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Budget absorption optimization strategy of PT PLN (Persero) North Sumatra development holding unit

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ABSTRACT

This research is based on the report of budget absorption realization at PT PLN UIP SBU not being absorbed according to the plan. The aim of this study is to identify the main causes of suboptimal budget absorption and to formulate strategies to optimize budget absorption at PT PLN UIP SBU in the future. Analysis of the potential factors causing the failure to achieve the budget absorption target is conducted through discussions and interviews, followed by Likert scale interval analysis of respondent perceptions to determine the main causes of the failure to achieve the budget absorption target. Subsequently, the formulation of the selected strategy uses analysis with the Analytic Hierarchy Process (AHP) method. Based on the research results, the first priority alternative is the standardization of the completeness of budget proposal documents (detailed scope of work, timeline, Bill of Quantities along with references, field survey documentation if needed, and others). The second priority is holding regular periodic meetings with PLN Headquarters regarding budget needs and the bidding process at PLN Headquarters. The third priority is tightening monitoring and risk management evaluation for each project, followed by the fourth priority, which is holding regular meetings on the general plan for procurement unit auctions.

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1. INTRODUCTION

Budgets are crucial in organizations because if there is no budget, the organization cannot carry out operational activities. According to Sodikin (2015), understanding the budget is defined as the results obtained from the entire budgeting process, while the understanding of budgeting can be understood as a process in preparing a budget. According to Mahsun (2019), budgeting or often called budgeting is a stage of preparing the financial planning of an organization which is carried out through the preparation of work and performance plans in a period with a period of one year. Budgeting is an important thing needed in a government to carry out its operational activities in achieving organizational goals and performance.

PT PLN (Persero) is a state-owned enterprise in Indonesia operating in the electricity sector. PT PLN (Persero) is mandated to continuously manage its entire electricity supply value chain in a professional, effective, and efficient manner to ensure that its electricity supply can be enjoyed by the public, in line with the government's electrification program.

PT PLN UIP SBU (Unit Induk Pembangunan Sumatera Bagian Utara) is a PLN (Persero) working unit engaged in the Construction Field (Construction) of Substations, Transmission Networks, and Power Plants in the North Sumatra and Aceh regions committed to meeting customer and stakeholder requirements. PT PLN UIP SBU conducts planning, management, and supervision of power plant, transmission, and substation construction activities cost-effectively, with quality and on schedule to obtain quality construction results ready for operation, implements construction administration to ensure orderly administration during the construction process, manages company resources and assets efficiently, effectively, and synergistically to ensure optimal business management and compliance with Good Corporate Governance (GCG) principles.

In conducting its business, PT PLN UIP SBU certainly requires a budget as a driving force in achieving its goals so that the construction process of Power Plants, Transmission Networks, and Substations can be completed on time. To obtain this budget, PT PLN UIP SBU must submit its needs proposal every year at the end of the year before the budget requirement period is used.

Based on the actual budget absorption data of PT PLN UIP SBU in the last four years (2020-2023), the realization of the budget absorption in 2020 was 80%, in 2021 was 91%, in 2022 was 80%, and in 2023 was 87%. Based on the Technical Instructions for Key Performance Indicators (KPI) Management of PT PLN (Persero), the performance assessment parameters for the budget absorption category of PT PLN (Persero) UIP SBU consist of several provisions, namely the percentage category of budget absorption performance criteria are red (not meeting the target) if the absorption realization is below 95%, and green (meeting the target) if the absorption realization is between 95% - 100% of the initial plan. Based on the budget absorption results of PT PLN (Persero) UIP SBU in the last four years (2020-2023), each year the budget absorption performance is still in the red category or has not met the target.

2. RESEARCH METHOD

This research is a quantitative descriptive study. According to Sugiyono (2013), quantitative descriptive research focuses on describing or dissecting a phenomenon or event by collecting and quantitatively processing data. The results of this research are statistically analyzed to explain existing characteristics or patterns. The study was conducted at PT PLN (Persero) Unit Induk Pembangunan Sumatera Bagian Utara, located at Jalan Dr. Cipto Number 12, Kelurahan Anggrung, Kecamatan Medan Polonia, Kota Medan. The research was conducted from January to April 2024.

The data sources collected in this research are primary data, which are directly obtained from respondents through interviews, questionnaires, and observations, as well as secondary data, which support primary data obtained from documents such as company history, organizational structure, number of employees, and all operational activities related to budget utilization, including the company's efforts to improve budget absorption optimization.

