IMPLEMENTATION ANALYSIS OF INA-CBG’s CLAIMS IMPLEMENTATION OF QUALITY CONTROL AND COST CONTROL AT TARUMAJAYA HOSPITAL, BEKASI IN 2021

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ABSTRACT

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The National Health Insurance whose implementation began in January 2014 made changes to the payment system from the Retrospective Payment System to the Prospective Payment System with INA-CBG’s rates. The implementation of JKN INA-CBG’s is a fundamental problem so Tarumajaya Hospital Bekasi must make efforts to achieve quality and cost control. The purpose of this study was to determine the efforts taken by the hospital regarding the difference in outpatient service hospital rates with INA-CBG’s rates. The research method was carried out quantitatively and qualitatively. The results of the study indicate that the implementation of JKN at Tarumajaya Hospital Bekasi has been carried out well, but there are still some things that are expected and must be improved. Human resources at Tarumajaya Hospital Bekasi in carrying out the JKN program are still not optimal in terms of quantity and quality, due to the lack of availability of human resources for specialist doctors, clinical pathology specialists, radiology specialists, urology specialists at Tarumajaya Hospital Bekasi is one of the problems faced and can hinder program implementation. JKN, even though it is really needed by the surrounding community because it is far from other health services and will affect the health services at Tarumajaya Hospital Bekasi. The facilities and infrastructure of the Tarumajaya Bekasi Hospital are still lacking in providing health services, including the availability of medical devices and facilities such as hemodialysis, special room facilities and operating rooms, only one is available, as well as the availability of rooms that are still limited so patients must be referred. External factors such as cross-sectoral roles are still less concerned with their role in JKN, seen from the role of the Regional Government which is difficult to meet because they are busy with other matters, as well as the Health Office because of the existence of JKN. if other problems have to deal with BPJS.

Keywords:
Implementation of JKN INA-CBG’s; Quality Control; Cost Control; Tarumajaya Hospital Bekasi.

Introduction

In Indonesia, health has not become a top priority for state administration. Policy-wise, the health budget in Indonesia for 40 years has never been more than 3% and this amount is still below the budget for fuel and electricity which reached six times (Arfiani & Fahlevi, n.d.). The health services needed by most residents are high quality and low cost.
This is of course acceptable because the financing applies an out of pocket system in a cash system (fee for service). In Indonesia, there are several problems regarding health financing, namely funds from the public which have great potential but have not been used optimally, large public funds are mostly used to finance out-of-pocket treatment, the role of the business world that has not been explored, the amount of the health budget which is small (only 2.9% of the APBN, compared to the WHO standard of 5%).

The National Health Insurance Program (JKN) was launched on January 1, 2014. This JKN is a guarantee in the form of health protection so that participants receive health care benefits and protection in meeting basic health needs which is given to everyone who has paid dues or whose contributions are paid by the government. This program is organized by the Health Social Security Administration (BPJS), which is a change from PT ASKES. The hospital as an advanced level referral health facility is one of the important components for health service providers and providers in the implementation of the JKN program. The JKN program is part of public policy as a result of the good will of the Government. The success of the Government's program in JKN depends, among other things, on the extent to which this policy is implemented in hospitals.

In accordance with the Regulation of the Minister of Health Number 69 of 2013 concerning Standard Tariffs for Health Services at First Level Health Facilities and Advanced Level Health Facilities in the implementation of the Health Insurance Program, the payment method to first level health facilities is pre-employed based on a capitation of the number of participants registered at the health facility. For health services provided to participants by advanced level referral health facilities, BPJS Kesehatan makes payments based on the Indonesian Case Based Groups (INA CBGs) method. The purpose of the INA CBGs tariff is the amount of claim payments by BPJS Health to advanced health facilities for service packages based on disease diagnosis groupings. INA-CBG's tariffs have 1,077 tariff groups consisting of 789 group codes/inpatient groups and 288 outpatient group codes. By using the INA-CBGs system, the calculation of service rates is more objective based on the actual costs. Through INA-CBG's, it is expected to improve the quality and efficiency of hospitals.

