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ANALYSIS OF DETERMINING INPATIENT RATES AND THEIR RELATIONSHIP TO MINIMUM SERVICE STANDARDS (SPM) IN REGIONAL GENERAL HOSPITALS
(Case Study at Budhi Asih Regional Hospital)

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ABSTRACT

The aim of this research is to analyze the difference in the basic price applied by Budhi Asih Regional Hospital with the basic price produced using Activity Based Costing and analyze the minimum service standards at the hospital. The method used in this research is a qualitative method. The data used from the hospital only includes data for 2018. The benefit of this research is to increase knowledge and insight regarding the comparative application of inpatient rates at Budhi Asih Regional Hospital with Activity Based Costing and its relation to Minimum Service Standards for hospital inpatient care in determining inpatient rates. For hospitals, it is hoped that this research can provide an alternative way to calculate inpatient service rates using Activity Based Costing. The results of this study show that the rates for inpatient services using Activity Based Costing when compared with the rates at Budhi Asih Regional Hospital provide smaller results. The minimum hospital service standards illustrate that the ideal indicators are in calculating BTO, TOI, GDR, and NDR. Meanwhile, the non-ideal indicators are in the Av.LOS and BOR calculations.

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1. INTRODUCTION

The Regional Public Service Agency (BLUD) is a Regional Work Unit (SKPD) or Work Unit in SKPD within the regional government environment whose aim is to provide services to the community in the form of providing goods and services that are sold without prioritizing making a profit, and in carrying out its activities is based on the principle efficiency and productivity. The Regional Public Service Agency is a system implemented by the technical implementation unit of the service or regional agency to provide services to the community that have flexibility in regional financial management patterns in general. Flexibility is freedom in financial management patterns by implementing sound business practices to improve services to the community without seeking profit in order to promote general welfare and make the nation's life smarter. In financial management, BLUDs are given flexibility in the form of, first, cash management, second, income and expense management, third, receivables management, fourth, debt management, fifth, accounting preparation, sixth, procurement of goods and services, seventh, direct fund management, eighth, management of remaining cash. at the end of the fiscal year.

Regional General Hospitals are the work units in SKPDs whose status has most often been changed to BLUD (Regional Public Service Agency). The distinctive characteristic of RSUD is that it is given BLUD status, for example, firstly it provides services directly to the community, secondly it collects payment for the services provided, thirdly the income obtained from the services it provides is quite significant.

The issue of determining tariffs is one of the important management decisions and must be calculated carefully, because this determines whether people will use health services. Setting rates that are too high results in patients moving to competing hospitals, while setting rates that are too low results in the hospital being unable to cover the costs incurred.

Minister of Health Regulation (Permenkes) Number 51 of 2018 which contains references for the imposition of cost contributions and cost differences in the health insurance program. According to a news source that the author accessed on a website written by Widiya Wiyanti (2019), the new regulations regarding cost sharing and cost differences in the health insurance program have attracted public attention. Meanwhile, reducing inpatient costs at the beginning of 2019 has not yet been implemented in all health

facilities in Indonesia. Head of the Legal and Organizational Bureau of the Ministry of Health, Sundoyo, SH, MKN, MHum cannot confirm when this fee regulation will be implemented, because it requires quite a long process until it is finally determined by the Minister of Health.

Health services are a basic need for society. Where public facilities operating in the health sector are the main part that is really needed by the community. The aim of health services is to meet the needs of the community in ensuring health services. The community is very dependent on public facilities such as hospitals. This shows that there is a very influential relationship between the two parties from the community and the hospital, so that the needs of the community are for the hospital, and the hospital also has the aim of ensuring the health needs of the community.

WHO (World Health Organization) states that a hospital is an integral part of a social and health organization with the function of providing complete (comprehensive) services, curing disease (curative) and preventing disease (preventive) to the community. A hospital can be defined as a health service that provides health services that provide inpatient, outpatient and emergency services.

