

# Analisis Perhitungan Biaya Satuan Pasien Rawat Inap COVID-19 terhadap Klaim Kementerian Kesehatan: Studi Kasus di RS Aisyiyah Bojonegoro Tahun 2021-2022 = Unit Cost Analysis for Inpatient COVID-19 Patients against Ministry of Health Claim: Case Study at Aisyiyah Bojonegoro Hospital in 2021-2022

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## Abstrak

Penelitian ini merupakan studi kasus di salah satu rumah sakit swasta tipe C di Kabupaten Bojonegoro yang bertujuan untuk memperoleh biaya satuan pasien rawat inap COVID-19 dan perbandingannya dengan tarif Kementerian Kesehatan berdasarkan KMK No.HK.01.07/MENKES/5673/2021 dan No.HK.01.07/MENKES/1112/2022. Biaya satuan yang dihitung untuk 1 pasien COVID-19 selama 1 episode rawat inap, dimulai dari pasien masuk ke IGD COVID-19 sampai pasien keluar rumah sakit, dengan menggunakan metode ABC. Penelitian dilakukan pada berkas klaim rawat inap pasien COVID-19 yang masuk rumah sakit 1 Oktober 2021-28 Februari 2022 dengan kriteria inklusi: berkas klaim yang memiliki resume medis lengkap, pasien yang termasuk dalam kriteria suspek, probable, dan konfirmasi; dengan kriteria eksklusi: pasien rawat inap COVID-19 yang pulang APS dan dirujuk, klaim tidak layak, berkas yang berstatus pending dan dispute per April 2022. Penelitian ini dilakukan secara kualitatif dengan melakukan telaah dokumen, wawancara, serta observasi dan terdiri dari 3 tahap pengumpulan data. Terdapat 57 berkas klaim rawat inap pasien COVID-19 dengan karakteristik sebagai berikut: 54,39% pasien perempuan; dengan usia <60 tahun sebanyak 61,40%; 49,12% pasien sudah pernah menerima 2 kali vaksin COVID-19; pasien yang tidak memiliki komorbid sebanyak 57,89%; dengan 78,95% LOS selama 1-5 hari; 84,21% keluar dari rumah sakit dengan keadaan sembuh; diagnosa U07.1 sebanyak 54,39%; 56,14% termasuk ke dalam kelompok A-4-9-I. Biaya satuan pasien rawat inap COVID-19 yang terbesar adalah pada diagnosa U07.1;E03.9 (A-4-19-II) senilai Rp 38.916.021,91, diikuti U07.1;E11.9;E88.0 (A-4-19-II) senilai Rp 31.122.007,44, kemudian U07.1;I11.0 (A-4-19-III) senilai Rp 30.558.210,40. Sedangkan biaya satuan pasien rawat inap COVID-19 yang terkecil adalah pada diagnosa U07.1;G40.9 yaitu senilai Rp 9.467.928,01 yang termasuk ke dalam kelompok diagnosa konfirmasi COVID-19 level 2. Secara keseluruhan komponen biaya terbesar adalah biaya langsung yaitu bervariasi sebesar 85-99% dan biaya tidak langsung yaitu 1-15%. Komponen biaya langsung terbesar berupa biaya logistik (81-90%) yang dipergunakan selama perawatan pasien COVID-19 di rumah sakit, sedangkan biaya jasa pelayanan sebesar 10-19%. Terdapat selisih positif nilai biaya satuan pasien rawat inap COVID-19 apabila dibandingkan dengan tarif KMK No.HK.01.07/MENKES/5673/2021. Selisih positif terbesar pada diagnosa U07.1;I64;G81.9 yaitu senilai Rp 59.990.525,65. Selisih positif terkecil yaitu Rp 4.149.364,92 pada diagnosa U07.2 (A-4-18-I). Apabila dibandingkan dengan KMK No.HK.01.07/MENKES/1112/2022 terdapat selisih negatif pada 9 diagnosa ICD-10 dan 11 diagnosa ICD-10 memiliki selisih positif. Selisih negatif terbesar yaitu Rp 22.623.021,91(U07.1;E03.9) dan selisih negatif terkecil yaitu Rp 29.199,24 (U07.1;E11.1).

.....This research is a case study at a type C private hospital in Bojonegoro Regency which aims to obtain unit costs for COVID-19 inpatients and their comparison with the Ministry of Health rate based on KMK No. HK.01.07/MENKES/5673/2021 and No. HK.01.07/MENKES/1112/2022. The unit cost is calculated for

1 COVID-19 patient for 1 inpatient episode, starting from the patient entering the COVID-19 ER until the patient leaves the hospital using the ABC method. The study was conducted on inpatient COVID-19 claim files who entered the hospital from October 1, 2021 to February 28, 2022 with the inclusion criteria: claim files that have a complete medical resume, patients who are included in the criteria for suspect, probable, and confirmed; with the exclusion criteria: COVID-19 inpatients who went home on their own request and were referred, claims that were not feasible, files with pending and disputed status as of April 2022. This research was conducted qualitatively by reviewing documents, interviews, and observations and consisted of 3 stage data collection. There are 57 inpatient COVID-19 claim files with the following characteristics: 54,39% female patients; with age <60 years as much as 61,40%; 49,12% of patients have had 2 COVID-19 vaccines; 57,89% of patients with no comorbidities; with 78,95% LOS for 1-5 days; 84,21% were discharged from the hospital recovering; diagnosis of U07.1 as much as 54,39%; 56,14% belong to the A-4-19-I group. The largest unit cost for COVID-19 inpatients was for diagnoses U07.1;E039 (A-4-19-II) valued at IDR 38.916.021,91, followed by U07.1; E11.9; E88.0 (A-4-19-II) worth IDR 31.122.007,44, then U07.1;I11.0 (A-4-19-III) worth IDR 30.558.210,40. Meanwhile, the smallest unit cost for COVID-19 inpatients is for diagnoses U07.1;G40.9, which is worth IDR 9.467.928,01 which is included in the level 2 group of confirmed COVID-19 diagnoses. Overall, the largest cost components are direct costs, which vary from 85-99% and indirect costs, which are 1-15%. The largest direct cost component is in the form of logistics costs (81-90%) which are used during the treatment of COVID-19 patients, while the service fee is 10-19%. There is a positive difference in the unit cost of COVID-19 inpatients when compared to the KMK rate No.HK.01.07/MENKES/5673/2021. The biggest positive difference was in diagnoses U07.1;I64;G81.9, which was IDR 59.990.525,65. The smallest positive difference is IDR 4.149.364,92 in diagnosis U07.2 (A-4-18-I). When compared with KMK No.HK.01.07/MENKES/1112/2022 there is a negative difference in 9 ICD-10 diagnoses and 11 ICD-10 diagnoses have a positive difference. The largest negative difference was IDR 22.623.021,91 (U07.1;E03.9) and the smallest negative difference was IDR 29.199,24 (U07.1;E11.1).