Tarumajaya Hospital is a private hospital located in Bekasi Regency. As one of the health care facilities, Tarumajaya Hospital has a role to provide quality services but still pay attention to the cost effective services provided. One form of efficiency in economic concepts related to health is allocative efficiency, namely efficiency in terms of the lowest possible use of resources with optimal results. The number of visits to Tarumajaya Hospital was dominated by outpatients compared to inpatients. This is known from secondary data from the Tarumajaya Hospital. (Denzin, 2017) This shows that customers are more interested in outpatient units which are also one of the entrances to inpatient care. (Arikunto, 2013)

Along with the collaboration between Tarumajaya Hospital and BPJS, there has been an increase in the number of outpatient unit patients, especially in polyclinics, who seek treatment by paying for JKN compared to private/public payments. Only two months after the collaboration between Tarumajaya Hospital and BPJS, the number of insured patients exceeds the number of general patients. Even though the management sees that there are still many local residents who do not have guarantees and usually seek treatment by means of public payments. The hospital also sees that there are still many potential potential customers for at least the next two years. (I. Aulia et al., 2018)
Of the total number of patient visits to the outpatient unit of Tarumajaya Hospital, most of them seek treatment by way of paying guarantees, either with BPJS or with insurance. (Hasri & Djasri, 2021) The number of general patients who seek treatment at their own expense is felt to be very small compared to JKN. Based on BOR (Bed Occupation Ratio) data from 2017 to 2019 showing a fluctuating trend, the highest BOR occurred in 2017 which showed an achievement rate of 50.01% and the lowest was in 2019 which showed a figure of 44.35%. The average BOR for the last 5 years has been around 46.34%, the BOR in 2015 was 44.35%, still below the national standard, which ranged from 75% - 85%. While the data on the Turn Over Interval (TOI), in 2017 was 3.17 days, the average for the last 5 years the bed was not occupied was 3.09 days, and for the last 5 years it showed that the empty bed had fluctuated, the worst condition occurred in 2018 which was 3.3 days and the best condition in 2019 was 2.80 days. The national standard ranges from 1±3 days.

The constellation of health services in the JKN era basically consisted of the interaction of three parties, namely: (1) BPJS, (2) health service providers which included health service facilities and their health workers and (3) patients as part of the community. The tripartite/three-party constellation and the dynamics of the interaction of the parties as a new building are not free from the potential for evil that accompanies it. The form and type of crime that accompanies it is an application of new service for specialists in forensic medicine and medicolegal who so far have the ability to analyze medico-ethological and expert opinions/opinions in forensic evidence of crimes involving the human body. In the era of National Health Insurance (JKN), hospitals cooperate with the Social Security Administering Agency (BPJS), so that in providing health services, quality control and cost control are needed. Based on the explanation above, the researcher is interested in conducting an analysis with the theme, "Analysis of the Implementation of the National Health Insurance (JKN) on INA-CBG's Claims on Quality Control and Cost Control at Tarumajaya Hospital, Bekasi City." (Bustami, 2011)

**Theoretical Foundation**

According to Article 35 of Presidential Regulation No. 12 of 2013 that the implementation of the National Health Insurance requires quality, affordable, and safe health services which are carried out through mandatory (mandatory) social health insurance mechanisms as well as protection guarantees for comprehensive (comprehensive) health services which include: promotive, preventive as well as curative and rehabilitative services aimed at helping the community reduce health costs from their own pockets out of pocket, in difficult amounts. For this reason, guarantees are needed in the form of health insurance because participants pay premiums at a fixed amount. Thus, health financing is borne jointly by all participants, so it is not burdensome on an individual basis. The National Health Insurance (JKN) developed in Indonesia is part of the National Social Security System (SJSN) with the aim that all Indonesians are protected in the insurance system, so that they can meet the basic needs of proper public health (Kemenkes RI, 2013). INA CBG's is a continuation of the Indonesia Diagnosis Related Groups (INA DRGs) application. The INA CBG's application replaces the function of the INA DRG application which was then used in 2008 to manage financing. Implementation of JKN with the INA CBG's system is one of the important instruments in submitting and paying claims for health care payments that have been carried out by FKRTL in collaboration with BPJS Health, so the
management and functional parties in each FKRTL need to understand the concept of implementing INA CBG’s in the JKN program (Auladi et al., 2019).

