

## Analisis selisih tarif INA-CBGs untuk tindakan bedah sectio caesarea pada pasien JKN kelas III di Rumah Sakit Wisma Prashanti tahun 2017 = Analysis of INA-CBGs tariff for sectio caesarea surgery on JKN patients class III at Wisma Prashanti hospital 2017

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### Abstrak

Dilaksanakannya program Jaminan Kesehatan Nasional, diharapkan memberikepastian jaminan kesehatan menyeluruh bagi semua lapisan masyarakat. Sistemklaim pelayanan kesehatan di Rumah Sakit era JKN, dilakukan dengan tarif INACBGs. Namun terdapat keluhan adanya ketimpangan biaya tindakan dengan tarif INA-CBGs terutama pada tindakan bedah kelas III. Penelitian ini bertujuan menganalisis selisih biaya aktual pelayanan dengan tarif INA-CBGs pada tindakan Sectio Caesarea pasien JKN kelas III di Rumah Sakit Wisma Prashanti. Diambil sampel dari periode bulan Januari - Oktober 2017 sebanyak 27 pasien dengan kriteria inklusi pasien JKN kelas III dengan diagnosa utama maternal care due to uterine scar from previous surgery, untuk mengetahui perbandingan pemanfaatan layanan aktual dengan Clinical Pathway Sectio Caesarea. Perhitungan biaya aktual dilakukan dengan menggunakan metode double distribution berdasarkan data dari bagian keuangan dan laporan rumah sakit.

Hasil penelitian mendapatkan bahwa biaya aktual pelayanan tindakan SC pada pasien kelas III yakni Rp. 5.658.016,75 dengan tarif INA CBGs yang dibayarkan adalah Rp. 5.019.900,00, sehingga terdapat selisih negatif sebesar Rp. 638.116,75. Komponen biaya yang dinilai dapat dikontrol adalah komponen biaya operasional seperti biaya listrik, air, telepon, serta bahan medis habis pakai. Meskipun demikian, belum patuhnya staf terhadap Clinical Pathway CP juga berpotensi menyebabkan variasi komponen pelayanan, yang berdampak terhadap kenaikan biaya pelayanan. Pembentukan Tim Kendali Mutu dan Kendali Biaya dan Tim Anti Fraud diperlukan agar dapat secara rutin berkoordinasi dengan manajemen sehingga diketahui lebih dini penyimpangan yang ada untuk mencegah kemungkinan kerugian rumah sakit lebih banyak. Koordinasi antara manajemen dengan dokter spesialis terkait Clinical Pathway juga perlu diintensifkan agar Clinical Pathway menjadi kesepakatan bersama, serta adanya sosialisasi dan pengawasan pelaksanaannya. Selain itu upaya efisiensi juga dapat dilakukan melalui bridging Sistem Informasi Manajemen RS SIMRS dengan sistem INA-CBGs, dan pelaksanaan analisis unit cost setiap tahunnya untuk mengetahui tingkat efisiensi dan pencapaian kinerja unit.

*The implementation of the National Health Insurance JKN program, is expected to provide health coverage for all levels of society. The claim system of health services at the Hospital, conducted by INA CBGs tariff. However, there are complaints of cost difference between actual cost with INA CBGs tariff especially for surgical treatment on the patients of class III. This study aims to analyze the cost differences between the actual cost of Sectio Caesarea services and INACBGs tariffs on patients JKN class III at Wisma Prashanti Hospital. 27 samples were taken from the period time of January October 2017 with the inclusion criteria are patients of JKN class III with a primary diagnosis of maternal care due to uterine scar from previous surgery, to determine the actual service utilization compare with Clinical Pathway of Sectio Caesarea. Actual cost calculation is done by using double distribution method based on data from financial section and hospital report.*

The results of the study found that the actual cost of SC services in patients class III is Rp. 5,658,016.75 with INA CBGs tariff paid is Rp. 5,019,900.00, so there is a negative difference of Rp. 638,116,75.

Cost components that are assessed to be controlled are the components of operational costs such as electricity, water, telephone, and medical consumables. However, the lack of compliance of staff to CP also has the potential to cause variations in service components, which have an impact on the increase in service costs. It is recommended to establish a Quality and Cost Control Team and an Anti Fraud Team that can routinely coordinate with the management so that we have known the irregularities earlier to prevent hospital losses. There should be a coordination between management and specialist doctors related to Clinical Pathway as a mutual agreement, as well as the socialization and supervision of its implementation. In addition, efficiency efforts can also be done through bridging the hospital management information system with INA CBGS system, and implementation of unit cost analysis every year to know the level of efficiency and achievement of unit performance.