



PROCEDURE FOR APPLICATION OF FUNDS TO PURCHASE INVENTORY GOODS AND SERVICES AT PT. KAI DAOP 5 PURWOKERTO

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Abstrack

This study aims to find out the Budget Fund Application Process related to the purchase of inventory goods and services at PT. Indonesian Railway (Persero) Operation Area 5 Purwokerto. The types of research used in this study are interviews, observations, and document studies. The result of this study is that the request for funds occurred due to the need to purchase inventory goods and services or reimbursement to support work at the Regional Office of Operation 5 Purwokerto. This procedure is an important aspect in supporting the company's operations. In order for the disbursement of funds to be approved, every unit in PT. Kereta Api Indonesia (Persero) Operation Area 5 Purwokerto must complete several documents. The Fund Application Process is by way that each Unit unit that submits a Fund Application submits the Fund Application file to the Budget sub-section in the Finance Unit. Then the Budget sub-division will process the Fund Application until the issuance of the fund approval sheet. However, before the issuance of the fund approval sheet, the file will be verified first by 3 layers in the Finance Unit, consisting of the Executor, Assistant Manager,, and Finance Unit Manager. This article also identifies obstacles that often arise, such as budget constraints and procurement delays. To overcome this, solutions are needed in the form of more accurate budget planning, as well as optimizing cooperation with trusted vendors. So that it can improve its operational performance and run well.

Keywords: *Fund Application Procedure, Procurement of Goods and Services, PT. KAI DAOP 5 Purwokerto*

Abstrak

Penelitian ini bertujuan untuk mengetahui Proses Permohonan Dana Anggaran terkait pembelian barang dan jasa inventaris pada PT. Kereta Api Indonesia (Persero) Daerah Operasi 5 Purwokerto. Jenis penelitian yang digunakan dalam penelitian ini adalah wawancara, observasi, dan studi dokumen. Hasil penelitian ini adalah permohonan dana terjadi karena adanya kebutuhan pembelian barang dan jasa inventaris atau penggantian biaya untuk menunjang pekerjaan di Kantor Daerah Operasi 5 Purwokerto.. Prosedur ini merupakan aspek penting dalam mendukung operasional perusahaan. Agar pencairan dana dapat disetujui, setiap unit yang ada di PT. Kereta Api Indonesia (Persero) Daerah Operasi 5 Purwokerto harus melengkapi beberapa dokumen. Proses Permohonan Dana yaitu dengan cara setiap satuan Unit yang mengajukan Permohonan Dana menyerahkan berkas Permohonan Dana kepada sub bagian Anggaran di Unit Keuangan. Kemudian sub bagian Anggaran akan memproses Permohonan Dana tersebut hingga terbitnya lembar persetujuan dana. Namun sebelum

diterbitkan lembar persetujuan dana, berkas tersebut akan di verifikasi terlebih dahulu oleh 3 lapisan yang ada di Unit Keuangan, yang terdiri dari Pelaksana, Assisten Manajer, dan Manajer Unit Keuangan. Artikel ini juga mengidentifikasi kendala yang sering muncul, seperti keterbatasan anggaran dan keterlambatan pengadaan. Untuk mengatasi hal tersebut, diperlukan solusi berupa perencanaan anggaran yang lebih akurat, serta optimalisasi kerjasama dengan vendor yang terpercaya. Sehingga dapat meningkatkan kinerja operasionalnya berjalan baik.

Kata kunci: *Prosedur Permohonan Dana, Pengadaan Barang dan Jasa, PT. KAI DAOP 5 Purwokerto*

A. INTRODUCTION

The MBKM Internship Program or Independent Campus is a program designed by the Ministry of Education, Culture, Research and Technology of the Republic of Indonesia. Through this mbkm internship, students are expected to be able to gain work experience in the industrial world for several months as part of the learning process at university and become workers appropriate to the field they are taking so that later it will not be too difficult. MBKM internships are carried out at PT. Indonesian Railways (Persero) Operation Area 5 Purwokerto. Operational Area 5 Purwokerto is responsible for operational activities including railway facilities and infrastructure in its operational area. Such as Slawi, Purwokerto, Kroya, Kebumen, and Kutoarjo. Daop 5 Purwokerto has a number of large and small stations spread across its operational area.