The operation of hospitals in Indonesia is regulated in Law Number 44 of 2009 which is based on Pancasila and is based on human values, ethics and professionalism, benefits, justice, equal rights and anti-discrimination, equality, protection, patient safety, and has social factors. Based on RI Law. No. 44 of 2009 concerning Hospitals, explains that hospitals have functions, namely, firstly maintaining and improving individual health through comprehensive second and third level health services according to medical needs, secondly providing treatment and health recovery services in accordance with hospital service standards, thirdly, the implementation of research and development and screening of technology in the health sector in the context of improving health services by paying attention to the ethics of science in the health sector, and finally the implementation of education and training of human resources in the context of increasing capabilities in providing health services.

According to Kaunang et al. (2015) the best service is one of the responsibilities of hospitals, so hospitals are required to be able to utilize technology from the health sector, communication, information and transportation sectors which can support health services so that hospitals are able to provide the best service. The public's increasing need for health services such as hospitals must be balanced with adequate facilities. The increasing need for health services is due to the increasing number of diseases that arise due to people's unhealthy living patterns, the large number of foods that contain excessive preservatives, and the many new viruses that have emerged, such as COVID-19 (Corona Virus Disease 19) which appeared at the end of 2019.

As time goes by, the condition of hospitals which initially had a purely social purpose has shifted to become socio-economic. This condition occurs because hospital expenses are increasing every day which is not balanced with hospital income which is becoming increasingly difficult to obtain. To manage a hospital well and try not to lose money, of course you need knowledge about hospital management. As a non-profit organization which is capital intensive, labor intensive and even technology intensive, it is very ironic, on the one hand, running it professionally requires relatively high costs, so the profit-making function plays a very important role, but on the other hand, the humanitarian function of helping others really requires sincerity and devotion. Of course, it is difficult to balance these two needs, so the role of the Government is very necessary because it is related to the health of citizens. Preventive outreach activities related to public health are very necessary.

According to Pratiwi (2016) in her book entitled Public Sector Audit, it is stated that accountability in hospital management is certainly needed, both from an operational and financial perspective. From the operational side, it relates to ethical issues, the use of health workers, medical equipment with the latest technology, and management that is appropriate to its function. Meanwhile, from the financial side, it takes the form of transparent financial management, and also responsibility for results. Factors that influence hospital survival are hospital admissions based on hospital rates. The amount of the service charge is intended to cover other costs at the hospital. One of the hospital service rates is the room service rate. The room rate set by the hospital must cover all costs incurred.

The issue of determining tariffs is one of the important management decisions and must be calculated carefully, because this determines whether people will use health services. Setting rates that are too high results in patients moving to competing hospitals, while setting rates that are too low results in the hospital being unable to cover the costs incurred. The large number of people who need health services means that business people are currently competing to build places that provide complete health services, such as having adequate health services, conducive places and good management, superior workforce, and not forgetting social responsibility. .

A hospital is a production system that does not produce tangible products but the products produced are in the form of services or services. The main task of a hospital is to provide treatment, care and services. In its efforts to provide health services, hospitals earn income from the facility services provided. One of them is inpatient services.

According to PMK RI No. 4 of 2019 concerning Technical Standards for Fulfilling the Quality of Basic Services in Minimum Service Standards in the Health Sector, Minimum Service Standards (SPM) in the health sector are provisions regarding the type and quality of minimum basic services in the health sector which is a mandatory government matter that every citizen has the right to obtain. Yusuf (2012) stated that the SPM in the health sector has been regulated in a standard SPM format containing three main materials, namely, details of authority, type of service, and indicators of achievement or completion and health service activities carried out.

