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## Calculation of Income on Phaco Operations of BPJS Patients at Padang EYE Center Special Hospital in 2018

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**Abstract:** This study aims to find out how the Pacho Operation Income for BPJS Patients at the Padang Eye Center Special Eye Hospital in 2018. The type of research used is quantitative descriptive research by calculating the amount of income received by the Padang Eye Center Special Eye Hospital for Pacho Operations for BPJS patients based on BPJS rates and based on the rates determined by the Padang Eye Center Special Eye Hospital. From the results of research on the Padang Eye Center Special Eye Hospital, the amount of income based on the tariff set by RSKM PEC was Rp.23,935,000,000 from the number of surgical patients during 2018 as many as 3,395. While the amount of income paid by BPJS is Rp. 23,765,000,000.

**Keywords:** Pacho Operation Income, Patients, BPJS

### INTRODUCTION

Based on Law no. 44 of 2009 concerning hospitals which states that hospitals can be established by the private sector. The private sector that establishes the hospital in question must be in the form of a legal entity whose business activities are only engaged in the hospital sector. Hospital services are medical and non-medical services. Hospital services involve patients, doctors, nurses, and hospital staff. In providing health services, hospitals earn income from services and facilities provided, one of which is inpatient and outpatient services.

The main income of a hospital generally comes from its operational activities. Such as operations (surgical) activities, laboratory-related activities, and other health activities such as outpatient and inpatient care. In the activities carried out by the hospital, it cannot be separated from the costs incurred for its operational activities.

Awareness about the importance of social protection guarantees continues to grow in accordance with the mandate of the amendment to the 1945 Constitution Article 34 paragraph 2, which states that the state develops a Social Security System for all Indonesian people. The issuance of Law Number 40 of 2004 concerning the National Social Security System (SJSN) is a

strong evidence that the government and related stakeholders have a great commitment to realizing social welfare for all its people (Law No. 40 2004).

BPJS Kesehatan (Social Security Administering Body) is a State-Owned Enterprise specially assigned by the government to provide health care insurance for all Indonesian people. BPJS Kesehatan serves the treatment process and provides relief in terms of financing health facilities. These health facilities are obtained at hospitals that have collaborated with BPJS health.

Padang Eye Center Special Eye Hospital is a form of private service business. providing eye examination services, providing eye surgery services, establishing and running an optical business, establishing and running a pharmacy/drug shop business, pharmaceutical wholesalers, and establishing and running a business in the laboratory sector, all eye health service businesses carried out by the Padang Eye Special Hospital. Eye Center has always been based on the basic value that upholds "Serving With Heart". Padang Eye Center Special Eye Hospital has excellent services in the field of Cam Vision, Retina, Corneal Transplant.

One form of service at the Padang Eye Center Special Eye Hospital is Phaco Operation (Cataract Surgery) for BPJS patients. Phaco surgery is a modern cataract removal surgery using an emulsification device (commonly called a laser) to soften and remove the cataract lens at the same time, and attach a collapsible IOL lens to provide patient safety and comfort due to the short duration of the operation, without stitches. , rapid and sufficient recovery with topical anesthesia (anesthesia drops).

One of the problems that often arises is the difference between BPJS rates and Hospital rates which results in the difference. The following will present data on the difference in phaco surgery rates requested by BPJS with those provided or facilitated at the Padang Eye Center Special Eye Hospital.

The operating rates set at Padang Eye Center Hospital based on the type of surgery level in 2018 are:

**Table 1. The operating rates set at Padang Eye Center Hospital are based on the type of surgery level in 2018.**

| No | Operation Tier | Tariff        |
|----|----------------|---------------|
| 1  | Package 1      | Rp. 8.500.000 |
| 2  | Package 2      | Rp. 7.000.000 |
| 3  | Package 3      | Rp. 6.500.000 |

Source: RS. Special Eye Padang Eye Center

Meanwhile, the amount of the return on pacho operating costs paid by BPJS is Rp. 7,000,000 both the operating level packages 1,2 and 3. This rate has been approved by BPJS and the Hospital

## LITERATURE REVIEW

### Understanding Income

According to the Indonesian Institute of Accountants (2010) in PSAK No. 23 concerning income, "the notion of income is the gross inflow of economic benefits arising from the normal activities of the entity during a period if the inflow results in an increase in equity, which does not come from the contribution of investors. Harnanto (2019:102) writes that income is an increase or increase in assets and a decrease or decrease in company liabilities as a result of

operating activities or the procurement of goods and services to the public or consumers in particular. Revenue according to Samryn (2016: 57) is an increase in assets or a reduction in liabilities originating from the delivery of goods or services in the context of the company's commercial activities. The income that has not been realized into cash is called receivables and after it is realized the receivables turn into cash.

