

## Analisis Efisiensi Biaya Layanan Rehabilitasi Medik di Rumah Sakit Umum Daerah Koja Tahun 2019 = Cost Efficiency Analysis of Medical Rehabilitation Services at the Koja Regional General Hospital in 2019

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### Abstrak

Latar Belakang: Rumah Sakit berfungsi melakukan upaya kesehatan dasar, kesehatan rujukan serta kesehatan penunjang yang dituntut mampu meningkatkan kualitas sumber daya manusia, peralatan dan teknologi.

Analisis biaya dalam hal ini, dapat digunakan untuk perhitungan perencanaan anggaran, pengendalian biaya serta subsidi. Tujuan: Untuk mengetahui biaya satuan tindakan Rehabilitasi Medik serta upaya efisiensi dalam menutup kesenjangan tarif Rumah Sakit dengan tarif INA CBGs. Metode: Analisis biaya dilakukan pada 23776 tindakan antara lain: High Laser 5666, Dry Needling 708, Injeksi Intraartikular 3142, MWD 6313, TENS 3845, US 185, Traksi 34, Paraffin 362, Inhalasi 137, berbagai jenis latihan (Fisioterapi Dewasa 147, Fisioterapi Anak 516, Terapi Wicara Dewasa 398, Terapi Wicara Anak 1477, Okupasi Terapi Dewasa 709, Okupasi Terapi Anak 137). Hasil: Total biaya tindakan sebesar Rp 13.122.053.719,-. Kesenjangan paket biaya satuan dengan tarif INA CBGs untuk paket 2 modalitas (TENS-MWD) sebesar Rp (337.339), paket Latihan Fisioterapi Anak sebesar Rp (344.196), paket modalitas dan latihan (TENS – OT dewasa) sebesar Rp (536.293), paket High Laser sebesar Rp (554.803), paket Injeksi Intraartikular sebesar Rp (889.211).

Kesimpulan: Adanya kesenjangan biaya satuan dengan tarif Rumah Sakit serta tarif INA CBG's dapat menjadi bahan evaluasi bagi Rumah Sakit untuk melakukan efisiensi.

.....Background: The function of the hospital is to carry out basic health efforts, referral health and supporting health which are required to be able to improve the quality of human resources, equipment and technology. Cost analysis in this case can be used to calculate budget planning, cost control and subsidies. Objective: To determine unit costs for Medical Rehabilitation and efficiency efforts in closing the gap of hospital rates and INA CBGs rates. Methods: Cost analysis was performed on 23776 procedures including: High Laser 5666, Dry Needling 708, Intraarticular Injection 3142, MWD 6313, TENS 3845, US 185, Traction 34, Paraffin 362, Inhalation 137, various types of exercise (Adult Physiotherapy 147, Children Physiotherapy 516, Adult Speech Therapy 398, Children Speech Therapy 1477, Adult Occupational Therapy 709, Children Occupational Therapy 137). Result: The total cost is IDR 13,122,053,719.-.

The difference between the unit cost package and the INA-CBGs rate for the 2 modality package (TENS-MWD) is IDR (337,339), the Children's Physiotherapy Training package is IDR (344.196), High Laser for IDR (554,803), Intraarticular Injection package for IDR (889,211). Conclusion: There is a gap in the unit cost with Hospital rates and INA-CBG's rates can be used as evaluation material for Hospitals to carry out efficiency.