Many companies, including hospitals, still use traditional or what is also called conventional cost accounting in determining product prices. Traditional cost accounting systems only use unit level activity drivers to assign costs to products, this will cause many problems because the products produced cannot reflect the costs actually absorbed to produce the product. As a result, under costing products and over costing products will appear. The use of full costing and variable costing methods in the accounting system causes inaccurate decision making, especially on product prices, so it is necessary to implement a system for determining product cost prices that will produce accurate cost information known as Activity Based Costing (ABC). According to the Cost Accounting book by Dewi & Kristanto (2006) in the Activity Based Costing and Activity Based Management chapters, an activity based costing system is defined as a cost calculation system in which more than one factory overhead cost pool is allocated. uses a basis that includes one or more factors that are not related to volume (non-volume-related factors).

This is of course different from traditional costing systems, where in this system the product and related production volume are the causes of costs. Compared to traditional cost calculation systems, Activity Based Costing focuses more on cost tracing. The traditional cost calculation system only traces direct raw material costs and direct labor costs to each unit of output, whereas factory overhead costs are allocated through assignments. However, Activity Based Costing recognizes that many other costs can in fact be traced—not to units of output, but to the activities required to produce the output. The purpose of Activity Based Costing is to allocate costs to transactions from activities carried out in an organization and then allocate these costs appropriately to products according to the activity usage of each product. The benefits of Activity Based Costing are improving the quality of decision making, providing activity-based cost information so that it allows management to carry out activity-based and continuous improvements to activities to reduce factory overhead costs.

Based on the results of research conducted by Rahayu (2012), the calculation of inpatient service rates using the Activity Based Costing method when compared with the rates based on the Skep of the Head of the West Kalimantan Regional Police Head of Health and Dokkes Number: KEP/22/VI/2010, the Activity Based Costing method provides the same rate calculation results. lower. Meanwhile, research by Jayanti and Mildawati (2014) shows that in calculating rates for inpatient services using the Activity Based Costing method, many differences in rates occur because each inpatient classroom charges a lot of overhead costs for each product.

To answer this problem, researchers will apply Activity Based Costing at Budhi Asih Hospital which is predicted to be the appropriate method for calculating rates for inpatient services. This Activity Based Costing method provides information about all costs charged to the inpatient rate, so that the inpatient costs obtained will be accurate.

The reason the researcher chose Budhi Asih Hospital as the research object was because this hospital is one of the type B hospitals in Jakarta and is a government hospital whose ownership status is with the DKI Jakarta Provincial Government. On the Budhi Asih Regional General Hospital website, the Official Portal of the DKI Jakarta Provincial Government, this hospital has 267 beds and its management status is with the DKI Jakarta Provincial Government Health Service.

2. METHOD

This study aims to analyze inpatient rates based on Activity Based Costing calculations when linked to Minimum Service Standards. In carrying out the research, the research location was Budhi Asih Regional Hospital. The data sources in this research are reports on inpatient rates at Budhi Asih Regional Hospital and reports on minimum service standards at Budhi Asih Regional Hospital for 2018. Data collection in this inpatient rate report uses archival or documentation methods that have been managed by the hospital. This

data includes data on fixed costs, variable costs, and supporting data (number of inpatients, room size, and length of days the patient is in the hospital). The type of data used is primary and secondary data. Data collection to be used in the research was carried out in 3 ways, namely: Direct Observation, Interviews, Documentation. This research uses descriptive analysis, used so that researchers know and are able to explain the characteristics of the variables being studied.

3. RESULTS AND DISCUSSION

Presentation of Research Findings

RSUD Budhi Asih is a Regional General Hospital belonging to the Provincial Government of DKI Jakarta with class Type B Non-Educational as determined based on the Decree of the Minister of Health of the Republic of Indonesia Number 434/Menkes/SK/IV/2007 dated 10 April 2007. RSUD Budhi Asih is located on Jl. Dewi Sartika Cawang III No. 200, East Jakarta. Budhi Asih Hospital has a land area of 6,381m2. The history of the establishment of RSUD Budhi Asih was originally a polyclinic founded in 1947 which served specifically for neglected residents who were sick at the Karya Taman Harapan orphanage. On December 19, 1962, it was initiated as a center for healing, care and assistance for the poor by the Minister of Social Affairs of the Republic of Indonesia, Mr. HM. Moeldjadi Djoyomartono.

