

The Diagnosis and Medical Procedures Coding Audit to Increases the Jkn Inacbg Quality of Claims at Rsud oto Iskandar Di Nata

Teguh Redy Senjaya¹, Fida Fariha², Izni Nurgina³, Murpiani Aqila Putri⁴,
Rahma Aulia Safira⁵, Candra Meilani Safhari⁶

¹Akademi Perekam Medis dan Informatika Kesehatan Bandung Jl. Cipagalo Girang No. 150 Bandung

^{2,3,4,5,6}Akademi Perekam Medis dan Informatika Kesehatan Bandung

Email: teguhredysenjaya@apikesbandung.ac.id

Abstract

A claim is a demand or bill for a reward from the results of the service provided. The accuracy of diagnosis and medical Procedures codification will result in conformity in the submission of INA-CBG claims in exchange for health care costs that have been provided. For this reason, a coding audit or review needs to be carried out as one of the methods to assess the accuracy of the results of diagnosis and medical Procedures codification in order to ensure the quality of INA-CBG claims submitted by the Hospital. The research method used is descriptive analytics. The implementation of the evaluation of diseases and medical Procedures codification at Oto Iskandar Di Nata Hospital in 2021 was only carried out by external parties, namely by the coding sub-team of the Ministry of Health in November 2021 and by BPJS Kesehatan in December 2021. The causative factor has not been carried out periodic coding audits because it has not been standardized instruments that can be used to help the implementation of coding audits. Coding audits need to be carried out to assess the accuracy of diagnosis and medical Procedures codification in order to ensure the quality of INA CBG claims submitted by the Hospital. If the coding audit is carried out periodically, pending claims will decrease and the quality of claims will increase, and if the quality of claims increases then the rates paid by BPJS to the Hospital will be in accordance with the claims submitted and on time.

Keywords: Audit, Coding, Quality, Claims

1. Introduction

The hospital is a health service institution that provides individual health services in a complete manner that provides inpatient, outpatient, and emergency services (Permenkes RI No. 03, 2020). In providing health services, hospitals serve general patients (Not a National Health Insurance patient) and some hospitals also serve National Health Insurance patients where the hospital will submit a claim to Health Social Security Organizing Agency (BPJS Kesehatan) based on health services that have been provided to patients. The claim is a demand or bill for a reward from the results of the service provided.

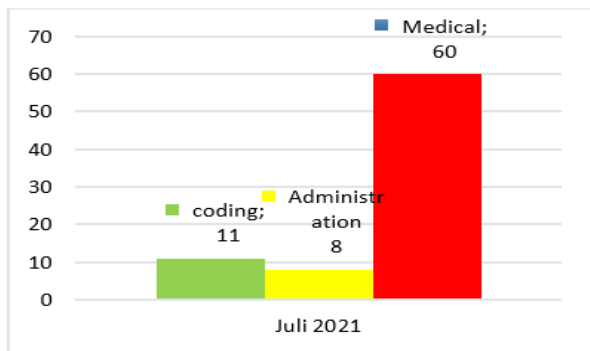
Hospitals use the INA-CBG (Indonesian Case Base Groups) system in the submission of Health Social Security Organizing Agency claims with groupings based on codification of the final diagnosis and medical procedures that become service outputs, with ICD-10 reference for diagnosis and ICD-9 CM for medical procedures (PMK No. 26, 2021). The accuracy of diagnosis and medical Procedures Codification will result in conformity in the submission of INA-CBG claims in exchange for health care costs that have been provided. For this reason, a coding audit or review needs to be carried out as one of the methods to assess the accuracy of the results of diagnosis and medical procedures

codification in order to ensure the quality of INA-CBG claims submitted by the Hospital.

