

# **TINJAUAN ATAS PROSEDUR PENAGIHAN BADAN PENYELENGGARA JAMINAN SOSIAL (BPJS) KESEHATAN**

**JULIAN TRIVAN ANWAR**

## **ABSTRAK**

Perubahan atas peraturan Badan penyelenggara Jaminan Sosial (BPJS) Kesehatan Nomor 5 Tahun 2018 tentang cara Penagihan, Pembayaran dan Pencatatan iuran Jaminan Kesehatan yang membuat pelaksanaan prosedur penagihan mengalami perubahan dari segi pendapatan bagi Badan penyelenggaraan Jaminan Sosial Kesehatan, peraturan yang di ubah antara lain yaitu: iuran yang akan di tagihkan, sistem pelaksanaan prosedur penagihan Badan penyelenggaraan Jaminan Sosial Kesehatan yang akan di lakukan dilapangan, serta keefektivitasan prosedur penagihan yang akan diukur dalam arus kas yang akan di sematkan dalam laporan keuangan yang akan di buat. Dalam penerapan prosedur penagihan di bagi menjadi enam metode antara lain : metode auto debet, metode tellectoletion, SMS blast, whats app blast, email blast, serta metode penagihan dengan melibatkan kader Jaminan Kesehatan Nasional (JKN). Dari ke enam metode itu BPJS Kesehatan yang berada di daerah/ kantor cabang melakukan pengihan dan pelaporan hasil dari penagihan dari metode tersebut yang langsung di upload kepada BPJS Kesehatan pusat selaku pembayar klaim yang nanti di ajukan dan khusus untuk metode auto debet akan berbeda proses pelaporannya karena melibatkan sistem setrta prosedur yang berbeda dan pihak lain seperti bank dan E-Commerce dan pihak lainnya.

**Kata kunci** : Prosedur Penagihan, Sistem Penagihan, dan Pelaporan hasil Penagihan

# **REVIEW OF THE BILLING PROCEDURE OF THE HEALTH SOCIAL SECURITY PROVIDERING AGENCY (BPJS)**

**JULIAN TRIVAN ANWAR**

## **ABSTRACT**

*Amendments to the regulation of the Health Social Security Administering Body (BPJS) Number 5 of 2018 concerning the Billing, Payment and Recording of Health Insurance contributions which makes the implementation of the billing procedure change in terms of income for the Health Social Security administering Agency, the amended regulations include: the dues to be billed, the system for implementing the billing procedure for the Health Social Security Administration which will be carried out in the field, as well as the effectiveness of the billing procedure which will be measured in cash flow which will be embedded in the financial statements that will be made. In the implementation of the billing procedure, it is divided into six methods, including: auto debit method, telcolection method, SMS blast, whats app blast, email blast, and billing method involving Jaminan Kesehatan Nasional (JKN) cadres. Of the six methods, BPJS Kesehatan which is located in the area/branch office performs the collection and reporting of the results of the billing from that method which is directly uploaded to the BPJS Health center as the payer of the claim which will be submitted later and specifically for the auto debit method, the reporting process will be different because involving different systems and procedures and other parties such as banks and E-Commerce and other parties.*

**Keywords:** *Billing, Billing System, and Reporting of Billing Results*