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Petty Cash Submission Procedure at PT. Perusahaan Listrik Negara (PLN)Persero Customer Service Implementation Unit (UP3) North Banten

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Abstract- *This study aims to analyze the Petty Cash Budget Submission Procedure at PT. PLN (Persero) UP3 Banten Utara, identify existing problems, and provide solutions to improve the effectiveness and security of the procedure. This study uses a descriptive qualitative method and data collection methods consisting of interviews and documentation. The results of this study indicate that several factors influence the Petty Cash Budget Submission Procedure at PT. PLN (Persero) Customer Service Implementation Unit (UP3) North Banten, including an integrated financial information system, simple procedures, trained human resources, and strict control and supervision. This final project provides benefits for PT. Perusahaan Listrik Negara (PLN) Persero Customer Service Implementation Unit (UP3) North Banten, the author, and the community in increasing understanding of the Petty Cash Budget Submission Procedure and how it affects operational quality within the company.*

Abstrak- Penelitian ini bertujuan untuk menganalisis Prosedur Pengajuan Anggaran Kas Kecil di PT. PLN (Persero) UP3 Banten Utara, mengidentifikasi masalah yang ada, dan memberikan solusi untuk meningkatkan efektivitas dan keamanan prosedur tersebut. Penelitian ini menggunakan metode kualitatif deskriptif dan metode pengumpulan data yang terdiri dari wawancara dan dokumentasi. Hasil penelitian ini menunjukkan bahwa beberapa faktor memengaruhi Prosedur Pengajuan Anggaran Kas Kecil di PT. PLN (Persero) Unit Pelaksana Pelayanan Pelanggan (UP3) Banten Utara, termasuk sistem informasi keuangan terintegrasi, prosedur yang sederhana, sumber daya manusia yang terlatih, dan pengendalian serta pengawasan yang ketat. Proyek akhir ini memberikan manfaat bagi PT. Perusahaan Listrik Negara (PLN) Persero Unit Pelaksana Pelayanan Pelanggan (UP3) Banten Utara, penulis, dan masyarakat dalam meningkatkan pemahaman tentang Prosedur Pengajuan Anggaran Kas Kecil dan bagaimana pengaruhnya terhadap kualitas operasional di dalam perusahaan.

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1. Introduction

PT. Perusahaan Listrik Negara (PLN) Customer Service Implementation Unit is an electricity provider in Banten as one of PLN's business units in Indonesia. In carrying out its operational activities, PT. PLN UP3 Banten Utara requires a large amount of capital and needs proper financial planning and management. The most important aspect of financial management is petty cash budgeting. However, many PT. PLN business units still face obstacles in submitting effective and consistent petty cash budgeting procedures.

According to PSAK No. 2 on Cash Flow Statements, cash is defined as a means of payment that is readily available and freely usable to finance the company's general activities. To meet the company's daily operational needs, petty cash is required. The increase in the company's growth and development is based on the company's readiness in carrying out business operations. For this reason, the company must be able to manage petty cash carefully and wisely in balancing business needs. The development of the company's stability is based on how the company can manage its financial resources and how the company can maintain its financial growth.

Wahyuni (2012) states that petty cash is a form of money provided to finance routine needs required by employees in carrying out their duties, such as transportation, meals, and other expenses. In this case, petty cash plays a very important role in the business world, especially for business units, because it can ensure that the funds used for daily business needs are managed properly, efficiently, transparently, and effectively.

The petty cash management system at PT. PLN North Banten Customer Service Unit is commonly used for daily operational purposes such as financing routine office equipment expenses, transportation, financing division activities, consumption, and so on. Therefore, in this context, the company is required to have clear and organized policies and procedures in managing petty cash. This is very important to ensure that its use is effective, efficient, and consistent.