Research by Laela Indawati (2016) states that the returned claim file is due to a code discrepancy conducted by the coder with the verifier of the Social Security Organizing Agency. So, in supporting the conformity or accuracy of the diagnosis code, namely by conducting a coding audit (Suriawan et al., 2017). Oto Iskandar Di Nata Regional General Hospital is one of the hospitals in Bandung Regency that provides services to general patients (Not a National Health Insurance patient) and National Health Insurance patients. Oto Iskandar Di Nata Hospital has not conducted an audit of the codification of diagnosis and actions internally, but externally it was carried out by the Ministry of Health in November 2021 and found that there are still many hospitalization claims at Oto Iskandar Di Nata Hospital that have been delayed (pending claims). Based on the data obtained, pending claims in July 2021 at Oto Iskandar Di Nata Hospital amounted to 79 files or 23.30% of the 339 claims submitted. Hospitals will suffer losses if the INA-CBG rate is not paid by the Health Social Security Organizing Agency. Judging from the data, the total cost of services pending based on hospital rates amounted to Rp 284,427,755 or Rp 368,967,700 if based on the INA-CBG rate that should be paid by the Health Social Security Organizing Agency.

There are aspects of claims that are pending, namely

aspects of coding, administration, and medical aspects that can be seen in the following graph:



Graph 1. Criteria for Pending Claim Aspects in July 2021

Based on this phenomenon, it can be concluded that because the periodic code audit has not been carried out, it will have an impact on the quality of National Health Insurance claims submitted to the Health Social Security Organizing Agency. Therefore, the author is interested in conducting research under the title of The Diagnosis and Medical Procedures Coding Audit to Increases the JKN INACBG Quality of Claims at RSUD Oto Iskandar Di Nata.

2. Tinjauan Pustaka

According to Arens (Arens & Loebecke, 2001): "Auditing is the accumulation and evaluation evidence about information to determine and report on the degree of correspondence, between the quantifiable information and established criteria. Auditing should be done by a competent independent person"

The definition of auditing in general, according to Mulyadi and Kanaka Puradiredja (Mulyadi & Puradiredja, 2008): "A systematic process for obtaining and evaluating evidence objectively regarding statements about economic activities and events, with the aim of establishing the degree of conformity between these statements and established criteria, as well as the delivery of the results to interested users".

Coding is the activity of providing the main diagnosis code and secondary diagnosis in accordance with the ICD-10 Version of 2010 published by WHO and providing a code of medical procedures in accordance with the ICD-9-CM Version of 2010. (Peraturan Menteri Kesehatan Nomor 26 Tahun 2021)

According to Thorndike and Hagen quoted from Educational Psychology (Maknum, 2012), diagnosis can be interpreted as:

Efforts or processes to find weakness or disease (weakness, disease) what a person experiences through careful testing and study of the symptoms (symptoms)

Careful study of facts about something to find characteristics or errors and so on that are essential Decisions made after a careful study of symptoms or facts about a thing

Medical action is a professional action by a doctor against a patient with the aim of maintaining, improving, restoring health, or eliminating or reducing suffering. although it must be done, but the medical action is sometimes or often felt unpleasant. Medical action is an action should only be done by medical personnel, because the action is intended mainly for patients who experience health problems. (Tajuddin & Pieter, 2021)

According to Gasperz, quality is the totality of the features and characteristics possessed by products that are able to satisfy consumer needs.

According to the Indonesian Life Insurance Association (Association of Indonesian Life Insurance, 2021) stated that, Claim is a demand from the insured party because of an agreement contract with the insurance party to guarantee the payment of compensation as long as the premium payment has been made by the insured party.

Regulated in the Regulation of the Minister of Health of the Republic of Indonesia Number 64 of 2016 concerning Health Service Tariff Standards in the Implementation of the Health Insurance Program that, the tariff is divided into four, namely, capitation rates, non-capitation rates, Indonesian Case Based Groups (INA-CBG) rates and non-INA-CBG tariffs. So, INA-CBG which stands for Indonesian Case Based Groups is one of the instruments for calculating payments to hospitals with a "package" system, based on the codification of diseases and actions entered through applications that are certainly already in each hospital. (Peraturan Menteri Kesehatan Republik Indonesia Nomor 64 Tahun 2016)

3. Method

The research method used is an analytical descriptive method, which is a method to obtain in-depth data on the results of a codification of diagnosis and medical measures to improve the quality of JKN INA-CBG claims, the subject in this study is in the form of data .txt Unencrypt hospitalization of JKN patients in July and August 2021, while the object of research is the evaluation of the codification of diagnoses and medical measures.

