

Analisis subsidi silang antar unit produksi di RSUD Sragen dan RSUD Wonogiri, tahun 2000 dan tahun 2001

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Abstrak

Tingkat pemulihan biaya pada unit-unit produksi di RSUD sangat bervariasi yang dipengaruhi oleh masing-masing tingkat pendapatannya. Diharapkan konsep subsidi silang dapat berjalan guna pemerataan pelayanan kesehatan.

Penelitian ini merupakan penelitian kasus yang dilakukan di 2 RSUD di Propinsi Jawa Tengah (RSUD Sragen dan RSUD Wonogiri). Pengumpulan data dilakukan dengan melihat data yang sudah ada hasil dari penelitian penulis pada tahun 2000, dan untuk data keuangan tahun 2001 menggunakan penyesuaian (adjustment) dengan indeks harga konsumen dari data biaya tahun 2000. Perhitungan biaya dilakukan dengan 2 cara yaitu secara full cost maupun secara direct cost.

Hasil penelitian menunjukkan bahwa pendapatan unit produksi yang tertinggi di RSUD Sragen pada tahun 2000 adalah rawat inap dan terendah elektro diagnostik, sedangkan tahun 2001 pendapatan tertinggi rawat inap dan terendah radiologi. Pada RSUD Wonogiri pada tahun 2000 pendapatan tertinggi rawat inap dan terendah diagnostik, untuk tahun 2001 pendapatan tertinggi juga rawat inap dan terendah kamar operasi (OK).

Biaya total unit produksi pada tahun 2000 berdasarkan perhitungan full cost di RSUD Sragen tertinggi rawat inap dan terendah adalah fisioterapi, untuk tahun 2001 biaya total unit produksi tertinggi juga rawat inap dan terendah fisioterapi.

Sedangkan biaya total unit produksi tahun 2000 di RSUD Wonogiri yang tertinggi adalah rawat inap dan terendah adalah tindakan diagnostik, tahun 2001 tertinggi rawat inap dan terendah diagnostik. Jika perhitungan berdasarkan direct cost, biaya total unit produksi tahun 2000 di RSUD Wonogiri tertinggi rawat inap dan terendah elektro diagnostik, tahun 2001 tertinggi rawat inap dan terendah elektro diagnostik. RSUD Wonogiri tahun 2000 tertinggi rawat inap dan terendah diagnostik, tahun 2001 tertinggi juga rawat inap terendah diagnostik. CRR RSUD Sragen tahun 2000 dan 2001 dihitung secara full cost, hanya satu unit produksi yang $CRR > 100\%$, CRR hasil retribusi RSUD Sragen sebesar 35.54% dan 27.81% jika dihitung direct cost ada lima unit produksi yang $CRR > 100\%$, CRR hasil retribusi RSUD Sragen sebesar 70.75% dan 54.31%. CRR RSUD Wonogiri tahun 2000 dan 2001 dihitung secara full cost, ada dua unit produksi yang $CRR > 100\%$, CRR hasil retribusi RSUD Wonogiri sebesar 35.27% dan 29.95% jika dihitung direct cost ada di unit produksi yang $CRR > 100\%$, CRR hasil retribusi RSUD Wonogiri sebesar 56.98% dan 47.09%.

Dan perhitungan SHU unit produksi tahun 2000 dan 2001 dihitung secara full cost pada RSUD Sragen dan

RSUD Wonogiri, hampir tidak ada unit produksi mempunyai SHU positif sehingga tidak terjadi subsidi silang. Jika dihitung secara direct cost ada beberapa unit produksi yang mempunyai SHU positif, jadi masih terjadi subsidi silang antar unit produksi. Namun SHU total dari hasil retribusi di kedua RSUD tersebut masih terlihat negatif.

Terlihat adanya perbedaan besaran subsidi silang antara kedua RSUD pada tahun 2000 dan 2001, dimana unit produksi yang $CRR > 100\%$ (SHU positif) berbeda antara RSUD Sragen dan RSUD Wonogiri. RSUD Sragen sebagian besar (5 unit produksi) yang mempunyai SHU positif, sedangkan di RSUD Wonogiri ada 2 unit produksi yang mempunyai SHU positif yaitu unit produksi laboratorium dan radiologi.

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Analysis Of Cross-Subsidy for Production Unit at Sragen District Hospital and Wonogiri District Hospital, 2000-2001 Cost Recovery Rate (CRR) for production unit at District Hospital are various influenced by each income level to expect establishing cross-subsidy concept for equity of health care service.

This case research performed at 2 District Hospital in Central Java Province (Sragen District Hospital and Wonogiri District Hospital). The data is collected by observing available research result of writer in 2000 and the financial data collection 2001 by applies adjustment with Consumption Price Index (CPI) of budget 2000. There are 2 methods of cost calculation namely full cost and direct cost.

The research result shows that the highest production unit income at Sragen District Hospital 2000 is from hospital wards and the lowest electrical diagnostic; in 2001 the highest production unit income is from hospital wards and the lowest electrical diagnostic. At Wonogiri District Hospital 2000 the highest production unit income is from hospital wards and the lowest electrical diagnostic, in 2001 the highest also from hospital wards and the lowest operation room (OK).

Full cost calculation defined that biggest total cost at production unit of year 2000 at Sragen District Hospital is hospital ward and the lowest is physiotherapy, in 2001 the biggest and the lowest also from hospital ward and physiotherapy. At Wonogiri District Hospital the biggest total cost at production unit of year 2000 is hospital ward and the lowest electro diagnostic, in 2001 the biggest and the lowest are also from hospital ward and electro diagnostic. If calculation with direct cost the biggest and the lowest total cost at production unit at Sragen District Hospital in 2000 are hospital ward and electro diagnostic, in 2001 the biggest and the lowest also from hospital ward and electro diagnostic. At Wonogiri District Hospital in 2000 the biggest is hospital ward and the lowest electro diagnostic, in 2001 the biggest and the lowest also from hospital ward and electro diagnostic. CRR at Sragen District Hospital in 2000 and 2001 full cost calculation define that only one production unit having $CRR > 100\%$, CRR percentage of retribution at Sragen District Hospital 35.54% and 27.81%, and direct cost calculation define that there are 5 production units having $CRR > 100\%$, CRR percentage of retribution at Sragen District Hospital 7035% and 54.31%. CRR at Wonogiri District Hospital full cost calculation define that there are 2 units production unit having $CRR > 100\%$, CRR percentage of retribution at Wonogiri District Hospital 35.27% and 29.95%, and direct cost calculation define that there are 2 unit production unit having $CRR > 100\%$, CRR percentage of retribution at Wonogiri District Hospital 56.98% and 47.09%.

Full cost calculation business yield remaining (SHU) of production unit at Sragen District Hospital and Wonogiri District Hospital in 2000 and 2001, production unit almost never have positive SHU more ever cross-subsidy was not establish there. Meanwhile direct cost calculation define that there are some units having positive S}JU where such cross-subsidy is establish among production units. However total SHU from total retribution of both District Hospital shows negative result.

There is define difference cross-subsidy of both District Hospital of year 2000 and 2001, the production unit having $CRR > 100\%$ (positive SHU) between Sragen District Hospital and Wonogiri District Hospital was difference. Almost the production unit at Sragen District Hospital having positive SHU and only 2 production units at Wonogiri District Hospital having positive SHU there are Laboratory and radiology.

Reference: 24 (1980 - 2001)