

ANALISIS BIAYA PASIEN YANG MENJALANI PENGobatan ABLASI RADIOFREKUENSI DENERVASI SENDI FASET DI RSUP DR SARDJITO

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INTISARI

Latar Belakang: Nyeri tulang belakang merupakan penyebab utama masalah nyeri kronis dengan prevalensi nyeri di daerah servikal (44%), dengan regio lumbar (56%), dan regio thorakal (15%). Teknik intervensi ablasi radiofrekuensi sendi faset merupakan salah satu pilihan utama dalam menangani nyeri tulang belakang tersebut. Analisis biaya mengenai tindakan intervensi sendi faset masih belum diteliti di Indonesia khususnya pada evaluasi dengan sistem pembiayaan Jaminan Kesehatan Nasional (BPJS).

Tujuan: Mengetahui analisis biaya menggunakan *metode time driven activity based costing* (TDABC) tindakan ablasi radiofrekuensi sendi faset pada tahun 2022 di RSUP Dr. Sardjito terhadap sistem pembiayaan BPJS.

Metode Penelitian: Rancangan penelitian dengan metode studi deskriptif analisis dengan menerapkan langkah-langkah analisis *time driven activity based costing* (TDABC). Data yang terkumpul dilakukan analisis menggunakan *tools* TDABC oleh pusat KPMAK FKMK UGM. Analisis pembiayaan dibandingkan dengan BPJS menggunakan analisis *cost recovery rate* di RSUP Dr. Sardjito.

Hasil: Total layanan intervensi nyeri sendi faset pada tahun 2022 dengan sistem jaminan BPJS sebanyak 24 kunjungan. Analisis biaya menggunakan metode TDABC didapatkan hasil total biaya unit tindakan ablasi radiofrekuensi denervasi sendi faset sebesar Rp 8.096.834,93/pasien dengan total alokasi biaya kapasitas personil Rp 2.374.166/pasien (29,4%) total alokasi biaya ruangan Rp 2.409.837/pasien (30%) total alokasi biaya tidak langsung sebesar Rp 927.380/pasien (11,1%) dan total alokasi biaya kapasitas obat & barang habis pakai adalah sebesar Rp 2.385.452/pasien (29,5%). Hasil perhitungan *cost recovery rate* didapatkan sebesar 107,99% setiap pasien pada perbandingan dengan sistem pembiayaan jaminan BPJS (Rp 8.774.050).

Kesimpulan: Analisis biaya menggunakan metode TDABC mampu memberikan kerangka biaya produksi yang lebih detail dan efektif dalam merancang model inovasi dan pengembangan produk atau layanan. Evaluasi berkala serta sistem pencatatan data yang diperlukan dalam analisis biaya dengan metode TDABC diharapkan dapat diimplementasikan oleh pihak penyedia jasa maupun stakeholder serta pihak pemberi jaminan khususnya pada era sistem Jaminan Nasional yang bersifat universal health coverage.

Kata Kunci: Time Driven Activity Based Costing, Denervasi Sendi Faset, Analisis Biaya, BPJS

Cost Analysis of Facet Joint Radiofrequency Ablation Procedure at Dr Sardjito General Hospital

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ABSTRACT

Background: Facet joint pain caused almost 60% incidence of chronic back pain with the prevalence of pain in the cervical area (44%), the lumbar area (56%), and the thoracic area (15%). The radiofrequency facet joint denervation technique is standard treatment of facet joint pain. Cost analysis regarding radiofrequency facet joint denervation service has not yet been studied in Indonesia, especially in evaluations with the National Health Insurance (BPJS) financing system.

Objective: To determine the cost analysis using the time driven activity based costing (TDABC) method for radiofrequency ablation of facet joints service at RSUP Dr. Sardjito regarding the BPJS financing system.

Methods: The research design used a descriptive analysis study by applying time driven activity based costing (TDABC) analysis steps. The collected data was analyzed using TDABC tools by the Center for Health Financing Policy and Health Insurance Management FKMK UGM center. Cost recovery rate analysis was used to compare total cost obtained with BPJS.

Results: The total number of facet joint denervation services in 2022 with the BPJS were 24 visits. Cost analysis using the TDABC method showed that the total unit cost of radiofrequency ablation facet joint denervation service was IDR 8,096,834.93/patient with capacity cost rates (CCR) were IDR 2,374,166/patient (29.4%) for personnel, IDR 2,409. 837/patient (30%) for resources, IDR 927,380/patient (11.1%) for indirect cost and IDR 2,385,452/patient (29.5%) for medical consumables. The cost recovery rate (CRR) calculation were found to be 107.99% per patient when compared with the BPJS (total claim IDR 8,774,050).

Conclusions: Cost analysis using the TDABC method is able to provide a more detailed and effective production cost framework. Periodic evaluation and data recording system required for cost analysis using the TDABC method can be implemented by service providers and stakeholders as well as insurance providers, especially in the era of the national insurance system (BPJS).

Keywords: Time Driven Activity Based Costing, Facet Joint Denervation, Cost Analysis, BPJS