



Analysis of Pending Claim of BPJS Kesehatan Inpatient Due to Incompatibility Coding and Its Strategies at Muhammadiyah Selogiri Hospital

Prihatin¹, E. M. Sutisn²(✉), Kussudyarsana Kussudyarsana¹, and Edy Purwo Saputro¹

¹ Faculty of Economics and Business, Universitas Muhammadiyah Surakarta, Surakarta, Indonesia

² Faculty of Medicine, Universitas Muhammadiyah Surakarta, Surakarta, Indonesia
em.sutrisna@ums.ac.id

Abstract. The study aims to determine pending claims due to inappropriate coding and strategies at Muhammadiyah Selogiri Hospital. It is a qualitative study. Data collection techniques were interviews, observation, triangulation, and other data recording forms. Data analysis includes three stages: data reduction, presentation, and conclusion. Results of the study concluded that the percentage of coding discrepancies in the pending claims of BPJS Kesehatan inpatients at Muhammadiyah Selogiri Hospital from January to June 2022 was 147 files with a rate of 57.40% of the total pending shares of 256 cases. Classification of incompatibility coding confirmation of BPJS Kesehatan inpatients in cases of pending claims at Muhammadiyah Selogiri Hospital from January to June 2022 from 147 claim files is confirmation of coding aspects with supporting examinations according to BA Mutual agreement were 66 files with a percentage of 44.90%. Confirmation of Coding Aspects according to BA Mutual agreement were 41 files with a rate of 27.89%. Confirmation of medical aspect of diagnosis based on BA mutual agreement were 21 files with a share of 14.29%. Confirmation of diagnosis coding based on ICD and confirmation of treatment coding rule based on ICD 9 CM has 19 files with a rate of 12.92%. Of the classifications, the most confirmation was coding confirmations on the diagnosis of internal specialists.

The impact of coding incompatibility on pending claims of BPJS Kesehatan inpatients at Muhammadiyah Selogiri Hospital from January to June 2022 disrupted the hospital's cash flow due to delayed income on pending claims with confirmation of coding 147 is Rp. 491,584,300, while the coding improvement following the provisions of the regulation from 147 pending claims was Rp. 397,988,950, resulting in a decrease in revenue of Rp. 93,595,350. Some factors are causing coding incompatibility for BPJS Kesehatan inpatients at Muhammadiyah Selogiri Hospital. Namely, the absence of medical device facilities required in the BA agreement, the lack of information to doctors and coders regarding the provisions in the current regulation, and doctors' writings that were not legible by coding officers, and the coding officers have not received coding training. The institution performed some strategies for resolving pending claims of BPJS Kesehatan inpatients at Muhammadiyah Selogiri Hospital. These strategies included procuring medical devices in the spirometer, conducting IHT between doctors and coders, conducting training for a coder, making PHP-based applications, and having comparative studies in managing pending claims at the other hospitals.

Keywords: Pending Claim · Inpatient · BPJS Kesehatan · Coding

1 Introduction

Preceding the entering JKN (National Health Insurance) era, payments to doctors and hospitals often used a retroactive payment model, usually charges based on services provided or Fee for Service (FFS). Entering the JKN era, the government, through its implementing agency, BPJS Kesehatan, has implemented a forward-looking funding system policy because the payment system is more in line with the culture and nuances of the insurance era. The future financial system must control health costs better and encourage health services to always be of standard quality.

Implementing INA CBG on the funding model of the INA CBG case mix of BPJS in hospitals occurs a significant change in managing medical record documents. Especially in clinical coding data. The amount required to be paid on the generated DRG code. As a result, the quality and quantity of diagnostic codes and procedures significantly impact hospital revenues. The rate of tariff, which appears in the INA CBGs software, is determined by diagnostic code and medical practice. Errors in documenting medical procedures affect rates, influencing hospital revenues.

About 65% of Indonesian hospitals participating in the Case Mix/INA-CBG's system still need to build complete and precise diagnoses based on ICD-10. The coding needs to be corrected [3], indicating that there are still inaccuracies in the results of the diagnostic coding and procedures provided by the inpatient programmer. The level of coding accuracy is only 74.67%, while the coding inaccuracy is 25.33%.