Based on the explanations above, a conclusion is drawn that revenue is the result obtained by a company through the creation and delivery of goods, providing services, or other activities that result in an increase in assets or a decrease in business liabilities within a certain period.

### **Income Characteristics**

Warrant, Carl S, et al. (2016: 127) There are certain characteristics of income that determine or limit the amount of rupiah that enters. These characteristics are, among others, based on the source of income, products, and main activities of the company and the amount of rupiah of income and matching.

#### **1. Sources of funding**

The amount of rupiah assets increases in various ways but not all of these ways reflect income.

#### **2. Company's main products and activities**

The company's products are usually in the form of goods or services. Certain companies may very well produce various kinds of products, either in the form of goods or services, or both, which are very different in type or in importance to the company. Sometimes products that are produced by chance when, related to the company's main activities or that arise irregularly, are often viewed as an element of non-operating income.

#### **3. Total Rupiah Revenue and Matching Process.**

Revenue is the amount of rupiah of the unit selling price times the quantity sold. Companies will generally expect a profit, namely the amount of rupiah income is greater than the amount charged.

### **Factors Affecting Income**

Mulyadi (2017: 107), the factors that affect the volume of revenue in the company are as follows:

- a. Sales conditions and capabilities
- b. Market conditions
- c. Capital
- d. Company operating conditions

According to Kasmir ((2012, p.46) in the income statement there are two income groups consisting of:

- a. Main Income
- b. Other income

Main income is the main income derived from the company's main activities, and other income comes from income that is not the main activity of the company. For example, interest income for trading companies.

## **Recognition of BPJS Patient Income in Hospitals**

The government's policy of administering the National Health Insurance (JKN) indirectly affects the hospital accounting process. The process that most noticeably changes is the hospital revenue cycle.

There are several things that cause changes in the accounting process in the revenue cycle:

1. First, the JKN tariff is not the same as the rate applicable at the hospital. The amount of the JKN tariff is determined based on the regulation of the minister of health.
2. Second, the process of submitting JKN patient claims takes time. Hospitals cannot directly determine the amount of JKN patient claims immediately after the patient has finished receiving services.

According to PSAK ETAP, a service company can recognize revenue if the outcome of a transaction can be estimated reliably. Reliable criteria include:

1. The amount of revenue can be measured reliably;
2. It is probable that the economic benefits associated with the transaction will flow to the entity;
3. The level of completion of transactions at the end of the reporting period can be measured reliably; and
4. The costs incurred in the transaction and the costs of completing the transaction can be measured reliably.

According to PSAP in PP 71 of 2010, LO income is recognized when the right to the income arises or there is an inflow of economic resources.

## **Income of BPJS Health Patients at Padang Eye Center Hospital**

Special Eye Hospital Padang Eye Center is an advanced level hospital. As an advanced level hospital, the hospital participates in the National Health Insurance (JKN) program. The National Health Insurance (JKN) is administered by the Social Security Administering Body (BPJS), which was formerly PT Health Insurance (ASKES). The legal basis for this National Health Insurance (JKN) is Law no. 40 of 2004 concerning the National Social Security System (SJSN).

## **RESEARCH METHODS**

The research method contains the type of quantitative research, because this research is presented with numbers. This is in accordance with the opinion of Sugiyono (2015: 120) who stated "Quantitative research is a research approach that is widely required to use numbers, starting from data collection, interpretation of the data, and the appearance of the results." This study uses a quantitative approach with quantitative data on the amount of income and the number of phaco surgery patients of BPJS patients at the Padang Eye Center Special Eye Hospital in 2018 to determine the calculation of the income for BPJS patients' phaco surgery at the Padang Eye Center Special Eye Hospital in 2018 according to the problem formulation in this research.