The sampling technique used in this research is purposive sampling. This technique is used to minimize deviations in collecting primary data because the respondents are individuals who understand and are directly involved in decision-making regarding the research topic. PT PLN UIP SBU has 71 budget managers, including structural and functional officials. The respondents selected for this study are 40 individuals, comprising 30 respondents for interval scale (Likert) measurement and 10 informants for the Analytical Hierarchy Process (AHP) method. The criteria for selection include a minimum of 5 years of service, employees directly involved in budget management, and several structural decision-makers related to budget proposal and management at PT PLN UIP SBU.

The data analysis used in this research includes descriptive analysis, interval scale (Likert) measurement, and AHP (Analytical Hierarchy Process). This is intended to obtain comprehensive results and provide positive impacts when applied by policymakers. Descriptive analysis is chosen to describe and interpret something, such as conditions or processes that have occurred or are occurring, consequences or impacts, as well as prevailing opinions. This is directed to support the formulation of a strategy.

3. RESULTS AND DISCUSSIONS

The Causes of Suboptimal Budget Absorption at PT PLN UIP SBU

Based on the Likert scale questionnaire results regarding the causes of suboptimal budget absorption at PT PLN UIP SBU, the reasons include the relatively short time for budget requirement planning, lack of supporting data in budget requirement planning, inconsistency in activity plans due to changes occurring during ongoing projects, unpredictably lengthy processes for issuing new investment budget proposals, centralized procurement regulation causing auction schedules to be beyond unit control, prolonged budget revision processes (increasing budget values) resulting in delayed budget absorption for activities experiencing changes, lengthy processes for new budget support proposals for main activities, less cooperative government stakeholders related to licensing, social issues hindering fieldwork, and auction execution schedules being delayed from the initial plan. These results represent the highest scores obtained based on the perceptions of 30 respondents directly involved in budget planning and management at PT PLN UIP SBU. The following is the Likert scale questionnaire results obtained from all respondents presented in Table 1 below:

Table 1. Score Results of Interval Questionnaire Statement on the Causes of Suboptimal Budget Absorption at PT PLN UIP SBU

No	Statement	Score
	Budget Planning	
1	The time to prepare a budget needs plan is relatively short	113
2	Lack of supporting data in the preparation of budget needs plans	111
3	Budget proposals that do not have an accurate time schedule	105
4	Not conducting field surveys as the basis for budget preparation	98
5	Inaccurate or unupdated price references	92
6	Budget planning is not in accordance with the needs on the ground	90
7	Lack of risk mitigation plans in budgeting planning	96
8	Budget planning is too high due to the demands for the preparation of a reserve budget	97
9	Activity plans/designs are often inconsistent due to changes in activities while activities/projects are in progress	113
	HR Competencies	
10	Some employees who are assigned to prepare budget planning are incompetent in carrying out their duties	98
11	Lack of experience of employees in planning and managing the budget	103
12	There is a culture/habit of employees procrastinating from work, not being disciplined, and doing work at the end of the day	100
13	Human Resources of Activity Managers are incompetent in carrying out their duties	97
14	Human Resources for Procurement of Goods and Services are incompetent in carrying out their duties	92
15	Financial management officials/employees often experience mutations	97
	Budget Implementer	
16	Lack of oversight of budget management	98
17	Budget implementers are not serious in carrying out their work	90
18	There is a culture/habit of postponing work so that budget absorption is not optimal	101
19	The fulfillment of billing and payment documents is often not on time	104
20	Delays in billing and payment processes	104
21	The implementation of activities is carried out late and not in accordance with the initial planning time	102
	Regulation	
22	Contract regulations that are not supportive in pressuring providers of goods and services in the event of delays in work progress	101

No	Statement	Score
23	The process of proposing the issuance of new investment budgets is unpredictable and relatively very long	110
24	Contract regulations that do not require providers of goods and services to carry out quarterly billing	100
25	The unit price set in the cost standard is too high/low	88
26	Regulations on auction procurement at the center so that the auction schedule is outside the control of the unit	112
	Administration	
27	The budget revision process (adding budget value) takes a long time so that the absorption of the budget for activities that have changed is delayed	119
28	The process of proposing new proposals for the main activity support budget takes a long time.	120
29	The activity budget has not been disbursed due to the delay in the preparation of the previous month's accountability report (SPJ)	109
30	The process of disbursing the official perkoto budget takes a long time	106
31	An error in the submission of billing documents causes the payment process to wait for the document revision to be completed	108
32	New financial apps take time to adapt	105
33	The auction process takes too long	102
34	Contract addendum process takes a long time	104
	Internal/External	
35	Goods/service providers who apply for a lump sum disbursement at the end of the year.	86
36	Human resources who provide goods and services responsible for billing are still not orderly	103
37	Delay in land acquisition so that construction workers are hampered	105
38	Government stakeholders related to licensing are less cooperative	110
39	The Goods and Services Provider does not perform well in completing the work	104
40	There are social problems that hinder work in the field	118
41	The auction schedule is behind the original plan	110