PT. PLN (Persero) UP3 Banten Utara, as an electricity provider, still faces challenges in managing its petty cash, such as late budget approvals and reimbursement. Therefore, the Petty Cash Budget Submission Procedure must be carried out properly and consistently to ensure smooth business processes and accurate financial information.

Small cash sources are generally considered the best indicator for measuring a company's ability to generate cash that supports its sustainability. Therefore, companies must be able to assess and analyze their current small cash budgeting processes by implementing a consistent integrated financial information system to simplify and accelerate the process of recording company cash expenditures. Based on the background description above, the researcher is interested in conducting research on the Procedures for Submitting Small Cash Budget Proposals at the North Banten Customer Service Implementation Unit.

Petty Cash

Kinzey and Raiborn (2005) state that petty cash is cash available to meet routine needs within a company. Petty cash plays an important role in the daily operations of a company or organization because it provides the cash needed to cover small daily operational expenses. By using petty cash, small daily expenses can be easily handled without going through long and complicated procedures. Employees no longer need to wait for lengthy procedures to claim small expenses. This speeds up operational processes and increases efficiency.

According to Wiharja (2017), a petty cash design is a plan or program designed to regulate and manage small cash expenditures with the aim of facilitating the execution of small routine transactions. According to Riyanto (2014), a petty cash plan is a plan designed to facilitate the management of small amounts of cash used in the operational activities of an organization, which contains information about the amount of cash needed, how it is managed, and the mechanism for replacing funds.

Cash is considered a company asset, and management must manage cash appropriately so that

the company has sufficient cash and avoids cash shortages or surpluses, as cash shortages can hinder business activities, while cash surpluses can lead to waste. Therefore, companies are required to control their cash systems regularly or periodically to avoid errors or falsification of company cash reports.

The cash accounting system is part of the accounting system prepared for internal transactions to calculate the use of petty cash. It can be managed using two methods, namely:

1. Imprest Funds System
2. Fluctuation Fund System.

2. Metode

This research method contains explanations about the research, research data collection techniques, research forms, research locations, and research objects. In this research design, a case study design was selected, focusing on the collection and analysis of non-numerical data, such as interviews, observations, and text analysis. The objective was to understand the perceptions, opinions, or behaviors of the research subjects (Sugiyono, 2016).

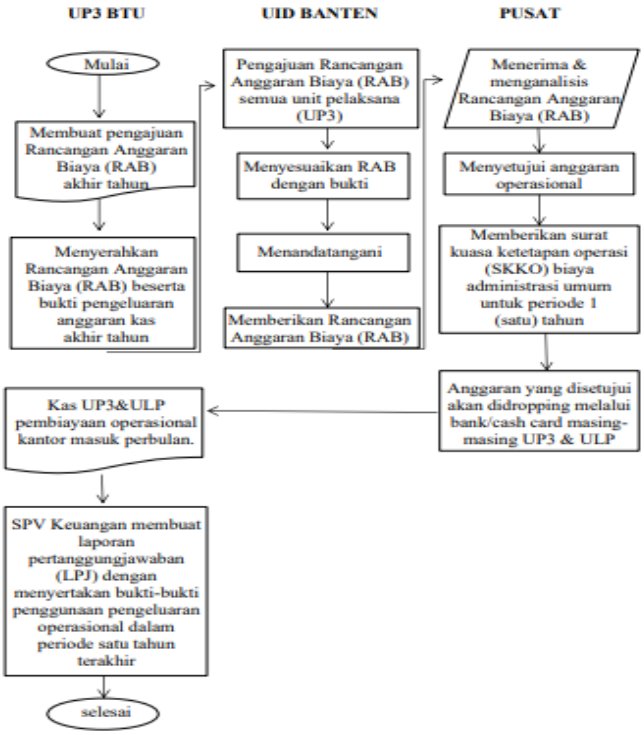
This study focuses on the procedure for submitting petty cash budgets, thereby producing detailed information on the steps for submitting petty cash budgets, petty cash flowcharts, and petty cash internal controls. The data collection techniques used in this study are observation and interviews. In the data collection process, the researcher first observed the procedures for submitting a petty cash budget. The data collection method involved conducting interviews to obtain answers to the research questions and documenting the interviews with photographs. After the research data was obtained, the researcher analyzed the data to obtain the research results.

