

SKRIPSI

**PERHITUNGAN *UNIT COST* PELAYANAN KESEHATAN GIGI
DI PUSKESMAS ALAI KOTA PADANG DENGAN METODE
ACTIVITY BASED COSTING PADA ERA JAMINAN
KESEHATAN NASIONAL**



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**FAKULTAS KEDOKTERAN GIGI
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ABSTRAK

Latar Belakang : Tarif kapitasi yang ditetapkan oleh pemerintah dianggap belum sesuai untuk dokter gigi di fasilitas kesehatan tingkat pertama. Hal ini dapat menyebabkan penurunan mutu pelayanan kesehatan yang diberikan oleh dokter gigi di puskesmas. Selain itu, pada Permenkes Nomor 59 Tahun 2014 disebutkan besaran dana kapitasi untuk pelayanan kesehatan gigi tingkat pertama pada praktek mandiri, akan tetapi tidak disebutkan berapa besaran tarif kapitasi untuk pelayanan kesehatan gigi di puskesmas. Nilai *unit cost* merupakan salah satu indicator yang dibutuhkan dalam menghitung tarif kapitasi.

Metode : Jenis penelitian deskriptif kuantitatif yang didasarkan pada perhitungan matematika. Metode perhitungan yang digunakan adalah metode *Activity Based Costing* (ABC).

Hasil : Hasil penelitian dengan menggunakan metode *Activity Based Costing* menunjukkan bahwa *unit cost* pelayanan gigi di Puskesmas Alai yaitu konsultasi sebesar Rp. 75.2194, pencabutan gigi permanen sebesar Rp. 129.659, pencabutan gigi sulung sebesar Rp. 81.737, penambalan GIC sebesar Rp. 149.580, pulp capping sebesar Rp. 123.257 dan premedikasi sebesar Rp. 68.833.

Kesimpulan : Rata-rata *unit cost* pelayanan kesehatan gigi di Puskesmas Alai tahun 2018 didapatkan sebesar Rp. 104.714.. *Unit cost* terbesar adalah tindakan penambalan GIC. Dengan menggunakan metode perhitungan *Activity Based Costing* dapat diketahui biaya terbesar dalam pelayanan kesehatan gigi di Puskesmas Alai berasal dari biaya pegawai.

Kata Kunci : *Activity Based Costing*, puskesmas, *unit cost*

UNIT COST FOR DENTAL HEALTH SERVICES AT ALAI HEALTH CENTER IN PADANG CITY USING ACTIVITY BASED COSTING METHOD IN NATIONAL HEALTH INSURANCE ERA

By Veby Rilian

ABSTRACT

Background: Capitation rates set by the government are considered not suitable for dentist in first-level health facilities. This can be caused a decrease in the quality of health service provided by dentist in community health service. In addition, Regulation of the minister of Health No. 59 of 2014 mentions the amount of capitation funds for first-rate dental health services in independent practice, but it does not mention what the capitation tariffs for dental health services are at Community health service. Unit cost value is one indicator needed in calculating capitation rates.

Objective: To calculate and determine the unit cost for dental health services at the Alai Public Health Center in Padang City in 2018.

Method: This type of quantitative descriptive research is based on mathematical calculations. The calculation method used is the Activity Based Costing (ABC) method.

Results: The results of the study using the Activity Based Costing method showed that the unit cost of dental services at the Alai Community Health Center was a consultation was Rp. 75,219, permanent tooth extraction was Rp. 129,659, extraction of primary teeth was Rp. 81,737, GIC patch was Rp. 149,580, pulp capping Rp. 123,257 and premedication Rp. 68,833.

Conclusion: The average unit cost of dental health services at Alai health service in 2018 was Rp. 104.714. The largest unit cost is for the GIC patch. Using the method of calculating Activity Based Costing, it can be seen that the biggest cost in dental health services at Alai Health Center comes from employee costs.

Keywords: Activity Based Costing, puskesmas, unit cost

