

ABSTRACT

In this era of JKN, the cost of health services at PLK-UA adopted capitation fund payment system through the utilization of fund for health services payment and operational cost for health service. The purpose of this study was to analyze unit costs of capitation service products with activity based costing method in evaluating utilization of capitation fund for payment of health services operational cost based on unit cost from May to July 2019 at PLK-UA.

This research was an observational descriptive study, used cross sectional design and quantitative approach. Secondary data were collected using an instruments to captured costs, utilization, activity, and inventory at PLK-UA. Data were analyzed using activity based costing method.

The results showed unit cost of capitation service products in general polyclinic and dental polyclinic. Total cost of 21 capitation service products in the general polyclinic were IDR 206.443.268. Total cost of 15 capitation service products in the dental polyclinic were IDR 56.630.403. Total cost of BPJS patient claims were IDR 2.492.000 and total cost of BPJS patient medicine bill were IDR 21.412.429. Sum of these costs results in a total capitation service fee of IDR 286.978.100. Utilization of fund for operational costs of health services were 65,36%.

The conclusion of this study is utilization of capitation fund for operational costs of PLK-UA is not appropriate with regulation in Permenkes No. 21 Tahun 2016, which is 40%. That allocation is intended for primary healthcare belonging to the regional government, thus allowing differences in cost items with PLK-UA which is owned by private. Management needs to consider regulation of proportion use of capitation funds for health services payment and operational costs payment, include cost items so that unit cost are more accurate.

Keywords: PLK-UA, unit cost, capitation, utilization of fund.

ABSTRAK

Pada era JKN, biaya pelayanan kesehatan di PLK-UA menganut sistem pembayaran dana kapitasi melalui pemanfaatan dana untuk jasa pelayanan kesehatan dan pembayaran dukungan biaya operasional. Tujuan penelitian ini adalah melakukan analisis *unit cost* dengan metode *activity based costing* (ABC) produk pelayanan kapitasi dalam mengevaluasi pemanfaatan dana kapitasi untuk pembayaran dukungan biaya operasional pelayanan kesehatan berdasarkan *unit cost* pada Bulan Mei hingga Juli 2019 di PLK-UA.

Penelitian ini merupakan penelitian observasional deskriptif, menggunakan desain penelitian *cross sectional* dan pendekatan kuantitatif. Pengumpulan data sekunder menggunakan instrumen untuk menangkap biaya, utilisasi pelayanan, aktivitas dan inventarisasi PLK-UA. Analisis data menggunakan metode *activity based costing* menggunakan *software* komputer.

Hasil penelitian menunjukkan hasil *unit cost* produk pelayanan kapitasi di setiap unit kerja poli umum dan poli gigi. Penghitungan *unit cost* dan utilisasi, didapatkan biaya total 21 produk pelayanan kapitasi di poli umum sebesar Rp 206.443.268. Biaya total 15 produk pelayanan kapitasi di poli gigi sebesar Rp 56.630.403. Biaya total klaim pasien BPJS sebesar Rp 2.492.000 dan tagihan obat BPJS sebesar Rp 21.412.429. Penjumlahan keseluruhan biaya tersebut menghasilkan total biaya pelayanan kapitasi sebesar Rp 286.978.100. Persentase pemanfaatan dana kapitasi untuk biaya operasional pelayanan kesehatan bulan Mei sampai Juli 2019 yaitu sebesar 65,36%.

Kesimpulan dari penelitian ini adalah persentase pemanfaatan dana kapitasi untuk biaya operasional pelayanan kesehatan PLK-UA tidak sesuai dengan persentase yang ditetapkan di Permenkes Nomor 21 Tahun 2016 yaitu 40%. Alokasi tersebut dimaksudkan untuk FKTP milik Pemerintah Daerah, sehingga memungkinkan adanya perbedaan item biaya operasional dengan Klinik Pratama PLK-UA yang merupakan milik swasta. Manajemen perlu mempertimbangkan regulasi proporsi alokasi pemanfaatan dana kapitasi untuk jasa pelayanan dan biaya operasional PLK-UA dengan menyertakan item biaya agar penghitungan *unit cost* lebih efektif dan akurat.

Kata kunci: PLK-UA, unit cost, kapitasi, pemanfaatan dana.