There are two hospital payment methods used, namely the retrospective payment method and the prospective payment method. Retrospective payment method is a method of payment made for health services provided to patients based on each service activity provided, the more health services provided, the greater the cost to be paid. Prospective Perdiem, capitation and case based payments (Permenkes No. 76, 2016), (D. Aulia et al., 2017).

Gambar 1
Metode AB

Gambar 2
Conceptual Framework
Thus, referring to the relationship between the variables that have been stated above, the hypothesis is built as follows:

H1. There is an effective implementation of JKN. INA-CBG claims have a significant effect on quality control.

H2. There is efficiency in the implementation of JKN. INA-CBG claims have a significant effect on cost control.

Methodology
Research Methods and Procedures

The mix method approach is used because the use of only one approach (qualitative or quantitative only) cannot answer the problems and research objectives (Creswell, 2013). The quantitative approach uses a survey method. In this study in detail measure the effect of one variable on another variable. The variables studied consisted of three, namely: (1) Implementation of JKN Claims INA-CBGs (X1), (2) Quality Control (Y1), and (3) Cost Control (Y2). Of the three variables, the quality control and cost control variables are used as independent variables, while one other variable, namely: the implementation of JKN Claims INA-CBGs is used as an independent variable.

The analysis steps are as follows. First, an analysis of the correlational and simple linear regression aspects was carried out for each of the two variables. Furthermore, to calculate the path coefficient, the Pearson's Product Moment correlation coefficient is used between each of the two research variables. There is also a condition that must be met before conducting a path analysis is that the relationship between each of the two variables in the model is linear.

The regresional relationship of each of the two variables was tested for linearity and the significance of the regression coefficients. While the simple correlational and regression analysis includes two aspects. First, there is a correlational and regresional relationship between each of the two research variables, namely: 1) between the variables of implementing the JKN Claims INA-CBGs and quality control, and 2) between the variables implementing the JKN Claims INA-CBGs and cost control. Second, there are three instruments used to obtain research data, namely: (1) Implementation of JKN Claims INA-CBGs (X1), (2) Quality Control (Y1), and (3) Cost Control (Y2). The three variables in terms of terminology and scientific understanding are difficult to stand alone so that the answer to one variable in the respondent's mind is usually related to other variables.

Qualitative research methods are more based on discursive things, such as document transcripts, field notes, interviews, written documents and non-discursive data (Hamzah, 2021). Qualitative methods are better understood as data developers (data enhancers). When the data is developed, it will be possible to see the key aspects of a case more clearly (Neuman, 2016). Qualitative methods cause the scope of research cannot be generalized in general. Neuman explained that the nature of qualitative research data is soft data in the form of impressions, words, sentences, photographs, symbols, and so on (Neuman, 2016). Individuals or organizations that are used as research objects should not be isolated into variables or hypotheses, but are considered as part of a whole. The techniques used are termed qualitative because in general they are intended to better determine what things are in the object of research than to determine how many things are in it.

Qualitative researchers use a transcendent perspective, apply logic in practice, and follow a non-linear research flow. They emphasize the conduct of detailed case examinations that arise in the natural flow of social life. Qualitative researchers usually try to present sensitive authentic interpretations.
This study uses a qualitative method because the researcher did not perform statistical analysis in this study but conducted a discussion of the text on the records owned by the researcher. This study is intended to provide an overview of the implementation of the INA-CBG's Claims National Health Insurance (JKN) policy at Tarumajaya Hospital.

**Data and Data Sources**

There are two main things that affect the quality of research data, namely the quality of research instruments and the quality of data collection. The data to be collected in this study consists of primary data and secondary data, each of which requires different techniques in the process of collection and analysis. Primary data is data obtained and the data collection process is carried out directly on the object of research, such as the results of interviews with the parties as sources of data, the results of observations of the conditions of the research location or the internal dynamics that occur in the implementation of the learning program. Meanwhile, secondary data was obtained from documents deemed relevant to answer research questions.

