

ABSTRACT

**Analysis Of The Cost Difference Between Hospital Cost With
INA-CBG's Package In Cost Containment Effort
(The Implementation Of Operational Audit
In Muhammadiyah Lamongan Hospital)**

Problem in this study is negative difference between hospital cost compared to INA-CBG's package in diagnosis codes of caesar operation procedures IDR 57.172.916 (5,5%), craniotomy procedures IDR 35.384.410 (9.8%), musculoskeletal system and other tissues procedures IDR 40,848,119 (25.9%), and appendix procedure IDR 19.636.045 (13.3%) at Lamongan Muhammadiyah Hospital in 2015. Negative difference is feared to disturb hospital profitability in the future. Purpose of this study is to establish cost containment between hospital cost and INA-CBG's package in some diagnostic codes with operational audit method at Lamongan Muhammadiyah Hospital.

This case study uses a retrospective method based on the medical records of BPJS in health patients on diagnostic codes of caesar operation procedures, craniotomy procedures, appendix procedures, and musculoskeletal system and other tissues procedures. Study was conducted at Lamongan Muhammadiyah Hospital. Sample size 182 respondents from the population of 280 by using purposive sampling.

Operational audit to assess the suitability between operational realization compared to service standards such as clinical pathway, hospital service standard. Result of study show that there are inexpediency between service process and standard include: service time (first visite time for doctor in charge of patient (DPJP), visite hours, operation time), number of medical support, length of stay, prescription non formulary, and diagnostic coding. Variations in service process can cause variations in service costs that potentially create the cost difference between hospital cost and INA-CBG's package.

Total of cost difference from four diagnoses which studied is negative difference amount of IDR 98.735.724 with the biggest negative difference in diagnosis code of musculoskeletal system and other tissue procedure (M-1-60) that is 29,8%. Recommendations to control cost difference between hospital cost and INA-CBG's package use cost containment strategy, there are: cost awareness, cost monitoring, cost management and cost incentive.

Keywords: Operational audit, cost containment, clininal pathway

ABSTRAK

Analisis Selisih Biaya Antara Biaya Rumah Sakit Dengan Paket INA-CBG's Dalam Upaya Pengendalian Biaya (Pelaksanaan Audit Operasional Di Rumah Sakit Muhammadiyah Lamongan)

Masalah dalam penelitian ini adalah adanya selisih negatif antara biaya RS dibanding dengan paket INA-CBG's pada kode diagnosis prosedur operasi pembedahan caesar sebesar Rp. 57.172.916,- (5,5%), prosedur kraniotomi sebesar Rp 35.384.410,- (9,8%), prosedur sistem muskuloskeletal & jaringan penghubung lain-lain sebesar Rp. 40.848.119,- (25,9%), dan prosedur appendik sebesar Rp19.636.045 (13,3%) di Rumah Sakit Muhammadiyah Lamongan Tahun 2015. Selisih negatif dikhawatirkan dapat mengganggu profitabilitas rumah sakit di masa yang akan datang. Tujuan penelitian ini untuk menyusun upaya pengendalian selisih biaya (*cost containment*) antara biaya rumah sakit dengan paket INA-CBG's pada beberapa kode diagnosis dengan metode audit operasional di Rumah Sakit Muhammadiyah Lamongan.

Penelitian ini merupakan penelitian studi kasus dengan metode *retrospective* pada catatan rekam medis pasien BPJS Kesehatan pada kode diagnosis prosedur operasi pembedahan caesar, prosedur kraniotomi, prosedur sistem muskuloskeletal & jaringan penghubung lain-lain, dan prosedur appendik. Penelitian dilaksanakan di Rumah Sakit Muhammadiyah Lamongan. Besar sampel sebanyak 182 dari populasi sebanyak 280 dengan menggunakan *purposive sampling*.

Audit operasional untuk menilai kesesuaian antara realisasi operasional dibandingkan dengan standar pelayanan seperti *clinical pathway*, standar pelayanan rumah sakit. Hasil penelitian menunjukkan bahwa terdapat ketidaksesuaian proses pelayanan dengan standar pelayanan, meliputi: rentang waktu pelayanan (waktu visite pertama DPJP, jam visite, waktu pelaksanaan operasi), jumlah pemeriksaan penunjang medis, lama hari dirawat, penulisan resep non formularium, dan koding diagnosis. Variasi proses pelayanan dapat menyebabkan terjadinya variasi biaya pelayanan yang berpotensi menimbulkan selisih biaya antara biaya rumah sakit dengan paket INA CBG.

Total selisih biaya dari keempat diagnosis yang diteliti adalah selisih negatif sebesar Rp. 98.735.724,- dengan selisih negatif terbesar pada kode diagnosis prosedur sistem muskuloskeletal & jaringan penghubung lain-lain (M-1-60) yaitu sebesar 29,8%. Rekomendasi yang disusun untuk mengendalikan selisih biaya antara biaya rumah sakit dengan paket INA CBG menggunakan strategi *cost containment*, yaitu: *Cost Awareness* (Kesadaran Biaya), *Cost Monitoring* (Pemantauan Biaya), *Cost Management* (Manajemen Biaya), dan *Cost Incentive* (Insentif Biaya).

Kata kunci: Audit Operasional, *Cost Containment*, *Clinical Pathway*