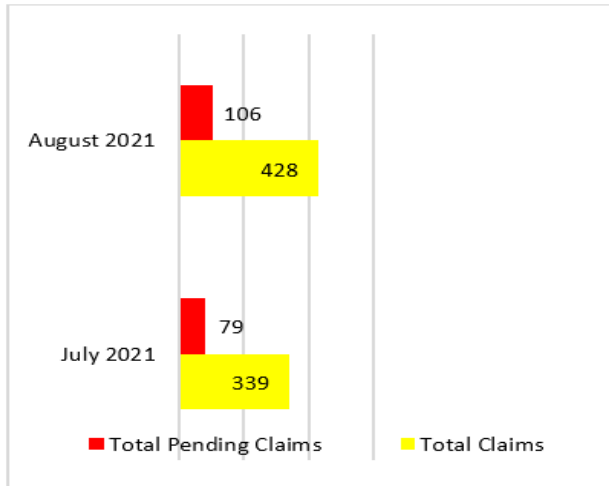
4. Result

The implementation of an audit of the codification of diagnosis and medical measures at Oto Iskandar Di Nata regional general hospital in 2021 was only carried out by external parties, namely by the coding sub-team of the Ministry of Health in November 2021 and by BPJS (Social Insurance Administration Organization) health in December 2021.

As for the factors that cause the periodic evaluation of diagnosis codification and medical measures at Oto Iskandar Di Nata regional general hospital, including the clinical pathway, there is no Standard Operating Procedure (SOP) related to the implementation of coding audits, there are no

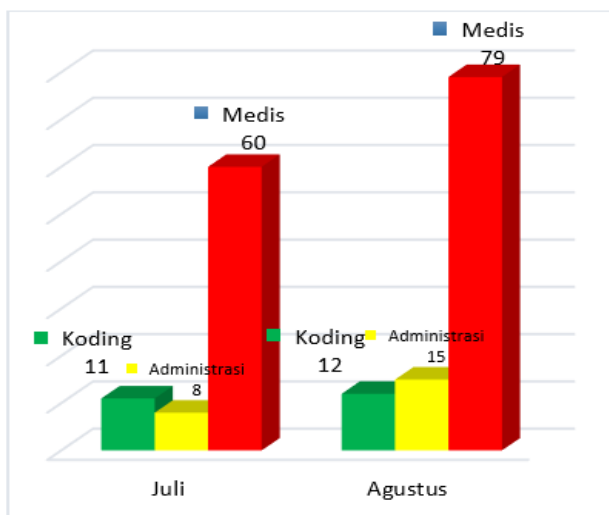
medical recorders with functional positions of first, young and intermediate experts who have items of activities related to the implementation of coding audits, and there are no Coding Audit Indicators or Instruments.

The non-implementation of coding audits has an impact on the existence of JKN claim files that are pending, as seen in the following graph:



Graph 2. Pending JKN Claims

Based on the graph above, the total pending hospitalization claims in July 2021 is 79 files with a percentage of 23.30% of the 339 total claims submitted, and in August 2021 the total pending hospitalization claims were 106 files with a percentage of 24.77% of the 428 total claims filed. The criteria for the pending claims can be seen from the graph below:

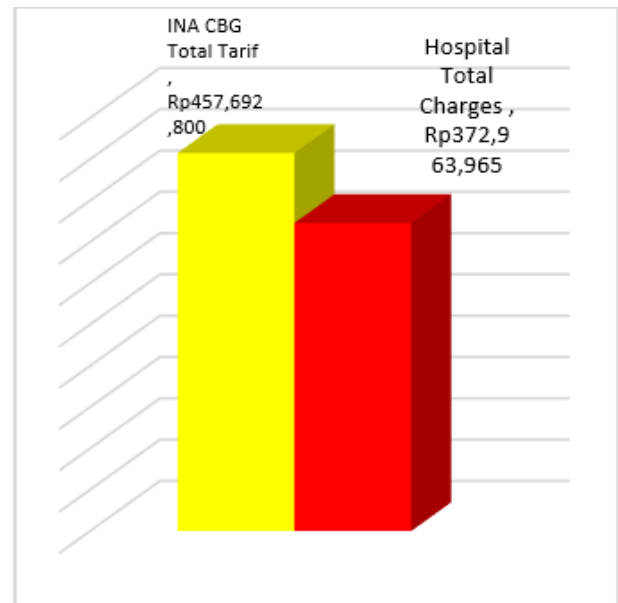


Graph 3. JKN Claim Pending Criteria

Based on the graph above, the criteria for pending claims in July 2021 there are 11 pending claim files related to the coding aspect or by 13.92%, while pending related to administrative aspects as many as 8 claim files or 10.13% and pending related to medical aspects with a total of 60 claim files or 75.95%. The criteria for pending claims in August 2021 is known that pending aspects related to coding aspects as many as 12 claim files or 11.32%, while pending related to administrative aspects as many as 15 claim files or 14.15% and pending related

to medical aspects with a total of 79 claim files or 74.53%.

The pending claims of JKN will also have an impact on financing, as can be seen from the graph below:

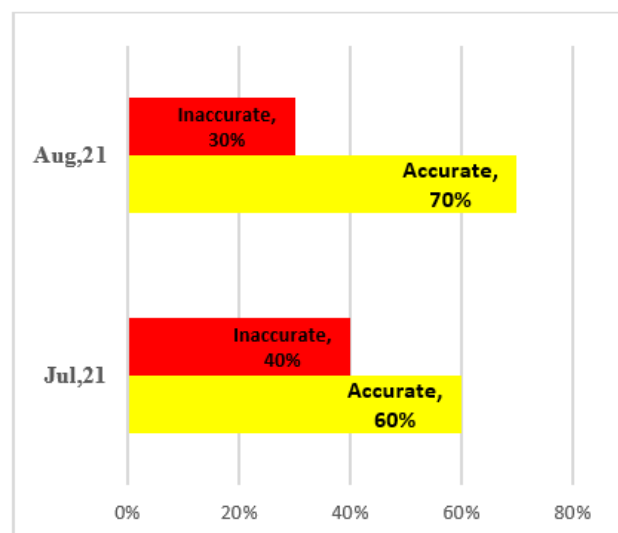


Graph 4. Pending JKN Claim Rates

Based on the graph above, it can be known that the total cost of services pending for the period of August 2021 according to the real hospital rate of Rp 372,963,965 and the total INA-CBG rate that should be paid by BPJS Kesehatan is Rp 457,692,800 where the difference in tariff is Rp 84,728,835.

5. Discussion

Based on the results of the Audit of Codification of Diagnosis and Medical Measures conducted by researchers using txt unencrypt analysis for the period July and August of 2021 which is based on Regulation of the Minister of Health of the Republic of Indonesia No. 26 of 2021 concerning INA-CBG Guidelines in the Implementation of Health Insurance and News event of the Joint Agreement Guide for Managing the Solution of INA-CBG Claims Problems in 2019, can be seen from the graph below:



Graph 5. Accuracy of JKN Claim Codefication

Based on the graph, the percentage of coding accuracy in July 2021 is 60% with 40% percentage of improper coding and in August 2021 it was 70% with an incorrect 30% coding percentage.

The distribution of codefication inaccuracies is due to the non-implementation of excludes combination code rules in ICD-10, especially in the case of Chapter XIV Diseases of the genitourinary system (N00–N99) and chapter XV Pregnancy, childbirth and the puerperium (O00–O99).

Coding audits are carried out to assess the accuracy of the results of codification of diagnosis and medical measures in order to ensure the quality of JKN INA-CBG claims submitted by hospitals. At Oto Iskandar Di Nata Hospital has not carried out periodic coding audits. With the quality of claims that still experience many pending claims and still find pending claims related to coding. As in the results of the study where the total pending hospitalization claims in July 2021 was 23.30% of the 339 total claims filed and in August 2021, 24.77% of the 428 total claims submitted. Furthermore, pending claims related to coding is a total of 11 files with a percentage of 13.92% in July 2021 and in August 2021, namely 12 files with a percentage of 11.32%. The total cost of services covered for the period of August 2021 according to the real hospital rate of Rp 372,963,965 and the total INA-CBG rate that should be paid by BPJS Kesehatan is Rp 457,692,800. Some claims that are pending, causing payment of fees to be paid by BPJS Kesehatan experienced delays that have an impact on the delay in hospital cashflow.

