

INTISARI

Gagal jantung termasuk penyakit kontributor terhadap peningkatan biaya pengeluaran kesehatan nasional. Pada implementasi Jaminan Kesehatan Nasional dengan INA-CBG's, ditemukan hambatan yaitu ketidaksesuaian antara biaya riil pelayanan kesehatan dengan tarif INA-CBG's. Tujuan penelitian yaitu mengetahui rerata biaya riil dan komponen biaya terbesar yang diperlukan selama pengobatan, faktor yang mempengaruhi besarnya biaya riil serta gambaran kesesuaian biaya terapi pasien gagal jantung di instalasi rawat inap RSUP Dr. Sardjito Yogyakarta.

Penelitian merupakan penelitian observasional analitik dengan rancangan *cross sectional* dan pengambilan data secara retrospektif. Objek penelitian berupa berkas klaim rawat inap serta lembar tagihan biaya pasien BPJS gagal jantung periode 1 Oktober 2015 hingga 24 Oktober 2016. Analisis data dilakukan analisis deskriptif memaparkan komponen biaya riil serta selisih biaya riil dengan INA-CBG's. Dilakukan uji statistika *one sample t-test* untuk mengetahui kesesuaian rata-rata biaya riil dengan tarif INA-CBG's. Uji regresi multivariat digunakan untuk mengetahui faktor-faktor yang mempengaruhi biaya riil.

Penelitian pada 179 episode kasus menunjukkan rerata biaya riil Rp. 7.456.942,89 ± Rp. 4.817.825,56. Komponen biaya terbesar yang diperlukan selama pengobatan adalah biaya farmasi (24,4%), akomodasi (17,1%) dan visite dokter (17%). Faktor yang mempengaruhi biaya riil adalah LOS dan jumlah komorbid. Terdapat ketidaksesuaian biaya riil dengan tarif INA-CBG's pada kelompok kode *grouping* I-4-12-I kelas 2 serta I-4-12-II kelas 1, 2 dan 3. Selisih biaya riil dengan tarif INA-CBG's sebesar Rp. 360.178.622,02 (26,98% dari total biaya riil) pada 179 episode kasus rawat inap dengan nominal total tarif INA-CBG's lebih besar dibandingkan biaya riil.

Kata kunci: Biaya riil, INA-CBG's, Gagal Jantung, RSUP Dr. Sardjito Yogyakarta.

ABSTRACT

Heart failure becomes a contributory disease that causes an increase in the cost of national health expenditures. There are obstacles in implementation of the National Health Insurance, including difference between actual cost of health services and INA-CBG's tariff. The purpose of this research is to know the average of real cost and biggest cost component needed during treatment, and factors that influence the real cost and description of the cost of therapy of heart failure patient in the inpatient installation of RSUP Dr. Sardjito Yogyakarta.

The study was an observational analytic study with cross sectional design and retrospective data retrieval. The research object is inpatient claims file as well as heart failure patient charge bill period October 1, 2015 to October 24, 2016. Data analysis was done descriptive analysis exposing real cost component and real cost difference with INA-CBG's tariff. The tariff differences analysis employed one sample t test. Multivariate regression test is used to determine the factors that affect the real cost.

A study of 179 case episodes showed a real cost was IDR. 7456 942.89 ± IDR. 4,817,825.56. The largest cost components required during treatment were pharmaceutical expenses (24.4%), accommodation (17.1%) and physician visite (17%). Factors that affect the real cost are LOS and number of comorbid. There is a real cost incompatibility with INA-CBG's tariff in group I-4-12-I Class 2 and I-4-12-II Class 1, 2 and 3. The real cost difference with INA-CBG's tariff was IDR. 360,178,622.02 (26.98% of total real cost) in 179 episodes of inpatient cases with total nominal INA-CBG's tariff greater than the real cost.

Kata kunci: Real cost, INA-CBG's, Heart Failure, RSUP Dr. Sardjito Yogyakarta.