

LAMPIRAN

Lampiran 1. Contoh Perhitungan Biaya Investasi

Dari Tabel 4.1 diperoleh :

Pada Tahun 2002

Biaya Peralatan Medis = Rp. 4.478.560.000

Biaya Pembangunan = Rp. 31.135.000.000

Biaya Desain dan Pra-Operasi = Rp. 2.500.000.000

Total Biaya Investasi

= Biaya Peralatan Medis + Biaya Pembangunan + Biaya Desain dan Pra Operasi

= Rp. 4.478.560.000 + Rp. 31.135.000.000 + Rp. 2.500.000.000

= Rp. 38.113.560.000

Lampiran 2. Contoh Perhitungan Biaya Operasional dan Pemeliharaan

Dari Tabel 4.2 diperoleh :

Pada Tahun 2004

Biaya Kegiatan Rumah Sakit = Rp. 14.964.867.252

Biaya Pemeliharaan dan Asuransi Medis = Rp. 564.732.937

Gaji Pegawai = Rp. 1.863.392.050

Total Biaya Operasional dan Pemeliharaan

= Biaya Kegiatan Rumah Sakit + Biaya Pemeliharaan dan Asuransi Medis +

Gaji Pegawai

= Rp.14.964.867.252 + Rp.564.732.937 + Rp.1.863.392.050

= Rp.17.392.992.239

Lampiran 3. Contoh Perhitungan Total Pinjaman

Pada Tahun 2009^S/d 2018

Pinjaman Pokok = 5 % x Rp.150.000.000.000 = Rp. 7.500.000.000

Bunga Pinjaman = 4% x Rp. 150.000.000.000 = Rp. 6.000.000.000

Total Pinjaman = Pinjaman Pokok + Bunga Pinjaman
= Rp.7.500.000.000 + Rp.6.000.000.000
= Rp. 13.500.000.000

Pada Tahun 2019^S/d 2023

Pinjaman Pokok = 10 % x Rp.150.000.000.000 = Rp. 15.000.000.000

Bunga Pinjaman = 4 % x Rp. 150.000.000.000 = Rp. 6.000.000.000

Total Pinjaman = Pinjaman Pokok + Bunga Pinjaman
= Rp.15.000.000.000 + Rp.6.000.000.000
= Rp.21.000.000.000

Lampiran 4. Contoh Perhitungan Biaya Total

Dari Tabel 4.4 diperoleh :

Pada tahun 2009

Biaya Operasional dan Pemeliharaan = Rp. 43.049.136.670

Pinjaman = Rp. 13.500.000.000

Biaya Total = Biaya Operasional dan Pemeliharaan + Pinjaman

= Rp. 43.049.136.670 + Rp.13.500.000.000

= Rp. 56.549.136.670

Lampiran 5. Contoh Perhitungan Pendapatan Total

Dari Tabel 4.7 diperoleh :

Pada Tahun 2004

Pendapatan Kegiatan RS = Rp. 25.382.591.511

Pendapatan Sewa Jual Mall = Total Harga Sewa / 20 thn(Tabel 3.11)

= Rp138.386.352.000 / 20 thn

= Rp. 6.919.317.600 / thn

Pendapatan Total = Pendapatan Kegiatan RS + Pendapatan Sewa Jual Mall

= Rp. 25.382.591.511 + Rp. 6.919.317.600

= Rp. 32.301.909.111

Pada Tahun 2005

Pendapatan Kegiatan RS = Rp. 29.271.689.054

Pendapatan Sewa Jual Mall

= Harga Sewa thn 2004 + (10% x Harga Sewa thn 2004)

= Rp. 6.919.317.600 + (10% x Rp. 6.919.317.600)

= Rp. 7.611.249.360

Pendapatan Total = Pendapatan Kegiatan RS + Pendapatan Sewa Jual Mall

= Rp. 29.271.689.054 + Rp. 7.611.249.360

= Rp. 36.882.938.414

Lampiran 6 Contoh Perhitungan Pajak Pendapatan

Dengan Pendapatan Sewa–Jual Mall

Dari Tabel 4.8 diperoleh :

Tahun 2004

Pendapatan Total = Rp. 32.301.909.111

Biaya Operasional dan Pemeliharaan = Rp. 17.392.992.239

Laba Kotor = Pendapatan Total – Biaya Operasional dan Pemeliharaan

= Rp. 32.301.909.111 - Rp. 17.392.992.239

= Rp. 14.908.916.872

Untuk Pajak Pendapatan Tahun 2004 (Laba Kotor = Rp. 14.908.916.872)

1. 10% untuk pendapatan 0-50 juta

$0,1 \times \text{Rp. } 50.000.000 = \text{Rp. } 5.000.000$

2. 15% untuk pendapatan > 50-100 juta

$0,15 \times \text{Rp. } 50.000.000 = \text{Rp. } 7.500.000$

3. 30% untuk pendapatan > 100 juta

$(\text{Rp. } 14.908.916.872 - \text{Rp. } 100.000.000) \times 30\% = \underline{\text{Rp. } 4.442.675.062} +$

Jadi pajak pendapatannya sebesar = Rp. 4.455.175.062

**Lampiran 7 Contoh Perhitungan Pendapatan Bersih
Tanpa Pendapatan Sewa–Jual Mall**

Dari Tabel 4.9 diperoleh :

Tahun 2004

Pendapatan Total = Rp. 25.382.591.511

Biaya Operasional dan Pemeliharaan = Rp. 17.392.992.239

Laba Kotor = Pendapatan Total – Biaya Operasional dan Pemeliharaan
 = Rp. 25.382.591.511 - Rp. 17.392.992.239
 = Rp. 7.989.599.272

Untuk Pajak Pendapatan Tahun 2004 (Laba Kotor = Rp. 7.989.599.272)

1. 10% untuk pendapatan 0-50 juta

0,1 x Rp. 50.000.000 = Rp. 5.000.000

2. 15% untuk pendapatan > 50-100 juta

0,15 x Rp. 50.000.000 = Rp. 7.500.000

3. 30% untuk pendapatan > 100 juta

(Rp. 7.989.599.272 - Rp.100.000.000) x 30% = Rp. 2.366.879.782 +

Jadi pajak pendapatannya sebesar = Rp. 2,379,379,782

**Lampiran 8 Contoh Perhitungan Biaya Total
Dengan Pendapatan Sewa - Jual Mall**

Dari Tabel 4.10 diperoleh :

