contracting systems must be designed to be fast and accountable, resulting in government agencies scrambling to secure necessary medical equipment with poor coordination and limited transparency

(Reinsberg, 2019; Gereffi, 2020; Barlow et al., 2021). This situation has led to a scenario resembling the "hunger games," where hospitals, institutions, and governments compete against each other, driving up prices and causing shortages. Furthermore, it has enabled instances of serious fraud and corruption.

The government's role in procuring goods and services for public development and economic enhancement is crucial at the national and local levels (Porter, 2000; Uyarra & Flanagan, 2010; Edler & Georghiou, 2007). However, emergency conditions such as the COVID-19 pandemic can impede the implementation of government procurement. This non-natural disaster has caused a significant increase in the number of victims and property loss, expanding the scope of the disaster's impact on Indonesia's social and economic aspects and globally. The World Health Organization (WHO) declared COVID-19 a global pandemic on 11 March 2020 (Yang et al., 2020; Ciotti et al., 2020; Yuki et al., 2020; Velavan & Meyer, 2020; Paakkari & Okan, 2020; Z. Wang & Tang, 2020; Cui & Lee, 2020).

Transparency is a critical factor in preventing risks such as fraud, corruption, and mismanagement in the procurement of public goods and services (Kohler & Dimancesco, 2020; Mackey & Cuomo, 2020). By increasing the availability of accurate information regarding procurement, transparency becomes even more critical during times of crisis, as it fosters trust in global supply chains. Governments must enhance transparency by providing accurate and open information to their partners. Procurement of goods and services should not only meet the needs of public services but also act as an accelerator for economic growth.

During a pandemic, procuring goods and services is an opportunity to contribute to economic growth through production and consumption activities (Yamali & Putri, 2020; Pratiwi, 2020). The government must ensure the availability of goods and services to drive the economy forward. Transparency regarding the availability of goods and services is crucial. Public oversight agencies and auditing institutions must have access to data related to emergency procurement, enabling them to identify potential abuses or irregularities.

Public finance administration has become more complex during the COVID-19 pandemic due to market uncertainties and budget deficits in many countries (Barbier-Gauchard et al., 2021; Klimanov et al., 2020). The large budgets allocated for the COVID-19 response, coupled with potential revenue decreases, have strained public financial systems globally. There is a need for better infrastructure to provide and publish accurate data, which can serve as a decision-making tool for policymakers during a pandemic.

In times of emergency, such as the current COVID-19, it is the responsibility of the state to provide services to the public (Aruru et al., 2021; Willi et al., 2020). The fulfillment of urgent goods and services becomes paramount, such as rescuing disaster victims, conducting search and rescue operations, repairing damaged infrastructure, or assisting those affected by the disaster. These needs arise unexpectedly, and their fulfillment cannot be delayed. Specific regulations governing procurement in emergencies outline the steps to expedite the process (Government Goods/Services Procurement Policy Agency Regulation No. 13 of 2018 regarding Procurement of Goods/Services in Emergency Situations, Appendix I.1.1).

RSD Idaman Banjarbaru is also experiencing the effects of an emergency, where the demand for goods and services increases, particularly in serving COVID-19 patients and meeting the requirements for essential commodities. In such emergencies, the government has established specific mechanisms to accelerate the procurement of goods and services for handling the crisis, involving ministers, heads of institutions, and regional authorities.

In addition to following the Procurement Policy Agency Regulations, Government Goods/Services Number 13 of 2018, which governs the procurement of goods and services in emergencies, handling the COVID-19 pandemic also requires compliance with other relevant laws and regulations. These include Constitution Number 24 of 2007 on Disaster Management, Presidential Regulation Number 17 of 2018 on Disaster Countermeasure Implementation in Certain Circumstances, Decision President Number 12 of 2020 on the National Disaster Declaration for the Spread of the Corona Virus Disease 2019 (COVID-19), and Presidential Regulation Number 12 of 2021 on Government Procurement of Goods/Services.

In hospitals, the procurement of goods and services during the COVID-19 pandemic follows unique mechanisms, such as procurement through providers (Ayoubkhani et al., 2021; Willan et al., 2020; Docherty et al., 2020). These mechanisms have predefined stages for selecting providers, ensuring a faster implementation than the direct appointment method. To uphold accountability, the implementation is regulated by the provisions of LKPP Regulation No. 13 of 2018, which also outlines oversight mechanisms. This ensures that the government's efforts in dealing with the COVID-19 emergency are carried out correctly.