On July 7 1979, it was built as a Social Hospital with the decision to lay the first stone by the Governor of the Special Capital Region of Jakarta, Mr Tjokropranoto. The construction of the Social Hospital was a project of the DKI Jakarta Social Service in 1978 - 1982. On November 25 1983 it was inaugurated as the Budhi Asih Social Hospital by the Governor of the Special Capital Region of Jakarta, Mr. R. Soeprapto. In 1986 the hospital was handed over to the DKI Jakarta Provincial Health Service and on January 5 1989 based on the Decree of the Governor of DKI Jakarta Province Number 44 of 1989 it was inaugurated as the Regional General Hospital (RSUD) of DKI Jakarta Province.

In order to carry out its main duties and functions, RSUD Budhi Asih refers to the Regulation of the Governor of DKI Jakarta Province Number 389 of 2016 concerning the Organization and Work Procedures of RSUD Budhi Asih. Currently Budhi Asih Regional Hospital is a Regional Referral Hospital for the East Jakarta region based on the Decree of the Director General of Health Efforts Number HK.02.03/I/0363/2015 concerning the establishment of a Regional Referral Hospital.

Table 1 Summary of the History of Budhi Asih Regional Hospital

No.	Year	Stages of Hospital Development
1	1947	This is a special clinic for displaced residents
2	1962	The medical center was initiated by the Minister of Social Affairs of the Republic of Indonesia
3	1979 – 1983	Built and officially as a Social Hospital
4	1986 – 1989	RSUD as UPT Health Service
5	1997 – 2006	Regional Self-Funding Unit Hospital
6	2005	Hospital with a new 12-story building
7	2006	RSUD as PPK-BLUD
8	2007	Class B Non-Educational Hospital
9	2009 – 2014	RSUD as LTD (Governor Regulation Number 73 of 2009)
10	2014 – 2016	RSUD as LTD (Governor Regulation Number 219 of 2014)
11	2017 – Present	RSUD as UPT of the DKI Jakarta Health Service

Source: Data from Budhi Asih Regional Hospital

Analysis of Research Results

Implementation and Achievement Analysis

a. Determining Rates for Inpatient Services at Budhi Asih Regional Hospital

In providing health services to all levels of society, Budhi Asih Hospital provides four classes, namely VIP class, class I, class II, and class III, where each class has different facilities. The facilities available in each class are as follows:

1. VIP Class
   The facilities available are one room consisting of 1 bed, refrigerator, TV, sofa and bathroom.
2. Class I
   The facilities available are one room consisting of 2 beds, TV, sofa and bathroom.
3. Class II
   The facilities available are one room consisting of 3 – 4 beds, a waiting bench and a bathroom.
4. Class III

The facilities available are one room consisting of 4 – 6 beds, a waiting bench and a bathroom.

These differences in facilities result in different rates for each room. The rates for each class of service determined are:

Table 2 Tariffs for Inpatient Services at Budhi Asih Regional Hospital

No	Room type	Rate/Day (Rp)
1	VIP Class	680,000
2	Class I	410,000
3	Class II	265,000
4	Class III	186,000

