ABSTRAK

Latar Belakang: Kerja Sama Operasional (KSO) merupakan salah satu alternatif pengelolaan unit pelayanan penunjang di rumah sakit termasuk laboratorium klinik yang bertujuan untuk meningkatkan efisiensi biaya dan meningkatkan kualitas layanan. Laboratorium RSPP telah menerapkan model KSO dengan sistem *revenue sharing* sejak tahun 2014. Meskipun memberikan kemudahan dalam pengadaan alat dan operasional laboratorium, model ini menimbulkan sejumlah permasalahan, seperti kurangnya transparansi biaya reagen, tingginya tarif pemeriksaan, dan kendala teknis menjelang akhir masa perjanjian kerja sama.

Tujuan: Penelitian ini bertujuan untuk menganalisis kelayakan investasi pengelolaan laboratorium RSPP antara dikelola secara mandiri atau melalui KSO dengan sistem *revenue sharing*.

Metode Penelitian: Penelitian ini menggunakan metode deskriptif kuantitatif. Analisis dilakukan dengan pendekatan *Cost Benefit Analysis* (CBA) melalui indikator keuangan: *Net Present Value* (NPV), *Internal Rate of Return* (IRR), *Payback Period* (PP), dan *Benefit Cost Ratio* (BCR).

Hasil dan Pembahasan: Identifikasi manfaat menunjukkan proyeksi pendapatan laboratorium periode 2025-2029 sebesar Rp 375.619.333.087,69, dengan struktur biaya terdiri dari overhead rata-rata Rp 18,18 miliar per tahun, biaya investasi pengelolaan mandiri Rp 28.824.312.296,00 versus KSO Rp 7.673.599.715,00, dan biaya operasional didominasi BMHP (26,81% dari pendapatan). Perbandingan total biaya menunjukkan pengelolaan mandiri memerlukan Rp 330.952.620.100,80 sedangkan KSO Rp 340.065.482.474,72 termasuk revenue sharing 35% sebesar Rp 131.466.766.580,69. Analisis kelayakan finansial menghasilkan NPV pengelolaan mandiri Rp 28.937.141.957,86 dan KSO Rp 26.744.557.510,00; BCR pengelolaan mandiri 1,13 dan KSO 1,10; PP pengelolaan mandiri 2,07 tahun dan KSO 0,98 tahun; serta IRR pengelolaan mandiri 46,8% dan KSO 202,8%.

Kesimpulan: Kedua alternatif layak secara finansial dengan NPV positif dan BCR > 1. Pengelolaan KSO lebih efisien dengan IRR 202,8%, Profitability Index 7,22, dan payback period 0,98 tahun, sedangkan pengelolaan mandiri unggul pada NPV (selisih Rp 2,2 miliar) dan BCR (1,13) namun memerlukan investasi awal lebih besar dengan payback period 2,07 tahun.

Kata kunci: Kerja Sama Operasional, Laboratorium Klinik, *Cost Benefit Analysis*, NPV, IRR, BCR, PP, RSPP.

ABSTRAC

Background: Operational Cooperation (KSO) is one alternative for managing support service units in hospitals, including clinical laboratories, with the aim of improving cost efficiency and service quality. The RSPP Laboratory has implemented a KSO model with a revenue sharing system since 2014. Although it facilitates the procurement of equipment and laboratory operations, this model has raised several issues, such as a lack of transparency in reagent costs, high examination fees, and technical challenges toward the end of the cooperation agreement period.

Objective: This study aims to analyze the feasibility of investing in the management of the RSPP laboratory, whether managed independently or through KSO with a revenue-sharing system.

Methods: This study employs a quantitative descriptive method. Analysis is conducted using the Cost-Benefit Analysis (CBA) approach through financial indicators: Net Present Value (NPV), Internal Rate of Return (IRR), Payback Period (PP), and Benefit-Cost Ratio (BCR).

Results and Discussion: The identification of benefits shows projected laboratory revenue for the 2025-2029 period of IDR 375,619,333,087.69, with a cost structure consisting of average overhead costs of IDR 18.18 billion per year, independent management investment costs of IDR 28,824,312,296.00 versus KSO costs of IDR 7,673,599,715.00, and operational costs dominated by BMHP (26,81% of revenue). A comparison of total costs shows that independent management requires IDR 330,952,620,100.80, while KSO requires IDR 340,065,482,474.72, including 35% revenue sharing amounting to IDR 131,466,766,580.69. The financial feasibility analysis resulted in an NPV of Rp 28,937,141,957.86 for independent management and Rp 26,744,557,510.00 for KSO; The BCR for independent management is 1.13 and for KSO is 1.10; the PP for independent management is 2.07 years and for KSO is 0.98 years; and the IRR for independent management is 46,8% and for KSO is 202,8%.

Conclusion: Both alternatives are financially viable with positive NPV and BCR > 1. KSO management is more efficient with an IRR of 202.8%, a Profitability Index of 7.22, and a payback period of 0.98 years, while independent management excels in NPV (a difference of IDR 2.2 billion) and BCR (1.13) but requires a larger initial investment with a payback period of 2.07 years.

Keywords: Operational Cooperation, Clinical Laboratory, Cost-Benefit Analysis, NPV, IRR, BCR, PP, RSPP.