Finance is an important thing and needs to be paid attention to in every company or organization. Financial activities need to be regulated and controlled in a financial system so that they are well coordinated and neat. The bigger a company or organization, the bigger the financial system needed. This is caused by the transaction process which always occurs involving large amounts. Finance Unit at PT. KAI DAOP 5 Purwokerto plays an important role in managing cash flow, operational expenses, and ensuring the company's financial transparency. In the Daop 5 Purwokerto Finance Unit there are 3 sub-sections, namely Budget Accounting,

Tax Financing and Billing. Budget Accounting is tasked with preparing the annual budget work plan for Operation Area 5 Purwokerto. Finance and Tax are tasked with verifying internal and external bill payments, and the Billing section is tasked with collecting asset rentals. So it can be said that every activity cannot be separated from administration because it is an inseparable unit.

This research is related to the Corporate Budget Practicum course. A budget is a written plan regarding the activities of an organization expressed quantitatively for a certain period of time and generally expressed in units of goods/services. The budget is the main basis for managing UMDT (Permanent Service Advances) and UMDS (Temporary Service Advances) at PT. KAI DAOP 5 Purwokerto. All disbursement of funds must refer to the planned budget allocation, so that the company's finances remain stable and transparent. With a strict accountability system, the company can ensure that every fund used has maximum benefits for the company's operations and efficiency. PT. KAI DAOP 5 Purwokerto prepares an annual budget that covers various operational needs, including funds for official travel and other operational activities. UMDT and UMDS are allocated in the company budget, so disbursement must refer to the budget limit that has been set in the current year. Without allocation in the budget, disbursement of UMDT and UMDS funds cannot be carried out.

UMDT comes from the company's operational budget which is allocated for routine work unit needs. Such as snacks,

office stationery and other operational needs. UMDS comes from official travel budgets and sudden operational needs that cannot be predicted in advance. Use of UMDS must be approved based on budget availability. When budget funds are approaching the limit, UMDS applications will be limited. The use of UMDS must be recorded and accounted for so that the company can evaluate whether the funds used are in accordance with budget planning or not. To support smooth operations, PT. KAI DAOP 5 Purwokerto requires a variety of inventory goods and services, including technical equipment, office equipment, as well as maintenance and repair services. Usually this administrative process takes a long time, so it can hamper operations.

To overcome the problems related to the analysis above, there are several steps that can be a solution, such as:

- 1) Simplifying the Administrative Process, namely by implementing a digital system in submitting applications to make it more efficient.
- 2) More accurate budget planning, by conducting regular evaluations regarding inventory needs, and developing procurement priorities based on urgency and budget availability.
- 3) Optimization of Vendors and Suppliers, by collaborating with suppliers who have a good track record to ensure the availability of goods and services, as well as avoiding delays due to limited stock available.

Seeing the importance of the procedure for requesting funds aimed at the company's operational needs, the author is interested in taking the title "Procedure for Requesting Funds for Purchase of Inventory Goods and Services at PT. Indonesian Railways (Persero) Operation Area 5 Purwokerto". It is hoped that this research will be able to provide evaluation material regarding the

funding application process at PT. Indonesian Railways (Persero) Operation Area 5 Purwokerto.

Activities Activities

Internship activities at the Finance Unit of PT. Kereta Api (Persero) Operation Area 5 Purwokerto Indonesia was carried out for 4 months or 80 days. This internship activity starts from 12 August 2024 to 29 November 2024. Internship activities are carried out in accordance with the provisions set by the directors of PT. Kereta Api (Persero) Operation Area 5 Purwokerto Indonesia as follows:

Table 1. Operational Hourse

Working Days	Working Hours	Rest Time
Monday	08.00	12.00
–	–	–
Thursday	16.30 WIB	13.00 WIB
	07.00	11.30
Friday	–	–
	16.30 WIB	13.00 WIB

Source: Regulation of the Board of Directors of PT Kereta Api Indonesia (Persero) Number: PER.U/K0.104/V/2/KA-2023.