As institutions focused on healthcare services, hospitals are responsible for providing comprehensive services, including inpatient, outpatient, and emergency care. In emergencies, hospital management must effectively and efficiently utilize existing resources, including logistics resources such as goods and services. The fulfillment of logistics in hospitals must comply with the rules set by the local government.

The objectives of the study mentioned are as follows: 1) To compare, describe, and evaluate fraud prevention in procuring goods and services during the COVID-19 pandemic. 2) To identify the principles and ethics applied to the procurement procedures of goods and services in the COVID-19 pandemic. 3) To explain the impact of the COVID-19 pandemic on changes in the general plan for procuring goods and services and the financial conditions at Idaman Banjarbaru Hospital.

## 2. Research Method

This research is an observational study that focuses on the procurement of goods and services during both the Covid-19 pandemic and non-pandemic periods. The methodology employed is qualitative research involving interviews and secondary data collection (Phillippi & Lauderdale, 2018; W. W. Porter et al., 2016; Holliday, 2010; Ratislavová & Ratislav, 2014; Richardson, 2018; Antin et al., 2015; Marshall et al., 2013). The primary data sources include in-depth interviews, document reviews, and observations, while the secondary data consists of document reviews (Punch, 2013; Adhabi & Anozie, 2017; Tharenou et al., 2007). The key informants for the study include the director, finance officer/head of the TU, PPK, Chair of the ULP, and Chair and members of the ULP procurement working group. Triangulation informants consist of the head of support, head of facilities, head of subdivision for the map, head of financial planning, head of the pharmaceutical installation, head of PPI, surveillance personnel, the doctor in charge of the patient (DPJP), administrator of the DPJP, PPJP nurse, and caregiver nurse (PPA). Data collection primarily involves in-depth interviews as the main instrument, followed by data verification and validation. Qualitative data analysis techniques, particularly content analysis, are employed for data processing, which involves the identification of findings and subsequent codification. The results section presents the findings grouped according to content categories in a textual format, while quantitative data is presented in tabular form.

**Table 1.** Service activities at Idaman Banjarbaru Hospital during the Covid-19 pandemic

Month	Description		
	Number of Inpatient Patients	Number of Outpatient Visits	Bed Occupational Rate (BOR)
January	1622	6,957	66,83
February	1,516	5,708	68,16
March	917	5,280	61,31
April	889	4,907	36,37
May	799	4,720	33,14
June	696	2,809	34,27
July	554	2,360	42,14
August	532	2.136	29,45
September	777	2,872	31,21
October	808	2,983	25,96
November	795	3,504	26,2
December	890	2,372	17,58
<b>Total</b>	12,815	48,628	

Source: Medical Records of Ideal Hospital Banjarbaru

Idaman Banjarbaru Hospital has been designated as a referral hospital for handling COVID-19. The following in Table 2 is the number of COVID-19 patients treated at Idaman Banjarbaru Hospital until 31 December 2020.

**Table 2.** Number of Covid-19 patients at Idaman Banjarbaru Hospital

No	Description	Amount	Information
1	Total All Suspects	44	
2	Total All Probable	150	
3	Total Confirmations	58	

a.	Confirmed cured	252
	Confirmed self-isolation	440
	Confirmed hospitalization	578
	Confirmed dead	109
8	Total all discarded	
	Total number	1631

Source: Medical Records of Ideal Hospital Banjarbaru

Data as of 31 December 2020, Idaman Banjarbaru Hospital has served 1,631 suspected COVID-19 patients, with a total of 578 patients hospitalized. Grouping of patients a total of 44 suspected patients. A total of 150 probable patients and a total of 58 confirmed patients. Of the confirmed patients, 252 people have been confirmed cured, and 440 people have been confirmed as self-isolating. Confirmed hospitalization of 578 people and confirmed death of 109 people.

### Procurement of goods and services during the Covid pandemic 19

Reports received from the Procurement Service Unit and the Pharmacy Installation at RSD Idaman Banjarbaru showed a very significant price difference, namely the substantial price between non-pandemic conditions and the conditions of the COVID-19 pandemic.

