

ABSTRACT

Operational Audit on Patient Services for Participants of BPJS as Non-Coordination Benefits

(Study on Inpatient in Port Health Center Hospital Surabaya)

The 2015 financial data of PHC Hospital Surabaya indicated differences of average cost treatment in four cases, despite diagnosis and treatment class similarity. They were Chronic Ischaemic Heart Disease, Cerebral Infarction, End Stage Renal Disease, and Non Insulin Dependent Diabetes Mellitus without Complications. Therefore, an operational audit should be performed. The audit was to determine whether the hospital services were carried out effectively and efficiently according to service standard. The audit was conducted on the patients of the four cases. The data samples of 76 inpatient patients of the PHC Hospital Surabaya from July 2015-February 2016 were analyzed descriptively. Office hours, medical specialist visits, laboratory turnaround time services, Thoracic photo, and CT scan were effective and efficient. The supporting examinations, prescriptions, frequency of supporting examinations, visits of a medical specialist in charge of care and length of stay were effective but not efficient. The Clinical Pathway did not include the varied comorbidities. The average percentage of patient cost against the total real cost of BPJS patients was different in each case. Drug costs were the highest in Chronic Ischaemic Heart Disease case; because the Cath Lab equipment rental fees or tools for action in the operating room were included in the costs. The room cost in Cerebral Infarction case was the highest since the patient in the treatment room also required care in the ICU. The medical service in End Stage Renal Disease was the highest because the estimation was not converted into the BPJS rates. Medical services and drugs costs were the highest in the Non Insulin Dependent Diabetes Mellitus without Complications. Coding errors caused the INA-CBG's bills received by the hospital became lower or higher. The operational audit can be used to determine the cause of negative differences between the real cost and the INA-CBG's package for the four cases.

Keywords: operational audit, effectiveness, efficiency, social health insurance, hospital costs