Tahun 2004

Biaya = Rp. 17.392.992.239

Pajak Pendapatan = Rp. 4.455.175.062

Total Biaya = Biaya + Pajak Pendapatan

= Rp. 17.392.992.239 + Rp. 4.455.175.062

= Rp. 21,848,167,301

Lampiran 9 Contoh Perhitungan Biaya Total
Tanpa Pendapatan Sewa - Jual Mall

Dari Tabel 4.11 diperoleh :

Tahun 2004

Biaya = Rp. 17.392.992.239

Pajak Pendapatan = Rp. 2.379.379.782

Total Biaya = Biaya + Pajak Pendapatan
= Rp. 17.392.992.239 + Rp. 2.379.379.782
= Rp. 19.772.372.021

**Lampiran 10. Contoh Perhitungan Nilai Bersih Sekarang
Dengan Pendapatan Sewa-Jual Mall**

Dari Tabel 4.12 diperoleh :

Pada Tahun 2005 ($n = 1$)

Pendapatan Total (B) = Rp. 36.882.938.414

Biaya Total (C) = Rp. 25.831.423.198

Tingkat suku bunga (i) = 4%/thn

$(B) - (C) = \text{Rp. } 36.882.938.414 - \text{Rp. } 25.831.423.198$

$= \text{Rp. } 11.051.515.216$

Nilai Bersih Sekarang = $[(B) - (C)] \times (P/F, 4\%, 1)$

$= \text{Rp. } 11.051.515.216 \times 0.9615$

$= \text{Rp. } 10.626.031.880$

**Lampiran 11. Contoh Perhitungan Nilai Bersih Sekarang
Tanpa Pendapatan Sewa – Jual Mall**

Dari Tabel 4.13 diperoleh :

Pada Tahun 2005 ($n = 1$)

Pendapatan Total (B) = Rp. 29.271.689.054

Biaya Total (C) = Rp. 23.548.048.390

Tingkat suku bunga (i) = 4%/thn

$$\begin{aligned} (B) - (C) &= \text{Rp. } 29.271.689.054 - \text{Rp. } 23.548.048.390 \\ &= \text{Rp. } 5.723.640.664 \end{aligned}$$

$$\begin{aligned} \text{Nilai Bersih Sekarang} &= [(B) - (C)] \times (P/F, 4\%, 1) \\ &= \text{Rp. } 5.723.640.664 \times 0.9615 \\ &= \text{Rp. } 5.503.280.498 \end{aligned}$$

**Lampiran 12. Perhitungan Tingkat Bunga Pengembalian
Dengan Pendapatan Sewa-Jual Mall**

Dari Tabel 4.12 diperoleh :

$$NPV_1 = NPV_{(i=12\%)} = 5.696.793.787$$

$$NPV_2 = NPV_{(i=15\%)} = -32.988.091.217$$

$$i_1 = 12\% = 0,12$$

$$i_2 = 15\% = 0,15$$

Dengan cara interpolasi :

$$\begin{aligned} IRR &= i_1 + \frac{NPV_1}{NPV_1 + NPV_2} (i_2 - i_1) \\ &= 0,12 + \frac{(5.696.793.787)}{(5.696.793.787) - (-32.988.091.217)} \cdot (0,15 - 0,12) \\ &= 0,12442 \end{aligned}$$

Karena nilai IRR yang didapat 12,442% lebih besar daripada tingkat suku bunga pinjaman sebesar 4%, maka proyek ini layak untuk dilaksanakan.

Lampiran 13. Perhitungan Tingkat Bunga Pengembalian
Tanpa Pendapatan Sewa – Jual Mall

Dari tabel 4.13 diperoleh :

$$NPV_1 = NPV_{(i=6\%)} = 5.679.403.348$$

$$NPV_2 = NPV_{(i=7\%)} = -21.305.252.817$$

$$i_1 = 6\% = 0,06$$

$$i_2 = 7\% = 0,07$$

Dengan cara interpolasi :

$$\begin{aligned} IRR &= i_1 + \frac{NPV_1}{NPV_1 + NPV_2} (i_2 - i_1) \\ &= 0,06 + \frac{(5.679.403.348)}{(5.679.403.348) - (-21.305.252.817)} \cdot (0,07 - 0,06) \\ &= 0,06210 \end{aligned}$$

Karena nilai IRR yang didapat 6,210% lebih besar daripada tingkat suku bunga pinjaman sebesar 4%, maka proyek ini layak untuk dilaksanakan.

Lampiran 14. Periode Pengembalian Dengan Pendapatan Sewa – Jual Mall

Tahun	n	PV (I)	PV (B)	PV (C)	Nilai Bersih Sekarang	Nilai Bersih Sekarang Kumulatif i = 4 %
2002	-2	41,223,626,496			-41,223,626,496	-41,223,626,496
2003	-1	105,020,073,600			-105,020,073,600	-146,243,700,096
2004	0		32,301,909,111	21,848,167,301	10,453,741,810	-135,789,958,286
2005	1		35,462,945,285	24,836,913,405	10,626,031,880	-125,163,926,406
2006	2		40,760,313,859	28,569,157,393	12,191,156,466	-112,972,769,940
2007	3		46,124,681,561	31,221,529,639	14,903,151,922	-98,069,618,018
2008	4		50,891,661,989	36,408,735,975	14,482,926,014	-83,586,692,004
2009	5		62,894,923,106	54,717,203,483	8,177,719,623	-75,408,972,381
2010	6		66,368,570,222	57,305,274,420	9,063,295,802	-66,345,676,579
2011	7		70,441,567,535	60,069,057,303	10,372,510,232	-55,973,166,347
2012	8		75,235,825,089	63,403,251,671	11,832,573,418	-44,140,592,929
2013	9		82,751,132,949	57,972,836,135	24,778,296,814	-19,362,296,115
2014	10		93,580,991,098	75,679,441,185	17,901,549,913	-1,460,746,202
2015	11		97,684,954,366	78,671,892,890	19,013,061,476	17,552,315,274
2016	12		102,224,986,841	82,075,493,922	20,149,492,919	37,701,808,193
2017	13		107,251,014,667	85,894,466,512	21,356,548,155	59,058,356,348
2018	14		119,092,198,949	94,903,042,745	24,189,156,204	83,247,512,552
2019	15		125,602,153,784	104,205,437,776	21,396,716,008	104,644,228,560
2020	16		132,798,457,091	108,224,001,800	24,574,455,291	129,218,683,851
2021	17		134,629,568,947	114,201,605,244	20,427,963,703	149,646,647,554
2022	18		149,619,557,066	123,058,723,238	26,560,833,828	176,207,481,382
2023	19		159,386,287,553	131,173,089,854	28,213,197,699	204,420,679,081

