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Analysis of Costs, Tariffs and Utilization of Increased Cost Recovery Rates

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Abstract

Analysis of costs, tariffs and utilization of the Cost Recovery Rate (CRR) are important things to consider in providing health services. This study aims to analyze rates, costs and utilization in increasing CRR at Harapan Bunda Hospital. The type of research is quantitative and qualitative. The participants of this study were the Director, Head of Medical Services, Head of Finance, Head of Marketing, with 5 participants, quantitatively the samples taken were the top 5 diseases that were analyzed in 2019-2020. Collecting data with primary and secondary data, data were analyzed by reduction, data display and data verification. The results showed that there was a change in CRR every year, the method of determining service product rates and their comparison with competitor hospital rates in Batam, the number of patients with the disease, which amounted to 4222 people, only about 53 people were discharged dead for various reasons, the strategy adopted by the Harapan Bunda Hospital in increasing CRR is to promote several superior service products. The author suggests to further researchers using different methodologies, and to related staff and health workers to increase motivation and service quality, so as to make health care facilities to get better.

Keywords
cost; tariff; utilization; cost recovery rate

I. Introduction

Hospitals have big challenges that must be faced at this time. One of them is how to face competitiveness so that it can survive and develop. Hospitals must be able to provide maximum service to the community and be able to face challenges from the external environment. Hospitals are companies that produce various types of health service products that sell more than one type of output(Aritonang, 2020).

The increasing demand from the public for quality health services is a challenge for hospitals to provide excellent service at competitive prices. Problems in hospital financial management are challenges that must be faced by hospital managers to make new breakthroughs in finding sources of funds that can be used to meet the operational and development costs of hospitals. The breakthrough that can be made is optimizing revenue from medical and medical support service units by setting rates based on unit cost calculations as the prevailing rates in Indonesia (Bachtiar, 2012; Mardiah & Rivany, 2017).

In determining service tariffs, it is important to accurately calculate the unit cost required for health services. In preparing the budget for a service, cost calculations will be very helpful. Determination of unit costs in cost analysis is needed to determine the amount of costs that are really needed to produce a product, both goods and services, to assess efficiency in the budget. Cost analysis with per-unit cost calculations can be used by

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hospitals as a basis for measuring performance, budgeting and subsidies as a reference in proposing hospital service rates (Aurelia & Pujiyanti, 2017; Hidayat et al., 2016).

Hospitals as health service providers are required to provide quality and fair health services for the community. One effort that can be done is to increase efficiency in several management aspects such as financial management, service performance management, human resource management, medical and non-medical logistics management, infrastructure and asset management (Tri, 2019). The hospital's ability to gain profit or profit from a business process is the main goal to be able to survive and develop. One of the benchmarks of an institution, both government and private, is being able to manage resources and allocate funds effectively and efficiently (Alamsyah, 2011; Aritonang, 2020).

Cost recovery rate (CRR) is one of the indicators of financial performance which is the percentage comparison between total income and total production costs incurred by the hospital. CRR is also a measuring tool to determine efficiency with the aim of knowing how much the hospital's income can cover the costs that have been incurred by the hospital (Alamsyah, 2011; Aritonang, 2020).

Cost (cost) is the value of input services, production factors used to produce a service product. It can also be said that the cost is the value of an expenditure to get a certain product. Costs are divided into direct costs and indirect costs (Mu'ah & Masram, 2021). Based on the grouping, costs can be distinguished based on the effect and changes in the scale of production, namely fixed costs, namely costs whose value is relatively unchanged. Costs that must still be incurred even though there are no services, such as the cost of the building used, the cost of the land used, the cost of vehicles, the cost of medical equipment, and the cost of non-medical equipment (Aini & Rochmah, 2013; Munawaroh et al., 2022).