**Table 3.** Comparison of Prices and Needs for PPE in Non-Pandemic Conditions and the 2020 COVID-19 Pandemic

No	Description	Non-pandemic conditions		Conditions of the COVID-19 Pandemic	
		Price/piece (IDR)	Need Average/Moon (fruit)	Price/piece (IDR)	Need Average/Moon (fruit)
1	Surgical Mask	417	9817	2,314	16650
2	N95 mask	18,700	20	64,792	248
3	Headgear	708	1250	794	3780
4	Hazmat suit	-	0	164,145	637
5	Aprons	6,050	1292	4,979	3327
6	Gynecological <i>handschoen</i>	21,228	72	31,330	226
7	hand sanitizers	67,099	224	69,267	490

Source: Procurement of Ideal Hospital Banjarbaru

Table 3. It can be seen that there has been an increase in the price and amount needed for PPE when compared between non-pandemic conditions and the COVID-19 pandemic. The highest price for PPE surgical masks increased from Rp.417 per piece to idr 2,314 per piece (more than a 5-fold increase). Then for PPE N95 masks, there was a price increase of more than three times (IDR 18,700 increased to IDR 64,792), with the number of needs increasing more than 12 times (20 pieces per month to 248 pieces per month.)

**Table 4.** Comparison of Total Costs per Month for PPE Needs in Non-Pandemic Conditions and the COVID-19 Pandemic in 2020

No	Description	Non-pandemic conditions (IDR)	COVID-19 pandemic conditions (IDR)
1	Surgical Mask	4,094,897	38,529,584
2	N95 mask	374,000	16,068,309
3	Headgear	884,583	3,002,035
4	Hazmat suit	-	104,560,389
5	Aprons	7,814,583	16,564,750
6	Gynecological <i>Handschoen</i>	1,523,095	7,080,615
7	Hand Sanitizer	15,046,983	33,941,013

Source: Procurement of Ideal Hospital Banjarbaru

As seen in Table 4 there was a significant increase in the monthly cost spent on purchasing PPE. The highest purchases occurred in the expenditure of Hazmat clothing PPE, surgical masks, and N95 PPE, where the cost increased by more than 42 times. Likewise, there was a significant increase in costs for the purchase of apron types of PPE, gynecological *gloves*, and hand sanitizers.

**Table 5.** Methods of Procurement of Goods and Services During The 2020 Covid-19 Pandemic

No	Work Package	Nominal (IDR)	Method
1	Procurement of Surgical Masks for Handling COVID 19	205,295,835	Direct Purchase
2	Procurement of Surgical Masks for Handling COVID 19	180,000,000	Direct appointment
3	Procurement of N95 Masks for Handling COVID 19	46,744,344	Direct Purchase
4	Procurement of N95 Masks for Handling COVID 19	113,550,000	Direct appointment
5	Procurement of Head Covers for Handling COVID 19	30,020,350	Direct Purchase

6	Procurement of Hazmat Suits for Handling COVID 19	351,136,500	Direct Purchase
7	Procurement of Aprons for Handling COVID 19	165,647,500	Direct Purchase
8	Procurement of Gynecological <i>Handschoen</i> for Handling COVID 19	70,774,816	Direct Purchase
9	Procurement of Hand Sanitizers for Handling COVID 19	339,410,135	Direct Purchase
10	Procurement of Isolation Chambers	271,700,000	Direct appointment
11	Procurement of Portable Hepa Filters	107,000,000	Direct appointment
12	Procurement of Smart Air Portable Large Hepa Filter	352,000,000	Direct appointment
13	Procurement of Package Id Aks-P2004-2728046	167,530,000	E-catalog
14	Procurement of Mekant Intensive Care Portable Ventilator	479,268,000	E-catalog
15	Procurement of Mobile X-Ray System ELMO T3	356,176,300	E-catalog
16	Procurement of Carescape R860 Standard With Indirect Calorimetry	2,729,252,000	E-catalog

Source: Procurement of Ideal Hospital Banjarbaru

### 3. Results and Discussions

When comparing the procurement of goods and services during the pandemic, it becomes evident that there are notable differences, particularly at the implementation stage (Borrás & Edquist, 2013; Strange, 2020). These differences primarily revolve around the speed of execution, regardless of whether the procurement is carried out through self-management or by engaging providers. However, ensuring adherence to effectiveness, efficiency, and accountability principles is crucial throughout the process. The regulatory stage also plays a significant role, as it must meet specific criteria for an emergency, encompassing the procedures for procuring goods and services and supervising legal services. The SE LKPP Number 3 of 2020 provides detailed explanations regarding the implementation of procurement in the context of handling Covid-19, further elaborated in the SE Head of LKPP No. 3 of 2020, which focuses on the procurement of goods and services for addressing the Corona Virus Disease 2019 (COVID-19) situation (Mutia & Muga, 2020; Najih & Wiryani, 2020; Suryo Prabowo, 2022).