Lampiran 15. Periode Pengembalian Tanpa Pendapatan Sewa – Jual Mall

Tahun	n	PV (I)	PV (B)	PV (C)	Nilai Bersih Sekarang	Nilai Bersih Sekarang Kumulatif i = 4 %
2002	-2	41,223,626,496			-41,223,626,496	-41,223,626,496
2003	-1	105,020,073,600			-105,020,073,600	-146,243,700,096
2004	0		25,382,591,511	19,772,372,021	5,610,219,490	-140,633,480,606
2005	1		28,144,729,025	22,641,448,527	5,503,280,498	-135,130,200,108
2006	2		33,019,216,585	26,246,828,211	6,772,388,374	-128,357,811,734
2007	3		37,937,336,736	28,765,326,191	9,172,010,545	-119,185,801,189
2008	4		42,232,048,276	33,810,851,861	8,421,196,415	-110,764,604,774
2009	5		53,735,973,455	51,969,518,587	1,766,454,868	-108,998,149,906
2010	6		56,681,078,191	54,399,026,811	2,282,051,380	-106,716,098,526
2011	7		60,195,233,593	56,995,157,120	3,200,076,473	-103,516,022,053
2012	8		64,397,957,169	60,118,962,930	4,278,994,239	-99,237,027,814
2013	9		71,287,940,668	54,533,878,450	16,754,062,218	-82,482,965,596
2014	10		81,456,046,639	72,041,957,848	9,414,088,791	-73,068,876,805
2015	11		84,860,797,599	74,824,645,860	10,036,151,739	-63,032,725,066
2016	12		88,661,308,965	78,006,390,559	10,654,918,406	-52,377,806,660
2017	13		92,904,265,666	81,590,441,812	11,313,823,854	-41,063,982,806
2018	14		103,917,752,890	90,350,708,928	13,567,043,962	-27,496,938,844
2019	15		109,551,925,410	99,390,369,264	10,161,556,146	-17,335,382,698
2020	16		115,823,599,138	103,131,544,414	12,692,054,724	-4,643,327,974
2021	17		116,674,181,644	108,814,989,053	7,859,192,591	3,215,864,617
2022	18		130,630,353,541	117,361,962,181	13,268,391,360	16,484,255,977
2023	19		139,302,204,100	125,147,864,818	14,154,339,282	30,638,595,259

Lampiran 16. Tabel Bunga dan Anuitas untuk Pemajemukan Diskret [1]

n	i = 4 %		i = 5 %		i = 6 %		i = 7 %		i = 10 %		i = 12 %		i = 15 %	
	F/P	P/F	F/P	P/F	F/P	P/F	F/P	P/F	F/P	P/F	F/P	P/F	F/P	P/F
1	1.04	0.9615	1.05	0.9524	1.06	0.9434	1.07	0.9346	1.1	0.9091	1.12	0.8929	1.15	0.8696
2	1.0816	0.9246	1.1025	0.907	1.1236	0.89	1.1449	0.8734	1.21	0.8264	1.2544	0.7972	1.3225	0.7561
3	1.1249	0.889	1.1576	0.8638	1.191	0.8396	1.225	0.8163	1.331	0.7531	1.4049	0.7118	1.5209	0.6575
4	1.1699	0.8548	1.2155	0.8227	1.2625	0.7921	1.3108	0.7629	1.4641	0.683	1.5735	0.6355	1.749	0.5718
5	1.2167	0.8219	1.2763	0.7835	1.3382	0.7473	1.4026	0.713	1.6105	0.6209	1.7623	0.5674	2.0114	0.4972
6	1.2653	0.7903	1.3401	0.7462	1.4185	0.705	1.5007	0.6663	1.7716	0.5645	1.9738	0.5066	2.3131	0.4323
7	1.3159	0.7599	1.4071	0.7107	1.5036	0.6651	1.6058	0.6227	1.9487	0.5132	2.2107	0.4623	2.66	0.3759
8	1.3686	0.7307	1.4775	0.6768	1.5938	0.6274	1.7182	0.582	2.1436	0.4665	2.476	0.4039	3.059	0.3269
9	1.4233	0.7026	1.5513	0.6446	1.6895	0.5919	1.8385	0.5439	2.3579	0.4241	2.7731	0.3606	3.179	0.2843
10	1.4802	0.6756	1.6289	0.6139	1.7908	0.5584	1.9672	0.5083	2.5937	0.3855	3.1058	0.322	4.0456	0.2472
11	1.5395	0.6496	1.7103	0.5847	1.8983	0.5268	2.1049	0.4751	2.8531	0.3505	3.4785	0.2875	4.6524	0.2149
12	1.601	0.6246	1.7959	0.5568	2.0122	0.497	2.2522	0.444	3.1384	0.3186	3.896	0.2567	5.3503	0.1869
13	1.6651	0.6006	1.8856	0.5303	2.1329	0.4688	2.4098	0.415	3.4523	0.2897	4.3635	0.2292	6.1528	0.1625
14	1.7317	0.5775	1.9799	0.5051	2.2609	0.4423	2.5785	0.3878	3.7975	0.2633	4.8871	0.2046	7.0757	0.1413
15	1.8009	0.5553	2.0789	0.481	2.3966	0.4173	2.759	0.3624	4.1772	0.2394	5.4736	0.1827	8.1371	0.1229
16	1.873	0.5339	2.1829	0.4581	2.5404	0.3936	2.9522	0.3387	4.595	0.2176	6.1304	0.1631	9.3576	0.1069
17	1.9479	0.5134	2.292	0.4363	2.6928	0.3714	3.1588	0.3166	5.0545	0.1978	6.866	0.1456	10.7613	0.0929
18	2.0258	0.4936	2.4066	0.4155	2.8543	0.3503	3.3799	0.2959	5.5599	0.1799	7.69	0.13	12.3755	0.0808
19	2.1068	0.4746	2.527	0.3957	3.0256	0.3305	3.6165	0.2765	6.1159	0.1635	8.6128	0.1161	14.2318	0.0703
20	2.1911	0.4564	2.6533	0.3769	3.2071	0.3118	3.8697	0.2584	6.7275	0.1486	9.6463	0.1037	16.3665	0.0611

