

ABSTRAK

Latar belakang : Pelayanan *home-based palliative care* belum masuk kedalam manfaat JKN. Pemda DIY telah memberikan jaminan pembiayaan kepada penduduk miskin dan tidak mampu sejak 2020 namun perlu disusun dasar alokasi anggaran yang mempertimbangkan *demand* dari tenaga kesehatan, masyarakat serta persepsi pengambil kebijakan terhadap skenario anggaran yang berbeda.

Tujuan : Menghitung biaya layanan *home-based palliative care* secara normatif dengan pendekatan berbasis aktivitas, menentukan estimasi anggaran yang tepat agar *cost effectiveness* di DIY.

Metode : Penelitian *mix-method* dengan disain *explanatory sequential*, diawali studi kuantitatif untuk menghitung prevalensi penduduk dan menghitung unitcost menggunakan TDABC, studi kualitatif dilakukan wawancara mendalam kepada tenaga kesehatan, pasien atau masyarakat dan pembuat kebijakan.

Hasil : Estimasi prevalensi penduduk miskin dan tidak mampu yang membutuhkan *home-based palliative care* 5 tahun berturut-turut 145; 148; 151; 155; 158 orang. Estimasi Unit cost untuk *home-based palliative care* menggunakan metode TDABC adalah Rp 3.396.787,-. Estimasi anggaran 5 tahun berturut-turut sebesar : (Rp 492.534.115,-; Rp 502.724.476,-; Rp 512.914.837,-; Rp 526.501.985,-; Rp 536.692.346,-). Pelayanan paliatif ini dibutuhkan, kehadirannya sangat bermanfaat, dapat dirasakan langsung oleh penduduk miskin dan tidak mampu namun perlu sosialisasi, kejelasan standar layanan dan regulasi yang mengatur. Berdasarkan kemampuan Pemerintah Daerah, *stakeholder* perlu memprioritaskan siapa yang berhak menerima layanan ini sekaligus menata kembali sistem yang sudah berjalan.

Kesimpulan : Estimasi anggaran layanan *home-based palliative care* dengan pendekatan *normative costing* disusun sebagai dasar pengalokasian anggaran untuk keberlangsungan layanan tersebut bagi penduduk miskin dan tidak mampu di DIY.

Kata kunci : *unit cost, normative costing, TDABC, home-based palliative care*

ABSTRACT

Background: Indonesia's National Health Insurance does not cover home-based palliative care. Since 2020, the provincial government has provided funding for poor and underprivileged. However, there is a need for a budget allocation framework considering demand from healthcare professionals, the community and policymakers' perceptions.

Objective: To calculate the normative cost of these services using Time-Driven Activity Based Costing approach to ensure cost-effectiveness for the poor.

Methods: An explanatory sequential mixed-methods design was employed for data accumulation and analysis. The study began with quantitative approach to calculate the prevalence of poor population requiring home-based palliative care in Yogyakarta and utilized the TDABC approach for costing. In-depth interviews were then conducted with healthcare professionals, the community, and policymakers.

Results: The prevalence of poor requiring home-based palliative care was estimated over a five-year period : 142; 145; 148; 151; 155; 158 people. The unit cost estimations conducted using the TDABC tool were Rp 3.396.787,00. Projected budgets for the next five years are Rp 492.534.115,00; Rp 502.724.476,00; Rp 512.914.837,00; Rp 526.501.985,00; Rp 536.692.346,00. The imperative benefit of palliative care directly impacts the poor, but its implementation requires effective communication as well as clear regulation and standard of care. Based on local capacity index, stakeholders must restructure the ongoing system while prioritizing the beneficiaries.

Conclusion: Home-based palliative care for poor and financially incapable population in Yogyakarta is tailored with normative costing approach as the financial budgeting basis to ensure its care sustainability.

Keywords:

unit cost, normative costing, TDABC, home-based palliative care