While carrying out an internship at PT. KAI DAOP 5 Purwokerto, specifically in the Finance Unit, employees do not fully give their work to work practice students. Students are given assignments or work that they can do, with different jobs according to the schedule which has been divided between 3 sub-sections of the Finance Unit. The following are the activities carried out during the internship related to UMDS in the Budget sub-division:

- 1) Check the BPJS Hospital and Optical billing letter in collaboration with PT. KAI DAOP 5 Purwokerto. The goal is that the files can be grouped according to what has been determined.
- 2) Carry out Tax Checklist G.61 Temporary Service Advances. This

activity is carried out by filling in data in Microsoft Excel according to the activity description (needs). The aim is to ensure that the management and recording of Temporary Service Advances is in accordance with applicable tax regulations..

- 3) Submit Justification of Goods and Services or Request for Funds to the Regional Secretary. The aim is that the documents that have been submitted by the units in PT. KAI DAOP 5 Purwokerto was signed by the VP (Vice President) who had previously been verified by 3 layers in the Finance Unit, namely Employees, Assistant Managers and Managers. Menginput manajemen kontrak sewa asset. Kegiatan ini dilakukan dengan mengecek termin pembayaran penyewa di Aplikasi Portal Asset KAI terlebih dahulu. Tujuannya untuk mengecek berapa kali para penyewa melakukan pembayaran dibulan tersebut dari total tagihannya (Termin). Selanjutnya menginput termin pembayaran ke Microsoft Excel. Tujuannya untuk mengetahui dibulan berapa penyewa melakukan pembayaran.
- 4) Archiving financial and tax files for 2017, 2018, and 2019. This activity is carried out using digital archives in an archive system, by entering data from physical files into Microsoft Excel and continuing to enter the archived files into a numbered box. The goal is to prevent loss of important data and save storage space.
- 5) Send land asset rental collection documents to the asset lessee via the post office.
- 6) Carrying out stock taking of inventory at Kroya Station. This activity is carried out every 3 months (quarterly) by visiting Kroya Station, then counting inventory at the local warehouse. The aim is to ensure the

accuracy of inventory data, by adjusting physical data and data recorded in PT's SAP system. KAI DAOP 5 Purwokerto to be used as recording Accounting Reports.

B. IMPLEMENTATION AND METHODS

In this research, the method used is a qualitative descriptive method. This method aims to describe and analyze the Procedure for Requesting Funds for Purchase of Inventory Goods and Services at PT. KAI DAOP 5 Purwokerto is systematically and objectively implemented within the company. To obtain information, accurate data sources and appropriate data analysis techniques are needed. Data in this method generally consists of data obtained and sourced during field work practices (internships). The data sources and activity methods are:

- **Data Source**

1. Primary Data: Data obtained directly from primary sources. Namely conducting interviews with employees involved in the funding application process and the PT finance department. KAI DAOP 5 Purwokerto.
2. Secondary Data: Data obtained from existing sources and previously documented. Secondary data usually takes the form of documents supporting funding requests, namely Fund Application, Fund Approval, Justification, RAB, Parkdok, Application for Fund Disbursement, NPWP & KTP as well as regulations governing the purchase of inventory goods and services.

- **Activity Method**

1. Interview
Interviews were conducted with relevant sources regarding procedures, policies, obstacles and solutions in the funding application

process. The steps for obtaining data are by identifying sources, including financial officers for procurement of goods and services, and financial managers who are responsible for approving funds. As well as preparing questions such as what are the stages in the funding application process, what documents are required for the application, and the obstacles that are often faced in this process.

2. Observation

Observations were carried out by directly observing the funding application process to ensure that the data obtained from interviews was in accordance with work practices in the field. The observation method is used to understand work flow, administration systems, documents used, and obstacles that may occur.