$$(F/P, i\%, n) = (1 + i)^n$$

$$(P/F, i\%, n) = 1 / (1 + i)^n$$

i = tingkat bunga efektif per periode (biasanya satu tahun)

n = banyaknya periode pemajemukan

Tabel 3.7 Biaya Kegiatan Rumah Sakit (2004-2009)

No.	Biaya Kegiatan RS	Tahun					
		2004	2005	2006	2007	2008	2009
1	Rawat Jalan	1,280,051,880	1,450,657,068	1,648,842,775	182,871,052	3,017,124,558	4,645,891,702
2	Anestesi	2,238,359,035	2,519,194,939	3,081,434,433	3,495,849,876	3,972,961,263	5,245,189,107
3	Pemeriksaan Umum	105,468,750	116,015,625	127,617,188	140,378,906	210,006,844	231,007,528
4	Laboratorium	885,771,151	1,017,809,708	1,314,400,194	1,527,540,203	1,780,821,214	2,269,991,486
5	Jasa Pengiriman	1,611,991,903	1,694,296,220	2,138,045,083	2,246,899,073	2,191,786,592	2,890,052,425
6	Radiologi	684,337,154	790,413,387	916,165,306	1,065,451,072	1,242,896,625	1,584,945,646
7	Unit Gawat Darurat	152,715,544	160,351,321	168,368,887	176,787,331	285,626,698	389,816,066
8	Farmasi	5,758,850,190	8,287,548,730	10,172,262,763	12,498,951,959	15,375,210,372	17,712,566,804
9	Makanan	1,185,120,000	1,333,260,000	1,672,920,000	2,285,640,000	2,607,120,000	3,343,680,000
10	Administrasi	1,062,201,645	1,115,311,727	1,171,077,314	1,229,631,179	1,291,112,738	1,055,668,375
	Total	14,964,867,252	18,484,858,725	22,411,133,943	24,850,000,651	31,974,666,904	39,368,809,139

Tabel 3.10 Pendapatan Kegiatan Rumah Sakit (2004-2009)

No.	Pendapatan Kegiatan RS	Tahun					
		2004	2005	2006	2007	2008	2009
1	Rawat Jalan	2,133,419,800	2,417,761,780	2,744,737,958	3,121,451,754	5,028,540,929	7,743,152,837
2	Anestesi	3,350,598,392	3,742,658,231	4,427,244,054	4,976,240,460	5,601,390,906	7,224,106,645
3	Pemeriksaan Umum	140,625,000	154,687,500	171,156,250	187,171,875	280,009,125	308,010,038
4	Laboratorium	1,771,542,302	2,035,619,417	2,628,800,387	3,055,080,407	3,561,642,427	4,539,982,973
5	Jasa Pengiriman	2,968,016,903	3,118,122,470	4,069,652,645	4,275,087,407	4,780,827,962	5,518,171,419
6	Radiologi	1,368,674,308	1,580,826,774	1,832,330,612	2,130,902,143	2,485,793,250	3,169,891,292
7	Rawat Inap	3,854,880,000	4,336,740,000	5,383,800,000	7,311,240,000	5,849,150,000	10,404,000,000
8	Unit Gawat Darurat	254,525,906	267,252,202	280,614,812	294,645,552	309,377,830	649,693,443
9	Farmasi	8,537,099,000	10,486,089,790	12,894,352,646	15,874,329,582	19,567,193,795	22,640,163,851
10	Administrasi	1,003,209,900	1,131,930,890	1,279,203,979	1,448,020,377	1,941,839,190	3,183,011,776
		25,382,591,511	29,271,689,054	35,711,893,343	42,674,169,557	49,405,765,414	65,380,184,274

Tabel 3.10 (Lanjutan) Pendapatan Kegiatan Rumah Sakit (2010-2015)

No.	Pendapatan Kegiatan RS	Tahun					
		2010	2011	2012	2013	2014	2016
1	Rawat Jalan	8,491,933,101	9,382,470,916	10,443,037,805	12,073,903,203	15,820,729,590	16,302,052,651
2	Anestesi	8,174,198,590	9,264,835,985	10,519,180,627	13,357,672,636	16,697,281,559	19,100,730,481
3	Pemeriksaan Umum	338,811,041	372,692,145	409,961,360	504,011,319	554,412,451	609,853,696
4	Laboratorium	4,744,113,598	4,957,764,699	5,180,391,717	6,005,263,110	6,798,045,469	7,101,071,696
5	Jasa Pengiriman	5,796,909,698	6,089,782,970	6,397,511,852	7,837,810,274	8,424,038,347	8,850,131,124
6	Radiologi	3,328,385,857	3,494,805,150	3,669,545,407	3,853,022,677	5,375,274,786	5,644,038,525
7	Rawat Inap	10,404,000,000	10,404,000,000	10,404,000,000	11,311,200,000	13,372,200,000	13,372,200,000
8	Unit Gawat Darurat	682,178,115	716,287,021	752,101,372	789,706,440	1,326,706,819	1,393,042,160
9	Farmasi	26,342,557,276	30,836,503,648	36,331,653,272	40,940,347,414	46,149,868,104	52,040,742,620
10	Administrasi	3,417,877,156	3,695,535,178	4,024,486,260	4,790,115,400	6,049,895,568	6,221,601,331
		71,720,964,432	79,214,677,712	88,131,869,672	101,463,052,473	120,568,452,693	130,635,464,284