Variable costs are costs that are influenced by the number of products produced, such as drug costs, maintenance costs, stationery costs, clothing costs and official travel. Then operational costs are costs needed to carry out activities in a production process and have consumables in a relatively short period of time. Examples are the cost of drugs and medical materials, staff costs, food and linen costs, electricity, water, telephone costs, office materials costs, and maintenance costs for investment goods (Aini & Rochmah, 2013; Chen et al., 2018). Human Resources (HR) is the most important component in a company or organization to run the business it does. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired (Shah et al, 2020). The development of human resources is a process of changing the human resources who belong to an organization, from one situation to another, which is better to prepare a future responsibility in achieving organizational goals (Werdhiastutie et al, 2020).

Cost and quality affect customer experience in all industries. In healthcare, these factors are more difficult for the average consumer to evaluate. Regarding the cost of health services, Cost is something that is expensive for everyone. However, if other people pay for it, insurance companies, the government or relatives, the cost factor becomes unimportant for consumers (Budhiarta Iwan, 2019).

Research conducted by Anna Aurelia & Eka Pujianti, shows the results of the study that the unit cost to provide inpatient ACS patient services at Hospital X in 2015 was Rp 6,083,444, -. The results of the analysis of the Cost Recovery Rate for general patients are 227.98% and BPJS patients are 71.38%. It is recommended that Hospital X develop a clinical pathway for ACS disease as a guide for action and patient care days, and recruit permanent doctors to control operational costs (Aurelia & Pujiyanti, 2017).

Based on the results of the initial document review survey, data obtained for 2016-2020 at Harapan Bunda Hospital is known that the CRR surplus obtained annually is still below 5% and even decreased in 2018 where the Cost Recovery Rate (CRR) was less than 100%. Meanwhile in 2019 CRR achieved a fairly high achievement of 104.83%, namely where the total income was Rp. 54,855,783,900 and the total cost is 52,323,917,878. Then in 2020 there was a decrease from 2019 which only reached 101.63%. Based on this description, the researcher is interested in researching the analysis of costs, tariffs and utilization to increase the cost recovery rate.

II. Research Method

2.1 Research design

The type of research used in this research is quantitative and qualitative research with analytical descriptive nature using primary data and secondary data. Primary data was taken through interviews with several sources. Meanwhile, secondary data is taken through documentation data related to costs, tariffs, and utilization at Harapan Bunda Hospital in Batam.

2.2 Sampling procedures

The process of selecting informants and samples is based on the criteria determined by the researcher, this is to get results in accordance with the research objectives, where the selected informants are people who are directly related to the finance department at Harapan Bunda Hospital Batam. While the samples that will be investigated are the 5 largest diseases obtained from medical record data in 2019-2020.

2.3 Sample size

The number of informants studied were 5 informants, namely the Director, Head of Medical Services, Head of Finance Subdivision, Head of Accounting and Marketing Subdivision. These five resource persons are informants in interviews conducted by researchers to obtain data on costs, rates, and utilization and their effect on increasing the Cost Recovery Rate at Harapan Bunda Hospital in Batam. While the samples in this study were the 5 most common types of diseases hospitalized at Harapan Bunda Hospital in 2018-2020, which were seen about costs, rates, and utilization and their effect on increasing the Cost Recovery Rate.

2.4 Measures and covariates

The research instrument is a tool in this study, where the instruments used include observation sheets, interview sheets, and documentation. The research instrument used to support the interview is the interview guide. The observations made include observing or analyzing costs, rates and utilization of the increase in CRR at Harapan Bunda Hospital.

2.5 Data analysis

This research uses descriptive qualitative and quantitative descriptive data analysis. The process of qualitative descriptive data analysis begins by examining the data obtained from various sources or information either through observation or interviews. The data is first read, studied, analyzed and then analyzed. After that, analyze the contents of expressions, both verbal and non-verbal so that themes, keywords and communication lines can be found that explain what is happening behind an assessment as well as suggestions and comments given. This activity is in accordance with the data analysis

technique of the Miles and Huberman model which consists of three stages which include data reduction, data display, and data verification. Meanwhile, the quantitative data were analyzed using the distribution of the data, the frequency distribution, and the central tendency.

