

INTISARI

Dalam implementasi JKN dibutuhkan kendali mutu dan biaya dalam pelayanan kesehatan. Kendali mutu terhadap penggunaan obat diantaranya dilakukan melalui pemantauan kepatuhan penggunaan obat terhadap *clinical pathway*, standar terapi, dan Formularium Nasional. Selain itu di era JKN ini pemerintah harus dapat melakukan perubahan tentang isu perbedaan pelayanan antar jenis kepesertaan dalam pemberian obat kepada pasien. Puskesmas dituntut agar dapat memanfaatkan dana kapitasi yang efektif karena berhubungan dengan anggaran pengadaan obat dan ketersediaan obat untuk pelayanan obat yang rasional. Tujuan dari penelitian ini adalah mengetahui perbedaan nilai *prescription cost* aktual dan standar, perbedaan nilai persentase angka komponen obat aktual dan standar dalam besaran tarif kapitasi, serta perbedaan nilai *prescription cost* aktual antar jenis kartu pasien.

Penelitian termasuk analitik non eksperimental secara retrospektif. Sumber data berasal dari data keuangan puskesmas dan lembar resep untuk pasien dewasa dengan diagnosa utama lima penyakit terbesar (Januari-Juni 2015). Pengolahan data dilakukan menggunakan Uji *mann-whitney* untuk melihat perbedaan antara nilai *prescription cost* aktual dengan standar. *Independent sample t-test* digunakan untuk melihat perbedaan antara nilai persentase komponen obat aktual dan standar. Dan uji *kruskal-wallis* digunakan untuk melihat perbedaan nilai *prescription cost* aktual antar jenis kartu pasien.

Hasil analisa menunjukkan terdapat perbedaan signifikan antara nilai *prescription cost* aktual dan standar dengan nilai $p < 0,05$ ($n=783$). Pada nilai persentase angka komponen obat dan aktual terdapat perbedaan yang signifikan dengan nilai $p < 0,05$ ($n=6$). Hal ini terkait dengan durasi pengobatan yang tidak sesuai dengan standar sehingga mempengaruhi nilai *prescription cost*. Sedangkan nilai *prescription cost* aktual antar jenis kepesertaan tidak terdapat perbedaan yang signifikan dengan $p > 0,05$ ($n=783$). Dari penelitian dapat disimpulkan bahwa durasi pengobatan dapat mempengaruhi nilai *prescription cost* aktual dan standar serta perbedaan persentase angka komponen aktual dan standar dalam besaran tarif kapitasi, selain itu dalam pelayanan kefarmasian tidak terdapat perbedaan nilai *prescription cost* aktual antar jenis kartu pasien.

Kata Kunci: kapitasi, puskesmas, analisis biaya, lima penyakit terbesar

ABSTRACT

Implementation of JKN required quality and costs control. Quality control on the drug usage was done through the monitoring of compliance to the drug usage by clinical pathways, standard therapy compliance, and National Formulary. Also in this JKN era government should be able to make changes on the issue in the before JKN era where there were service differences between each types of membership, including administration of the medicine to the patient. Public health center have to take advantage of the capitation funds effectively in connections with drug procurement budgets and the availability of medicines for rational drug services. The purpose of this study was to determine the adequacy of the capitation fee for top five disease drug procurement in the public health center in the cost of capitation and see the difference between actual prescription cost among several types of membership.

This research was retrospective analytical non-experimental study. Data source that used are secondary data derived from financial data sheet and prescription for top five main diagnose disease in Yogyakarta city public health centers (January-June 2015). Data processing was performed using the *Mann-Whitney* test to see the difference between actual and standard *prescription cost*. *Independent sample t-test* was used to see the difference between the actual and standard drug components rate's percentage. *Kruskal-Wallis* test was used to see the difference between actual prescription cost among several types of membership.

The analysis showed that there were significant differences between the actual and standard prescription cost with a proven value of $p < 0.05$ ($n=783$). The percentage of the actual and standard drug components rate's component was also had a significant difference with $p < 0.05$ ($n=6$). It was associated to the duration of treatment that not appropriate and affect the value of *prescription costs*. While the value of the actual *prescription costs* between each types of membership were no significant differences. This is indicated by the value of $p > 0.05$ ($n = 783$). From this study, it could be concluded that the duration of treatment can affect the value of *prescription cost* that could cause differences between actual and standard values in the cost of capitation and in the pharmacy service there was no difference between the actual value of prescription cost among several types of membership.

Keywords: capitation, public health centers, cost analysis, the top five disease.