**Data Collection Techniques and Procedures**

In this case the researchers used the following data collection methods:

1. **Questionnaire**

   The data were collected using a survey technique with a questionnaire as a tool. The research instrument was made from several references, which were then modified in the form of statements, then to measure the attitudes, opinions, and perceptions of respondents regarding the strong influence of the variables of the JKN Claims INA-CBGs implementation, quality control, and cost control. In this study, the Likert scale

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Raw text from the image:

in specific socio-historical contexts (Neuman, 2016). Research with qualitative techniques is not concerned with measurement and so tends to be less structured than quantitative research and can therefore be made more responsive to the needs of the respondent and the nature of the subject being studied. Data were obtained from a limited number of individuals, so that data analysis was more interpretive, explicit, creative, and personal. In other words, the qualitative approach is more concerned with the individual's understanding of the meaning of a thing. In qualitative research, there are no wrong or bad values. The interpretation obtained from each individual will be used as a theory to explain what actually happened. So the purpose of qualitative research is to try to find an understanding of something. Or in other words, qualitative methods are used to answer questions about definitions and values. Qualitative research method is a research method used to examine the condition of natural objects where the researcher is the key instrument, the data collection technique is done by triangulation (combined), the data analysis is inductive, and the results of qualitative research emphasize meaning rather than generalization.

The characteristics of qualitative research (Sugiyono, 2013) are:

1. Conducted in natural conditions, directly to the data source and the researcher is the key instrument.
2. Qualitative research is more descriptive. The data collected is in the form of words or pictures so that it does not emphasize numbers.
3. Qualitative research emphasizes more on the process than on the product or outcome.
4. Qualitative research conducted inductive data analysis.
5. Qualitative research emphasizes food (observable reversed data).
Implementation Analysis Of Ina-Cbg's Claims Implementation Of Quality Control And Cost
Control At Tarumajaya Hospital, Bekasi In 2021

technique is used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena.

Table 1
Likert Scale Category

<table>
<thead>
<tr>
<th>Likert Scale Answers</th>
<th>Kode</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very Agree</td>
<td>VA</td>
<td>5</td>
</tr>
<tr>
<td>Agree</td>
<td>A</td>
<td>4</td>
</tr>
<tr>
<td>Neutral</td>
<td>N</td>
<td>3</td>
</tr>
<tr>
<td>Disagree</td>
<td>D</td>
<td>2</td>
</tr>
<tr>
<td>Very Disagree</td>
<td>VD</td>
<td>1</td>
</tr>
</tbody>
</table>

Sumber: (Kriyantono, 2012)

2. Observation

Researchers conducted a direct survey to the research location and observed the objects that were the target of the research, namely Tarumajaya Hospital, Bekasi City. Through this technique, researchers hope to understand the objective conditions of various things that are the target of observation, and through this technique, primary and secondary data will be obtained. Observation is carried out as a study that directly and systematically observes the phenomenon under study. In this case, the researcher observed the implementation of the INA-CBG's Claims National Health Insurance (JKN) policy at Tarumajaya Hospital. Then the researcher recorded, recorded, and described things related to the object of research. Researchers make observations or direct observations at Tarumajaya Hospital.

3. Interview

In this study in-depth interview method is one of the techniques used to collect data and information. The use of this method is based on two reasons; First, with in-depth interviews, researchers can explore not only what is known and experienced by the object under study, but also what is hidden deep within the object of research. Second, what is asked of the informant can include things that are cross-time, relating to the past, present, and future. In in-depth interviews, researchers ask questions more freely and freely, without being bound by a set of questions that have been prepared in advance.

4. Documentation

Documentation study is an attempt to collect data by reading, collecting literature that has to do with research problems for discourse. This documentation study is carried out to underlie and support the research and assessment process, in essence a literature review is carried out by reading, discussing, and absorbing the contents of a number of books, documents, papers, dictates, and references that are considered relevant to the topic and focus of the research including focusing on the object. The research is in the form of a document regarding the implementation of the INA-CBG's Claim National Health Insurance (JKN) policy at Tarumajaya Hospital.