The object of this study is the petty cash management procedure at PT. Perusahaan Listrik Negara (PLN) Persero Customer Service Implementation Unit (UP3) North Banten, located at Jl. Pangeran Diponegoro No. 2, Kotabaru, Serang District, Serang City, Banten 42112. This company is the largest electricity service provider in Indonesia.

3. Results and Discussion

This study found that PT. Perusahaan Listrik Negara (PLN) Persero Customer Service Implementation Unit (UP3) North Banten has used the System Application and Product in Data Processing (SAP) as a financial information system to facilitate the recording and reporting of petty cash expenditures when submitting petty cash budget proposals. The use of SAP enables automated recording, thereby increasing the company's efficiency and productivity in managing petty cash.

The Petty Cash Budget Procedure at PT PLN Customer Service Implementation Unit (UP3) North Banten is implemented using the imprest fund system. This procedure includes determining the amount of petty cash, approving expenditures, limiting transaction amounts, recording each use, reconciling, and preparing reports to ensure effective, efficient, and accountable fund management. The following is the petty cash budget submission process:



Picture 1.1 Flowchart petty cash UP3 BTU

The procedure for submitting a petty cash budget for PT. Perusahaan Listrik Negara (PLN) Persero Customer Service Implementation Unit is as follows:

1. Determine the amount of petty cash needed for a period (1 year), taking into account routine and necessary small expenses in the organization's operations.
2. Submit the Operational Budget Plan (RAB) for one period (1 year) to the Banten Distribution Parent Unit (UID).
3. The Banten Distribution Parent Unit (UID) submits the submitted operational budget request to the central office, PT. PLN.
4. After approval by the central office, PT. PLN will issue an Operational Authorization Letter (SKKO) for one period (1 year).
5. The operational funds approved by the center are then deposited monthly directly by the central party through the cash card of each Implementing Unit (UP3) and Service Unit (ULP).
6. After the cash funds are received, the Distribution Parent Unit (UID) is responsible for distributing the funds to each Customer Service Implementation Unit (UP3) and Customer Service Unit (ULP) in accordance with the applicable provisions.

The use of cash funds at PT. PLN must be in accordance with the operational limits set by the company so that each PLN unit does not use cash funds in excess of the limits that have been given. This aims to control the excessive use of cash funds which can result in wasteful spending by the company. The following are forms of efficiency in controlling small cash budget expenditures at UP3 BTU:

1. Creating monthly small cash management reports on a regular basis in Excel format.
2. Creating a recapitulation of the accountability report for the realization of small cash (petty cash).
3. Journaling the accountability report for petty cash realization into the company reporting system/System Application and Product in Data Processing (SAP).

Reporting of the Petty Cash Accountability Report (LPJ) is done by submitting petty cash journal documents accompanied by proof of expenditure and then submitted to the Supervisor (SPV) and Accounting Manager. The Accounting Supervisor (SPV) and Accounting Manager will receive and review all petty cash records submitted by the finance department. Once approved by the Accounting Supervisor (SPV) and Accounting Manager, they will sign the petty cash adjustment journal and then return the results of the review to the finance department. This accountability report will be stored as a company archive as evidence to be submitted to the Internal Audit Unit (SPI) if the Internal Audit Unit (SPI) requires it at any time.

In companies, the use of petty cash funds must be well controlled. Companies must control their petty cash expenditures because petty cash can be a significant source of expenditure in company operations. Uncontrolled spending can lead to ineffective and inefficient use of petty cash and increase the risk of misuse or fraud.