III. Result and Discussion

Table 1. Data on the top 5 diseases at Harapan Bunda Hospital in Batam

Formulir RL 5.3
Daftar 10 Besar Penyakit Rawat Inap

Kode RS : 2071023
Nama RS : RS. HARAPAN BUNDA
Tahun : 2019

No. Urut	No. DTD	No.Daftar terperinci	Golongan sebab penyakit	Jumlah Pasien Hidup dan Mati menurut Golongan Umur & Jenis Kelamin																Pasien Keluar (Hidup & Mati) Menurut Jenis Kelamin		Jumlah Pasien Keluar Hidup	Jumlah Pasien Keluar Mati
				0-6 hr		7-28hr		28hr-<1th		1-4th		5-14th		15-24th		25-44th		45-64th		>65		LK	PR	(23+24)	
				L	P	L	P	L	P	L	P	L	P	L	P	L	P	L	P	L	P				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1	185.0	K30	Dispepsia	0	0	0	0	0	1	0	1	10	23	67	97	139	196	83	122	16	36	315	476	791	0
2	005	A09	Diare & gastroenteritis oleh penyebab infeksi tertentu (kolitis infeksi)	0	0	2	2	60	32	97	72	35	18	15	25	46	78	44	45	3	18	302	290	588	4
3	268	R50	Demam yang sebabnya tidak diketahui	0	0	1	2	32	23	153	98	64	45	4	8	12	17	4	5	2	1	272	199	470	1
4	032.0	A90	Demam dengue	0	0	0	0	5	12	22	23	79	131	51	42	47	38	8	7	0	1	212	254	466	1
5	152.9	I27-I41;I51.5;I52	Penyakit jantung lainnya	0	0	0	0	0	0	0	0	0	0	6	5	59	36	106	93	29	28	200	162	351	11

Based on table 1 above, the results of the study obtained by conducting observations by tracing documents, we can find out that there are 10 diseases suffered by patients at Harapan Bunda Hospital. Based on these 10 diseases, it can be seen that from 100% who entered with different types of disease, only 10.1% came out with death. This certainly shows that Harapan Bunda Hospital is not careless in providing services so that 99% of patients leave with the expected health. The results showed that the top 5 diseases in Harapan Bunda Hospital Batam were dyspepsia, diarrhea, fever of unknown cause, dengue fever and other heart diseases.

