

**COST ANALYSIS OF TREATMENT PATIENTS DIABETES
MELLITUS INPATIENT CARE CLASS I & III
AS CONSIDERATIONS THE DETERMINATION OF HEALTH
FINANCING BASED ON INA-CBG'S IN NATIONAL HEALTH
INSURANCE PROGRAM
AT RS PKU MUHAMMADIYAH YOGYAKARTA PERIOD 2014**

**Indriastuti Cahyaningsih¹, Erly Wahyuni¹, Riska Damayanti¹, Ingenida
Hadning¹, Bangunawati Rahajeng¹, Pinasti Utami¹**

¹*Pharmacy Study Programme, Faculty of Medicine and Health Sciences,
Universitas Muhammadiyah Yogyakarta
ndree_chy@yahoo.com*

Diabetes mellitus is a chronic disease that requires highly cost for management. Problems that are often found in the administration of National Health Insurance is the difference between the real cost with INA-CBG's package. The purpose of this reseach was to determine the average cost of treatment patients with diabetes mellitus inpatient care class I & III at Rumah Sakit PKU Muhammadiyah Yogyakarta and the difference between the real cost of therapy of diabetes mellitus with INA-CBG's cost based on Permenkes No. 69 in 2013. This research is an analytic non-experimental. Data were obtained retrospectively from the payment claim and medical records of patients with diabetes mellitus inpatient care class I & III at Rumah Sakit PKU Muhammadiyah Yogyakarta with code of INA-CBG's E-4-10-I, E-4-0-II and E-4-10-III. The data was analyzed using one sample t-test and one sample test according to normality test. The results of the study showed that the average real cost of therapy patients inpatient care class I in code of INA-CBG's E-4-10-I was Rp.2.600.213,33±1.497.536,9 (p value 0,041), E-4-10-II was Rp.2.837.786±1.182.851 (p value 0,02) and E-4-10-III was Rp. 5.941.500±3.577.448 (p value 0,825). And in inpatient care class III showed that the average total cost on diabetes mellitus patient in INA-CBG's E-4-10-I codes was Rp 3.542.722,22 ± 1.977.000,76 (p value 0,11), in INA-CBG's E-4-10-II codes was Rp 3.511.625±1.433.464,08 (p value 0,04) and INA-CBG's E-4-10-III code was Rp 4.164.900,00. All of the average cost of treatment patients was under INA-CBG's cost. The conclusion of this study is the hospital has been able to manage the INA-CBG's cost well so the hospital did not suffer losses.

Keyword: Cost analysis, diabetes mellitus, INA-CBG's