

## Analysis Of Operational Cost Budget As A Planning Tool In PTPN III (Persero) KBDSL

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**Abstract** This study aims to determine how to use the operational cost budget as a planning tool at PTPN III (Persero) KBDSL. In this study the authors used a qualitative descriptive method. The results showed that in the preparation of the operational cost budget at PTPN III (Persero) KBDSL already used the Top down and Bottom up method, namely the role of each part in preparing the operational cost budget by involving several staff or employees from various fields by mobilizing their abilities, and their respective responsibilities. All operational costs of PTPN III (Persero) KBDSL in 2021, experienced a favorable variance, so that the budget as a planning tool has been very good. This is because the company has followed procedures with central company policies (directors).

**Keywords:** Operational Cost Budget, Planning Tools, PT PTPN III (Persero) KBDSL

**Abstrak** Penelitian ini bertujuan untuk mengetahui bagaimana penggunaan anggaran biaya operasional sebagai alat perencanaan pada PTPN III (Persero) KBDSL. Dalam penelitian ini penulis menggunakan metode deskriptif kualitatif. Hasil penelitian menunjukkan bahwa dalam penyusunan anggaran biaya operasional di PTPN III (Persero) KBDSL sudah menggunakan metode Top down dan Bottom up yaitu peran masing-masing bagian dalam penyusunan anggaran biaya operasional dengan melibatkan beberapa staf atau karyawan dari berbagai bidang, dengan memobilisasi kemampuan mereka, dan tanggung jawabnya masing-masing. Seluruh biaya operasional KBDSL PTPN III (Persero) pada tahun 2021 mengalami variansi yang menguntungkan sehingga anggaran sebagai alat perencanaan sudah sangat baik. Sebab, perseroan telah mengikuti prosedur dengan kebijakan pusat perusahaan (direksi).

**Kata Kunci :** Anggaran Biaya Operasional, Alat Perencanaan, PT PTPN III (Persero) KBDSL

### BACKGROUND

Every company is founded with the aim of making a profit. The benefits obtained are intended so that the company's connectivity can be guaranteed and the company's development can continue to be improved to maintain the company's survival. Thus the industry needs to ensure the right strategy, plan and control or supervision so that it can increase income and maintain the continuity of its business in the midst of the development of the business world which continues to advance, competition between industries continues to be tight, in addition to the uncertain economic conditions which can cause many industries to facing destruction.

The problem that is often experienced by companies is how companies can operate as efficiently as possible, so that achieving these goals requires good planning and supervision. Planning is selecting and relating reality, using future assumptions in making visualizations and formulating activities that are proposed and really needed to achieve the desired results. Meanwhile control is related to what is happening with what actually is.

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Based on this description, it can be concluded that planning is selecting and incorporating facts based on temporary assumptions in formulating activities to achieve the expected goals, while supervision is what is happening with what actually is to ensure that the goals formulated are actually achieved.

One of the planning tools to increase profits or profits is through a budget (budget). The profit that is the goal of the industry is contained in the budget. The need for a budget for management is to be able to describe planning, control coordination and as a systematic work guideline, to recognize irregularities and also to increase the responsibilities of its workers. In other words, the budget is a management tool in carrying out industrial activities.

PTPN III Kebun Bandar Selamat in carrying out the company's operations must incur costs. Cost is an element that must exist in operating the company's activities, because it is the cost that must be incurred at the beginning before producing a product, both in the form of goods and services. Like other companies, PTPN III Kebun Bandar Selamat is always related to administrative and general costs, in addition to the most essential thing, namely accurate continuity of operational costs, of course it cannot be denied, to achieve the general goal of a company, namely to gain profit, one of the things that must be done by the company is to reduce costs that must be sacrificed in carrying out company activities. To do that, The company should make careful planning of the company's operating budget so that it can minimize the possibility of unnecessary expenditure. In increasing effectiveness, good cost control is needed. In the sense that the costs incurred must be in accordance with what the company has planned.

## **FORMULATION OF THE PROBLEM**

In the context of the statement above, the author makes the formulation of the problem, as follows:

1. How is the planning and monitoring of operational costs at PTPN III Kebun Bandar Selamat?
2. Has planning and supervision at PTPN III Kebun Bandar Selamat been effective in preventing deviations from operational costs?