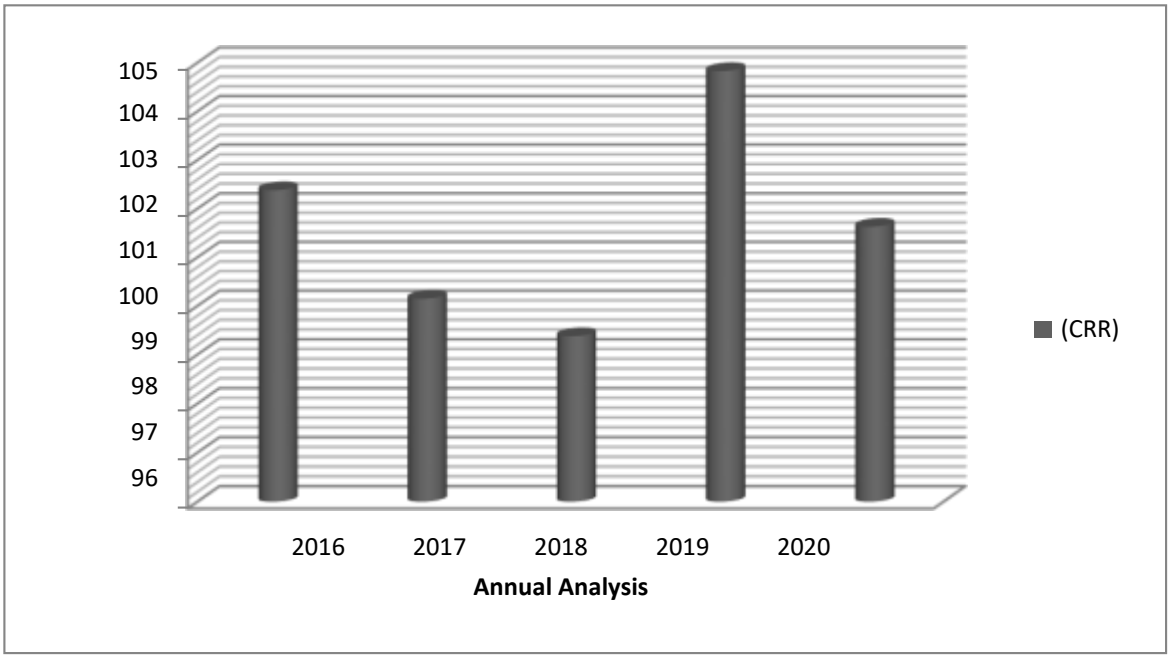

Figure 1. *CRR surplus data at Harapan Bunda Hospital in Batam*

The CRR surplus obtained annually is still below 5% and even decreased in 2018 where the Cost Recovery Rate (CRR) was less than 100%, which only reached 99% more. However, in 2019 from 99% there was a significant jump, which was almost 105%. But then in 2020 there was a decrease in CRR but not so significant, namely 101.63% from the previous year. So that in 2021 there will be an increase from previous years that is higher than in 2019 which reached 105%.

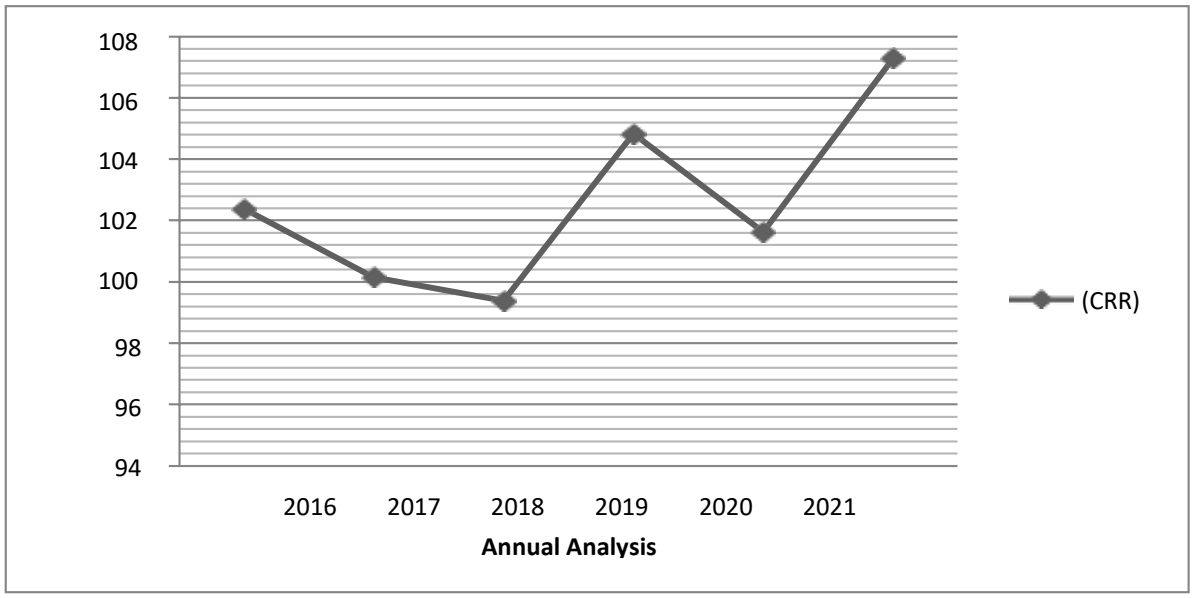

Figure 2. *CRR data at Harapan Bunda Hospital in Batam*

From the diagram above, we can understand that the CRR of Harapan Bunda Hospital in Batam has decreased in 2020 when compared to 2019 and is still relatively low when compared to 2016, although in 2017-2018 it is still relatively low compared to 2020. in 2021 again experienced a significant increase of 1.07 or with an increase in CRR of 107.29%.