Tabel 3.10 (Lanjutan) Pendapatan Kegiatan Rumah Sakit (2016-2021)

No.	Pendapatan Kegiatan RS	Tahun					
		2016	2017	2018	2019	2020	2021
1	Rawat Jalan	16,804,344,731	17,328,623,309	20,330,639,131	21,024,882,062	21,750,514,250	22,509,377,928
2	Anestesi	21,891,268,448	25,136,953,196	32,962,861,163	38,185,024,976	44,314,580,709	51,519,302,664
3	Pemeriksaan Umum	670,839,066	737,922,972	932,760,529	1,026,036,582	1,128,640,240	1,241,504,264
4	Laboratorium	7,418,142,957	7,749,922,972	8,097,129,274	8,460,481,424	8,840,756,052	9,238,761,929
5	Jasa Pengiriman	9,297,870,899	9,768,363,989	11,767,521,717	12,362,308,722	12,987,283,841	1,643,987,894
6	Radiologi	5,926,240,452	6,222,552,474	7,546,982,867	7,924,332,011	8,320,548,611	8,736,576,042
7	Rawat Inap	13,372,200,000	13,372,200,000	14,295,600,000	14,295,600,000	14,295,600,000	14,295,600,000
8	Unit Gawat Darurat	1,462,694,268	1,535,828,982	1,612,620,431	1,693,251,452	1,777,914,025	1,866,809,726
9	Farmasi	58,704,581,276	66,245,640,039	74,782,608,111	84,450,653,454	95,403,764,085	107,817,428,651
10	Administrasi	6,400,759,569	6,587,749,087	7,615,437,626	7,861,645,794	8,119,139,147	8,388,503,734
		141,948,941,666	154,685,757,020	179,944,160,849	197,284,216,477	216,938,740,960	227,257,852,832

Tabel 3.10 (Lanjutan) Pendapatan kegiatan Rumah Sakit (2022-2023)

No.	Pendapatan Kegiatan RS	Tahun	
		2022	2023
1	Rawat Jalan	23,302,792,119	24,132,556,473
2	Anestesi	59,999,149,590	69,992,564,541
3	Pemeriksaan Umum	1,365,654,690	1,502,220,159
4	Laboratorium	9,655,347,141	10,091,401,028
5	Jasa Pengiriman	14,334,040,940	15,059,146,393
6	Radiologi	9,173,404,844	9,632,075,086
7	Rawat Inap	14,295,600,000	14,295,600,000
8	Unit Gawat Darurat	1,960,150,213	2,058,573,723
9	Farmasi	121,891,706,231	137,785,474,787
10	Administrasi	8,670,358,327	8,965,356,416
		264,648,204,095	293,514,968,606

Tabel 3.7 (Lanjutan) Biaya Kegiatan Rumah Sakit (2010-2015)

No.	Biaya Kegiatan RS	Tahun					
		2010	2011	2012	2013	2014	2015
1	Rawat Jalan	5,095,159,861	5,629,482,549	6,265,822,683	7,244,341,922	9,492,437,754	9,781,231,591
2	Anestesi	5,997,389,298	6,870,345,764	7,885,241,383	10,460,339,468	12,953,251,999	14,982,297,965
3	Pemeriksaan Umum	254,108,281	279,519,109	307,471,020	378,008,489	415,809,338	457,390,272
4	Laboratorium	2,372,056,799	2,478,882,349	2,590,695,859	3,002,631,555	3,399,022,735	3,550,535,849
5	Jasa Pengiriman	3,037,384,755	3,192,281,780	3,355,135,602	4,028,989,238	4,424,776,259	4,650,905,932
6	Radiologi	1,664,192,926	1,747,402,575	1,834,772,704	1,926,511,339	2,687,637,393	2,822,019,263
7	Unit Gawat Darurat	409,306,869	429,772,212	451,260,823	473,823,864	796,024,092	835,825,296
8	Farmasi	20,511,196,386	23,886,884,945	27,988,937,577	10,498,826,089	35,460,795,273	39,934,710,958
9	Makanan	3,564,000,000	3,564,000,000	3,564,000,000	3,745,440,000	4,296,240,000	4,296,240,000
10	Administrasi	1,423,451,794	1,494,624,384	1,569,355,603	1,647,823,383	1,816,725,280	1,816,725,280
	Total	44,328,246,969	49,573,195,667	55,812,693,254	43,406,735,347	75,742,720,123	83,127,882,406

Tabel 3.7 (Lanjutan) Biaya Kegiatan Rumah Sakit (2016-2021)

