

INTISARI

Hasil RISKESDAS 2013 prevalensi *Sectio Caesarea* di Yogyakarta menempati 2 tertinggi di Indonesia yaitu sebesar 15%, hal tersebut menyebabkan tingginya biaya persalinan secara *Sectio Caesarea*, menurut WHO 2010 biaya *Sectio Caesarea* di Indonesia sebesar 19.5 juta dollar Amerika per tahun. Tujuan dari penelitian ini adalah untuk mengetahui besarnya biaya perawatan persalinan secara *Sectio Caesarea* kelas perawatan I, II dan III di rumah sakit Yogya kemudian dibandingkan dengan tarif INA-CBG's berdasarkan Permenkes RI No.59 tahun 2014 dan pasien non JKN serta pola pengobatan antibiotik dan analgesiknya.

Penelitian ini dilaksanakan di Rumah Sakit Yogya. Penelitian ini merupakan penelitian analitik non-eksperimental. Data diambil secara retrospektif dari rekam medis pasien, data klaim pembayaran pasien, dan laporan keuangan milik pasien JKN *Sectio Caesarea* kelas perawatan I, II, dan III dengan kode INA-CBG's O-6-10-I dan O-6-10-II. Data di analisis menggunakan *T-test*

Hasil penelitian ini menunjukkan bahwa rata-rata biaya riil pasien *Sectio Caesarea* kelas I kode INA-CBG's O-6-10-I sebesar Rp.6.618.002±725.146 dengan tarif INA CBG's Rp.6.194.100 ($p=0,048$), untuk kode O-6-10-II biaya riil sebesar Rp.6.975.701±613.607 dengan tarif INA CBG's Rp.6.835.100 ($p=0,599$). Pada pasien kelas II kode INA-CBG's O-6-10-I biaya riil sebesar Rp.5.296.532±682.410 dengan tarif INA CBG's Rp.5.309.200 ($p=0,935$), untuk kode O-6-10-II biaya riil sebesar Rp.6.245.070±444.643 dengan tarif INA CBG's Rp.5.858.694 ($p=0,038$). Pada pasien kelas III dengan kode INA-CBG's O-6-10-I biaya riil sebesar Rp.4.584.272±525.625 dengan tarif INA CBG's Rp.4.424.347 ($p=0,081$), untuk kode O-6-10-II biaya riil sebesar Rp.5.668.993±299.667 dengan tarif INA-CBG's Rp.4.882.200 ($p=0,000$). Hal ini dapat disimpulkan bahwa biaya riil *Sectio Caesarea* lebih tinggi dibandingkan dengan tarif INA-CBG's dengan nilai *p-value* 0,000 yang dapat diartikan terdapat perbedaan yang signifikan antara biaya riil dengan tarif INA-CBG's. Rata-rata biaya pasien non JKN kelas I Rp.5.124.511±510.696 dengan rata-rata JKN kelas I Rp.6.725.311±697.960 ($p=0,000$), kelas II non JKN Rp.5.385.249±1.063.476 dengan JKN kelas II Rp.5.612.711±752.151 ($p=0,265$) dan pasien non JKN kelas III Rp.5.198.337±626.496 dengan pasien JKN kelas III Rp.4.894.192±682.018 ($p=0,675$). Dapat disimpulkan biaya perawatan pasien JKN dan non JKN tidak ada perbedaan yang signifikan. Pola pengobatan analgesik dan antibiotik pasien JKN dan non JKN sesuai dengan guideline.

Kata Kunci : Analisis biaya, *Sectio Caesarea*, biaya riil, tarif INA-CBG's

ABSTRACT

The result of RISKESDAS 2013 prevalence of Sectio Caesarea in Yogyakarta occupy 2nd highest prevalence in Indonesia which is at 15 %, those of thing cause high cost of *Sectio Caesarea*, based on WHO 2010 cost of *Sectio Caesarea* 19.5 million dollar/year in Indonesia. The aim of this research was to reveal the cost of labor using Sectio Caesarea in I, II, III treatment class in Jogya hospital. Then the result would be compared to cost of INA-CBG's based on Permenkes RI No 59 year 2014, non-JKN, and medical treatment which used antibiotic and analgesic.

This research was held in Jogya hospital. This research used non-experimental analysis. The data was taken by using retrospective from patient's medical report, data payment of patient, and finance report of JKN patient *Sectio Caesarea* in I, II, and III class treatment which had code INA-CBG's O-6-10-I and O-6-10-II. To analysis the data, this research used T-test.

The result of this research showed that the average of real cost *Sectio Caesarea* I class which had code INA-CBG's O-6-10-I was Rp.6.618.002±725.146 with cost INA CBG's Rp.6.194.100 ($p=0,048$), for code O-6-10-II the real cost was Rp.6.975.701±613.607 with INA CBG's Rp.6.835.100 ($p=0,599$). Patient of II class which had INA-CBG's O-6-10-I the real cost was Rp.5.296.532±682.410 with cost INA CBG's Rp.5.309.200 ($p=0,935$), for code O-6-10-II the real cost was Rp.6.245.070±444.643 with cost of INA CBG's Rp.5.858.694 ($p=0,038$). Patient in III class who had code INA-CBG's O-6-10-I the real cost was Rp.4.584.272±525.625 with cost of INA CBG's Rp.4.424.347 ($p=0,081$), for code of O-6-10-II he real cost was Rp.5.668.993±299.667 with cost of INA-CBG's Rp.4.882.200 ($p=0,000$). This result can be concluded that the real cost of *Sectio Caesarea* was higher than cost of INA-CBG's with score p-value 0,000. It could be defined that there were significant differences between real cost and cost of INA-CBG's. The average cost of non-JKN patient I class was Rp.5.124.511±510.696 with average of JKN first class was Rp.6.725.311±697.960 ($p=0,000$), with JKN II class was Rp.5.612.711±752.151 ($p=0,265$) and non-patient JKN of III class was Rp.5.198.337±626.496 with JKN patient of III class was Rp.4.894.192±682.018 ($p=0,675$). It could be summed up that the cost of patient treatment of JKN patient and non-JKN there were no significant difference. The medical treatment using analgesic and antibiotic to JKN patient and non-JKN was in line with the guideline.

Keywords: Cost analysis, *Sectio Cesarea*, Real cost, Cost of INA-CBG's