Source: Data from Budhi Asih Regional Hospital

Budhi Asih Regional Hospital categorizes inpatient costs based on each room. Each room is combined into various classes ranging from VIP class to class III. In order for these costs to be based on each class, the researchers added up the classes based on each room. Budhi Asih Hospital groups costs based on each room. Budhi Asih Regional Hospital has 11 rooms, one room is mixed with several classes. The rooms at Budhi Asih Hospital consist of the West Dahlia Inpatient Room which is class III, the East Dahlia Inpatient Room which is class III, the West Edelweis Inpatient Room which has class I, II and III, the East Edelweis Inpatient Room which has class III, the Inpatient Room. The West & East Mutiara Inpatient Rooms have classes I and II, the West and East Aster Inpatient Rooms have classes I, II, and III, the West and East Cempaka Inpatient Rooms have VIP, I, and II classes, the West Safir Inpatient Roomsand East there are VIP, I, and III classes, the Bougenville Inpatient Room has VIP, I, II, and III classes, the Emerald Inpatient Room has VIP and II classes, the Emerald Inpatient Room has classes I, II, and III. The following is an example of inpatient rate data based on each room:

Calculating Activity Costs into Various Activities

a. Based on unit level activity costs
   Activities based on unit level activity costs are activities carried out every day in carrying out activities in inpatient services. Activities included in unit level activity costs are patient care activities, electricity and water supply activities, consumption provision activities, laundry provision activities.
b. Based on batch related activity costs
   This activity arises if there are production orders whose frequency is not certain. The size depends on the frequency of existing production orders. Activities included in batch related activity costs are administrative management activities.
c. Based on facility sustaining activity costs
   This activity arises due to maintaining the facilities owned by the hospital. Activities included in facility sustaining costs are building maintenance costs and building depreciation costs.

To make it easier to understand the above activities, a breakdown of costs including various activities can be seen in the table below:

Table 3 Details of Activity Costs

Cost Elements	Amount
Unit level activity costs	
Human Resources Costs	Rp.4,157,106,127
Electricity, Water and Telephone Costs	Rp. 141,748,781
Consumption Cost per portion	Rp. 1,810,823,805
Laundry Fees	Rp. 245,807,170
Batch related activity costs	
Administrative costs	Rp.996,120
Facility sustaining activity costs	
Building Maintenance Costs	Rp. 11,002,183
Building Depreciation Costs	Rp. 535,090,083

Source: Budhi Asih Regional Hospital

Calculation of Inpatient Rates Using Activity Based Costing

Based on the results of interviews conducted by the researcher in the personnel and finance section, there are cost activities in the inpatient unit. These cost activities include:

a. Human resource costs
b. Building and building maintenance costs

c. Building depreciation costs
d. Electricity, water and telephone costs
e. Consumption costs
f. Administrative costs
g. Laundry costs

The next stage is to carry out hospital inpatient rates and identify activities using the following formula:

a. The unit rate is equal to the total activity costs divided by the cost driver.
b. Calculate the overhead costs charged to each class by: BOP charged = cost driver rate per unit x driver used by each inpatient class.
c. Add up all activity costs that have been grouped.
d. Divide the total activity costs for each inpatient class by the number of inpatient days in each class.

From the formula above, the results for each room can be obtained which are calculated for each class, the total costs for VIP, I, II and III classes are as in the following table:

Table 4 Total Cost of VIP Class Activities

Activity	Rates Per Unit (Cost Driver)	Drivers	Amount (Rp)
Human Resources	1,354,536	765 people	1,036,220,313
Building Maintenance and Building	10,032	555m2	5,567,845
Building Shrinkage	186.112	555m2	103.292.426
Electricity, Telephone and Water	7,931	3058 days	24,253,093
Consumption (3x)	155,841	3058 days	476,561,778
Administration	216	765 people	165,777
Laundry	74,500	765 people	56,993,065
Total Activity Fee Charged to VIP Class			1,703,054,297
Number of Days Used			3058 days
Inpatient Rates Per Room			556,917

Source: Processed Data

Table 5 Total Class I Activity Costs

Activity	Rates Per Unit (Cost Driver)	Drivers	Amount (Rp)
Human Resources	240,873	3503 people	843,778,560
Building Maintenance and Building	187.87	513m2	96,381
Building Shrinkage	226,001	513m2	115,938,936
Electricity, Telephone and Water	2,219	14012 days	31,105,373
Consumption (3x)	116,538	14012 days	1,632,930,456
Administration	63.41	3503 people	222.127
Laundry	15,336	3503 people	53,724,110
Total Activity Costs Charged to Class I			2,677,795,943
Number of Days Used			14012 days
Inpatient Rates Per Room			191.107

