

## INTISARI

**Latar Belakang :** Biaya penyelenggaraan pelayanan kesehatan dalam kurun waktu 10 tahun terakhir terus meningkat (naik 3,7 kali). Perhitungan tarif berdasarkan kelas perawatan, banyaknya obat dan bahan habis pakai, besarnya biaya laboratorium dan radiologi, besarnya biaya tindakan belum pernah dilakukan sehingga besarnya tarif tersebut hanya sesuai dengan Perda yang sudah ada atau dengan membandingkan dengan besar tarif di rumah sakit lain di Provinsi Kalimantan Tengah. Tujuan penelitian adalah untuk mengetahui rata-rata besar biaya perawatan persalinan normal dan abnormal di RSUD Sultan Imanuddin pada saat ini serta mengetahui besar biaya satuan perawatan persalinan normal dan abnormal menggunakan perhitungan dengan metode *Activity-Based Costing (ABC)*.

**Metode :** Jenis penelitian adalah deskriptif dengan rancangan studi kasus, data dalam bentuk kuantitatif. Unit analisis adalah instalasi kebidanan, laboratorium, radiologi, gizi, IPSRS, Administrasi dan Keuangan, Rekam Medis. Obyek penelitian adalah biaya satuan perawatan persalinan normal dan abnormal. Alat penelitian meliputi form tabel, hasil pengumpulan data kuantitatif dikelompokkan berdasarkan biaya langsung dan tidak langsung kemudian dilakukan analisis biaya. Variabel penelitian meliputi *unit cost* (biaya satuan), biaya langsung dan biaya tidak langsung, persalinan normal dan abnormal.

**Hasil :** Total hari perawatan di Instalasi Kebidanan yaitu 1.176 dengan BOR 20,1%. Rata-rata biaya persalinan sesuai tarif adalah Rp1.643.482 dari yang terendah Rp414.000 sampai yang tertinggi Rp4.002.885. Berdasarkan jenis persalinan rata-rata biaya persalinan sesuai tarif untuk kasus Partus Spontan sebesar Rp528.399, kasus Sectio Cesaria Rp2.897.196 dan kasus Sectio Cesaria & MOW sebesar Rp3.402.304. Sedangkan hasil perhitungan analisis biaya satuan dengan metode ABC biaya persalinan untuk kasus Partus Spontan sebesar Rp2.643.448 kasus Sectio Cesaria Rp7.490.549 dan kasus Sectio Cesaria & MOW sebesar Rp8.776.707.

**Kesimpulan :** Perhitungan besar biaya satuan persalinan di RSUD Sultan Imanuddin berdasarkan tarif yang berlaku tidak dilakukan menggunakan analisis biaya satuan tetapi berdasarkan persentase perkiraan sehingga tidak mencerminkan biaya yang riil dalam melakukan layanan kesehatan kepada pasien.

**Kata Kunci :** analisis biaya, biaya satuan, tarif, perawatan persalinan normal dan abnormal, *Activity-Based Costing (ABC)*.



## ABSTRACT

**Background:** Cost of health services within the last 10 years is continuously increasing (3.7 times). Calculation of tariff based on class of care, use of drugs and consumable materials, cost of laboratory and radiology, and cost of medical treatment has never been made so that the tariff is only based on the Local Government Act imposed or comparison of tariff at other hospitals of Kalimantan Tengah District.

**Objective:** The objective of the study was to identify the amount of average cost of normal and abnormal childbirth care at Sultan Imanuddin Hospital and the amount of unit cost of normal and abnormal childbirth care using Activity-Based Costing (ABC) method.

**Method:** The study was descriptive with case study design using quantitative data. Analysis unit consisted of midwifery, laboratory, radiology, nutrition, hospital facility, administration and finance, as well as medical record installations. Object of the study was unit cost of normal and abnormal childbirth care. Research instruments consisted of table forms, result of collected quantitative data grouped according to direct and indirect cost which were then analyzed. Variables comprised unit cost, direct cost, indirect cost and normal and abnormal childbirth.

**Result:** Total days of care at Midwifery Installation were 1,176 days with bed occupancy rate as much as 20.1%. Average cost of childbirth according to tariff was Rp1.643.482 with the lowest was Rp414.000 and the highest was Rp4.002.885. Based on types of childbirth average cost of childbirth according to tariff for spontaneous partus care was as much as Rp528.399, Sectio Cesaria was Rp2.897.196 and Sectio Cesaria and women operation method was Rp3.402.304. Meanwhile the result of unit cost analysis calculation with ABC method was Rp2.643.448 for spontaneous partus, Rp7.490.549 for Sectio Cesaria and Rp8.776.707 for Sectio Cesaria and women operation method.

**Conclusion:** Calculation of the amount of unit cost for childbirth at Sultan Imanuddin Hospital according to the tariff imposed was not based on unit cost analysis but on estimated percentage so that it did not reflect the real cost in providing health service for patients.

**Keywords:** cost analysis, unit cost, tariff, childbirth care, activity-based costing.