3. Document Study

Document studies aim to examine official documents used in the funding application process to understand applicable policies. The steps used are usually to collect official documents and analyze the documents by adjusting the contents of the documents based on interviews and observations.

C. RESULTS AND DISCUSSION

PT. KAI DAOP 5 Purwokerto is one of the operational units of PT. KAI is responsible for the management and operations of railways in its region. As an entity that requires efficient asset and operational management, PT. KAI DAOP 5 Purwokerto has a system that regulates procedures for requesting funds for purchasing inventory goods and services to ensure the continuity of company operations. This funding application procedure is important to support the smooth procurement of goods and services needed for daily operational activities, maintenance of facilities, and improvement of rail transportation services. In its

implementation, this process involves various parts, including finance, logistics and procurement units, so it requires a transparent and efficient system.

1. Procedure Understanding

Procedures are a series of steps or clerical activities that are systematically arranged and related based on detailed sequences and must be followed to be able to solve a problem in order to achieve a certain goal. Procedures are usually prepared in writing and function as guidelines so that work can be carried out efficiently, consistently and in accordance with established standards.

2. Financial Understanding

Finance is a field related to the management of financial resources, including planning, budgeting, collecting, using and controlling funds to achieve certain goals. Financial Management is an important thing to apply to companies. This is because finance is a strong foundation for company growth and development.

3. Meaning of Funding Request

A funding application is a process of submitting or requesting funds submitted by an individual, group or organization to an authorized party or financial institution to obtain funding to meet certain needs. Service Advances (UMD) are funds provided to be used to finance Company expenses or to meet needs, obligations that need to be paid or must be paid in cash before approval of financial expenditure through authorized officials. At PT. KAI DAOP 5 Purwokerto has 2 types of Service Advance Payment (UMD) which are used to support company operations, namely:

- Fixed Advance Service Payments (UMDT): UMD is provided as routine (every day)

financing for corporate households in relatively small amounts. For example, purchasing office stationery (atk), snacks, materials and tools to support office cleaning, as well as other operational needs as needed. UMDT is transferred to the UMDT Holder's Cash Card account every 1 (one) day no later than the 6 (sixth) day of the following month..

- Temporary Service Advance (UMDS): UMD which is used as financing for special Company expenses to carry out activities that must be financed in advance or financed in cash and must be immediately accounted for by the UMDS Applicant. UMDS is used to handle relatively large household needs, fulfill the Company's payment obligations, purchase goods/services using the direct purchase method, and support the implementation of Company activities. To submit an application for funds, supporting documents are needed so that the expenditure of funds is transparent, so that appropriate budget planning can be carried out to meet compliance with Company Regulations and SOP. Apart from that, to prevent fraud or misuse of funds and facilitate the audit and evaluation process. UMDS applicants must be responsible for using UMDS no later than 30 (thirty) calendar days after receiving the funds transfer to the UMDS Cash Card account (article 19 paragraph 1). UMDS applicants are required to return the remaining cash from carrying out activities whose realization is smaller than the UMDS application (article 21 paragraph 1). UMDS applicants

who have not yet submitted their UMDS after the due date has passed, can apply for UMDS as long as they obtain the written approval of the Technical Director of the UMDS Applicant for the Head Office or the approval of the Regional Head for the Regions (article 26 paragraph 2).

4. Procedure for Submitting an Application for Funds for Purchase of Inventory Goods and Services at PT. Indonesian Railways (Persero) DAOP 5 Purwokerto.

Based on the results of observations and interviews with finance and procurement employees, it was found that the funding application flow consists of the following stages:

- 1) Submission of Funding Application.

The process of submitting an application for funds to purchase inventory goods and services at PT. Kereta Api Indonesia (Persero) Operation Area 5 Purwokerto involves several important stages designed to ensure transparency, accountability and efficiency.

Every unit at PT. Kereta Api Indonesia (Persero) Operation Area 5 Purwokerto which requires funds, goods or inventory services must identify the list of goods/services.

- 2) Preparation of Fund Application Files/Latters.