Results and Discussion

Quantitative Research Results

The National Health Insurance Program (JKN) is a health service assistance program from the government that has been organized by the Social Security Administering Agency (BPJS) simultaneously as of January 1, 2014. Based on Law Number 24 of 2011 concerning the Social Security Administering Body (BPJS), This institution is an institution in the
form of a legal entity based on the principles of mutual cooperation, non-profit, openness, prudence, accountability, portability, mandatory participation, trust funds, and the results of the management of social security funds. Based on Law Number 40 of 2004 article 5 paragraph (1) concerning the National Social Security System (SJSN), in which there is a flagship program implemented by the Government, namely the National Health Insurance (JKN) program.

The JKN program is held nationally based on the principles of social insurance and equity principles and is an individual service in the form of health services that include promotive, preventive, curative and rehabilitative services. This assistance is held in an effort to improve health services to cover all people in Indonesia from the poor to the well-off. However, in the implementation of a program, there must be problems that occur in the implementation of a program.

The Social Security Administering Body Program is a state program that aims to provide certainty of social protection and welfare for the entire community. In order to realize the objectives of the national social security system, it is necessary to establish an organizing body in the form of a legal entity based on the principles of mutual cooperation, non-profit, openness, prudence, accountability, portability, mandatory participation, mandated funds, and the results of managing social security funds entirely for program development and for the greatest interests of the participants. Some of the requirements to be registered as participants in this program are Recipients of Health Insurance Contribution Assistance (PBI), namely the poor and the underprivileged who are registered by the Government and Non-Recipients of Health Insurance Contribution Assistance (Non PBI) consisting of Wage Recipient Workers (PPU), Workers Not Wage Recipients (PBPU) or individuals, and Non Workers (BP). In this case the implementation is seen from two indicators, the first is regarding the Policy Content and Implementation of the BPJS program.

Statistical Descriptive Analysis
Implementation is a dynamic process, where policy implementers carry out an activity or activity, so that in the end they will get a result that is in accordance with the goals or objectives of the policy itself (Agustino 2006), Ripley and Franklin state that implementation is what happens after the law is enacted. Laws are enacted that give authority to programs, policies, benefits, or some type of tangible output. Implementation includes actions by actors, especially bureaucrats who are intended to make the program work (Winarno 2007). The National Health Insurance Program was implemented on January 1, 2014, is a national program in order to improve health status as an effort to provide health protection to the community. In its implementation, the Government takes steps including by establishing the National Social Security Administering Agency (BPJS) and establishing regulations and regulations regarding the implementation of the JKN program.

Qualitative Research Results
The National Health Insurance Program (JKN) itself has a clear goal in its implementation by requiring all people to be registered as health insurance. So that in the future it will bring changes in people's behavior towards the importance of health. This is in accordance with the theory put forward by Grindle, according to Grindle (1980) in Agustino (2016) a public policy implementation is determined by the level of implementation consisting of policy content and policy context.

If Grindle's theory results with findings in the field, the process of implementing the National Health Insurance (JKN) program in improving health, including the content of
Implementation Analysis Of Ina-Cbg's Claims Implementation Of Quality Control And Cost Control At Tarumajaya Hospital, Bekasi In 2021

policy in the first and fourth points is about the interests affected and decision making. In the process of implementing the National Health Program (JKN) this is not possible without involving the affected insurance interests or the actors as supporters of the program implementation during the program implementation process. Interests affected by the policy, meaning that in this implementation there are various interests that affect an implementation policy. This indicator argues that a policy in implementation must involve many interests and the extent to which these interests have an influence on its implementation.

The implementation or implementation of a program is also determined by the content of the policy itself. Whether the policy is appropriate or not, and whether the policy contains things that support the implementation of this program or not and the most important thing is whether the policy has considered things that can happen during and before this policy is made or not. This is important because if the policy is not in accordance with the objectives and reasons for the policy, the implementation or implementation in the field will also be disrupted. As previously stated, the purpose of the formation of the JKN Program is to realize the provision of proper health insurance for each participant and/or family member. As for specifically to carry out activities.