## **THEORY**

## **Budget**

According to (M. Fuad et. al., 2001) a budget is a plan that is arranged systematically in the form of numbers and expressed in monetary units covering all company activities for a certain period (period) in the future. According to (Kamaruddin, 2009) the budget is a management plan, with the assumption that the budget preparer will take positive steps to realize the plans that have been prepared.

Meanwhile, according to (Nafarin, 2007) the budget is a management tool that is very useful for management in implementing and controlling the organization so that organizational goals are achieved effectively and efficiently. And here are some budget preparation goals:

- a. Used for in terms of choosing the source and use of funds.
- b. To limit the amount of funds sought and used.
- c. To detail the source of funds, so as to facilitate supervision.
- d. The preparation of the budget will be clearer and more visible, namely by carrying out the plans that have been prepared.
- e. To analyze and decide on proposals related to finance.

## **OPERATIONAL COST**

Operating Expense is literally made up of two words: "cost" and "operational". According to the Big Indonesian Dictionary (KBBI), costs refer to facilities, fees, purchases and expenses used for everything (production, sales, etc.). Operational costs are monetary costs that must be used for commercial activities, namely in the form of sales and management costs that generate income, excluding costs that are considered in production costs and depreciation.

Benefits of Operational Cost Data The benefits of operational cost data include the following:

1. Assist in pricing
2. For supervisory purposes
3. For load control
4. Calculation of periodic profit and loss
5. For decision making
6. Seeing the future of the company.

## **RESEARCH METHODS**

## Research Approach

The research approach used in this study is a qualitative approach.

## Research sites

This research was conducted at PT. Nusantara Plantation III (Persero) Bandar Selamat Gardens, Asahan Regency.

## Data Types and Sources

The type of data used in this research is qualitative data and the data used in this research comes from primary data and secondary data. Primary data, namely data obtained from PT. Perkebunan Nusantara III (Persero) Kebun Bandar Selamat regarding activities and policies in the field of production, history of development. Secondary data, namely data obtained from data documentation used by PT. Perkebunan Nusantara III (Persero) Bandar Selamat Gardens, in the form of a Management Report (LM) in 2021.

## Data collection technique

The data collection technique used in this study is the interview method and the documentation method. (1) Interview, namely the collection of information and data through direct question and answer with parties related to the author's research. (2) Documentation or archiving of PTPN III (PERSERO) KBDSL files, by photocopying data in the form of Management Reports (LM) in 2021.

## Data analysis method

Data analysis used in this research is descriptive qualitative analysis. Qualitative descriptive analysis is usually done in case studies. Data collected during interviews and questions about respondents are combined into a description of the situation. In this study, the authors try to explain and explain the phenomena that occur in places based on the data obtained, making it easier to understand and summarize.

## Effectiveness of operational cost planning

The benchmark used by the company to measure the effectiveness of planning and controlling costs is to compare the actual costs incurred with actual costs in accordance with a predetermined budget.

$$\text{Efektifitas} = \frac{\text{Realization of operational costs}}{\text{Operational cost Budget}} \times 100\%$$

With the classification of effectiveness measurement:

### Classification of Effectiveness Measures

Criteria Percentage	Criteria
>100%	Very effective

90-100%	Effectie
80-90%	Effective enough
60-80%	Less effective
< 60%	Ineffective

Source: *Ministry of Home Affairs, Kepmendagri No. 690,900,327 in 1996*

## **DISCUSSION**

### **1. Analysis of Operational Cost Planning**

From the results of observations and interviews that have been conducted by the author, it can be seen that PTPN III Kebun Bandar Selamat has followed the procedures in accordance with the policies determined by the company (directors), namely by paying attention to the GMS, classifying the company's operational costs in profit/loss, namely administrative costs and general, and use the company's budget work plan (RKAP) as a work planning tool.

After analyzing further, it turns out that the preparation of the operational cost budget is carried out using a Top down and Bottom up approach, namely the role of each division in preparing the operational cost budget so that several staff and employees are involved in each field by mobilizing their respective capabilities and responsibilities. Then it is approved by the directors and then poured into the form of abudget so that it can be realized. In preparing the operational cost budget, it also uses the previous year's budget as a reference in order to minimize excessive deviations while still taking into account the urgency and current economic conditions.