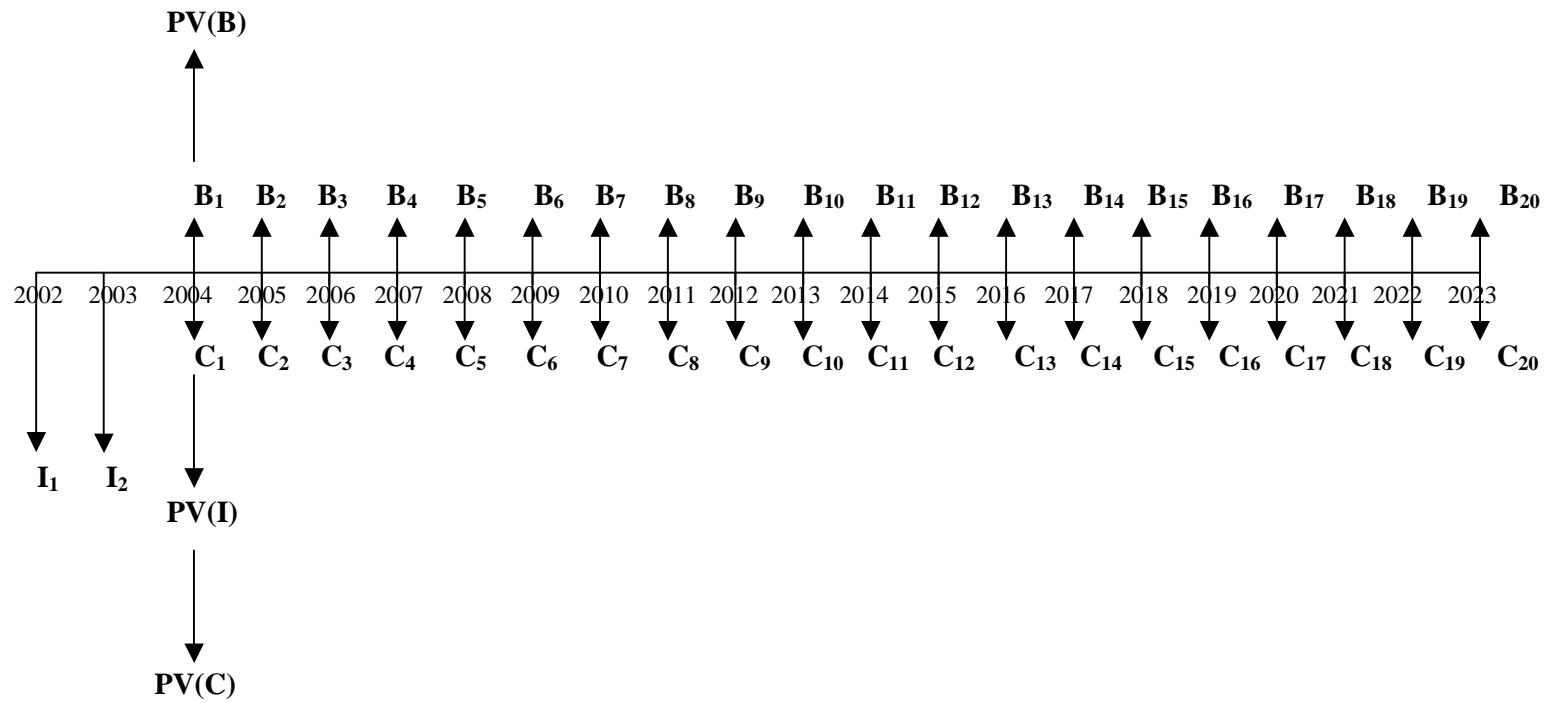
No.	Biaya Kegiatan RS	Tahun					
		2016	2017	2018	2019	2020	2021
1	Rawat Jalan	10,082,606,838	10,397,173,986	12,198,383,478	12,614,929,237	13,050,368,550	13,505,626,757
2	Anestesi	17,360,992,681	20,153,649,852	27,481,227,485	32,155,227,930	37,681,803,959	44,223,248,239
3	Pemeriksaan Umum	503,129,299	553,129,299	699,570,397	769,527,436	846,480,180	931,128,198
4	Laboratorium	3,709,071,478	3,874,964,154	4,048,564,637	4,230,240,712	4,420,378,026	4,619,380,964
5	Jasa Pengiriman	4,886,684,448	5,138,718,215	6,078,782,245	6,389,132,277	6,715,448,573	7,058,560,863
6	Radiologi	2,963,120,226	3,111,276,237	3,773,491,434	3,962,166,005	4.160.274.306	4,368,288,021
7	Unit Gawat Darurat	877,616,561	921,497,389	967,572,259	1,015,950,871	1,066,748,415	1,120,085,836
8	Farmasi	44,988,585,232	50,699,713,361	57,155,972,944	64,457,609,053	72,717,432,026	82,065,759,708
9	Makanan	4,296,240,000	4,296,240,000	4,568,400,000	4,568,400,000	4,568,400,000	4,568,400,000
10	Administrasi	1,907,561,544	2,002,939,621	2,103,086,602	2,208,240,932	2,318,652,979	2,434,585,628
	Total	91,575,608,307	101,149,302,114	119,075,051,481	132,371,424,453	143,385,712,708	164,895,064,214

Tabel 3.7 (Lanjutan) Biaya Kegiatan Rumah Sakit (2022-2023)

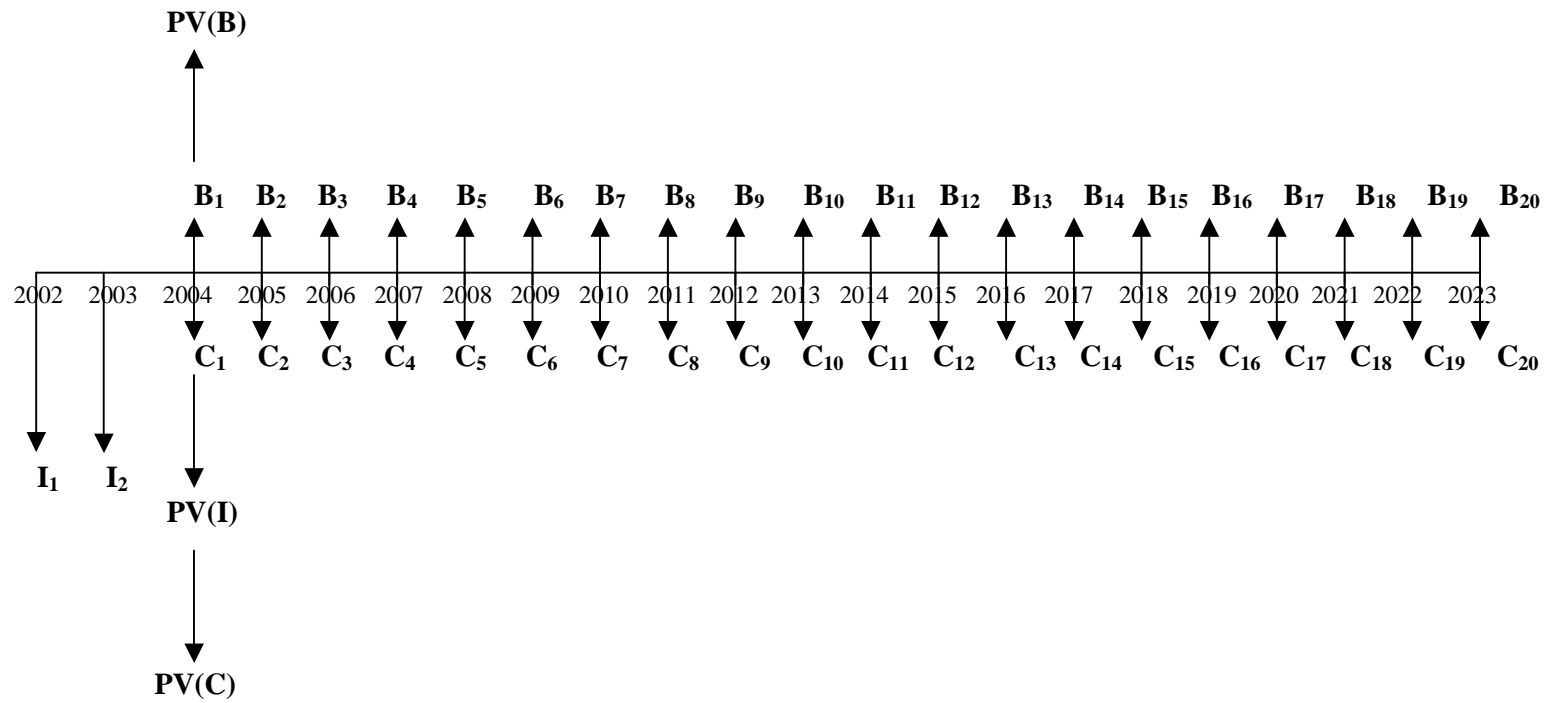
No.	Biaya Kegiatan RS	Tahun	
		2022	2023
1	Rawat Jalan	13,981,675,271	14,479,533,884
2	Anestesi	51,973,489,723	61,164,338,687
3	Pemeriksaan Umum	1,024,241,108	1,126,665,119
4	Laboratorium	4,827,673,571	5,045,700,514
5	Jasa Pengiriman	7,419,342,557	7,798,713,092
6	Radiologi	4,586,702,422	4,816,037,543
7	Unit Gawat Darurat	1,176,090,128	1,234,894,634
8	Farmasi	92,649,639,136	104,636,889,095
9	Makanan	4,568,400,000	4,568,400,000
10	Administrasi	2,556,314,909	2,684,130,654
	Total	184,763,568,825	207,555,303,222