Each unit that will apply for funds must complete supporting documents to be submitted to the Finance Unit, specifically the Budget sub-section. This aims to ensure that the distribution of necessary funds is carried out in a transparent and accountable manner, in order to prevent misrepresentation or delivery of funds. Apart from that, it ensures

the quality of goods and services purchased, and facilitates the audit and evaluation process. These documents include, among others:

a) Request for Funds

This document functions as written evidence (physical evidence) that the HR (SDM) unit submitted a request for funds according to its needs.



Figure 1. Funding Application Documents

b) Funding Approval

This document is an official document used as a form of validation and approval of funding requests submitted by the SDM unit.

c) Application for UMDS Payment (Document G.64)

This document is used by the HR (SDM) unit to submit a request for disbursement of funds (submit a request for payment) to the Finance Unit with payment to be made.

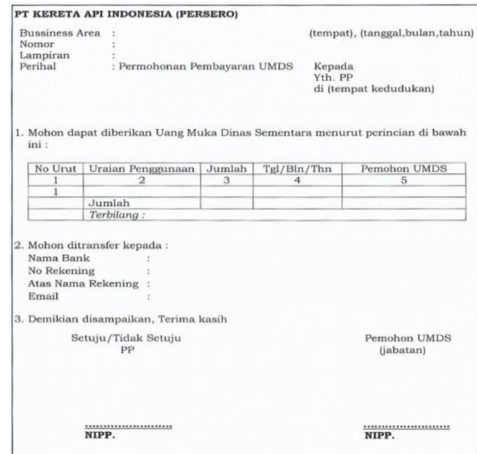


Figure 2. The UMDS Payment Request Document is in Form G.64)

d) Details of Cost Budget (RAB)

Document that approves the estimated costs required for the HR (SDM) unit when applying for funds. This document functions as a basis for budget planning, funding approval, and monitoring expenditures to ensure that they are in accordance with applicable needs and policies.

e) Justification of the Plan for Using the Temporary Service Advance Budget

This document is used to explain and provide strong reasons for the needs proposed by the HR (SDM) unit.

f) Proof of UMDS Expenditure (Dokument G.63)

Documents used as proof of disbursement of UMDS funds.

PT KERETA API INDONESIA (Pesero)

Business Area : _____ Nomor : _____
Tanggal : _____

BUKTI PENGELUARAN UANG MUKA DINAS SEMENTARA

DISERAHKAN KEPADA PEMOHON UMDS

NAMA : _____
JABATAN/DINAS : _____
NO. REKENING/BANK : _____
A/N REKENING : _____
UANG SEJUMLAH : _____
dengan huruf : _____

Untuk Keperluan : _____
Special GL : _____

Uang Muka Dinas tersebut wajib dipertanggungjawabkan selambat-lambatnya 1 (satu) bulan setelah tanggal penguangan, apabila batas waktu tersebut dilampaui maka bersedia dengan sukarela untuk dilakukan pemotongan upah.

Mengetahui
PP/PPP

NIPP.

Figure 3. UMDS Proof of Expenditure Document (G.63)

- g) NPWP & KTP
NPWP & KTP are administrative documents required to verify the identity and legality of the party submitting the application or receiving payment.
- 3) Verification and Approval
When the supporting documents are complete, the Budget subsection checks the documents by adjusting the needs and nominal. In addition, carry out a feasibility analysis related to the goods and services proposed, including considering quality, price and needs. The Budget Sub-Section also checks the availability of the budget for purchasing goods and services. This verification and approval process is carried out strictly to ensure expenditures are in accordance with operational needs and company financial policies. This process is carried out by considering several aspects, such as:
- Are the goods/services requested in accordance with the company's operational needs?
 - Is the funding request in accordance with the allocated budget?
 - Is there duplication of procurement or unnecessary purchases?
 - Is the proposed price reasonable and in line with market standards?
- 4) Approval of Funding Requests
Approval of funds is carried out by receiving verification from 3 applications in the Finance Unit. Namely consisting of Executor, Assistant Manager, and Manager. If the initial verification has been completed, the documents are submitted to the Vice President (VP) for verification/approval. If the funding request is approved, it will then move to the fund disbursement stage by the Finance Unit. However, if it is rejected or needs revision, the HR unit (as the applicant) must make improvements and resubmit according to input from parties such as the Finance Unit and VP.
- 5) Fund Disbursement Process by The Finance Department
After the funding request is approved, the finance department will process the disbursement of funds according to company policy. Disbursement of funds can take the form of:
- Transfer directly to the account of the vendor or provider of goods/services
 - Providing Service Advance Payment to the applicant
 - Payment via a reimbursement mechanism if a purchase was previously made with personal funds (with valid proof of transaction)