6. Conclusion

From the results of research conducted at Oto Iskandar Di Nata Hospital in 2022, the quality of claim submission is very important for the smooth process of replacing service costs supported by the implementation of coding audits both diagnosis and action. However, Oto Iskandar Di Nata Hospital has not carried out periodic coding audits so that it has an impact on the number of pending claims that reduce the quality of klasim and hinder rs cash flow. The causative factors have not been implemented coding audits because there are not yet standardized instruments that can be used to help the implementation of coding audits such as not yet standardized Clinical Pathway, There is no Standard Operating Procedure (SOP) or Special Policy related to the implementation of coding audits, and there is no Standard Credit Number recorder first, young and intermediate experts who have activity points related to the implementation of coding audits. This has an impact on the quality of CBG INA claims submitted, coding audits need to be carried out to assess the accuracy of diagnosis codification and actions in order to ensure the quality of CBG INA claims submitted by the Hospital. If the coding audit is carried out periodically, pending claims will decrease and the quality of claims will increase, and if the quality of claims increases then the rates paid by BPJS to the Hospital will be in accordance with

the claims submitted and on time.

7. Daftar Pustaka

- Arens, & Loebecke. (2001). Auditing An Integrated (Vol. 8th edition). (Approach, Ed.) Prentice Hall, International Inc. Retrieved 04 13, 2022
- Arikunto, S., 2007, *Prosedur Penelitian Suatu Pendekatan Praktek Edisi Revisi VI* hal 134, Rineka Apta, Jakarta.
- Asosiasi Asuransi Jiwa Indonesia. (2021, 12 12). Apa yang dimaksud dengan klaim dan apa saja tujuan dari klaim. Retrieved 04 13, 2022, from Asosiasi Asuransi Jiwa Indonesia: <https://aaji.or.id/Articles/apa-yang-dimaksud-dengan-klaim-dan-apa-saja-tujuan-dari-klaim>
- Indawati, L. (2016). Analisis Akurasi Koding Pada Pengembalian Klaim Verifikasi BPJS Pasien Rawat Inap (Studi Kasus Pada Penyakit Sistem Sirkulasi Di RSUP Fatmawati). Universitas Esa Unggul, Rekam Medik Dan Informasi Kesehatan. Jakarta: Universitas Esa Unggul.
- Makmum, A. S. (2012). Psikologi Kependidikan. Bandung: PT Remaja Rosdakarya.
- Mulyadi, & Puradiredja, K. (2008). Auditing (Edisi Kelima ed., Vol. Buku Satu). Jakarta: Salemba Empat.
- Peraturan Menteri Kesehatan Republik Indonesia Nomor 26 Tahun 2021. (n.d.). Tentang Pedoman Indonesian Case Base Groups (INA-CBG) Dalam Pelaksanaan Jaminan Kesehatan
- Peraturan Menteri Kesehatan Republik Indonesia Nomor 3 Tahun 2022. (n.d.). Tentang Klasifikasi dan Perizinan Rumah Sakit
- Peraturan Menteri Kesehatan Republik Indonesia Nomor 64 Tahun 2016. (n.d.). Tentang Standar Pelayanan Kesehatan dalam Penyelenggaraan Program Jaminan Kesehatan.
- Suriawan, N. L., Kartiko, B. H., & Adhiwirawan, B. (2017). Factors Affecting the Innaccuracy of Outpatient Disease Diagnosis. JMMR (Jurnal Medicoeticolegal dan Manajemen Rumah Sakit), 6 (3): 194-199.
- Tajuddin, M. A., & Pieter, S. (2021, 09). Urgensi Informed Consent Antara Dokter Dengan Pasien Terhadap. Widya Pranata Hukum, 3(2), 28 - 44.
- Thabrani, G. 2021. Populasi dan Sampel Penelitian, Teknik Sampling dan Langkah