PTPN III Kebun Bandar Selamat can be said to be quite good in planning operational costs so that in terms of planning operational costs it is efficient. This can be seen from the existence of teamwork in preparing the operational cost budget so that it demands a sense of responsibility from each party involved. The obstacles that usually occur in the operational costplanning process, namely having to strive for the lowest possible cost of production but still achieving maximum production levels, can be overcome by urging each employee to optimize performance in the process of plant maintenance and timely fertilization. By increasing the performance of each worker, it is considered capable of overcoming the emergence of a budget that is too large to achieve maximum production levels.

### **2. Analysis of the Effectiveness of Planning on Operational Costs**

According to the indicated classification, performance standards for planning have

been clearly defined. The success of planning and control can be seen by comparing the implementation with the company's budget. After measuring the effectiveness of planning and tracking operational costs, the authors point out:

**Effectiveness of Planning and Monitoring of Operational Costs At PTPN III  
(PERSERO) KBDSL**

Cost Description	Budget (RP)	Realization (RP)	Realization only Cost (%)	Effectiveness
Honorium	-	86,807,000	-	No there is effectiveness
Cost Quality Production (ISO 9000)	51,000,000	28,243,820	55.38%	Ineffective
Control Environment (ISO 9000)	131,147,000	148,852,397	113.5%	Very effective
Management System Health and Work Safety (SMK3)	143,497,000	128,628,681	89.63%	Enough effective
Transportation, journey, and Lodging outside garden	839,450,000	688,161,275	81.9%	Enough effective
Study, test and development	-	-	-	-
Tool maintenance inventory	22,500,000	27,954,900	124%	Very Effective
Usage small inventory	25,522,000	-	0%	Ineffective
Usage Equipment Office	546,000,000	84,985,819	4.6%	Ineffective
Contribution Fee and CSR	48,000,000	16,856,041	35.1%	Ineffective
Education Development HR	-	-	-	-
Etc	507,240,000	594,106,133	177.12%	Very effective
Amount	2,314,356,000	1,804,596,189	77.97%	Not enough Effective

*Source :PTPN III Kebun Selamat (data processed)*

Although the planning and monitoring of operational costs at PTPN III Kebun Bandar Selamat is still ineffective, there are still several types of costs that have a fairly good level of effectiveness for planning and monitoring, namely environmental control costs, occupational health and safety management systems (SMK3), transportation, travel and accommodation outside the plantation. Maintenance of small inventory tools and other costs.

This shows that favorable deviations do not mean that planning and cost control are effective, for example in the cost of production quality, it appears that the realization is smaller than the budget set so that this is profitable. However, there are too large deviations

indicating that the planning and monitoring of operational costs is not effective. This has also been proven in the cost-effectiveness test of production quality with ineffective results.

Conversely, adverse deviations do not always indicate a poor level of planning and monitoring effectiveness. For example, the cost of maintaining a small inventory tool, even though the realization is greater than the budget, the results of the effectiveness test show that the planning and monitoring of these costs is very effective. The reference for analyzing the planning and monitoring of PTPN III Kebun Selamat Bandar Selamat's operational costs is not favorable or unfavorable, but large or small deviations. The smaller the deviation that occurs, be it profitable or loss deviation, the more effective planning and cost control and vice versa.

## **CLOSING**

### **Conclusion**

The planning carried out by PTPN III Kebun Bandar Selamat can be said to be quite good and efficient in planning operational costs. This can be seen because it has followed procedures in accordance with the policies set by the company (directors). The preparation of the operational cost budget is carried out using a Top down and Bottom up approach so that there is teamwork in preparing the operational cost budget which demands a sense of responsibility from each party involved. Regarding supervision at PTPN III Kebun Bandar Selamat, monitoring operational costs is carried out in accordance with the procedures set by the company. This shows that things are quite good and efficient. Companies rarely face obstacles.

The level of effectiveness of the total operational costs of PTPN III Kebun Bandar Selamat is 77.97% which is in the range of 60% -80% so that it is considered less effective because there is too much cost deviation from the set budget.

### **Suggestion**

Companies must help predict factors that have the potential to hinder planning and control in order to develop effective solutions and be able to understand the existing conditions of the company's economic framework.

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