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**COMPARATIVE OF HOSPITAL TARIFF AND INA-CBG TARIFF
IN HEMODIALISA TREATMENT AT HOSPITAL**

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Abstract

The Government strives in the implementation of the National Health Insurance program organized by the Social Security Administering Body of Health is well implemented. However, the implementation still faces some obstacles, especially regarding the difference between hospital tariff and Indonesian Case Base Groups tariff. The research aims to analyze the calculation of tariff based on Activity Based Cost on Hemodialisa service, tariff difference, determinant influencing difference of tariff difference. Types of quantitative research with cross sectional, sample of 50 people by Purposive sampling. Analysis with Chi Square statistical test. The result of the research shows the result of the cost analysis of hemodialysis service using ABC method got the result of unit cost Rp. 1,836,303, the difference between the difference of Rp. 946603. factors influencing the tariff that is the cost of the drug has an effect on $\alpha = 0.05$, the supporting cost has an effect on $\alpha = 0.05$. The conclusion of this research is that there is difference between hospital tariff using ABC method with INA-CBG's tariff. The cost factor of medicines and medical support costs affect the tariff of hemodialysis service. It is suggested to the management to increase in unit cost calculation for Hospital tariff.

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Keywords: Tariff., INA-CBG., hemodialysis.



1. Introduction

The Government strives in the implementation of the National Health Insurance program organized by the Social Security Administering Body Health is well implemented. However, the implementation still faces particular obstacles regarding the difference between hospital tariff and INA CBG'S tariff (Indonesia Case Base Groups) (Bastian, 2008).

Hospital operational costs associated with BPJS Health as JKN executors, hospitals are concerned about the tariffs imposed by referring to INA-CBGs as a paying model used by BPJS Health to replace claims made by the hospital. INA-CBG is a "package" payment system based on the patient's illness. Hospitals will be paid based on INA CBGs tariff which is the average cost spent by a group of diagnoses (Bastian, 2008).

The government is increasingly thinking about health financing by trying to succeed in the current health insurance system by requiring all Indonesian citizens to become and JKN (National Health Insurance). Therefore there are some changes to the existing health care system. Both by government and private (private) health providers. This has had a significant impact on non-government or private providers. Some things that experienced changes directly and felt by the private sector that is seen in the payment system services. So the tariff of medical treatment in the hospital will also adjust to the tariff that has been determined by the government. Private hospitals that join this JKN system should pay more attention to the services that have been running for this. The profit from available services will certainly be different in the JKN era (Kementerian Kesehatan Republic Indonesia, 2012)

The hemodialysis service in 2012 covered by PT Askes and other insurance coverage is 227 billion rupiahs and is a medical act that absorbs the largest portion of healthcare costs. In 2015, health services financing by BPJS as much as 2.68 trillion rupiah spent on kidney disease, both inpatient and outpatient, the number increased from the year 2014 amounted to 2.2 trillion rupiah. Financing kidney disease is the second largest funding ranking of BPJS health after heart disease. Hemodialysis services performed routinely two or three times a week. The hemodialysis process lasts for 2-4 hours. Hemodialysis action in patients with chronic renal failure is needed to support survival (DepartemenKesehatanRepublik Indonesia, 2017).

Febriani (2014) stated that ABC method in determining hospital tariff on hemodialysis service cost that unit cost of hemodialysis action calculated based on ABC modification method is Rp 1.428.020. Calculation of ABC cost modification unit resulted in greater cost than INA-CBG's claim to get the difference of Rp 586,720. Primadinta research, et al (2011) The data shows that hospital tariffs with INA CBG's tariff tend to show significant differences. For tariff of hemodialysis service at RSU. PKU. Muhammadiyah Yogyakarta, the negative difference between unit cost and INA CBGs tariff is Rp. 384684.

DatuBeruTakengon General Hospital Central Aceh is the only public hospital in Aceh Tengah which has hemodialysis services. Based on data recapitulation DatuBeruTakengon General Hospital in January 2017 until September 2017, there are 120 patients who undergo therapy Hemodialysis. Hemodialisa service is the excellent service of DatuBeruTakengon General Hospital. Patients with Chronic Kidney Failure is increasing and one of the therapy procedures performed is hemodialysis resulting in an increase in hospital budget.

2. Problem Statement

- 1.1 What is the tariff on hemodialysis service using ABC (Activity Based Cost) method
- 1.2 Is there any difference in tariff of hemodialysis service based on ABC method and current hospital tariff
- 1.3 Is the determinant influencing the difference in hospital tariffs using ABC method with INA CBG, S tariff

3. Research Questions

- 3.1 Is the tariff on hemodialysis service using ABC (Activity Based Cost) method?
- 3.2 Is there any difference in tariff of hemodialysis service based on ABC method and current hospital tariff?
- 3.3 Is the determinant influencing the difference in hospital tariffs using ABC method with INA CBG, S tariff?

