

ANALISIS BIAYA PENGOBATAN PASIEN GAGAL JANTUNG RAWAT
INAP DI RUMAH SAKIT PKU MUHAMMADIYAH YOGYAKARTA
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INTISARI

Prevalensi gagal jantung di Indonesia tertinggi di Daerah Istimewa Yogyakarta sebanyak 0,25%. Hal tersebut mengakibatkan tingginya biaya pengobatan yang menjadi beban bagi pemerintah. Penelitian ini bertujuan untuk mengetahui besarnya biaya perawatan pasien gagal jantung kelas perawatan I, II dan III kemudian dibandingkan dengan tarif INA-CBG's berdasarkan Permenkes RI No.59 tahun 2014 dan pasien non JKN serta pola pengobatan gagal jantung.

Penelitian dilakukan di rumah sakit PKU Muhammadiyah Yogyakarta. Penelitian ini merupakan penelitian analitik non-eksperimental. Penelitian dilakukan dengan data retrospektif dari rekam medis pasien, data klaim pembayaran pasien, dan laporan keuangan pasien gagal jantung rawat inap. Data dianalisis menggunakan *parametric* dan *non parametric sample test*.

Rata-rata biaya riil pasien gagal jantung rawat inap kelas I dengan kode I-4-12-I sebesar Rp.2.538.650,- dengan tarif INA CBG's Rp.5.384.700 ($p=0,025$), kode I-4-12-II biaya riil sebesar Rp.6.657.711,- dengan tarif INA CBG's Rp.9.226.300 ($p=0,115$), dan kode I-4-12-III biaya riil sebesar Rp.11.113.100,- dengan tarif INA CBG's Rp.11.212.000 ($p=0,715$). Rata-rata biaya riil pasien gagal jantung rawat inap kelas II dengan kode I-4-12-I biaya riil sebesar Rp.2.648.790,- dengan tarif INA CBG's Rp.4.615.200 ($p=0,000$), kode I-4-12-II biaya riil sebesar Rp.5.777.250,- dengan tarif INA CBG's Rp.7.907.900 ($p=0,073$), dan kode I-4-12-III biaya riil sebesar Rp.3.045.900,- dengan tarif INA CBG's Rp.9.525.000 Rata-rata biaya riil pasien kelas III dengan kode I-4-12-I sebesar Rp.2.985.274,- dengan tarif INA CBG's Rp.4.487.100 ($p=0,000$), kode I-4-12-II biaya riil sebesar Rp.4.406.990,- dengan tarif INA CBG's Rp.7.688.300 ($p=0,003$), dan kode I-4-12-III biaya riil sebesar Rp.5.481.300,- dengan tarif INA CBG's Rp.9.260.500 ($p=0,134$). Hal ini menunjukkan bahwa biaya riil pengobatan gagal jantung lebih rendah dibandingkan tarif INA-CBG's namun dengan perbedaan yang tidak signifikan. Rata-rata biaya pasien non JKN kelas I Rp.6.017.125,- dengan rata-rata JKN kelas I Rp.8.496.300,- ($p=0,171$), Rata-rata biaya pasien non JKN kelas II Rp.3.735.733,- dengan rata-rata JKN kelas II Rp.9.851.100,- ($p=0,378$), Rata-rata biaya pasien non JKN kelas III Rp. 3.622.149,- dengan rata-rata JKN kelas III Rp. 3.159.167,- ($p=0,787$). Hal ini menunjukkan bahwa biaya Non JKN pengobatan gagal jantung lebih tinggi dibandingkan biaya JKN namun dengan perbedaan yang tidak signifikan. Pemberian antihipertensi pada gagal jantung pasien JKN dan non JKN adalah furosemid dan valsartan sesuai dengan guideline PERKI tahun 2015.

Kata Kunci

Gagal jantung, analisis biaya, biaya riil, INA-CBG's

ABSTRACT

The prevalence of heart failure in Indonesia the highest is in Yogyakarta Special Region there are 25%. This resulted in high medical expenses that become a burden for the government. This research aims to determine the cost of patient treatment with heart failure class I, II and III, than it would be compared with cost of INA-CBG's based on Permenkes RI No.59 year 2014 and non-JKN patients and the pattern of treatment of heart failure.

This research was conducted at PKU Muhammadiyah Yogyakarta. This research was non-experimental analysis. To collect the data this research used the retrospective of medical report of patient, data of patient cost, and financing report of heart failure patient who was hospitalized. The data was analyzed by using parametric and non-parametric sample test.

The average cost real of heart failure patients who were hospitalized in class I with code I-4-12-I was as much as Rp.2.538.650, with cost of INA CBG's Rp.5.384.700 ($p=0,025$), code of I-4-12-II had real cost Rp.6.657.711, with cost INA CBG's Rp.9.226.300 ($p=0,115$), and code of I-4-12-III had real cost Rp.11.113.100, with cost of INA CBG's Rp.11.212.000 ($p=0,715$). The average real cost of heart failure patients, who were hospitalized in class II with code of I-4-12-I, the real cost was as much as Rp.5.777.250, with cost of INA CBG's Rp.7.907.900 ($p=0,073$), and with code of I-4-12-III, the cost real was Rp.3.045.900, with cost of INA CBG's Rp.9.525.000. The average real cost of patients class III with code I-4-12-I were as much as Rp.2.985.274, with the cost of INA CBG's Rp.4.487.100 ($p=0,000$), code I-4-12-II had the real cost Rp.4.406.990,- with cost of INA CBG's Rp.7.688.300 ($p=0,003$), and code of I-4-12-III had the real cost Rp.5.481.300, with the cost of INA CBG's Rp.9.260.500 ($p=0,134$). This result showed that the cost real of heart failure treatment was lower than the cost of INA-CBG's, but the differences were not significant. The average cost of non-JKN patient of class I was Rp.6.017.125,- with the average of JKN class I was Rp.8.496.300,- ($p=0,171$), the average of patient cost non-JKN of class II was Rp.3.735.733, with the average of JKN class II was Rp.9.851.100,- ($p=0,378$), The average of cost patient non-JKN class III was Rp.3.622.149,- with the average of JKN class III was Rp.3.159.167,- ($p=0,787$). This result showed that the cost of non-JKN treatment of heart failure was higher than the cost of JKN, but the differences were not significant. Antihypertensive in heart failure of JKN and non JKN patients is furosemide and valsartan in accordance with PERKI guideline 2015.

Keywords

Heart failure, cost analysis, real cost, INA-CBG's