It needs improvement. The TQM component shows several improvements that need improvement [1]. Most inpatients' service is delayed due to errors in the coding, and its causes are incomplete medical records, lack of coding accuracy, inconsistent coding information, and overload payment records that have not been followed by the coder [4]. Therefore, the application of this coding is critical. Hospitals in Malaysia show that coding quality is an essential aspect of implementing the case-mix system [12].

Coding inaccuracies are partly due to a lack of details and job descriptions, a lack of motivation from management, and a need for an explicit schedule for management supervision [8]. The diagnostic coding accuracy still needs to be more suitable with the Regulation of the Health Minister of the Republic of Indonesia Number 76 in 2016 and the agreement between BPJS Kesehatan and PPIK [2]. The study's results related to human resources required an increase in the number of human resources, facilities, infrastructure, technology, and organization [6].

Muhammadiyah Selogiri Hospital is a Type D Hospital; based on a preliminary survey by observations and interviews, it is known that 2021 from the submission of inpatient claims of 3744 claim files, there are 486 pending claims returned in the period January–December 2021. For 2022, files are still returned because they are pending from January to June 2022. The inpatient claim files submitted as many as 2297 inpatient claim files there are still pending, a total of 301 claim files. Based on interviews with claims officers, it is known that the Muhammadiyah Selogiri Hospital has also experienced several problems related to pending claims. The main problem is inconsistency in the

coding and those caused by the coder with the coding results. It is also because of other criteria that the Verifier has verified from BPJS. From these problems, the researcher is interested in researching pending claims due to inappropriate coding of BPJS Kesehatan inpatients at Selogiri Muhammadiyah Hospital.

The analysis of the pending claim is interesting because several previous studies mentioned above showed different results (Agiwahyunto et al., 2018; Kusumawati, 2018; Nuraini, 2019; Zafirah, 2018; Daniyah, 2020; Nabila et al., 2020). This present study is essential to reveal the pending claim of inpatients caused by the coding mismatch influenced by some factors and to know the impact and strategies that have yet to be done on the previous studies.

2 Research Method

It was qualitative research using a case study approach about pending claims due to a mismatch of coding and the hospital's strategy. It aims to study boundary problems, has in-depth data collection, and covers multiple sources.

The object studied was data pending BPJS claims for inpatients from January to June 2022. We conducted the research in the inpatient claims management room at Muhammadiyah Selogiri Hospital. The study was conducted in September 2022.

This research's informants were employees involved in managing BPJS claims with INA-CBGs. The researchers selected primary informants consisting of Coder Officers, Claim Entry Officers, Financial Officers, the Head of the JKN Team, and Triangulation through Focus Group Discussions with the Board of Directors and the JKN Team at Muhammadiyah Selogiri Hospital.

Determining informants as data sources in the study was based on subjects being familiar with the problem, having data, and being willing to provide complete and accurate information. Informants as data sources fulfilled the following criteria: 1) Medical records officer who serves as a coder in the medical record unit and has worked for at least 2 years; 2) Hospital staff willing and had time for an interview concerning INA-CBG's Case mix Claims.

The population of the study was a pending claim document for an inpatient using BPJS from January to June 2022. Because the population was small, the study used a saturated sampling technique. Therefore, the sample for the analysis used the entire population as respondents, with a maximum of 147 claim files.

We classified the data of the study based on the approach used, namely the quantitative approach with the method of collecting data of documentation. The quantitative approach in this study collected data on the recapitulation of inpatient claims from January to June 2022. We classified the data based on coding confirmation. Then the researcher analyzed the impact and factors causing pending inpatient claims to see what strategies are taken by Muhammadiyah Selogiri Hospital.