## **FINDINGS AND DISCUSSION**

### **Calculation of Phaco Operation Income for BPJS Patients based on the tariff determined by BPJS at the Padang Eye Center Special Eye Hospital**

This section contains data (in concise form), data analysis and interpretation of the results. The results can be presented with tables or graphs to clarify the results verbally, because

sometimes the display of an illustration is more complete and informative than the display in the form of a narrative.

In accordance with the title of this study, the calculation of Phaco Operations Income for BPJS Patients at the Padang Eye Center Special Eye Hospital in January-December 2018, the calculation is divided into quarters during 2018. The amount of increase and decrease in the quarter is as shown in table 2:

**Table 2. BPJS Patient Phaco Operation Income Based on the tariff determined by BPJS at the Padang Eye Center Special Eye Hospital in 2018 (Rp).**

| No    | Month     | Total Patient | Income             | Quarterly        | Increase/Decrease |
|-------|-----------|---------------|--------------------|------------------|-------------------|
| 1     | January   | 417           | Rp. 2.919.000.000  | Rp.7.133.000.000 | -                 |
| 2     | February  | 290           | Rp. 2.030.000.000  |                  |                   |
| 3     | March     | 312           | Rp. 2.184.000.000  |                  |                   |
| 4     | April     | 320           | Rp.2.240.000.000   | Rp.5.278.000.000 | (1.855.000.000)   |
| 5     | May       | 198           | Rp.1.386.000.000   |                  |                   |
| 6     | June      | 236           | Rp.1.652.000.000   |                  |                   |
| 7     | July      | 421           | Rp. 2.947.000.000  | Rp.6.615.000.000 | 1.337.000.000     |
| 8     | August    | 278           | Rp. 1.946.000.000  |                  |                   |
| 9     | September | 246           | Rp. 1.722.000.000  |                  |                   |
| 10    | October   | 224           | Rp.1.568.000.000   | Rp.4.739.000.000 | (1.876.000.000)   |
| 11    | November  | 252           | Rp.1.764.000.000   |                  |                   |
| 12    | December  | 201           | Rp. 1.407.000.000  |                  |                   |
| Total |           | 3.395         | Rp. 23.765.000.000 |                  |                   |

Source: Processed by the Author

From Table 2 above, it can be seen that BPJS Patient Phaco Operation Income is based on the tariff determined by BPJS at RSKM PEC. Where the total Phaco surgery patients in 1 year are 3,395 people with a total income paid by BPJS is Rp. 23,765,000,000 from Quarter I to Quarter II decreased by Rp. 1,855,000,000, while Quarter II to Quarter III increased by Rp. 1,337,000,000, from Quarter III to Quarter IV it decreased by Rp. 1,876,000,000.

### Calculation of Phaco Operation Income for BPJS Patients based on Padang Eye Center Special Eye Hospital Rates

In accordance with the title of this study, the calculation of Phaco operating income for BPJS patients at the Padang Eye Center Special Eye Hospital from January to December 2018, the calculation is divided into quarters during 2018. The amount of increase and decrease in the quarter is as shown in:

**Table 3. Phaco Operation Income for BPJS Patients based on Padang Eye Center Special Eye Hospital Rates in 2018 (Rp)**

| No | Ket.       | Total patients | Income        | Total         | Increase/Decrease |
|----|------------|----------------|---------------|---------------|-------------------|
| 1  | Quarter I  |                |               | 7.184.500.000 | -                 |
|    | Package 1  | 204            | 1.734.000.000 |               |                   |
|    | Package 2  | 306            | 2.142.000.000 |               |                   |
|    | Package 3  | 509            | 3.308.500.000 |               |                   |
| 2  | Quarter II |                |               | 5.316.000.000 | (1.868.500.000)   |

|   |             |     |                    |               |                 |
|---|-------------|-----|--------------------|---------------|-----------------|
|   | Package 1   | 151 | 1.283.500.000      |               |                 |
|   | Package 2   | 226 | 1.582.000.000      |               |                 |
|   | Package 3   | 377 | 2.450.500.000      |               |                 |
| 3 | Quarter III |     |                    |               |                 |
|   | Package 1   | 189 | 1.606.500.000      | 6.662.500.000 | 1.346.500.000   |
|   | Package 2   | 284 | 1.988.000.000      |               |                 |
|   | Package 3   | 472 | 3.068.000.000      |               |                 |
| 4 | Quarter IV  |     |                    |               |                 |
|   | Package 1   | 135 | 1.147.500.000      | 4.772.000.000 | (1.890.000.000) |
|   | Package 2   | 203 | 1.421.000.000      |               |                 |
|   | Package 3   | 339 | 2.203.500.000      |               |                 |
|   | Total       |     | Rp. 23.935.000.000 |               |                 |