Source: Primary Data Processing Results (Interval Questionnaire)

Alternative Strategies for Budget Absorption Optimization at PT PLN UIP SBU

Following the results of the Likert scale questionnaire measurements, where 10 issues with the highest scores causing suboptimal budget absorption at PT PLN UIP SBU were identified, the Researcher conducted a survey of 10 employees directly involved in budget management at PT PLN UIP SBU using interview and discussion methods. The focus was to formulate several alternative strategies to address these issues and optimize budget absorption. Here are the results of formulating several alternative strategies for budget absorption optimization that can be implemented at PT PLN UIP SBU:

1. Standardization of completeness of budget proposal documents (detailed scope of work, timeline, Bill of Quantities along with references, field survey documentation if needed, and others).
2. Regular periodic meetings with PLN Headquarters regarding budget needs and the bidding process at PLN Headquarters.
3. Tightening monitoring and risk management evaluation for each project.
4. Regular meetings on the general plan for procurement unit implementation.

Optimization Strategy for Budget Absorption at PT PLN UIP SBU

The results of strategy selection analysis using the AHP method explain that the aspects influencing the selection of budget absorption optimization strategies at PT PLN UIP SBU are budget planning, human resources competency, budget implementers, regulations, administration, and internal/external factors.

The formulation of the optimal budget absorption optimization strategy at PT PLN UIP SBU is conducted after obtaining the weighting results of each criterion, sub-criterion, and alternative. Subsequently, synthesis is performed to obtain the overall alternative weight from the existing criteria and sub-criteria. To obtain the global alternative weight, it is done by multiplying the local weight with the weight of the level above it. In detail, the weighting results of criteria, sub-criteria, and alternatives can be seen in Table 2 below.

Table 2 Global Priority Score

PURPOSE	CRITERION	SUB CRITERIA	BOBOT	ALTERNATIVE	WEIGHT
Budget Absorption Optimization Strategy at PT PLN UIP SBU	Budget Planning (0.177)	The time to prepare a budget needs plan is relatively short	0,026	Standardize the completeness of budget proposal documents (details of the scope of work, timeline, RAB along with references, field survey documentation if needed and others)	0,007
				Regular periodic meetings with PLN Central regarding budget needs and the auction process at PLN Central	0,007
				Tighten risk management monitoring and evaluation for each job	0,008
				Regular meeting of the general plan for auction procurement in the unit	0,005
		Lack of supporting data in the preparation of budget needs plans	0,063	Standardize the completeness of budget proposal documents (details of the scope of work, timeline, RAB along with references, field survey documentation if needed and others)	0,021
				Regular periodic meetings with PLN Central regarding budget needs and the auction process at PLN Central	0,018
				Tighten risk management monitoring and evaluation for each job	0,017
				Regular meeting of the general plan for auction procurement in the unit	0,007
		Activity plans are often inconsistent due to changes as activities take place	0,087	Standardize the completeness of budget proposal documents (details of the scope of work, timeline, RAB along with references, field survey documentation if needed and others)	0,022
				Regular periodic meetings with PLN Central regarding budget needs and the auction process at PLN Central	0,021
				Tighten risk management monitoring and evaluation for each job	0,034
				Regular meeting of the general plan for auction procurement in the unit	0,01
	HR Competencies (0.168)			Standardize the completeness of budget proposal documents (details of the scope of work, timeline, RAB along with references, field survey documentation if needed and others)	0,087
				Regular periodic meetings with PLN Central regarding budget needs and the auction process at PLN Central	0,019
				Tighten risk management monitoring and evaluation for each job	0,053
				Regular meeting of the general plan for auction procurement in the unit	0,009
	Budget Implementers (0.261)			Standardize the completeness of budget proposal documents (details of the scope of work, timeline, RAB along with references, field survey documentation if needed and others)	0,12
				Regular periodic meetings with PLN Central regarding budget needs and the auction process at PLN Central	0,072
				Tighten risk management monitoring and evaluation for each job	0,048
				Regular meeting of the general plan for auction procurement in the unit	0,022

