

Analisis biaya satuan pengujian Laboratorium Badan Pengawas Obat dan Makanan studi kasus Laboratorium Balai Besar Pengawas Obat dan Makanan Jakarta = Analysis of testing unit cost in Laboratory of Drug and Food Control Agency case study Laboratory of Drug and Food Control Office in Jakarta

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Abstrak

Tujuan penelitian ini adalah menghitung biaya satuan pengujian laboratorium dan membandingkan biaya pengujian laboratorium berdasarkan tarif Penerimaan Negara Bukan Pajak pada Badan Pengawas Obat dan Makanan. Hal-hal yang dianalisis adalah struktur biaya, alokasi biaya, biaya satuan dan tarif atas Penerimaan Negara Bukan Pajak (PNBP). Penelitian ini menggunakan data historis pengeluaran antara Januari-Desember 2008. Distribusi biaya dari pusatbiaya penunjang ke pusat biaya produksi menggunakan Step Down Method.

Struktur biaya didominasi biaya operasional dan pemeliharaan sebesar 85.57% dari total biaya, 14,43% biaya investasi. Dari jumlah tersebut gaji (30.30%), bahan kimia habis pakai (19,90%), biaya insentif (9,71%) dan biaya alat operasional habis pakai (9,54%) dari total biaya. Alokasi biaya ke pusat produksi 80,38% dari total biaya, 19,62% pusat biaya penunjang. Pada pusat biaya produksi, dibagi untuk Laboratorium Teranokoko (45,12%), Laboratorium Pangan (19,55%) dan Laboratorium Mikrobiologi (15,71%). Sedangkan pusat biaya penunjang, dibagi untuk biaya administrasi (15,60%) dan fasilitas (4,02%).

Rata rata biaya satuan pengujian bila memasukan biaya penuh; tanpa biaya investasi; tanpa biaya investasi dan gaji masing masing adalah sebagai berikut: di Laboratorium Teranokoko Rp. 192.449,- Rp. 165.917,- Rp. 113.310,-; di Laboratorium Pangan Rp. 216.373,- Rp. 192.479,- Rp. 113.518,- dan di Laboratorium Mikrobiologi Rp. 97.932,- Rp. 78.144,- Rp. 47.696,-

Berdasarkan penghitungan Cost Recovery Rare bahwa total biaya pengujian pada Laboratorium Teranokoko, Pangan dan Mikrobiologi lebih besar daripada total biaya pengujian berdasarkan tarif atas PNBP yang berlaku di Balai Besar Pengawas Obat dan Makanan Jakarta. Rekomendasi agar melakukan analisis biaya pengujian dan melakukan kaji ulang terhadap tarif PNBP yang berlaku. di Badan Pengawas Obat dan Makanan.

.....The aim of this research was to calculate unit cost of laboratory testing and to compare cost of laboratory testing based on the tariff of PNBP in Drug and Food Control Agency. The research analysed cost structure, cost allocation, unit cost and tariff of PNBP for laboratory testing. This research used expenditure data within January to December 2008. Cost distribution used Step Down Method.

The cost structure was dominated by operational and maintenance cost (85,57% of total cost), following by investment cost (14.43%). Operational and maintenance cost consist of wage cost (30.3%), reagensia cost (19.9%), insentive cost (9.71%), sparepart and glassware cost (9.54%). Cost allocation for production cost was 80.38% and supporting cost was 19.62% of total cost. Production cost was allocated to Teranokoko Laboratory (45.12%), Food Laboratory (19.55%) and Microbiology Laboratory (15.71%). Supporting cost was allocated to administration cost (15.6%) and facility cost (4.02%).

Average unit cost for each testing cost with full cost, without investment cost and without investment and wage cost ave: at Teranokoko Laboratory are Rp192,449.- Rp165,917.- Rp113,310.-; at Food Laboratory Rp216,373.- Rp192,479.- Rp113,518.- ; at Microbiology Laboratory Rp97,932.- Rp78,144.- Rp47,696.-, respectively.

Based on the calculation of Cost Recovery Rate, the total cost of testing at Teranokoko Laboratory, Food Laboratory and Microbiology Laboratory are higher than total cost of testing based on the tariff of PNBPN in Laboratory of Drug and Food Control Office in Jakarta. It is recommended to do the analysis of testing unit cost in Laboratory and to review the tariff of PNBPN in Drug and Food Control Agency.