Tabel 3.11 Harga Sewa Jual Mall

LANTAI	LUAS LANTAI (m)	MALL	HARGA SEWA (Rp.)	TOKO	HARGA SEWA (Rp.)	OPEN SPACE	SERVICE
Basement 2	4,695.83						
Basement 1	4,695.83						
Lantai 1	3,090.83	615.26	11,812,992,000	1A 1B 1C 1E	39.94 40.13 35.78 71.15	958,560,000 963,120,000 858,720,000 1,707,600,000	452.24 102.54
Lantai 2	3,090.83	1,306.81	25,090,752,000	2A 2B 2C 2D 2G 2H 2I 2J 2K	265.15 51.18 51.81 57.10 46.90 46.93 63.29 63.68 63.68	6,363,600,000 1,228,320,000 1,243,440,000 1,370,400,000 1,125,600,000 1,126,320,000 1,518,960,000 1,528,320,000 1,528,320,000	 606.47 VOID 12 148.49 96 50
Lantai 3	3,090.83	1,342.36	24,162,480,000	3A 3B 3C 3D 3G 3H 3I 3J 3K	265.15 51.18 51.81 57.10 46.90 46.93 63.29 63.68 47.74	6,045,420,000 1,166,904,000 181,268,000 1,301,880,000 1,069,320,000 1,070,004,000 1,443,012,000 1,451,904,000 1,088,472,000	 575.51 VOID 12 148.49 96 50
Lantai 4	3,090.83	1,342.36	2,416,248,000	4A 4B 4C 4D 4G 4H 4I 4J 4K	265.15 51.18 51.81 57.10 46.90 46.93 63.29 63.68 47.74	6,045,420,000 1,166,904,000 181,268,000 1,301,880,000 1,069,320,000 1,070,004,000 1,443,012,000 1,451,904,000 1,088,472,000	 575.51 VOID 12 148.49 96 50
Total Lantai 1 - 4		4,606.79	85,228,704,000		2,284.2 8	53,157,648,000	1,880.21 986.01
Total Harga Sewa			138,386,352,000				



**Gambar 4.1 Cash Flow Diagram Proyek Peningkatan RSUD Cibabat Cimahi
Dengan Pendapatan Sewa – Jual Mall**



Gambar 4.2 Cash Flow Diagram Proyek Peningkatan RSUD Cibabat Cimahi

Tanpa Pendapatan Sewa – Jual Mall

Investasi : $PV (I) = I (F/P, 4\%, n)$

Benefit : $PV (B) = B (P/F, 4\%, n)$

Cost : $PV (C) = C (P/F, 4\%,n)$

Dimana ; $PV =$ Nilai Bersih (Present Value)

$I =$ Investasi awal / Biaya Awal (Investment)

$B =$ Pendapatan tiap tahun selama periode investasi (Benefit)

$C =$ Biaya tiap tahun selama periode investasi (Cost)

$i =$ Tingkat suku bunga (interest)