This study's data collection method was observation, interview, and analysis using research instruments. The research instrument was a tool used for data collection [7]. This research instrument can be a list of interview statements, forms of observation, triangulation, and other documents related to data recording. We used the following in the study: 1) observation guide, 2) interview guide, 3) analysis sheet pending claims due

Table 1. Confirmation of Non-compliance with BPJS Kesehatan Inpatient Claims at Muhammadiyah Selogiri Hospital

Confirmation of Non-compliance	TTL	Percentage
Coding confirmation	147	57,40%
Medical Confirmation	43	16,80%
Resume complete Confirmation	42	16,40%
A Range confirmation	24	9,40%
Total	256	100%

Table 2. Recapitulation of Pending Classification Claims for Coding Confirmation at Muhammadiyah Selogiri Hospital

No	Coding Confirmation	Total	%
1	Confirmation of coding aspect by supporting examination based on BA Agreement	66	44,90%
2	Confirmation of coding aspect of diagnoses and treatment coding based on BA agreement	41	27,89%
3	Confirmation of medical aspect of building diagnosis based on BA agreement	21	14,29%
4	Confirmation of codification rule of ICD 10 and coding ICD 9 cm	19	12,92%
	Total	147	100%

to coding discrepancies, 4) coding discrepancy analysis sheet, 5) ICD 10, 6) ICD 9 CM, and 7) voice recorder.

3 Results and Discussion

3.1 Research Data Findings

3.1.1 Overview of Pending Claims for BPJS Kesehatan Inpatients at Selogiri Muhammadiyah Selogiri Hospital

See Table 1.

3.1.2 Classification of Non-conformance of Coding Confirmation on Pending Claims in Inpatient of BPJS Kesehatan at Muhammadiyah Selogiri Hospital

3.1.3 Impact of Pending Claims of Coding Confirmation of BPJS Kesehatan Inpatients at Muhammadiyah Selogiri Hospital

See Table 3.

Table 3. Impact of Pending Claims at Muhammadiyah Selogiri Hospital from January to June 2022

Description	Number of Pending	Nominal of Pending Claim
Nominal of initial claim proposal	147	491.584.300

3.1.4 Factors Causing Incompatibility of Coding for BPJS Kesehatan Inpatients at Muhammadiyah Selogiri Hospital

For the suitability of coding, it must also comply with the regulatory provisions used as the basis for verification. Namely, the Minutes of Collective Agreement is a guide for the management of the 2019 INA CBG claim problem so that coders and doctors have the ability and knowledge of all provisions from the Medical, Coding, and Administrative Aspects.

3.1.5 Strategies to Solve Pending Claims for BPJS Kesehatan Inpatients at Muhammadiyah Selogiri Hospital

The strategy by Muhammadiyah Selogiri Hospital to overcome pending claims is following the type of confirmation in the Minutes of returning pending lawsuits. To confirm coding, the researchers conducted a structured interview involving the coding officer, the head of the medical record room, the Head of the JKN Team, and the Head of Finance of the Muhammadiyah Selogiri Hospital.

3.1.6 Overview of Pending Claims on BPJS Kesehatan Inpatients at Muhammadiyah Selogiri Hospital

The data in Table 4 were obtained from the minutes of returning files every month. It was based on the RI claim submission letter from the January–June 2022 service month, which has been examined by directly reviewing the JKN claim file organized by the Health Social Security Administration (BPJS). It was for the service period from January to June 2022 by Muhammadiyah Selogiri Hospital. Pay attention to PMK Number 28 in 2014 concerning Guidelines for the Implementation of JKN, PMK No. 27 in 2014 concerning Technical Guidance for the INA–CBG System, Guidelines and Coding Rules with ICD 10 for Diagnostics, and ICD 9 CM for the Process. Also, the SE HK Menkes Number 03.03 in 2015 and 2019 and the DPM BPJS Kesehatan Convention results.

Table 4. Confirmation of Non-conformance of Inpatient Claims for BPJS Kesehatan at Muhammadiyah Selogiri Hospital

Non-conformance Confirmation	TTL	Percentage
Coding Confirmation	147	57,40%

Table 5. Report Content for the Claim Return on June 2022

No.	Reason of Non-conformance	Status	Type of Service	Number of Cases	Description
1.	Not-purified	Pending	RITL	0	
			RJTL	0	
2.	Confirmation of Medical, Coding, Resume Completeness, and Range	Pending	RITL	39	
			RJTL	166	
3.	1 Episode	Not eligible	RITL	0	
			RJTL	2	

Of the result, the BPJS verifier stated that inpatients could not make payment claims because they needed to follow applicable guidelines and regulations for discrepancies in medical confirmation, coding, and completeness of resumes and series.