Based on the results of interviews that have been conducted with 5 participants or informants, it can be concluded that several themes include:

1. The total cost used in health service products is determined based on the existing tariffs for the use of health services.

   This theme can be seen from the statements of informants, among others:

   "The policy is decided by deliberation to determine the total cost"(P1)

   "The number of costs is stratified, up and down which in 2020 will be around 50 Million More"(P2)

   "The director and marketing set the costs, of course by saying the meeting, and also adjusting the tariff"(P5)

2. Tariffs are charged based on market prices, competitors' prices and the value of services and facilities provided.

   This theme can be seen from the results of interviews with informants, including:

   "In terms of rates and costs, it is very competitive and affordable for the middle to lower class, obgyn services are one of the attractions of the Harapan Bunda Hospital in terms of the rates offered in the form of SC packages starting from class 1, 2, 3, and VIP, this is adjusted to the price. competitors as well, as well as the facilities we provide" (P1).

"The rates at this hospital are very competitive, the hospital always checks market prices, never makes tariffs at will, we always consult in determining tariffs and also adjust them to BPJS regulations" (P4).

"The tariff for a disease through INAcBGs is sometimes not appropriate, which requires hospitals to cross subsidize" (P2)

3. Service utilization at Harapan Bunda Hospital has met the maximum supply

This theme can be seen from the results of interviews with informants, including:

"Utilization of services at this hospital, yes, sometimes it goes up and down, but in my opinion it is maximum and fulfills it" (P1)

"I think the service we provide is difficult to maximize and is appropriate, but sometimes there are ups and downs too, seen from the ups and downs of patients who come to the hospital" (P2)

Apart from interviews, this theme is also reinforced by the results of a document search, that the data in 2021, the number of disease sufferers, totaling 4222 people, only about 53 people who came out dead for various reasons, not from the cause of the disease suffered when they entered. While the patients who came out in good health can be said to be 90% of the total number, so it can be concluded that the service utilization at Harapan Bunda Hospital has met the maximum supply.

4. The use of technology, social media is a strategic step for hospitals in increasing the Cost Recovery Rate (CRR)

This theme can be seen from the results of interviews with informants, including:

"Using and utilizing digital technology, social media is what we can do" (P1)

"Hospitals are currently intensively making promotions through technology media, so that they are not outdated, heheheheh" (P5)

"It's been active since the beginning, we promote, through the media, what facilities we have, and the services we provide, like that" (P3)

Based on the research results obtained, the tariff is the value of a service that is determined by the size of a sum of money based on the consideration that with the value of money a hospital is willing to provide services to patients. Hospital rates are an aspect that is highly considered by private hospitals as well as by government-owned hospitals. For some government hospitals, rates are indeed set based on a Decree of the Minister of Health or the Regional Government. This shows that there is strict control by the government as the owner of the hospital as a firm or business actor. However, it is recognized that government tariffs generally have a low cost-recovery.

If the tariff has a low-cost recovery rate applied to the lower service class (eg class III) then it is something that is feasible, so that there is a government subsidy for the poor to use hospital services. However, if the cost recovery rate is also low for the VIP class, for example, then subsidies may occur for the upper class. The existence of a self-funding policy has given the authority to set rates to hospital directors, especially for VIP and class I wards which do not affect the poor much. Therefore, an understanding of the concept of rates needs to be known by hospital managers. In microeconomics, a balance point is known, namely the price is in equilibrium based on demand and supply. Against this background of ownership, rates can be set for various purposes.

First, Tariffs for Cost Recovery. Rates can be set to improve hospital cost recovery. This situation is especially true for government hospitals whose subsidies are getting less and less. In the past, the central government's hospital self-financing policy was determined based on cost-recovery. Therefore, an opinion emerged which stated that the

self-financing policy was related to the increase in hospital rates (Alamsyah, 2011; Wibawanto, 2020).