Tabel 4.14 Nilai Bersih Sekarang Dengan Pendapatan Sewa - Jual Mall

Tahun	n	Pendapatan Total (B)	Biaya Total (C)	(B) - (C)	Nilai Bersih Sekarang			
					i = 4 %	i = 10 %	i = 12 %	i = 15 %
2002	-2	0	38,113,560,000	-38,113,560,000	-41,223,626,496	-46,117,407,600	-47,809,649,664	-50,405,183,100
2003	-1	0	100,980,840,000	-100,980,840,000	-105,020,073,600	-111,078,924,000	-113,098,540,800	-116,127,966,000
2004	0	32,301,909,111	21,848,167,301	10,453,741,810	10,453,741,810	10,453,741,810	10,453,741,810	10,453,741,810
2005	1	36,882,938,414	25,831,423,198	11,051,515,216	10,626,031,880	10,046,932,483	9,867,897,936	9,610,397,632
2006	2	44,084,267,639	30,898,937,263	13,185,330,376	12,191,156,466	10,896,357,023	10,511,345,376	9,969,428,297
2007	3	51,883,781,283	35,119,830,865	16,763,950,418	14,903,151,922	12,594,755,949	11,932,579,908	11,022,297,400
2008	4	59,536,338,312	42,593,280,270	16,943,058,042	14,482,926,014	11,526,362,386	10,767,313,386	9,688,040,588
2009	5	76,523,814,462	66,574,040,008	9,949,774,454	8,177,719,624	6,177,814,958	5,645,502,025	4,947,027,859
2010	6	83,978,957,639	72,510,786,309	11,468,171,330	9,063,295,802	6,473,782,716	5,809,775,596	4,957,690,466
2011	7	92,698,470,239	79,048,634,429	13,649,835,810	10,372,510,232	7,005,095,738	6,173,820,737	5,130,973,281
2012	8	102,964,041,452	86,770,564,761	16,193,476,691	11,826,096,027	7,554,256,876	6,540,545,235	5,293,647,530
2013	9	117,778,441,431	82,511,864,695	35,266,576,736	24,778,296,815	14,956,555,194	12,717,127,571	10,026,287,766
2014	10	138,515,380,547	112,018,118,983	26,497,261,564	17,901,549,913	10,214,694,333	8,532,118,224	6,550,123,059
2015	11	150,377,084,923	121,108,209,498	29,268,875,425	19,013,061,476	10,258,740,836	8,414,801,685	6,289,881,329
2016	12	163,664,724,369	131,404,889,405	32,259,834,964	20,149,492,919	10,277,983,420	8,281,099,635	6,029,363,155
2017	13	178,573,117,994	143,014,429,757	35,558,688,237	21,356,548,155	10,301,351,982	8,150,051,344	5,778,286,839
2018	14	206,220,257,920	164,334,273,152	41,885,984,768	24,189,156,204	11,028,579,789	8,569,872,484	5,918,489,648
2019	15	226,187,923,255	187,656,109,808	38,531,813,447	21,396,716,007	9,224,516,139	7,039,762,317	4,735,559,873
2020	16	248,732,828,416	202,704,629,706	46,028,198,710	24,574,455,291	10,015,736,039	7,507,199,210	4,920,414,442
2021	17	262,231,338,034	222,441,771,025	39,789,567,009	20,427,963,702	7,870,376,354	5,793,360,957	3,696,450,775
2022	18	303,119,037,817	249,308,596,511	53,810,441,306	26,560,833,829	9,680,498,391	6,995,357,370	4,347,883,658
2023	19	335,832,885,700	276,386,620,004	59,446,265,696	28,213,197,699	9,719,464,441	6,901,711,447	4,179,072,478
				NPV	201,798,922,842	39,081,265,258	5,696,793,787	-32,988,091,217

Tabel 4.15 Nilai Bersih Sekarang Tanpa Pendapatan Sewa - Jual Mall

Tahun	n	Pendapatan Total (B)	Biaya Total (C)	(B) - (C)	Nilai Bersih Sekarang			
					i = 4 %	i = 5 %	i = 6 %	i = 7 %
2002	-2	0	38,113,560,000	-38,113,560,000	-41,223,626,496	-42,020,199,900	-42,824,396,016	-43,636,214,844
2003	-1	0	100,980,840,000	-100,980,840,000	-105,020,073,600	-106,029,882,000	-95,265,324,456	-108,049,498,800
2004	0	25,382,591,511	19,772,372,021	5,610,219,490	5,610,219,490	5,610,219,490	5,610,219,490	5,610,219,490
2005	1	29,271,689,054	23,548,048,390	5,723,640,664	5,503,280,498	5,451,195,368	5,399,682,602	5,349,314,565
2006	2	35,711,893,343	28,387,224,974	7,324,668,369	6,772,388,374	6,643,474,211	6,518,954,848	6,397,365,353
2007	3	42,674,169,557	32,356,947,347	10,317,222,210	9,172,010,545	8,912,016,545	8,662,339,768	8,421,948,490
2008	4	49,405,765,414	39,554,108,401	9,851,657,013	8,421,196,415	8,104,958,225	7,803,497,520	7,515,829,135
2009	5	65,380,184,274	63,230,950,951	2,149,233,323	1,837,164,645	1,683,924,309	1,606,122,062	1,532,403,359
2010	6	71,720,964,432	68,833,388,347	2,887,576,085	2,282,051,380	2,154,709,275	2,035,741,140	1,923,991,945
2011	7	79,214,677,712	75,003,496,671	4,211,181,041	3,200,076,473	2,992,886,366	2,800,856,510	2,622,302,434
2012	8	88,131,869,672	82,320,913,227	5,810,956,445	4,246,065,874	3,932,855,322	3,645,794,074	3,381,976,651
2013	9	101,463,052,473	77,617,248,007	23,845,804,466	16,754,062,218	15,371,005,559	14,114,331,663	12,969,733,049
2014	10	120,568,452,693	106,634,040,627	13,934,412,066	9,414,088,792	8,554,335,567	7,780,975,698	7,082,861,653
2015	11	130,635,464,284	115,185,723,307	15,449,740,977	10,036,151,739	9,033,463,549	8,138,923,547	7,340,171,938
2016	12	141,948,941,666	124,890,154,594	17,058,787,072	10,654,918,405	9,498,332,642	8,478,217,175	7,574,101,460
2017	13	154,685,757,020	135,848,221,465	18,837,535,555	11,313,823,854	9,989,545,105	8,831,036,668	7,817,577,255
2018	14	179,944,160,849	156,451,444,031	23,492,716,818	13,567,043,962	11,866,171,265	10,390,828,649	9,110,475,582
2019	15	197,284,216,477	178,984,997,774	18,299,218,703	10,161,556,146	8,801,924,196	7,636,263,965	6,631,636,858
2020	16	216,938,750,960	193,166,406,469	23,772,344,491	12,692,054,724	10,890,111,011	9,356,794,792	8,051,693,079
2021	17	227,257,852,832	211,949,725,464	15,308,127,368	7,859,192,591	6,678,935,971	5,685,438,504	4,846,553,125
2022	18	264,648,204,095	237,767,346,395	26,880,857,700	13,268,391,361	11,168,996,374	9,416,364,452	7,954,045,793
2023	19	293,514,968,606	263,691,244,876	29,823,723,730	14,154,339,282	11,801,247,480	9,856,740,693	8,246,259,611
NPV					30,676,376,671	11,090,225,929	5,679,403,348	-21,305,252,817