Note that the pending status was claim submission with a non-conforming record would be corrected based on the appropriate terms and regulations and could be resubmitted within the next month of service. After completion of the verification by the BPJS verifier officer, they would give a Verification Report. The return of files BPJS could not pay for would also be submitted due to non-compliance with applicable guidelines and regulations. For example, below are the Minutes of Return of Claims for June 2022 as listed in Table 5.

3.1.7 Classification of Non-conformance of Coding Confirmation on Pending Claims on RI BPJS Kesehatan Patients at Muhammadiyah Selogiri Hospital

The coding of diagnoses and actions on medical record documents is vital in BPJS Kesehatan patient claims activities at Muhammadiyah Selogiri Hospital. The suitability of the codification of the diagnosis would influence the report would be made by the hospital. Processing activities on medical record documents were to document and provide code (coding) diagnosis and code of action. Accurate diagnostic codes were required to achieve the objectives of the diagnostic classification system. Proper diagnostic coding would result in real and qualified data. Incorrectly providing a diagnosis code caused the code to be inaccurate, affecting reporting and decision-making of a healthcare facility. Based on the study’s results, the coding was an error of the INA-CBGs system at Muhammadiyah Selogiri Hospital. The classification of non-conformance claims on the highest pending claims, with a percentage of 57.40%, was Confirmation coding. Classification of confirmation coding as in Table 2.

Table 2 shows that pending claims for inpatient cases from Confirmation of Coding Aspects with supporting examinations following BA Mutual agreement were 66 files with a percentage of 44.90%. Confirmation of Coding Aspects according to BA Mutual agreement were 41 files with a rate of 27.89% ICD 9 CM has 19 files with a rate

of 12.92%. The highest coding discrepancy following the description above was the Confirmation of the coding Aspect with supporting examinations according to the 2019 BA.

Based on the results of the verification of claim files submitted to BPJS every month, after completion of the verification process by BPJS verifier officers, an official report on the results of claim verification would be given with claim status as eligible, not eligible, pending, and disputed and minutes of returning claim files. After that, officers will state the reasons for the discrepancy and the number of pending cases. After the file has been submitted to the hospital, they would give it a disposition to the designated claim officer in the JKN Team of the Muhammadiyah Selogiri Hospital. The appointed claim officer would sort it based on the reasons for the discrepancy to make it easier to re-confirm.

Pending claims for inpatient BPJS patients constantly repeated each month, with the average number tending to be the same, and sometimes in the following month. The discrepancy was because of the coding confirmation, so it was necessary to analyze the reasons for it.

3.1.8 Impact of Pending Claims of Confirming Coding of BPJS Kesehatan Inpatients at Muhammadiyah Selogiri Hospital

See Table 6.

The impact of pending claims after the adjustment caused the difference in income. It was different from the initial submission due to adjustments to the stipulated provisions and regulations. Meanwhile, BPJS has approved the re-submission based on the minutes of the verification results of the pending claims. It could be seen after the adjustments, shown in Table 7.

Table 6. Impact of Pending Claims at Muhammadiyah Selogiri Hospital from January to June 2022

Month	Number of Pending	Number of Nominal Pending Claims
Nominal of a pending claim	147	491.584.300

Table 7. Impact of Pending Claims at Muhammadiyah Selogiri Hospital from January to June 2022

Description	Number Pending	Number of Nominal Pending Claims
Nominal of initial submission	147	491.584.300
Nominal of re-submission of pending approved claim	147	397.988.950
Difference		(93.595.350)

The Table 7 shows a difference between the initial claim submission nominal and the approved pending claim. The difference was Rp. 93,595,350, so due to the coding discrepancy, the hospital experienced a decrease in revenue of Rp. 93,595,350.