Second, Setting Tariffs for Cross Subsidies In hospital management, it is hoped that there will be a policy so that the economically strong community can help ease the cost of hospital services for the economically weak community. With this cross-subsidy concept, the VIP or class I ward rates must be above the unit cost so that the surplus can be used to cover losses in class III wards. In addition to cross-subsidies based on the economy, hospitals are also expected to carry out different tariff-setting policies for their parts. For example, IRD has the potential to be part of the loss. Therefore, it is necessary to subsidize other sectors that have the potential to generate profits, such as pharmaceutical installations. This cross-subsidy policy is practically difficult to implement because the rates for hospitals that cross-subsidize are far above the rates of their competitors. If hospitals impose cross subsidies from existing tariffs, it is feared that there will be a decrease in the quality of service in the long term compared to hospitals that do not have the goal of cross subsidies (Masyhudi, 2008).

In fact, cost analysis through the calculation of unit costs can be used by hospitals as a basis for measuring performance, preparing budgets and subsidies and as a basis for reference in proposing hospital service rates. In addition, it can also find out the cost centers in the hospital, so that the hospital leadership will more easily identify which cost centers are experiencing a deficit so that the necessary preventive actions or interventions can easily be taken.

The results of this study are in line with research conducted by Ira Ummu Aimanah, Made Asri Budisuari and Rachmad Supriyanto that cost analysis through the calculation of unit costs (unit cost) can be used by hospitals as a basis for measuring performance, as a basis for budgeting and subsidies, and can It is also used as a reference in proposing new and affordable hospital service rates. It is necessary to carry out a cost analysis using a cost calculation method based on the real need for the cost per unit of service so that an actual tariff calculation can be obtained that can provide a break-even point and the expected level of recovery (Aimanah et al., 2018).

Research conducted by Mutia Arfiani, Heru Fahlevi and Zuraida, this study aims to analyze the cost recovery rate (CRR) and cost control in government hospitals after the implementation of Indonesian Diagnostic Related Groups/ Cases Based Groups (INA-DRGs/ CBGs). The results of the study found that the accumulated CRR was only 60%, which means that the INA-CBGs tariff was only able to cover 60% of the costs incurred by the hospital. This study also found differences in claims and INA DRGs/CBGs differences between patient age, gender, days of hospitalization and severity. Cost control in the hospitals studied still uses an aggregate/total cost approach and has not used a case-by-case approach so that cost control is not optimal (Mutia Arfiani, Heru Fahlevi, 2020).

Research conducted by Seharly, this study uses a case study with observation techniques on all financial transactions in 2007 and all inpatients in 2007. The results of the study obtained Cost Recovery Rate (CRR) in particular (CRR-3) above 100% of the PERDA rate that means that the hospital gets a profit, in 2007 (Seharly, 2007).

Research conducted by Arifah Ridhatul Aini, Thinni Nurul Rochmah, shows that optimization of CRR at the RSGM FKG UA can be done by evaluating the comparison of service rates. The number of services and cost efficiency in the RSGM FKG UA must also be considered. The rates used in the UPF Conservation RSGM FKGUA must be adjusted to the unit cost calculation. RSGM FKG UA also needs to do market broadening to achieve the target of patient visits. Cost containment efforts (cost control) can be done through planning which is done by predicting or forecasting market prices one year ahead. Cost

containment efforts can also be carried out by increasing the ability of employees through learning or training tasks and skills, cultivating a frugal attitude to employees by installing regulatory stickers and posters as an effort to cost efficiency (Aini & Rochmah, 2013).