Source: Processed Data

Table 6 Total Class II Activity Costs

Activity	Rates Per Unit (Cost Driver)	Drivers	Amount (Rp)
Human Resources	321,491	2801 people	900,496,407
Building Maintenance and Building	171.16	487m2	84,333
Building Shrinkage	262,439	487m2	127,808,245
Electricity, Telephone and Water	2,703	11204 days	30,286,308
Consumption (3x)	98,619	11204 days	1,104,927,276
Administration	76.88	2801 people	215,342
Laundry	19,388	2801 people	54,306,266
Total Activity Costs Assigned to Class II			2,218,124,177
Number of Days Used			11204 days
Inpatient Rates Per Room			197,976

Source: Processed Data

Table 7 Total Costs of Class III Activities

Activity	Rates Per Unit (Cost Drivers)	Drivers	Amount (Rp)
Human Resources	119,559	11514 people	1,376,610,847
Building Maintenance and Building	10,444	503m2	5,253,624
Building Shrinkage	373,857	503m2	188,050,476
Electricity, Telephone and Water	1,218	46057 days	56,104,007
Consumption (3x)	87,453	46057 days	4,027,822,821
Administration	34.12	11514 people	392,874
Laundry	7,016	11514 people	80,783,730
Total Activity Costs Assigned to Class III			5,735,018,379
Number of Days Used			46057 days
Inpatient Rates Per Room			124,520

Source: Processed Data

The rates obtained using the Activity Based Costing method are then compared with the rates used in inpatient installations. The following table contains a comparison of Activity Based Costing rates with the rates applicable at Budhi Asih Regional Hospital.

Indicators for Assessment of Minimum Hospital Service Standards

In the reference for minimum hospital service standards, there are indicators that will be linked to research in the 2005 Ministry of Health reference. To find out these indicators, researchers visited the Medical Records section of Budhi Asih Regional Hospital. The following is the data that researchers obtained in the Medical Records section of Budhi Asih Regional Hospital:

1. Bed Occupancy Rate (BOR)
   Percentage of bed usage in a certain unit of time. This indicator provides an overview of the high and low levels of bed utilization in a hospital. The ideal parameter value of BOR is 60 – 85%.
   The BOR parameter value at Budhi Asih Regional Hospital in 2018 was 55%. This shows that the Bed Occupancy Rate (BOR) of Budhi Asih Regional Hospital is not ideal in the Minimum Hospital Service Standards because this parameter shows that a low BOR means fewer beds are not being used.
2. Average Length Of Stay (Av LOS)
   The average length of stay for a patient. Apart from providing an overview of the level of efficiency, this indicator can also provide an overview of the quality of service, if applied to a particular diagnosis that is used as a reference (needs further observation). The ideal value of LOS is 6 - 9 days.
   Ideal value Av. The LOS at Budhi Asih Hospital in 2018 was 5. This shows that the Average Length of Stay (Av. LOS) of Budhi Asih Hospital is not ideal in terms of Hospital Service Standards.
3. Bed Turn Over (BTO)

Frequency of bed use, how many times in a certain unit of time a hospital bed is used. This indicator gives an idea of the level of efficiency of bed use. The ideal BTO for one year is 40 - 50 times.
The BTO parameter value at Budhi Asih Regional Hospital in 2018 was 48 times. This shows that the Bed Turn Over (BTO) of Budhi Asih Regional Hospital is considered ideal in the Hospital Minimum Service Standards.