PURPOSE	CRITERION	SUB CRITERIA	BOBOT	ALTERNATIVE	WEIGHT
	Regulation (0,180)	The process of proposing the issuance of a new investment budget is unpredictable and relatively long	0,047	Standardize the completeness of budget proposal documents (details of the scope of work, timeline, RAB along with references, field survey documentation if needed and others)	0,013
				Regular periodic meetings with PLN Central regarding budget needs and the auction process at PLN Central	0,015
				Tighten risk management monitoring and evaluation for each job	0,014
				Regular meeting of the general plan for auction procurement in the unit	0,005
		Auction regulations at the Central PLN so that the auction schedule is outside the control of the unit	0,133	Standardize the completeness of budget proposal documents (details of the scope of work, timeline, RAB along with references, field survey documentation if needed and others)	0,023
				Regular periodic meetings with PLN Central regarding budget needs and the auction process at PLN Central	0,048
				Tighten risk management monitoring and evaluation for each job	0,033
				Regular meeting of the general plan for auction procurement in the unit	0,03
	Administration (0,092)	The process of budget revision (adding budget value) takes a long time	0,049	Standardize the completeness of budget proposal documents (details of the scope of work, timeline, RAB along with references, field survey documentation if needed and others)	0,019
				Regular periodic meetings with PLN Central regarding budget needs and the auction process at PLN Central	0,017
				Tighten risk management monitoring and evaluation for each job	0,009
				Regular meeting of the general plan for auction procurement in the unit	0,005
		New proposal process for support budget main activities takes a long time	0,043	Standardize the completeness of budget proposal documents (details of the scope of work, timeline, RAB along with references, field survey documentation if needed and others)	0,018
				Regular periodic meetings with PLN Central regarding budget needs and the auction process at PLN Central	0,013
				Tighten risk management monitoring and evaluation for each job	0,008
				Regular meeting of the general plan for auction procurement in the unit	0,004
	Internal / Eksternal (0,121)	Government stakeholders related to licensing are less cooperative	0,042	Standardize the completeness of budget proposal documents (details of the scope of work, timeline, RAB along with references, field survey documentation if needed and others)	0,011
				Regular periodic meetings with PLN Central regarding budget needs and the auction process at PLN Central	0,009
				Tighten risk management monitoring and evaluation for each job	0,018
				Regular meeting of the general plan for auction procurement in the unit	0,005
		There are social problems that hinder work in the field	0,042	Standardize the completeness of budget proposal documents (details of the scope of work, timeline, RAB along with references, field survey documentation if needed and others)	0,012

PURPOSE	CRITERION	SUB CRITERIA	BOBOT	ALTERNATIVE	WEIGHT
				Regular periodic meetings with PLN Central regarding budget needs and the auction process at PLN Central	0,008
				Tighten risk management monitoring and evaluation for each job	0,018
				Regular meeting of the general plan for auction procurement in the unit	0,005
		The auction schedule is later than the initial plan	0,036	Standardize the completeness of budget proposal documents (details of the scope of work, timeline, RAB along with references, field survey documentation if needed and others)	0,007
				Regular periodic meetings with PLN Central regarding budget needs and the auction process at PLN Central	0,013
				Tighten risk management monitoring and evaluation for each job	0,008
				Regular meeting of the general plan for auction procurement in the unit	0,009

Source: Analytical Hierarchy Process (AHP) Processing Results

Based on Table 2, it is evident that in selecting the optimal budget absorption optimization strategy at PT PLN UIP SBU, the most influential criterion is the first priority, which is budget implementers, with a value of 0.261. Next, the second priority is the regulatory criterion with a value of 0.180, the third priority is the budget planning criterion with a value of 0.177, the fourth priority is the human resources competency criterion with a value of 0.168, the fifth priority is the internal/external criterion with a value of 0.121, and the sixth priority is the administration criterion with a value of 0.092.

After obtaining the global priority values, the overall values of each alternative can be calculated by summing up all the overall values in each criterion and sub-criterion, with the results shown in Table 3 below.