The total cost of the product at Harapan Bunda Hospital in Batam has been inputted through the data provided to the author, where every year there is a flurry of costs that are influenced by hospital services. To be able to see the results of the Cost Recovery Rate (CRR) every year. The CRR surplus obtained annually is still below 5% and even decreased in 2018 where the Cost Recovery Rate (CRR) was less than 100%, which only reached 99% more. However, in 2019 from 99%, there was a significant jump, which was almost 105%. But then in 2020 there was a decrease in CRR but not so significant, namely 101.63% from the previous year. So that in 2021 there will be an increase from previous years that is higher than in 2019 which reached 105%.

The results of interviews and observations of researchers at Harapan Bunda Hospital in Batam that in 2020 Harapan Bunda Hospital received a total income of RP. 56,022,780,611 with costs to be incurred, namely RP. 52,213,165,126. So based on the calculation of the percentage or CRR at Harapan Bunda Hospital, namely: 107.29%. So based on the percentage results above, the CRR of Harapan Bunda Hospital in 2020 is 101.63%, which is a significant decrease from the previous year, which was 105%. So if we describe it through a diagram, we will see the CRR journey of the Harapan Ibu Hospital every year until 2020.

The CRR of Harapan Bunda Hospital, Batam, decreased in 2020 when compared to 2019 and was still relatively low when compared to 2016, although in 2017-2018 it was still relatively low compared to 2020. However, in 2021 it experienced a significant increase again. namely 1.07 or with an increase in CRR of 107.29%. So that in terms of how to determine the tariff for service products at Harapan Bunda Hospital and its comparison with competitor Hospital rates in Batam, there are actually other considerations that can be used in determining service prices.

First, it is determined based on market base pricing, which is how much the patient can afford. The price is set first, then other assumptions are adjusted. This method is often used by car manufacturers. After knowing that the people's purchasing power of cars is in the range of 150 million, a car product that costs that much is made. So don't be surprised if now many car products are sold with a price range of 150 million. Second, based on competitor base pricing, which is the price of services at competing hospitals, a policy of equalizing, raising, or lowering prices is taken. Policy making is based on the hospital's ability to compete. Third, based on the estimated value of the services we provide (value base pricing), namely pricing based on the functional value (unit cost) and the interpretation of the emotional value of the services, as well as relating to the perceptions that want to be raised in the minds of patients.

To this day, based on the results of observations and interviews of researchers with hospitals and hospital patients, that the utilization of services at Harapan Bunda Hospital has met this maximum supply, it can be seen from the observation and analysis of data contained in hospitals with incoming and outgoing diseases. The analysis results from document tracing that of the total number of disease sufferers, which amounted to 4222 people, only about 53 people came out dead for various reasons, not from the cause of the disease suffered when they entered. While the patients who came out in good health can be said to be 90% of the total number, so it can be concluded that the service utilization at Harapan Bunda Hospital has met the maximum supply.

The strategy carried out by Harapan Bunda Hospital in increasing CRR is, among others, by promoting several superior products for specialist doctor services, promoting is

carried out not only on print media but also through social media (android applications) which are viral today such as Whatsapp, Telegram, Facebook, WEB and so on. Harapan Bunda Hospital can be said to be a hospital that does not want to be out of date, they are always aware of technological advances to develop in terms of providing services to the community. This can be seen from the results of the author's observations and free interviews with hospital leaders where they encourage employees to follow things that are developing service capabilities in the IT field. This can be seen through the Harapan Bunda Hospital website about their activities in the field of health services to the community and increasing human resources in the IT field.

IV. Conclusion

The conclusion of the study shows that the method of determining the tariff for service products at Harapan Bunda Hospital and its comparison with the rates of competitors' hospitals in Batam means that in fact there are other considerations that can be used in determining the price of services, namely, first, it is determined based on market price (market base pricing). Second, based on the price of competing hospitals (competitor base pricing) and third, based on the estimated value of the services we provide (value base pricing). service utilization at Harapan Bunda Hospital has met the maximum supply. In addition, the strategy taken by Harapan Bunda Hospital in increasing CRR is, among others, by promoting several superior products for specialist doctor services, promoting is carried out not only on print media but also through social media (android applications) which are viral today such as Whatsapp, Telegram., Facebook, WEB and so on.

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