Source: Processed by the Author

From Table 3 above, it can be concluded that the Phaco Operation Income for BPJS patients is at the rate determined by RSKM PEC. Where the total Phaco surgery patients in 1 year were 3,395 people with a total income of Rp. 23,935,000,000 from Quarter I to Quarter II decreased by Rp.1,868,500,000, while Quarter II to Quarter III increased by Rp.1,346,500,000, from Quarter III to Quarter IV decreased by Rp. 1,890,000,000.

**The difference in the income of BPJS patients' phaco operations based on the rates set by BPJS and the Hospital**

In accordance with the title of this study, the calculation of phaco operating income for BPJS patients at the Padang Eye Center Special Eye Hospital from January to December 2018, the calculation is divided into quarters during 2018. The amount of difference in the quarters is as shown in:

**Table 4. Difference in Phaco Operation Income for BPJS Patients between BPJS rates and the Padang Eye Center Special Eye Hospital in 2018 (Rp)**

| No | Quarter | BPJS            | Hospital        | Difference   | %      |
|----|---------|-----------------|-----------------|--------------|--------|
| 1  | I       | 0               | 0               | 0            | 0      |
| 2  | II      | (1.855.000.000) | (1.868.500.000) | (13.500.000) | 72,25% |
| 3  | III     | 1.335.000.000   | 1.346.500.000   | 11.500.000   | 54,06% |
| 4  | IV      | (1.876.000.000) | (1.890.000.000) | (14.000.000) | 74,07% |

Source: Processed by the Author

From Table 4 above, it can be concluded that the difference between the Phaco Operations Income of BPJS Patients and the Hospital Quarter I to Quarter II experienced a difference of Rp. 13,500,000 with a value of 72.25%. Meanwhile, the second quarter to the third quarter is Rp. 11,500,000 with a value of 54.06%. And Quarter III to Quarter IV Rp. 14,000,000 with a value of 74.07%.

**CONCLUSION AND RECOMMENDATION**

**Conclusion**

1. Calculation of Phaco operating income paid by BPJS at the Padang Eye Center Special Eye Hospital in 2018 refers to the regulations set by BPJS. As previously explained, the payment

provided by BPJS is not determined based on the level of operation or class on the BPJS. Here BPJS stipulates that each operation is Rp. 7,000,000,- multiplied by the number of patients each month. The amount of Phaco surgery payments paid by BPJS at RSKM PEC in 2018 from a total of 3,395 patients was Rp.23,765,000,000.

2. Calculation of BPJS Patient Phaco Operation Income based on RSKM PEC rates. Where the total Phaco surgery patients in 2018 were 3,395 patients with a total income of Rp. 23,935,000,000.
3. The amount of income based on the tariff set by RSKM PEC is Rp. 23,935,000,000 from the number of surgical patients during 2018 of 3,395. While the amount of income paid by BPJS is Rp. 23,765,000,000. Here there is a difference between the hospital's income and that paid by BPJS of Rp. 170,000,000.
4. There is a difference in Phaco Operation Income for BPJS patients and Pacho Operation patients based on hospital rates from Quarter I to Quarter II of IDR 1,868,500,000 or 35.14%. while Quarter II to Quarter III amounted to Rp. 1,346,500,000 or 20.21%. from Quarter III to Quarter IV of Rp. 1,890,000,000 or 39.61%.

### Suggestion

Based on the discussion above, the suggestions that the author wants to convey are as follows:

1. Phaco operating income received by the Padang Eye Center Special Eye Hospital from BPJS in 2018 decreased in the first quarter to the second quarter. Therefore, the management of the Padang Eye Center Special Eye Hospital further improve services to patients and increase marketing for further knowledge about the Padang Eye Center Special Eye Hospital.
2. The rate of return of income for Phaco surgery patients between hospitals and those paid by BPJS there is a significant difference, it would be nice for the submission of fees from RSKM PEC to be adjusted to the rates set by BPJS, so the difference that occurs is not too significant

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