Table 3. Overall Alternative Value

ALTERNATIVE	WEIGHT	PRIORITY
Standardize the completeness of budget proposal documents (details of the scope of work, timeline, RAB along with references, field survey documentation if needed and others)	0,343	I
Regular periodic meetings with PLN Central regarding budget needs and the auction process at PLN Central	0,268	II
Tighten risk management monitoring and evaluation for each job	0,267	III
Regular meeting of the general plan for auction procurement in the unit	0,122	IV

Source: Analytical Hierarchy Process (AHP) Processing Results

Based on Table 3, it is indicated that in selecting the optimal budget absorption optimization strategy at PT PLN UIP SBU, the first priority is the alternative of standardizing the completeness of budget proposal documents (detailed scope of work, timeline, Bill of Quantities along with references, field survey documentation if needed, and others) with a value of 0.343. The second priority is the alternative of holding regular periodic meetings with PLN Headquarters regarding budget needs and the bidding process at PLN Headquarters, with a value of 0.268. The third priority is the alternative of tightening monitoring and risk management evaluation for each project, with a value of 0.267. Furthermore, the fourth priority is the alternative of holding regular meetings on the general plan for procurement unit auctions, with a value of 0.122.

Consistency Test

The Analytical Hierarchy Process (AHP) method, which utilizes human perception as its input, may lead to inconsistency because humans have limitations in expressing their perceptions consistently when comparing multiple criteria. This consistency measurement aims to observe the inconsistency of responses or answers provided by respondents. If CR < 0.10, then the pairwise comparison values in the given matrix are consistent; if CR > 0.10, then the pairwise comparison values in the given matrix are inconsistent. Therefore, the consistency values of respondents can be seen in Table 4 below.

Tabel 4. Consistency Ratio (CR) of Respondent Assessments

PAIRING COMPARISON	CR	INFORMATION
Inter-Criteria	0,03	Consistent
Between Budget Planning Subcriteria	0,01	Consistent
Between Regulatory Subcriteria	0	Consistent
Between Administrative Subcriteria	0	Consistent
Between Internal / External Subcriteria	0,00018	Consistent
Inter-Alternative Subcriteria on the Time for Preparing a Budget Needs Plan is Relatively Short	0,000728	Consistent
Inter-Alternative Subcriteria on Lack of Supporting Data in the Preparation of Budget Needs Plans	0,04	Consistent
Inter-Alternatives in the Activity Plan Subcriteria are Often Inconsistent Due to Changes in Activities	0,02	Consistent
Inter-Alternative to HR Competency Criteria	0,02	Consistent
Inter-Alternative to Budget Implementation Criteria	0,04	Consistent
Inter-Alternative Subcriteria for the Budget Issuance Proposal Process Unpredictable and Relatively Old New Investments	0,02	Consistent
Inter-Alternatives to the Subcriteria of Auction Regulation at Central PLN So that the Auction Schedule is outside the Control Unit	0,04	Consistent
Inter-Alternative to the Subcriteria of the Budget Revision Process (Addition of Budget Value) Takes a Long Time	0,02	Consistent
Inter-Alternatives to the Subcriteria of the New Proposal Process for the Main Activity Support Budget Takes a Long Time	0,02	Consistent
Inter-Alternative to Government Stakeholder Subcriteria Related to Less Cooperative Licensing	0,04	Consistent
Inter-Alternative to the Subcriteria for Social Problems that Hinder Work in the Field	0,06	Consistent
Inter-Alternative to the Subcriteria for Late Auction Implementation Schedule from the Initial Plan	0,05	Consistent

Source: Results of Analysis using Expert Choice Version 11 Application

4. CONCLUSION

Based on the research findings, it can be concluded that the most influential criterion in selecting the optimal budget absorption optimization strategy at PT PLN UIP SBU is the budget implementers criterion, followed by the regulatory criterion, budget planning criterion, human resources competency criterion, internal/external criterion, and administration criterion in sequential order.
Based on the global priority weights obtained in selecting the optimal budget absorption optimization strategy at PT PLN UIP SBU, the first priority strategy alternative is the standardization of the completeness of budget proposal documents (detailed scope of work, timeline, Bill of Quantities along with references, field survey documentation if needed, and others) with a value of 0.343. The second priority strategy alternative is holding regular periodic meetings with PLN Headquarters regarding budget needs and the bidding process at PLN Headquarters, with a value of 0.268. The third priority alternative strategy is tightening monitoring and risk management evaluation for each project with a value of 0.267, followed by the fourth priority alternative, which is holding regular meetings on the general plan for procurement unit auctions, with a value of 0.122.

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