4. Purpose of the Study

- 4.1 Analyze tariff calculation based on ABC (Activity Based Cost) method at Hemodialisa service.
- 4.2 Analyzing differences between tariff based on the ABC method with the prevailing hospital ward at Hemodialisa service
- 4.3 Analyzing the determinants that affect the difference in hospital tariff using ABC method with INA CBG tariff

5. Research Methods

This research is a quantitative research with cross sectional approach with 50 samples taken in Purposive sampling. Data obtained by interview using observation sheet. Data analysis by statistical analysis of test and analysis with Chi Square statistical test (Sugiyono, 2010).

6. Findings

6.1. Characteristics of respondents can be seen in Table 1 below:

Table 01. Frequency Distribution of Respondent Characteristics At Hemodialisa Service at DatuBeruTakengon General Hospital

No	Characteristics of Respondents	Number of people	Persentase (%)
1	Age (Year)		
	0-14	21	35,0
	15-49	34	56,6
	≥50	5	8,3
2	Gender		
	Man	26	43,4
	Women	34	56,6
3	Education		
	≤Senior High School	36	60,0
	≥D3	24	40,0

Based on Table 1 it is known that the majority of respondents are aged 15-49 years as many as 34 people (56.6%), the majority of respondents are female as many as 34 people (56.6%), and the majority of respondents education is \leq SMA as many as 36 people (60.0).

6.2. Univariate Analysis

6.2.1. Cost Analysis Method ABC (Aktivity Based Costing)

Based on the results of research at DatuBeruTakengon Hospital (see Table 2), researchers are given the opportunity to obtain the necessary data to support the research. The following calculation results using ABC (Activity Based Costing) based on activity on hemodialysis service at DatuBeruTakengon Hospital.

Table 02. Component cost unit unit of hemodialysis service at DatuBeruTakengon Public Hospital Year 2017

Number of patient	Hemodialysis Service		Unit cost
50 person	medical consumables	Rp 44.390.700	Rp1.836.303
	Employee Expenses	Rp 17.400	
	Operational and maintenance	Rp 16.550.000	
	Depreciation	Rp 24.130.000	
	Supporting unit	Rp 25.090.000	
Total	: Rp 110.178.160		

Based on the calculation of cost analysis of hemodialysis services at DatuBeruTakengon General Hospital using ABC method obtained the result of unit cost Rp. 1.836.303. The difference between the cost of INA-CBG tariff and the tariff based on the ABC method with INA-CBG tariff is Rp. 889,700,-, so obtained the result of the difference of Rp. 946603.

6.2.2. Average Cost of Drugs

The results show that from 50 samples, there are 50 prescriptions issued by doctors. With total drug costs Rp 7,620,000-. So the average cost of drugs issued is Rp152.400, -.

6.2.3. Medical Support Fee

In this variable the costs incurred include the cost of Medical Support for both therapy and diagnosis, laboratory costs, and other examination costs. From the total of 50 samples with total cost Rp. 3,600,000. The average cost of medical support is Rp. 72.000, - The following table illusttariffs the distribution of the frequency of medical support costs in hemodialysis service unit of DatuBeruTakengon General Hospital in 2017.

6.3. Bivariate Analysis

6.3.1. Drug Costs with Total Cost of Hemodialysis Service

From the table above is known that as many as 33 people with drug costs amounted to Rp. 142.000, - 30 people (90.9%) of them with the total cost of hemodialysis service of Rp. 1,072,000, - and 3 persons

(9.1%) with total cost of Rp. 1,272,000; 8 people (100%) with drug cost amounted to Rp. 157.000, - and total cost of Rp. 1.087.000, -; 5 people (100%) with drug cost amounted to Rp. 172.000, - and the total cost of Rp. 1.102.000, -; 3 people (100%) with drug cost amounted to Rp. 192.000, - and the total cost of Rp. 1.122.000, -; and as much as 1 person (100%) with drug cost amounted to Rp. 242.000, - and total cost of hemodialysis service Rp. 1.172.000, -. The result of statistical analysis shows that p value $<\alpha$ (0,000 $<0,05$), it can be concluded that there is influence between drug cost with total cost of hemodialysis service.

6.3.2. Supporting Costs with Total Cost of Hemodialysis Service

It is known that as many as 47 people with total supporting costs of Rp. 60,000, -, 30 people (63.8%) with total cost of Rp. 1,072,000, -, 8 people (17,0%) equal to Rp. 1.087.000, -, 5 people (10,6%) equal to Rp. 1,102,000, -, 3 persons (6.4%) of Rp. 1,122,000, -, and 1 person (2.1%) of Rp. 1.172.000, -. While as many as 3 people (100%) with the amount of supporting costs of Rp. 260.000.- with total cost of hemodialysis service of Rp. 1.272.000, - The result of statistical analysis shows that p value $<\alpha$ (0,000 $<0,05$), hence can be concluded that there is influence between supporting cost with total cost of service of hemodialysis.

7. Conclusion

The conclusion of this research is that there is difference of hospital tariff using ABC method with INA-CBG's tariff. The cost factor of medicines and medical support cost affects the hospital tariff on hemodialysis service while the cost of action and consultation cost does not affect the hemodialysis service at DatuBeruTakengon General Hospital. Suggestion It is suggested to the management to increase in unit cost calculation for hospital tariff to reduce hospital deficit.

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