3.2 Factors Causing Incompatibility of Coding for BPJS Kesehatan Inpatients at Muhammadiyah Selogiri Hospital

For the suitability of coding, it must also comply with the regulatory provisions used as the basis for verification. Namely, BA Solutions to the 2019 INA CBG claim problem so that coder officers and doctors can know all requirements from the Medical, Coding, and Administrative Aspects. Of the observation and interview results conducted by researchers at Muhammadiyah Selogiri Hospital, there still needed to be more knowledge and common perceptions regarding BA solutions to the 2019 INA CBG claim problem.

Regulatory compliance and provision of accurate diagnostic codes relied heavily on case management staff who have been moved from room to file room for collection and coding, in the observation and interview conducted by researchers at Muhammadiyah Selogiri Hospital, one factor causing inaccuracy of the doctor's written diagnosis code needed to be legible.

The doctor's handwriting was one cause of inaccuracies produced by the coder. Doctors' writings which were challenging to read following what researchers have found in their underlying medical record documents, took a lot of work. Doctors also found that they wrote the diagnosis in abbreviations rather than capital letters, as stated in the instructions for filling out the discharge summary. If the doctor reports that it is not legible, it causes the coder officer difficulty reading, especially if it is a new medical record officer.

Another factor causing discrepancies in claims was that there had been no complete socialization of the BA mutual agreement and other regulations, so the doctor and coder were the same, as stated in interviews conducted by researchers at Muhammadiyah Selogiri Hospital.

Factors causing coding errors based on observations and interviews were doctors and coders, doctors, and management support. The doctor's handwriting needed more apparent in writing primary and secondary diagnoses and procedures. It caused the coder not to be able to read the doctor's handwriting. It resulted in giving a diagnosis code. Other factors were that coder had never attended training and had no joint socialization and management support. In addition, the coder admitted that his subordinates needed help understanding the rules of diagnosis coding and had never attended training, especially coding.

4 Discussion

4.1 Overview of the most pending claims on BPJS Kesehatan inpatients at Muhammadiyah Selogiri Hospital

Confirmation of discrepancies pending claims at Muhammadiyah Selogiri Hospital from January to June 2022 showed that verification of coding was 147 with a percentage of 57.40%, medical confirmation was 43 with a share of 16.80%, assurance of resume

completeness was 42 with a share of 16.40%, proof of one series were 24 with a rate of 9.40%. In the implementation of the INA DRG payment system in hospitals, there were pending claims events.

Complaints returned as written complaints were returned if there was no agreement between BPJS Kesehatan and FKRTL or, in this case, the hospital regarding the systematization and medical rules (dispute claims) to be able to resolve essential claims entirely following the provisions of the law.

The description of pending claims at Muhammadiyah Selogiri Hospital investigated in the present study of total pending claims from January to June 2022 were 147 pending cases with coding confirmation, with details of specialization being the highest in specialists in 40 files, midwifery specialists 28 files, heart 23 files, lung 21 files, nerves 18 files, children 13 files and surgery 4 files. Confirmation of non-conformance as stated in the contents of the claim return report that there was a non-compliance with the criteria for validation of coding, medical verification, completeness of resume, and series. From this information, the highest pending claims of inpatients at Muhammadiyah Selogiri Hospital were in coding proof.

We can see that the pending claims of RI BPJS Kesehatan patients at Muhammadiyah Selogiri Hospital were relevant to previous studies that the coding quality was essential in implementing the case-mix system [12]. Previous studies conveyed that the incidence of pending claims in inpatients was caused by a discrepancy in the coding determination and the cause of coding errors [4]. The finding in the previous study was similar to cases of pending claims and 2 cases of disputed claims. Cases of pending claims are caused by non-compliance with the code [11].