During the pandemic, the procurement process for goods and services involves three known methods: e-catalog, direct procurement, and direct appointment (Ferdinand, 2014; Agustini et al., 2022). Previously, only two methods, e-catalog and direct appointment were recognized. It is important to note that the direct appointment method can only be employed in emergencies, as determined by the government following statutory provisions. The procurement process commences with implementing a pre-qualification system, which includes inviting a selected business actor and conducting technical and price negotiations. The direct appointment stage is carried out while adhering to the fundamental principles of PBJ, which encompass efficiency, effectiveness, transparency, openness, competitiveness, fairness, non-discrimination, and accountability. According to Atkinson, CL et al (2012), procurement actors' behavior significantly influences the procurement process's quality, particularly regarding transparency and fairness (Giampietri et al., 2018; Tabish & Jha, 2011; O'Rourke & Ringer, 2016).

Overall, the procurement of goods and services during the pandemic exhibits distinct characteristics at the implementation stage, primarily related to the speed of execution. The regulatory state must adhere to specific criteria and procedures for emergencies, ensuring the effective procurement of goods and services. Including the direct procurement, method expands the options available, but it is essential to maintain compliance with the principles of PBJ and ethical standards. The behavior of procurement actors plays a crucial role in influencing the transparency and fairness of the overall procurement process.

The COVID-19 pandemic is considered an emergency in the procurement of goods and services by the government, as supported by various regulatory legislations, including:

Constitution Number 24 of 2007 on Disaster Management: Chapter 1, Number 1 states that a disaster refers to an incident or a series of incidents that pose threats and challenges to the lives and livelihoods of the public. These incidents can be caused by natural or non-natural factors, resulting in loss of life, environmental damage, property loss, and psychological impact; Chapter 1, Number 3 defines non-natural disasters as events or events that are non-natural, including technological failures, failed modernization, epidemics, and pestilence.

Presidential Regulation No. 12 of 2021 on Government Procurement of Goods/Services: Chapter 59, Paragraph (2), Letter (a) states that emergency circumstances cover natural, non-natural, and social disasters; Government Goods/Services Procurement Policy Institute Regulation Number 13 of 2018 on Procurement of Goods/Services in Emergency Situations: Article 5, Paragraph (1) emphasizes the need for special

arrangements to procure goods and services to expedite emergency response. The Presidential Decree Number 12 of 2020 further describes the determination of COVID-19 as a non-natural disaster due to its widespread impact caused by the Corona Virus Disease 2019. This decree classifies COVID-19 as a national-scale emergency. Consequently, implementing procurement procedures for goods and services in emergencies is applicable based on the authorized authorities' official determination of the emergency status. This determination was made through the President's Decision Number 12 of 2020, recognizing the spread of COVID-19 as a national-level non-natural disaster. These regulations provide clarity and readability, ensuring that the government can effectively and efficiently procure goods and services during emergencies, such as the COVID-19 pandemic.

