

## Analisa biaya satuan persalinan normal dan persalinan dengan ekstraksi vakum di rumah bersalin RSUD Tangerang tahun 2002

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### Abstrak

Rumah sakit Tangerang telah menjadi unit swadana tahun 1996, sehingga pembiayaan operasional dari penghasilan fungsionalnya sendiri, tetapi fungsi social dari rumah sakit tersebut tetap masih dilaksanakan terbukti dengan menangani pasien tidak mampu dilaksanakan sebagaimana mestinya serta sebagai pusat pelayanan dan rujukan Terlihat dengan penanganan pelayanan dasar pada ibu bersalin terjadi pertumbuhan 14,9 % dari tahun 2001 - 2002. Dari pertumbuhan pelayanan persalinan tersebut ,penanganan persalinan normal pertumbuhannya adalah 23,4 % dan diikuti persalinan dengan tindakan sebesar 13,6 %. Bila dilihat dari sisi kenaikan pendapatan pada kamar bersalin terdapat pertumbuhan sangat signifikan yaitu sebesar 99,6%, Bila dibandingkan antara pertumbuhan pelayanan persalinan dengan pendapatan di kamar bersalin, indikasi adanya kenaikan biaya yang sangat berarti. Salah satu upaya untuk mendukung peningkatan cakupan layanan kepada ibu bersalin diperlukan informasi mengenai struktur biaya satuan tindakan persalinan normal dan persalinan dengan ekstraksi vakum di kamar bersalin.

Penelitian ini bertujuan untuk memperoleh informasi biaya satuan persalinan normal dan persalinan dengan ekstraksi vakum di kamar bersalin RSUD Tangerang khususnya teridentifikasinya besaran & elemen total biaya di kamar bersalin dan teridentifikasinya besaran biaya satuan layanan tindakan persalinan normal dan persalinan dengan ekstraksi vakum di kamar bersalin RSUD Tangerang. Penelitian ini merupakan penelitian deskriptif analitik secara operational research , dengan analisis biaya menggunakan metode Activity Based Costing.

Dari hasil penelitian dapat disimpulkan bahwa biaya satuan persalinan normal adalah Rp 146.828,-(semua komponen biaya dihitung), apabila mengabaikan perhitungan biaya investasi dan gaji PNS maka besarnya adalah Rp 36.940; , Pada persalinan dengan ekstraksi vakum menghasilkan biaya satuan sebesar Rp 198.048,-(semua komponen biaya dihitung), apabila mengabaikan biaya investasi dan gaji PNS maka besarnya adalah Rp 59.255,- . RSUD Tangerang adalah rumah sakit umum pemerintah maka peneliti melakukan perhitungan dengan mengabaikan biaya investasi dan biaya gaji PNS. Sehingga terlihat ada efisiensi biaya satuan sebesar 79 %pada persalinan normal dan persalinan ekstraksi vakum sebesar 78 % .  
.....Tangerang Hospital has been included in self funding hospital program by the Government therefore they have to maintain their social function as hospital in general. It is proven by caring poor patients and been appointed to be service center and reference hospital for Tangerang district. In implementing such function during year 2002 Tangerang Hospital has served and cared mothers delivering babies almost 15% higher compare to previous year. Normal childbirth itself has grown up by 23% while Childbirth with Vacuum Treatment has grown by almost 14%. Meanwhile when we take a look at revenue growth at Delivery Unit for 2002 compare to 2001 it was a tremendous growth of almost 100%, it was interesting case to be analyzed that in terms of revenue it was significant growth compare to 23% growth of number of services then our rough assumption is it was higher price/tariff and basic assumption of higher price/tariff is higher cost. Cost efficiency and effectiveness can produce lower price/tariff so that can serve more

patients, especially poor patients. One way to increase the quality of service to the pregnant is to get information of unit cost structure for Normal Childbirth with Vacuum Treatment in Delivery Room. The objective of this research is to get information on information of unit coast structure for Normal Childbirth and childbirth with Vacuum Treatment at Delivery Room in Tangerang Hospital, especially identifying cost components and total cost in delivery room and unit cost for Normal Childbirth service and Childbirth with Vacuum Treatment service as weel. This research is a descriptive and analytical operation research, with cost analysis using Activity Based Costing as An approach.

From the research it is concluded that unit cost for normal Childbirth is 146.828,- this calculation charged all cost components while if investment cost and civil servants (PNS) salary was not included the unit cost was only Rp. 36.940,- For Childbirth with Vacuum Treatment service the unit cost was 198.048,- for all cost components included in the calculation but if investment cost and PNS salary is not included then the unit cost become Rp. 59.255,-. The reason for this kind of cost calculation is Tangerang Hospital is Public hospital where all facilities and salaries for civil servants is government subsidy so there is a potential cost efficiency for normal childbirth is about 79 and 78 for childbirth with vacuum treatment. With this potential cost efficiencies in both Normal Childbirth and Childbirth with Vacuum Treatment services then more patients can be served and more services can public as social functionality of Tangerang Hospital.