In addition, by controlling petty cash budget expenditures, companies can ensure that the use of petty cash is in line with the desired objectives and needs, and can minimize the risk of financial loss. Furthermore, controlling petty cash budget expenditures can help monitor the use of unreasonable or unauthorized petty cash, so that companies can take appropriate action.

By implementing effective controls, companies can also improve accountability and transparency in petty cash management and ensure effective and efficient use of the petty cash budget. This allows companies to optimize the use of petty cash and improve their overall operational effectiveness and efficiency.

Therefore, PT. PLN UP3 BTU controls each of its operational expenditures by providing budget ceilings/limits for each item so that the company's finances can be controlled efficiently. The operational expenditures using the petty cash of the North Banten Customer Service Implementation Unit (UP3) are as follows:

1. In controlling the petty cash budget for operational expenses, the driver coordinator prepares a daily expense report for fuel and E-toll by creating a company vehicle operation form accompanied by fuel receipts and E-toll receipts to the petty cash holder.

Hari/Tgl	Tujuan	Driver	Nominal	Ket.
xxxxx	Kantor PEMDA	Aldi	Rp.x.xxx	BBM
xxxxx	Kantor pusat	Edi	Rp.x.xxx	BBM+ E-toll
xxxxx	Kantor walikota	Dedi	Rp.x.xxx	BBM

Table 1.1 Operational Report

2. Food and consumables. (Purchase of gallon water, bottled water, coffee, kitchen supplies, guest consumption, meeting consumption, religious / national/company holiday consumption). Requests for consumption funds must be accompanied by proof of purchase submitted to the petty cash officer, where the user provides an official approval

note for activities requiring consumption, which is then reviewed and approved by the assistant manager of finance and administration. Once approved, the order is placed by the petty cash officer.

3. Use of tools and equipment (hand tools, household appliances, cleaning equipment) Requests for funds for tools and equipment must be accompanied by proof of purchase of the required items to the petty cash holder. Once approved, the funds will be disbursed.
4. Requests for the necessary gas and water funds must be accompanied by proof of payment to the petty cash holder, after which the funds will be provided.
5. Office equipment and supplies (stationery, paper, ink, toner, etc.) Requests for office equipment and supplies: users submit a memo detailing their stationery needs, which is then reviewed and approved by the assistant manager. Purchases are then made by the petty cashier, and users receive stationery rather than cash.
6. Taxes and levies (for payment of taxes and levies, e.g., purchase of stamp duty, payment of land and building tax, vehicle tax, etc.). Requests for tax and levy funds must be accompanied by proof of invoice to the petty cash holder. Once approved, the funds will be disbursed.
7. Tax on printing and publishing (photocopying, printing, publishing library books, printing forms, printing ALL, printing report books, printing souvenirs and gifts, brochures, banners, pamphlets, etc.). Requests for printing and publishing tax funds must be accompanied by proof of payment required by the petty cash holder. Once approved, the funds will be disbursed.

This procedure must be carried out consistently and regularly to ensure the smooth use of petty cash and prevent the loss of petty cash, which could jeopardize the company's finances.

After conducting research on petty cash budget procedures at PT. Perusahaan Listrik Negara (PLN) Persero Customer Service Implementation Unit (UP3) North Banten, several findings were discovered, namely, The cash budget process at PT. Perusahaan Listrik Negara (PLN) Persero Unit Customer Service Implementation Unit (UP3) North Banten faces several obstacles, including: The budget acceptance process and the reimbursement system occasionally experience delays.

4. Conclusion

Based on the above research findings, the author concludes that the Petty Cash Budget Submission Procedure at PT. Perusahaan Listrik Negara (PLN) Persero Customer Service Implementation Unit (UP3) North Banten has been implemented well, although the submission process is still inconsistent in terms of timing. The petty cash budget recording process is carried out efficiently and effectively. It has good and timely documentation so that the reporting can be ensured that the financial information recorded is accurate and accountable.

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