Analisis tarif pelayanan pengobatan di balai pengobatan berdasarkan activity based costing puskesmas Lemah Abang II Kab. Bekasi th.2001

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Abstrak

Biaya pelayanan kesehatan di Indonesia dari waktu ke waktu semakin meningkat akibat adanya krisis ekonomi yang terus berlanjut sehingga merupakan beban pembiayaan kesehatan bagi pemerintah daerah, hal ini berdampak pada puskesmas. Sementara itu belum diketahui biaya satuan pelayanan Balai Pengobatan di Puskesmas Lemah Abang II. Padahal ini perlu dilihat sebagai salah satu altenatif mobilisasi dana untuk mencukupi kebutuhan biaya operasional maupun pemeliharaannya dalam upaya memberikan pelayanan kesehatan yang lebih bermutu, Pemilihan Puskesmas Lemah Abang sebagai tempat penelitian karena merupakan salah satu dari 5 Puskesmas dengan kunjungan terbanyak di Kabupaten Bekasi, salah satu puskesmas yang berada antara wilayah industri dan pertanian. Sedangkan Pemilihan unit Balai Pengobatan adalah unit yang paling banyak kunjungannya. Penelitian ditakukan untuk mengetahui biaya total, biaya satuan aktual, dan normatif, CRR ATP/WTP dan tarif pesaing setara Metode penelitian yang digunakan studi kasus dengan pendekatan kuantitatif, sedangkan metode analisis biaya yang digunakan Activity Based Costing. Untuk survei ATP/WTP sampel yang digunakan sampel 66 orang pengunjung pelayanan Balai Pengobatan digunakan Activity Based Costing. Untuk survei ATP/WTP sampel yang digunakan sampel 66 orang pengunjung pelayanan Balai Pengobatan. Hasil Penelitian memperlihatkan bahwa biaya satuan aktual pelayanan pengobatan di BP di Puskesmas Lemah Abang II adalah Rp 16.175,5 Biaya satuan aktual pengobatan tanpa AIC Rp 15.032,3 Biaya satuan pengobatan tanpa AIC dan gaji Rp 7.912,6 Sedangkan biaya satuan normatif adalah Rp 15.633,4 Perhitungan dan tarif yang berlaku saat ini ternyata hanya mencapai 15,5 % Cost Recovery Rate (CRR) artinya yarif yang berlaku saat ini masih jauh dibawah total biaya Puskesmas. 'Dari berbagai penelitian sejenis di berbagai wilayah Jawa Barat terlihat Biaya yang paling besar adalah biaya operasional. Komponen biaya yang terbesar adalah gaji yang diikuti dengan biaya obat-obatan. Mengenai ATP/WTP didapatkan basil bahwa ATP pengunjung Balai Pengobatan di wilayah Puskesmas Lemah Abang II menyatakan 100 % mampu membayar sebesar Rp 5.000,- padahal tarif yang berlaku Rp 2.500,- Hal ini berarti bahwa ATP lebih besar dari WTP sehingga peluang untuk menaikkan tarif masih ada Sedangkan tarif pesaing setara semuanya berada diatas tarif pengobatan di BP Puskesmas Lemah Abang II. Dari hasil simulasi tarif berdasarkan biaya satuan aktual dan normatif, ATPIWT,.CRR dan tarif pesaing setara didapatkan usulan tarif pengobatan di Balai Pengobatan sebesar Rp 7,500 setiap kunjungan. Sedangkan CRR dapat ditingkatkan dari masyarakat yang mampu sedangkan bagi yang miskin ditanggung oleh pemerintah dalam bentuk kartu sehat. Dalam meningkatkan tarif harus diperhatikan tarif pesaing setara agar peningkatan tarif tidak mengganggu utilisasi dari PKM Lemah Abang II Dari basil tersebut disarankan bagi Puskesmas melakukan pengendalian biaya (cost containment) dan efisiensi biaya operasional, meningkatkan jangkauan pelayanan pengobatan di Balai Pengobatan dan mengoptimalkan penggunaan laboratorium. Untuk mendapatkan tarif pelayanan kesehatan secara menyeluruh perlu dilakukan analisis tarif pada unit pelayanan yang lain. <hr /> Cost of health services in Indonesia is more increases time to time caused by

economic crisis and still going up to now. The economic crisis is burdening the government for health financing. Meanwhile not knowing unit cost for health services this research is carried out in Public Health Center Lemah Abang II in Bekasi region. Bekasi Regional Government has to try alternative to mobilize the public funds to fulfilled operational and maintenance cost to give quality health services. This PHC which have been selected purposively and among five PHC who had been many patient. Selection sample this PHC Lemah Abang II because located between agricultural area and industrial area. Clinical treatment is area of this research. Moreover to find out total cost clinical treatment , actual unit cost and normative unit cost with tool coat analysis called Activity Based Costing. It is also aimed knowing the illustration of ability to pay (ATP) and willingness to pay (WTP) of patient PHC considering the competitors tariff as the basis of the suggest tariff. For survey ATPIWTP take proportional sample amount 66 persons who has take among the patient PHC Lemah Abang II Result of the research can figured that unit cost clinical treatment Rp 16,175,5 , unit cost without depreciation Rp 15.032,3 and unit cost without depreciation and salary Rp 7,912,6. Even though normative unit cost Rp 15.633,4 . The tariff and unit cost has been found only reached 15,5 % Cost Recovery Rate it means that tariff government rule is far below unit cost .From the other many researcher in West Java found that operational cost the biggest coat from total cost. Cost component who have biggest contribution was salary, behind that its cost of medicine. Based on ATP/WTP figured that patient on PHC Lemah Abang II declared 100 % able to pay health treatment Rp5.000; it means ATP patient more higher than tariff who had point out amount Rp 2.500, . This issue can give opportunity to increased tariff. On the other hand services from time to time undergo the increasing cost. In line with autonomy district make the Regional s, especially those who are dealing with the health service financing are bearing greater responsibilities. Bekasi Regional Government has to try mobilized the public funds for raising income collected from the society to cover their health service The tariff of Public Health Center Lemah Abang II should be viewed as one alternative to increase the income of PHC to cover operational and maintenance cost so that it can give more quality services. However in the welfare policy the public goods services should be finance collectively through the government subsidy collected from the society it self. From the tariff simulation on unit cost, ATPfWTP, CRR and considering the competitor tariff , the suggested tariff for clinical tariff is Rp 7.500,- per visit, With tariff 93,9 % of the society can afford it and 6,1 % cannot afford it so that they need to be subsidized. One way of giving the subsidy is providing them with the health cards. Tariffs other than the clinic production unit should refer to the unit cost which have been calculated in this research 2001 We suggested that the price charged by PHC Lemah Abang II must be based on unit cost health services and for more accurate the research from the other unit health services must be done. So that this research must be follow up with another research.