

INTISARI

Menurut WHO angka kematian karena gagal jantung kongestif sebesar 17 juta pada tahun 2012. Dalam era JKN, penanganan kasus gagal jantung yang selama ini dianggap sebagai pelayanan berbiaya mahal telah ditanggung oleh pemerintah melalui tarif INA-CBGs. Penelitian ini bertujuan untuk mengetahui rata-rata tarif riil gagal jantung pasien rawat inap, mengetahui kesesuaiannya dengan paket pembiayaan kesehatan berdasarkan permenkes RI No.59 tahun 2014, mengetahui perbedaan tarif riil pengobatan JKN dan *Non* JKN dan mengetahui pola pengobatan gagal jantung di Rumah Sakit Jogja.

Penelitian ini bersifat observasional dengan rancangan penelitian *cross sectional* menurut perspektif rumah sakit. Pengambilan data dilakukan secara retrospektif dengan teknik pengambilan *total sampling* yang menggunakan dokumen rekam medis dan data keuangan pengobatan pasien sebagai bahannya. Analisis data kesesuaian biaya dilakukan dengan menggunakan uji statistik *t-test* pada tingkat kepercayaan 95%.

Hasil penelitian ini menunjukkan bahwa rata-rata pembiayaan terapi gagal jantung di RS Yogyakarta adalah Rp3.631.783 ± 445.183 (I-4-12-I Kelas I), Rp2.118.147 ± 240.160 (I-4-12-I Kelas II), Rp2.511.468 ± 327.669 (I-4-12-I Kelas III), Rp1.929.356 ± 187.111 (I-4-12-II Kelas I), Rp2.488.512 ± 377.190 (I-4-12-II Kelas II), Rp2.697.662 ± 337.861 (I-4-12-II Kelas III), Rp4.932.672 ± 770.585 (I-4-12-III Kelas I), Rp2.618.439 ± 408562 (I-4-12-III Kelas II), Rp3.181.642 ± 484,311 (I-4-12-III Kelas III), Rp1.657.500 ± 183.438 (*Non* JKN Kelas I), Rp1.170.200 ± 104.246 (*Non* JKN Kelas II). Secara umum biaya riil pengobatan gagal jantung berbeda signifikan secara statistik dengan tarif INA-CBGs, sehingga biaya riil rumah sakit lebih rendah dari tarif INA-CBGs. Sedangkan perbedaan biaya riil pengobatan gagal jantung pasien JKN tidak berbeda signifikan secara statistik dengan pasien *Non* JKN. Serta pola pengobatan pada pasien gagal jantung JKN dan *Non* JKN berdasarkan golongan obat jantung terbanyak adalah digoksin, golongan obat antihipertensi terbanyak adalah furosemid, dan golongan obat antiplatelet terbanyak adalah aspirin. Pola pengobatan pada pasien JKN dan *Non* JKN tidak ada perbedaan.

Kata Kunci: Analisis biaya, gagal jantung, biaya riil, tarif INA-CBGs

ABSTRACT

According to WHO, the level of mortality due to heart failure in 2012 were 17 million. In JKN period, treatment of heart failure was considered as the most expensive treatment for government which was counted from INA-CBG's cost. This research was aimed to reveal the average cost of real cost of heart failure patient, the conformity treatment cost of Permenkes RI No. 59 in 2014, the real differences of cost on JKN treatment and non-JKN and then the treatment of heart failure in Jogja Hospital.

This observational research used cross sectional methode based on hospital's perspective. This research used retrospective and combined by using total sampling which used medical report and finance medical data of the patient as main materials. The data was analised used t-test with convincing level 95%.

The result showed that the average of heart failure treatment in Jogja Hospital was Rp3.631.783 ± 445.183(I-4-12-I I class), Rp2.118.147 ± 240.160 (I-4-12-I II class), Rp2.511.468 ± 327.669, Rp2.511.468 ± 327.669 (I-4-12-I III class), Rp1.929.356 ± 187.111 (I-4-12-II I class), Rp2.488.512 ± 377.190 (I-4-12-II II class) Rp2.697.662 ± 337.861 (I-4-12-II III class), Rp4.932.672 ± 770.585 (I-4-12-III I class), Rp2.618.439 ± 408562 (I-4-12-III II class), Rp3.181.642 ± 484,311 (I-4-12-III III class), Rp1.657.500 ± 183.438 (*Non* JKN 1class), Rp1.170.200 ± 104.246 (*Non* JKN II class). Generally, the real cost of heart failure treatment was statically significant different with the cost of INA-CBG's, so the real cost of hospital was lower than the cost of INA-CBG's. Then the differences real cost of heart failure treatment JKN patient was not statically significant different with Non-JKN patient. Moreover the medical treatment of heart failure JKN patient and non JKN patient, based on the heart medicine category, the highest contain was digoxin. Then, the highest content of anti-hypertension medicine was furosemid. And the highest content of antiplatelet category was aspilet. Therefore, the medical treatment of JKN patient and non-JKN was not different

Keywords : Cost analysis, heart failure, real cost, cost of INA-CBG's.