

## Unit Cost Calculation on Dental Primary Health Service: A Case Study at Fitria Clinic, Padang City, West Sumatera, Indonesia

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### Abstract

**Objective:** Indonesian government had reformed the payment stewardship of national healthcare insurance by using capitation method. The unit cost calculation is essential to design the capitation projections. The purpose of this study was to calculate the unit cost of Dental Primary Health Service at Fitria Clinic, Padang City, West Sumatera, Indonesia.

**Methods:** This case study was conducted at Fitria clinic, Padang city, West Sumatera, Indonesia. Identification of dental health service procedure collected by interviewing the dental caretaker based on a self-reported questionnaire, and classified into each activity. Unit cost was calculated by the Activity Based Costing (ABC) method. Then, the data were analyzed by computerized analysis.

**Results:** This finding provides the information regarding the highest cost calculation of dental primary health service in Fitria dental clinic was sourced by dental caretaker salary. Unit cost of dental primary health services (IDR 74832) was lower than the Indonesian government estimation (IDR 98552). So, it is concluded that unit cost calculation on dental primary health service plays an important role as basic planning of Indonesian government expenditure.

**Keyword:** unit cost, dental primary health service, Activity Based Costing.