



ANALISIS KINERJA RSKIA SADEWA YOGYAKARTA SEBELUM DAN SESUDAH ERA JKN

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INTISARI

Latar belakang: Perubahan lingkungan bisnis Rumah Sakit terjadi sangat mencolok sejak era Jaminan Kesehatan Nasional (JKN). Era ini dimulai sejak 1 Januari 2014 yang diselenggarakan oleh BPJS Kesehatan. Pada era JKN ini, muncul banyak fenomena para manajer RS kebingungan mengikuti perubahannya, kinerja rumah sakit mulai turun, namun juga ada RS yang kinerjanya tetap berkembang baik. Bagaimana dengan RSKIA SADEWA? Bagaimana kinerja pelayanan dan keuangan RSKIA SADEWA sebelum dan sesudah era JKN?

Tujuan: (1) Mengukur kinerja pelayanan dan keuangan RSKIA SADEWA apakah tergantung pasien BPJS atau tidak; (2) Mengukur perbedaan kinerja pelayanan dan keuangan RSKIA SADEWA sebelum dan sesudah era JKN.

Metode: Penelitian deskriptif (observasional) dengan metode penelitian kuantitatif di RSKIA SADEWA. Data yang dipergunakan data sekunder dari data rekam medis, pelayanan dan laporan keuangan tahun 2011-2019.

Hasil: Sesudah era JKN terjadi peningkatan jumlah kunjungan pasien rawat jalan 35,23% dan 36,43% untuk rawat inap. Pasien Rawat inap dengan asuransi kesehatan sebelum era JKN sekitar 3%, dan setelah era JKN meningkat tajam menjadi 73%. BOR meningkat 1,83%. SC rate menurun 0,83%. Dari seluruh pasien umum *Section Caesarean* di RSKIA SADEWA, rata-rata 54,75% adalah peserta BPJS yang menggugurkan hak BPJS nya. Rata-rata pendapatan meningkat 93,72%, biaya operasional menurun 5,78%, biaya SDM meningkat 1,52% dan laba bersih meningkat 4,26%. Proporsi pendapatan dari pasien BPJS adalah rata-rata sebesar 26,38% dari pendapatan total. Rata-rata ROA meningkat sebesar 5,96%. Rata-rata *quick ratio* meningkat sebesar 443%. Rata-rata solvabilitas menurun sebesar 0,03. Rata-rata CRR meningkat 7%.

Kesimpulan dan Saran: Setelah era JKN terjadi peningkatan jumlah kunjungan baik pasien rawat jalan maupun rawat inap. BOR meningkat dan *SC rate* turun. Kinerja keuangan diukur dengan indikator ROA, Quick Ratio, solvabilitas dan CRR. Semua indikator tersebut menunjukkan adanya peningkatan dan tidak terpengaruh oleh perubahan lingkungan paska penerapan program JKN. Evaluasi secara ketat dibutuhkan untuk mempertahankan dan meningkatkan kinerja yang sudah dicapai dan perlu penelitian lebih spesifik untuk menilai lebih detail untuk kinerja pelayanan dan keuangan ini.

Kata Kunci : RSKIA SADEWA, kinerja pelayanan, kinerja keuangan, sebelum dan sesudah JKN.

**PERFORMANCE ANALYSIS OF SERVICES AND FINANCIAL ON BEFORE
AND AFTER IMPLEMENTATION OF NATIONAL HEALTH INSURANCE
IN RSKIA SADEWA**

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ABSTRACT

Background: Changes in the hospital business environment have been very striking since the National Health Insurance (JKN) era. This era began on January 1, 2014 organized by BPJS Kesehatan. Since JKN era, there have been many phenomena arising from several hospital managers who were confused about following this changes and caused a decline hospital performance, but on the other hand it turns out there are several hospitals that show good performance development. Then how does of RSKIA SADEWA? And how is the service and financial performance of RSKIA SADEWA before and after JKN era?

Objectives: (1) To measure RSKIA SADEWA service and financial performance, whether it depends on BPJS patients or not; (2) To measure RSKIA SADEWA service and financial performance levels before and after the JKN era.

Method: Descriptive research design (observational) with quantitative research methods at RSKIA SADEWA. The data used in the research are secondary data from medical record data, hospital service data and financial statements from 2011 to 2019.

Results: After the implementation of the JKN program, there was an increase in the number of patient visits by 35.23% for outpatients and 36.43% for inpatients. The percentage of inpatients who used health insurance before the JKN era was only around 3%, and after the JKN era the number increased sharply to 73%. BOR increased by 1.83%. The SC rate decreased by 0.83%. Of all general patients with Caesarean Sectio in RSKIA SADEWA, an average of 54.75% were BPJS participants, but aborted their BPJS rights. The average hospital revenue increased by 93.72%, operating costs decreased 5.78%, HR costs increased 1.52% and net profit increased 4.26%. The proportion of hospital revenue obtained from BPJS patients on average is 26.38% of the total hospital revenue. The average ROA after JKN era increased 5,96%. The average financial quick ratio increased by 443%. The average financial solvency decreased by 0.03. The average CRR increased by 7%.

Conclusions and Recommendations: Service performance is measured through indicators of patient visit rates, BOR and SC rates. After JKN era, there was an increase in the number of outpatients and inpatients, the number of BOR and SC rates is decrease. Hospital financial performance is measured by ROA, Quick Ratio, Solvability Ratio and CRR indicators. All of the financial ratio indicators show an increase and are not affected by changes in the business environment after the implementation of the JKN program.

Keywords: JKN, BPJS, RSKIA SADEWA, descriptive, performance.