The research subjects whose data were taken with in-depth interviews were structural officials, DPJP, and members of the implementation team who had the authority to develop, manage, and implement the JKN INA-CBGs claim on quality control and cost control at Tarumajaya Hospital, Bekasi. Structural officials of Tarumajaya Hospital, Bekasi who were successfully interviewed were 19 (nineteen) people, namely: Tarumajaya Hospital structural officer (key informant), doctor in charge of service (DPJP) (informant), KMKB RS Team Tarumajaya (informant), is the result of research filling out questionnaires and in-depth interviews presented according to the research material.

Interview is a question and answer process that is carried out by someone to informants to be asked for information or information needed for certain purposes. The position of the interviewee is a source of information, while the interviewer is an information seeker. In practice there are several types of interviews that can be conducted. In this study, the authors used the type of individual interview where the interview was conducted using pre-prepared and structured questions. The following is a presentation of the data obtained through interviews with various informants both from Tarumajaya Hospital employees and the community. The list of questions in this interview is adjusted to the indicators in the study which are also the key to answering the phenomenon being studied (ant), Tarumajaya Hospital Casemix Team (informant), KMKB RS Team Tarumajaya (informant), is the result of research filling out questionnaires and in-depth interviews presented according to the research material.

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study which are also the key to answering the phenomenon being studied.

**Discussion**

Effect of JKN INA-CBG's Implementation on Quality Control at Tarumajaya Hospital

Based on the results of a simple linear regression test, it was found that there was an influence between the implementation of the JKN policy on INA CBG's claims on quality control at the Tarumajaya Hospital, Bekasi, so it can be identified that the independent variable can be included in the multivariate analysis. Based on the results of linear regression analysis, it can be seen that the test of the hypothesis which states that there is an effect of the implementation of the JKN policy on INA CBG's claims on quality control at the Tarumajaya Hospital, Bekasi, so it can be identified that the independent variable can be included in the multivariate analysis. Based on the results of linear regression analysis, it can be seen that the test of the hypothesis which states that there is an effect of the implementation of the JKN policy on INA CBG's claims on quality control is carried out by the stepwise method with a significance value of \( p < 0.05 \), the value of \( R = 0.855 \) means that each addition of one point to the variable implementation of INA CBG's claim can improve quality control by 73.1%. Based on the statistical tests that have been carried out above, it can be said that the effectiveness of the implementation of JKN INA-CBG's is seen from the quality control has been fulfilled or in other words there is an effect of the implementation of JKN INA-CBG's on quality control at Tarumajaya Hospital, Bekasi. (Annisa et al., 2020).

The results of this study are in line with Yuniarti's research (2015), which shows the results of the responsiveness dimension or responsiveness to patients. The majority of respondents who use BPJS said that the services provided were good. The results of the analysis can be concluded that there is a relationship between the quality of hospital services on the responsiveness dimension and the level of satisfaction of BPJS patients during treatment in the Treatment Room of Sultan Syarif Mohamad Alkadrie Hospital, Pontianak City. The results of other studies that support that carried out by Sari (2015), Based on the average value of the general patient satisfaction level, an average of 106.14 was obtained while BPJS patients obtained an average of 66.62 with a difference between the two of 39.51. In the regression results, the results obtained that the independent variable affects the dependent variable, so it can be concluded that the implementation of JKN makes the effectiveness and efficiency of the hospital, because the quality of the hospital is built as a health service on the quality of medical and nursing services provided to patients by using a strategy of guarantee activities. quality (Kartini et al., 2016). Both subjectively and objectively the quality dimension is measured by six dimensions, namely safety, effective, efficiency, timeliness, patient centeredness, and equity.

