

## Analisis subsidi silang di unit produksi Rumah Sakit Atma Jaya Jakarta

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### Abstrak

Penelitian ini dilatarbelakangi situasi ekonomi terakhir, di mana biaya operasional meningkat, daya beli masyarakat menurun, tarif perawatan kelas III yang ditetapkan melalui Perda, menyebabkan kelas III di rumah sakit memerlukan subsidi, karena tarif yang ditentukan di bawah biaya satuan. Subsidi diharapkan didapat dari pelayanan pasien kelas II ke atas, yang dikenal sebagai subsidi silang. Dengan subsidi silang diharapkan rumah sakit dapat mencapai titik impas dalam pembiayaannya.

Rumah Sakit Atma Jaya didirikan dengan tujuan melayani masyarakat kurang mampu dan menunjang pendidikan bagi Fakultas Kedokteran Unika Atma Jaya. Jiwa subsidi silang sesuai dengan misi rumah sakit, option for the poor.

Tujuan penelitian adalah menganalisa subsidi silang di unit produksi Rumah Sakit Atma Jaya (yang terdiri dari unit rawat jalan, unit rawat inap kelas III, unit rawat inap gedung E untuk kelas II ke atas dan unit penunjang medik), termasuk mendapatkan gambaran biaya dan pendapatan masing - masing unit produksi.

Penelitian bersifat deskriptif, berdasar data sekunder, yaitu laporan pertanggungjawaban direksi rumah sakit Atma Jaya, tahun 2000. Dalam perhitungan pembebanan biaya overhead, digunakan metode relative value.

Berdasar hasil penelitian di Rumah Sakit Atma Jaya, Jakarta, dapat disimpulkan bahwa :

1. Subsidi silang seperti yang dimaksud oleh Yayasan tidak terjadi seperti yang diharapkan, bahkan pasien gedung E yang merupakan pasien kelas menengah ke atas masih disubsidi oleh Yayasan.
2. Subsidi silang terjadi walau tidak seperti yang dimaksud Yayasan, yaitu dari unit penunjang medik, ke unit perawatan pasien.
3. Subsidi untuk pasien, makin besar jika pasien dirawat dikelas lebih tinggi
4. Biaya satuan setiap kelas perawatan berada di atas tarif yang ditetapkan.
5. Tingkat hunian tempat tidur masih rendah, terutama untuk kelas yang diharapkan dapat memberikan subsidi silang.

Sebagai saran untuk kelanjutan operasional rumah sakit, perlu dicari penyebab rendahnya tingkat pengisian tempat tidurnya, terutama untuk kelas II ke atas.

<hr><i>A Crosswise Subsidy Analysis at the Revenue Center of Atma Jaya Hospital in Jakarta</i>With recent economic situation as a background, where operational expenditures are increasing and purchasing power of the community is declining, this research is conducted to estimate total subsidy required by the hospital due to low tariff determined by the Regional Regulation. This subsidy is supported to generate from the second class of inpatient care and up, known as cross-subsidy. By crosswise subsidy, it is expected that the hospital can reach a break-even point in its expenditures.

The Atma Jaya Hospital is established with the aim to serve the needy community, and to facilitate educational program for Unika Atma Jaya's Faculty of Medicine. The principle of crosswise subsidy is in accordance with the hospital's mission, namely option for the poor.

The purpose of this research is to analyse the crosswise subsidy at the revenue center of Atma Jaya Hospital (consisting of out-patients unit, third-class hospitalization unit, the E building hospitalization unit for the second class and above, and the unit for medical support), as well as to get a picture of costs and revenues of each revenue unit.

This quantitative research is based on secondary data, the responsibility report of the board of the Atma Jaya Hospital, year 2000. In calculating the overhead costs the relative-value method is used.

Base on the research outcome at the Atma Jaya Hospital in Jakarta, it may be concluded that :

1. The crosswise subsidy as meant by the Foundation is not occurring as expected; the E building patients who are of the intermediate class and above, are still even subsidized by the Foundation.
2. Crosswise subsidy does occur. Eventhough not expected by the Foundation, namely from the medical support unit to the hospitalized patient unit.
3. Subsidy for the patients increases if they are hospitalized in a higher class.
4. The unit cost for each class of hospitalized exceed the established rates.
5. The level of bed occupancy is still low, mainly for classes which are expected to provide crosswise subsidy.

As a recommendation to the hospital, further research should be conducted to explore causes of low bed occupancy rate (BOR), especially of the second and above.