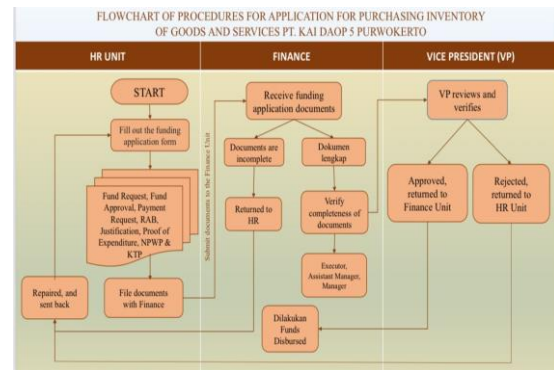
- 6) Implementation of Purchase or Procurement of Goods/Services
After the funds are disbursed, the HR unit purchases or procures goods/services according to the plan. If there are changes to specifications or prices, they must be immediately communicated to the finance or procurement department.

- 7) Accountability and Reporting on Use of Funds

After the procurement of goods/services is completed, the applicant is required to prepare a financial accountability report, which usually includes:

- Invoice or purchase receipt, namely as proof of transaction.
- Proof of transfer or payment, namely when funds are transferred directly to the vendor.
- Goods/services handover documents, namely to ensure that goods/services have been received according to specifications.
- Fund Use Report, that is, if there are remaining funds, they must be returned to the company.
- Reporting deadline, namely no later than 30 (thirty) calendar days after receiving the funds transfer to the UMDS Cash Card account.

The Flowchart of the Procedure for Requesting Funds for Purchase of Inventory Goods and Services at PT. KAI DAOP 5 Purwokerto, as follows:



D. CLOSING

CONCLUSION

The internship program is a great opportunity for students to gain knowledge and experience to develop skills that will later be used and useful when they graduate and enter the world of work. Apart from that, knowing the flow of funding requests is an important part of the company's operational activities. Procedure for requesting funds for purchasing goods and services at PT. Kereta Api Indonesia (Persero) Operation Area 5 Purwokerto is a systematic and structured process to ensure that every expenditure is carried out transparently, efficiently and in accordance with the company's operational needs. This process includes several important stages, starting from submitting a funding application, document verification, management approval, disbursement of funds, to accountability for the use of funds. With this procedure, companies can avoid budget misuse, increase accountability, and ensure that the procurement of goods and services supports smooth operations at PT. Indonesian Railways (Persero) Operation Area 5 Purwokerto. Based on these procedures, the Financial Unit of PT. KAI DAOP 5 Purwokerto has implemented it well, as evidenced by all processes that have fulfilled company policy. Even when applying for funds, there are still employees who are not careful in inputting the applicant's data, resulting in errors in the funding application process.



SUGGESTION

So that the procedure for requesting funds runs more effectively and efficiently, there are several things that can be considered, including:

1. **Increased Monitoring and Evaluation**
It is necessary to carry out regular evaluations of fund procurement procedures to ensure that the process runs optimally and in accordance with company policy.
2. **Optimizing Vendor Selection**
The vendor selection process must be carried out more strictly so that companies get goods/services of the best quality and competitive prices.
3. It is hoped that employees will be more careful regarding the receipt of documents and the disbursement of funds, so that they will avoid mistakes or misunderstandings in the use of funds.

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