4. Turn Over Interval (TOI)
   The average bed is unoccupied the next time it is filled. This indicator also provides an idea of the level of efficiency of bed use. The ideal empty bed is 1 – 3 days.
   The TOI parameter value at Budhi Asih Regional Hospital in 2018 was 3 days. This shows that the Turn Over Interval (TOI) of Budhi Asih Regional Hospital is ideal in the Minimum Hospital Service Standards.
5. Gross Death Rate (GDR)
   General death rate for every 1000 patients discharged. The GDR value should be no more than 45 per 1000 discharge sufferers.
   The GDR parameter value at Budhi Asih Regional Hospital in 2018 was 44 per 1000 patients discharged. This shows that the Gross Death Rate (GDR) of Budhi Asih Regional Hospital is ideal in the Minimum Hospital Service Standards.
6. Net Death Rate (NDR)
   The death rate more than 48 hours after being treated for every 1000 patients discharged, this indicator provides an overview of the quality of service at the hospital. The NDR value that is considered tolerable is less than 25 per 1000 discharge patients.
   The NDR parameter value at Budhi Asih Regional Hospital in 2018 was 15 per 1000 discharged patients. This shows that the Net Death Rate (NDR) of Budhi Asih Regional Hospital is still tolerable within the Hospital Minimum Service Standards.

Summary of Research Results

In calculations using Activity Based Costing there is a comparison with the rates that apply at Budhi Asih Regional Hospital. as follows:

TABLE 8 Comparison of Tariffs at Budhi Asih Hospital with ABC

Class	Applicable Rates	ABC Rates	Difference
VIP	680,000	556,917	123,083
I	410,000	191.107	218,893
II	265,000	197,976	67,024
III	186,000	124,520	61,480

Source: Processed Data

From the calculation above, it can be seen that there is a difference in the results of calculating rates for inpatient services using the Activity Based Costing method at VIP class rates of IDR 556,917, at class I rates at IDR 191,107, at class II rates at IDR 197,976, and at rates class III amounting to IDR 124,520. In comparing the rates between the Activity Based Costing method and the Budhi Asih Regional Hospital rates, it can be seen that the difference in VIP class rates is IDR. 123,083, the difference in class I fare is IDR. 218,893, the difference in class II rates is IDR. 67,024, and the difference in class III rates is IDR. 61,480. The following is a summary of the minimum service standards for Budhi Asih Regional Hospital:

Table 9 Summary of Minimum Service Standards for Budhi Asih Regional Hospital

DRILL	Av. LOS	BTO	TOI	GDR	NDR
55%	5	48 times	3 days	44	15

4. CONCLUSION

This study aims to determine the calculation of inpatient room rates at Budhi Asih Regional Hospital using the Activity Based Costing method and its relationship to Minimum Hospital Service Standards. Based on the data obtained and the results of research analysis that has been carried out on the rates for inpatient services at Budhi Asih Regional Hospital, the following conclusions can be drawn: Budhi Asih Regional Hospital groups inpatient costs based on each room, not each class. Calculation of inpatient service rates using the Activity Based Costing method provides results that are in accordance with the activities charged. For inpatient service rates calculated using the Activity Based Costing method, namely for VIP class inpatient service rates of IDR. 556,917, the rate for class I inpatient services is Rp. 191,107, the rate for class II inpatient services is Rp. 197,976, and the rate for class III inpatient services is Rp. 124,520. Calculation of inpatient room rates using Activity Based Costing has been proven to produce lower costs when compared to Budhi

Asih Regional Hospital rates. In the Activity Based Costing calculation, class I rates are lower than class II. This is because the number of patients treated and the number of days used is greater in class I compared to class II. The results of the data that researchers obtained regarding the Minimum Service Standards indicators for Budhi Asih Regional Hospital show ideal indicators in calculating Bed Turn Over (BTO), Turn Over Interval (TOI), Gross Death Rate (GDR), and Net Death Rate (NDR). Meanwhile, the indicators in calculating the Bed Occupancy Rate (BOR) and Average Length of Stay (Av LOS) have not yet reached the ideal in the Minimum Hospital Service Standards.

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