

**ANALISIS PERHITUNGAN *UNIT COST* PELAYANAN
HEMODIALISIS TERHADAP PENETAPAN TARIF INA-
CBG'S DAN TARIF RUMAH SAKIT MEDIKA STANNIA
KABUPATEN BANGKA
(STUDI KASUS DI RS MEDIKA STANNIA KABUPATEN
BANGKA)**

*A CALCULATION ANALYSIS OF
UNIT COST FOR HEMODIALYSIS CARE IN RELATION TO
THE TARIFF DETERMINATION OF INA CBG'S AND MEDIKA
STANNIA HOSPITAL IN BANGKA
(A CASE STUDY ON MEDIKA STANNIA HOSPITAL IN
BANGKA)*

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INTISARI

Latar belakang: Penetapan tarif sebuah layanan kesehatan harus diperhitungkan dengan tepat. Rumah Sakit Medika Stannia (RSMS) membuka unit hemodialisis dengan penetapan tarif layanan tanpa perhitungan *unit cost* terlebih dahulu. Perubahan sistem pembayaran di era Jaminan Kesehatan Nasional (JKN) menimbulkan dampak terhadap pendapatan rumah sakit. Jumlah klaim yang diterima mengikuti sistem *Indonesia Case Base Groups* (INA-CBG's). Rumah sakit mengalami sirplus negatif pada unit ini.

Metode: Jenis penelitian ini adalah penelitian observasional yang bersifat deskriptif dan rancangan penelitian ini adalah *cross sectional* serta jenis data yang digunakan adalah data kuantitatif. Metode analisis *unit cost* tindakan hemodialisis menggunakan metode modifikasi ABC-Baker.

Hasil dan Pembahasan: *Unit cost* tindakan hemodialisis yang dihitung berdasarkan metode modifikasi ABC-Baker adalah Rp 1.428.020. Perhitungan *unit cost* modifikasi ABC-Baker menghasilkan biaya yang lebih besar dibandingkan klaim INA-

CBG's sehingga mendapatkan selisih biaya sebesar Rp 586.720. Biaya *overhead* pada hasil perhitungan *unit cost* di penelitian ini cukup tinggi dikarenakan beberapa faktor yaitu biaya gaji pegawai yang tinggi di unit non fungsional dan unit hemodialisis, jumlah tindakan hemodialisis pada tahun tersebut sedikit dan tingginya biaya *direct tracing*.

Kesimpulan: Terdapat selisih negatif antara perhitungan *unit cost* modifikasi ABC-Baker pada tindakan hemodialisis dengan klaim INA-CBG's. Rumah sakit perlu melakukan upaya untuk mengatasi selisih negatif tersebut.

Kata Kunci: *Unit cost*, Hemodialisis, INA-CBG's, *Activity Based Costing*

ABSTRACT

Background: Determination of tariff in health care should be calculated correctly. Medika Stannia Hospital hold hemodialysis unit and they have not calculate the unit cost of hemodialysis procedure. The changing of claim system in National Health Insurance (JKN) era give an impact to hospital income. The amount of hospital claim follow the rule of Indonesia Case Base Groups (INA-CBG's) system. The hospital got the negative surplus from this unit.

Methods: This study is an observational and descriptive study. The design of this study is cross sectional by using quantitative data. The analysis method of hemodialysis unit cost applies Activity Based Costing (ABC)-Baker modification.

Result and Discussion: The calculation result of Hemodialysis unit cost by ABC-Baker modification method is as much as Rp 1.428.020. The calculation of unit cost based on ABC-Baker modification method figured out a higher cost compared to the claim of INA-CBG's with the gap as much as Rp 586.720. Overhead cost in this study was high, it caused the unit cost of hemodialysis higher than claim INA-CBG's. There was some factors that contributed in tis condition such as the salary of employees from non functional unit and hemodialisys unit is high, the lack of total patient in 2015 and the consumeable medical materials cost was expensive.

Conclusion: There is a negative gap between the calculations of unit cost by ABC-Baker modification on Hemodialysis care with INA-CBG's claim. This condition requires hospital to make efforts to manage this gap.

Key Word: Unit cost, Hemodialysis, INA-CBG's, Activity Based Costing