4.2 Classification of Non-conformance of Coding Confirmation on the Pending Claim on Inpatient BPJS Kesehatan Participants at Muhammadiyah Selogiri Hospital

Classification of coding confirmation discrepancies on the most pending claims of RI BPJS Kesehatan patients at Muhammadiyah Selogiri Hospital of Confirming Coding Aspects with supporting examinations according to BA Mutual agreement were 66 files with a percentage of 44.90%. Confirmation of Coding Aspects according to BA Mutual agreement were 41 files with a rate of 27.89% ICD 9 CM has 19 files with a rate of 12.92%.

The highest coding discrepancy, as described above, was the Confirmation of Coding Aspects with supporting examinations, according to BA in 2019. It highlights that the highest percentage of 44.90% was confirmation of the highest supporting examination in the diagnosis of Heart Failure with echocardiography examination. Then, the validation of coding according to BA, there is an agreement of 27.89% on cases of stroke requiring attention and completeness of writing whether the diagnosis of stroke was a new stroke or a sequel stroke as stated in the BA agreement that sequel stroke should be coded I69. And, for confirmation on medical aspects, 14.29% in management in the diagnosis of anemia the management of anemia, namely transfusion, by the BA agreement that the diagnosis of anemia without transfusion does not need to code. To confirm the rules for determining the ICD 10 and ICD 9 CM codifications with a percentage of 12.92% was due to the coding officers providing coding by having no attention to the code rules.

Such as join, include, and exclude codes and treatment codes, which were unsuitable for the ICD 9 CM coding rules.

The diagnostic coding accuracy showed several codes that needed to be more suitable with the Regulation of Republic Indonesia Health Minister Number 76 in 2016 and the Minutes of Agreement between BPJS Kesehatan and PPJK [2].

4.3 Impact of Non-conformance of Coding Confirmation on Pending Claims of BPJS Kesehatan Inpatients at Muhammadiyah Selogiri Hospital

Determining diagnosis codes and procedures can affect hospital revenues in applying the INA-CBGs claim system as in the case found in research observations, namely for the primary diagnosis listed is Heart Failure and the secondary diagnosis was ISK (UTI). The hospital coder gives the code for Heart Failure I50.0, while the secondary diagnosis listed is UTI code N39.0. It made grouper to be severity II after submitting a claim with a nominal claim of Rp 2,682,600. After being verified by the BPJS verification officers, they found a discrepancy with the regulations and provisions used as guidelines in verification in the BA agreement. It stated that on the medical aspect of heart failure, the requirement was that echocardiography is carried out if no such examination could be coded I50.1. Therefore, after revising the claim, there was a reduction of resubmitted claims approved by BPJS to Two million three hundred fourteen thousand four hundred Rupiahs. So, the example above indicated that the case would impact the decrease in income received after being approved by BPJS.

In implementing JKN, the INA-CBG system was an essential means of submitting and paying health service claims carried out by FKRTL in collaboration with BPJS Kesehatan. Therefore, the management and functional departments of each FKRTL must understand the concept of implementing INA-CBG in the JKN program. The INA-CBG system consists of several interrelated components. The components directly related to service output were clinical pathways, coding, and information technology. Meanwhile, an element of residents indirectly influenced the preparation of the INA-CBG tariff for each case group [9].

4.4 Factors Affecting Non-conformance Coding Confirmation on Pending Claims in BPJS Kesehatan Inpatients at Muhammadiyah Selogiri Hospital

The result shows that the chief of the medical record, the JKN team, and the FGD with the Board of Directors and the JKN Team required increasing the number and conveying information or socializing the renewal of the coding rules. The facilities used in services to patients for diagnosis were vital because the factor causing pending claims for coding confirmation was the confirmation of the results of supporting examinations. After all, it referred to the provision of the 2019 joint agreement regarding the importance of facilities found in the previous research, which were facilities and Technology-Related Infrastructure supporting the claim process integrated with other management processes contained in SIMRS [6]. It was suitable with a study conducted at the Muhammadiyah Selogiri Hospital. It showed that the coding confirmation factor was inappropriate because the results of supporting examinations still need to be fulfilled due to incomplete medical equipment facilities for supporting investigations of Spirometer medical devices.

