

# Dampak implementasi program Jaminan Kesehatan Nasional (JKN) terhadap kinerja keuangan Rumah Sakit Vertikal Kementerian Kesehatan = Effect of National Health Insurance (NHI) programme on financial performance of state hospitals under The Ministry of Health

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## Abstrak

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Implementasi Program Jaminan Kesehatan Nasional (JKN) memberikan kemudahan masyarakat dalam menikmati layanan kesehatan yang disediakan oleh Pemerintah dan bertujuan mewujudkan Universal Health Coverage bagi seluruh rakyat Indonesia. JKN membawa perubahan sistem pembiayaan kesehatan dari Fee For Service Payment (FFS) menjadi Prospective Payment System (PPS) dengan sistem paket INA CBG?s. Ketakutan bahwa JKN merugikan Rumah Sakit tidak berlaku untuk 31 Rumah Sakit Vertikal Kementerian Kesehatan. setelah implementasi JKN terjadi kenaikan pada pendapatan khususnya pendapatan layanan secara rata-rata pada 31 Rumah Sakit Vertikal Kementerian Kesehatan. Terjadi penurunan yang drastis juga pada masa penagihan piutang. Likuiditas Rumah Sakit Vertikal Kementerian Kesehatan sangat tinggi terlebih setelah JKN diimplementasikan. Likuiditas tinggi belum tentu baik karena dapat diartikan lemahnya manajemen kas

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National Health Insurance (NHI) programme implementation gives easiness to people for enjoying the health service from Governmance and aimed to complish the Universal Health Coverage for all Indonesian citizen. NHI brings great change of health finance system that is from Fee For Service (FFS) Payment become Prospective Payment System (PPS) using INA CBG?s package. There?s a fearness that NHI gives a disadvantage for the hospital and it doesn?t happen on 31 State Hospitals Under The Ministry of Health. After the implementation of NHI, there?s an increasing on average revenue especially comes from service activity of 31 State Hospitals Under The Ministry of Health . Theres also a decresing of collectible receivable periode. Liquidity of state hospital is very high especially after JKN implemented. High liquidity is not necessarily good for hospital because it can be interpreted as weakness in hospital cash management