Procurement of goods/services in handling an emergency is carried out by method: self-management and Provider (Regulation of Government Goods/Services Procurement Policy Agency Number 13 of 2018 concerning Procurement Goods/Services In Handling State of Emergency, Article 4): Implementation of Procurement Through self-management; The party involved in activity self-management between other Ministries/Institutions/Devices Area other, noninstitutional nongovernment, organization social, government country other or organization/institution international, public; and Businessmen. In handling emergencies, the involvement and participation of other parties are needed For help, help, evacuation, saving, and providing services to victims/parties affected. Stage implementation Procurement Goods/Services in handling circumstances emergency through Provider consists of ( Regulation of Government Goods/Services Procurement Policy Agency Number 13 of 2018 concerning Procurement Goods/Services In Handling Emergency state, Appendix I 2.3.): " Letter Appointment Provider Goods/Services (SPPBJ). Based on the PPK agreement with Providers/Business Actors, PPK issues SPPBJ which at least contains: the type of procurement, scope estimate work, work location, work completion time plan, contract type, and organized payment method. Joint Examination and Preparatory Meeting (if needed). If necessary, the PPK and the Provider will carry out inspections and measurement conditions of the work location to prepare estimates of needs and clarify/confirm the ability of the Provider to complete work. In Construction Work, based on joint inspection results, Determine the form of emergency handling work to be carried out. Emergency construction. In principle handling circumstances like emergency use, and construction emergencies, this thing, due to the nature of the work, must be immediately implemented and resolved immediately because it concerns the security and safety public, avoidin g t h e loss of the country/society. Which more significant and cessation activity public service? Permanent construction. The use of permanent construction is allowed if the job submission is estimated. Still, in time, circumstances, or situations handling emergencies can only be overcome with construction-permanent To avoid more state/society losses significant. Handover of Work Locations. Site handover is required for Work Construction, Service Other, And Service consultancy;PPK does the handover location job to Provider. Work implementation. In implementation work, the para party does job control Whichcovers quality, cost, And time. KPA/PPK must do control work either directly or indirectly. In case of need, KPA/PPK can involve another party, Which is independent, Provider, and user/recipient. Termination of Work. PPK and the Provider can agree to stop the execution of the work Because of field conditions or because work goals have already been achieved. Calculation of Work Results. After the work is declared wholly or partially completed, PPK, Provider, and party other involved in implementation work do measurement and inspection on work Which has been held And compare with program activity. Handover of Work Results. Give up accept results work from Provider to PPK held with provisions as work has been declared complete after calculation results work; Provider submits a request in a manner written to PPK For give up accept results work. Payment Settlement. Payment to the Provider is made with monthly payments or based on the work completion/terms stages, or payment once after work is stated finished. "

**Table 6.** Actual Revenue and Expenditure of RSD Banjarbaru's Dream Until 31 December

No.	Description	Reception (IDR)	Expenditure (IDR)	
			Budget State Expenditure Income (APBN)	Public Service Agency
1	Target	75,570,780,185.00		
2	Realization	98,579,438,411.00		
3	Pregnosis	85,570,780,185.00		
4	Salary Shopping			
5	Allocation		-	36,573,650,362.00
6	Realization		-	36,193,782,298.00
7	Goods Shopping			
8	Allocation			7,026,626,280.00

9	Realization		5,487,311,870.00
10	Capital Expenditures		
11	Allocation	45,756,701,490.00	
12	Realization	42,731,325,679.89	

Source: Source: Procurement of Ideal RSD Banjarbaru

Table 6. This is the overall budget and realization of expenditure receipts from the APBN and BLUD RSD Idaman Banjarbaru until 31 December 2020.

#### 4. Conclusion

Fraud prevention in the implementation of goods and services procurement during the COVID-19 pandemic at Idaman Banjarbaru Hospital in 2020 as follows: Principles and ethics Implementation of procurement of government goods and services in handling a COVID-19 pandemic is carried out according to emergency procedures that have been regulated in several ways. Laws and regulations concerning the procurement of goods/services are regulated in detail in Regulation Institution Policy Procurement Goods/Services Government Number 13 the Year 2018 about procurement of goods/services in Handling circumstances emergency. There must be a distinction between the method of procuring goods and services used during the COVID-19 pandemic and before the pandemic. Procedure Procurement Goods/Services in handling circumstances emergency apply on circumstances emergency based on determination status circumstances emergency Which set by Official Which authorized and circumstances specific. By Because That based on provision laws and regulations, the COVID-19 pandemic can be included in the definition of non-natural disasters that have been declared disaster emergency status on a national scale by the President through Presidential Decree Number 12 of 2020 concerning Determination Disaster Non-deployment COVID-19 As Disaster National. Implementation of procurement of government goods and services through self-management, namely procurement goods And service Government must involve between other: Ministries/Institutions/Devices Other regions, non-governmental organizations, community organizations, state government other or organization/institution international public; and Businessmen. The implementation of government procurement of goods and services through provision must go through the following stages ”; Letter Appointment Provider Goods/Services (SPPBJ), Inspection Together And Preparatory Meeting (when required), Give up Accept Location Occupation (if required), Letter Order Start Work (SPMK), Implementation Work, Termination Work, Calculation Results Work, Give up Accept Results Work and Completion Payment. ”

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