4.5 Strategies to Minimize the Incident of Pending Claims for BPJS Inpatients at Muhammadiyah Selogiri Hospital

BPJS wants to minimize the incidence of pending claims of patients treated at Muhammadiyah Selogiri Hospital. Efforts have been made to prevent the occurrence of pending lawsuits from recurring the following month. It procured medical devices in spirometers according to the required provisions. It was suitable with previous findings that hospitals provided facilities and infrastructure as well as human resources for improvement, both in terms of quality and quantity [10]. Before being submitted to BPJS, the claim file was always checked for administrative completeness and the suitability of coding by learning from previous, pending cases to maximize the internal Verifier performance, as conveyed by the head of the JKN Team at Muhammadiyah Selogiri Hospital. The results confirmed previous research that there was evidence that internal auditors could reduce the rate of claims pending hospitalization due to coding errors. And the causes of coding errors found in incomplete medical resumes are less accurate coders, lack of knowledge about coding, and non-uniformity information related to coding [4].

Supporting and cooperating in implementing medical record documentation between doctors and coders was necessary. Filling out the medical record written by the doctor was very easy and helped the examiner to provide the correct diagnosis code and procedure. It was known that the doctor's duties and responsibilities were to be able to establish and write down the primary diagnosis, secondary diagnosis, and techniques given to the patient and to prepare a complete, clear, and specific discharge summary to be forwarded to the patient during hospitalization. The duties and responsibilities of a coder were particularly in providing diagnostic codes and actions/procedures written by the treating doctor according to ICD-10 for diagnosis and ICD-9-CM for actions/procedures based on the patient's medical record documentation. When giving or performing a coding procedure for a diagnosis or an action/procedure, the coder found difficulties or did not comply with the general coding rules. The coder must clarify it to the doctor [9].

In following up on the findings of high inaccuracies from the results of the FGD conducted with the JKN Team and the Board of Directors, it is recommended to perform a coding audit to review the coding given to the diagnosis and procedures contained in the medical record documentation. Besides, needs training or in-house training for doctors and hospital coders to improve understanding related to coding rules, as previous research found that exercise significantly affected employee performance [5]. Following the development of science and technology, BPJS could develop simple PHP-based applications to synchronize data and filter the output from the E-CLAIM system. It shows a warning when it has a pending code so that internal verifiers would be more attentive and careful in checking the completeness of the claim submission file to BPJS. It was suitable with This following previous research on Technology-Related Facilities and Infrastructure, namely supporting the claims process to be integrated with other management processes contained in SIMRS [6].

5 Conclusion

The percentage of coding discrepancies in the pending claims of BPJS Kesehatan inpatients at Muhammadiyah Selogiri Hospital from January to June 2022 was 147 files, with a rate of 57.40% of the total pending shares of 256 cases.

Classifying the Confirmation mismatch of coding on BPJS Kesehatan inpatient on the pending claim in Muhammadiyah Selogiri Hospital from January to June 2022 is 147 claim files due to coding aspect confirmation with supporting examinations to BA Mutual agreement of 66 files with a percentage of 44.90%. The most coding confirmation was on the diagnosis of internal specialists.

The impact of coding mismatch on pending claims of BPJS Kesehatan inpatients at Muhammadiyah Selogiri Hospital from January to June 2022 is the disturbance of the hospital cash flow due to the delay of hospital income and the decrease in revenue is Rp 93.595.350.

Factors emerging mismatch coding on BPJS Kesehatan inpatients in Muhammadiyah Selogiri Hospital is the lack of medical facilities required. Then the need for more information on the doctor and coder concerning the regulated provision recently, and the doctor's handwriting, which cannot be read clearly by the coder and coder needing coding training.

Strategies to resolve these problems were procuring medical devices in the form of the spirometer, conducting IHT between doctors and coders, conducting training for the coder, making PHP-based applications, and having comparative studies in managing pending claims at the other hospitals.

6 Suggestion and Limitation

The limitation of the study is that the sample number is small, and it is done by qualitative research through in-depth interviews so that the subjectivity is on the researcher. In future research, we must add a sample involving medical staff and verifying BPJS Kesehatan to examine the deeper information.

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