Effect of JKN INA-CBG's Implementation on Cost Control at Tarumajaya Hospital

Based on the results of a simple linear regression test, it was found that there was an influence between the implementation of the JKN policy on INA CBG's claims on cost control at Tarumajaya Hospital Bekasi, so it can be identified that the independent variable can be included in the multivariate analysis. Based on the results of linear regression analysis, it can be seen that the test of the hypothesis which states that there is an effect of the implementation of the JKN policy on INA CBG's claims on cost control is carried out by the stepwise method with a significance value of \( p < 0.05 \), the value of \( R = 0.761 \) means that each addition of one point to the variable implementation of INA CBG's claim can improve quality control by 57.9%. Based on the statistical tests that have been carried out above, it can be said that there is efficiency in the implementation of JKN INA-CBG's seen from the cost control has been fulfilled or in other words there is an effect of the implementation of JKN INA-CBG's seen from the cost control has been fulfilled or in other words there is an effect of the implementation of JKN INA-CBG's on cost control at Tarumajaya Hospital. Bekasi. The results of this study are in line with Dumaris (2016)'s research efforts to cost
efficiency from the planning process to evaluation, while still prioritizing quality, accelerating the preparation and implementation of clinical pathways so that services are more standardized and can improve service quality and remuneration systems, which reflects the principles of fairness and worth. However, the results of this study are different from the research of Irwandy and Sjaaf (2018) which showed that the average BLUD Hospital in South Sulawesi Province was only efficient in 2016 while in 2014, 2015 and 2017 the average hospital was inefficient. Changes in the health care system in the JKN era had a negative impact on the efficiency of hospitals. This is due to frequent delays in the disbursement of BPJS Health claim payments and the low rates of INA-CBGs. (Amalia, 2020) The first is the amount of INA-CBGs tariff which is still considered irrational by hospitals, there is still a difference in the amount of real costs incurred by hospitals in several cases of action with INA-CBGs rates. The second is that there are still frequent delays in payment of BPJS Health claims payments and the low rates of INA-CBGs. (Amalia, 2020)

The conclusions that can be drawn from the results of this study are that the implementation of the JKN program in the working area of Tarumajaya Hospital Bekasi has been implemented, but it is still far from what was expected, as for the factors that influence it, namely:

1) The implementation of JKN at Tarumajaya Hospital Bekasi has been carried out well, but there are still several things that need to be improved. Observations of writing to Tarumajaya Hospital, starting from registration for making patient eligibility letters (SEP), outpatient services and pharmacy services are good. (Rusli, 2018) There are banners for JKN patients free of charge. Indeed, sometimes there is still a lack of DPJP discipline that makes patients wait a long time. The results of interviews with the director of Tarumajaya Hospital and the medical committee were confirmed based on the results of the internal evaluation of compliance with the JKN guidelines at Tarumajaya Hospital which reached above 80%. (Ananta, 2017)

2) Internal regulations for Tarumajaya Hospital related to the implementation of national health insurance have been established, as evidenced by the results of interviews with the director of Tarumajaya Hospital, BPJS patient service guidelines have been formed since the proposal for cooperation with the BPJS in 2017, and evaluated sometimes there are the revision of the regulations of the Ministry of Health almost every year issued a new policy. from the results of interviews with the medical committee of Tarumajaya Hospital in carrying out the JKN program, the medical committee team made a clinical pathway, one of the considerations for adjusting to the national formulary (Fornas). Likewise, the results of the questionnaires for all medical and non-medical teams in serving JKN patients were based on the guidelines set by the

Conclusions
hospital. From the observations, the authors also looked at the form of the JKN patient service guidelines at Tarumajaya Hospital. (Agiwahyuanto, 2020)

3) The achievement of quality control and cost control at Tarumajaya Hospital, from the author's observation, is quite good. It is proven from the results of interviews with the KMKB Team, related to quality, there are indeed many aspects that are assessed, one of which is the quality of services from TKMKB which always coordinates with the medical committee and the PMKP committee for quality control that has been running effectively. Regarding costs, TKMKB always coordinates with the finance department so that cost control can be more efficient.

4) Factors that hinder the implementation of the National Health Insurance (JKN) policy on INA-CBG's claims at Tarumajaya Hospital are still found, one of which is special room facilities, and incomplete service facilities, confirmed from the results of interviews with the director and manager of hospital medical services. Tarumajaya, according to the classification of the hospital according to standards, but what is still an obstacle is market demand for special room facilities and incomplete services.

Bibliografi


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