Application of Procedures in Processing Vendor Bill Payments PT PLN (PERSERO) UP3 BALI Timur

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Abstract

Work Practice was out for two months at PT PLN UP3 Bali Timur. PLN is a BUMN in the energy sector and has 11 subsidiaries that support the company's performance and services. The PLN subsidiary is engaged in the generation, electricity supply, telecommunications, finance, and maintenance services. Placed in the Finance section and carry out activities related to verification of vendor bill payment files carried out by PT. PLN Bali Section until the payment of the trade payables is made. In carrying out fieldwork practices, there are several benefits such as increased knowledge and insight regarding the procedure for paying business debts at PT PLN UP3 Bali Timur and experience not obtained in college. The trade payable payment procedures that have been implemented, such as the related sections, and the documents used, are mostly by on the existing theory. But the stages of the bill payment procedure at each company are very important to pay attention to so that the stages of the payment procedure run according to good procedures. Efforts are made to improve the Payment Bill Procedure steps so that vendors are more thorough and not careless in completing the required files, but apart from that, all payment procedures regarding accounts payable at PT. PT PLN UP3 Bali Timur has been carried out according to the procedure.

Keywords: *Procedure, Payment, Bill*

INTRODUCTION

Every operational activity of an entity is never separated from a system. UUD no. 23 terkait Bank Indonesia Pasal I (6), describes the flow of the payment system involving various rules, institutions and mechanisms applied in carrying out the transfer of funds in the context of obligations arising from economic activity. A payment System is a system that accommodates the amount of money transferred from one party to another(Anon n.d.)(Anon n.d.). In the preparation of a system, there are input and output data so in designing a system it is necessary to have information(Info 2022). The development of technology and the development of science have angered many people to look for alternative solutions to problems in the field of information systems technology(Mashud et al. 2021).

PT PLN (Persero) is a state-owned company that has the largest assets in Indonesia, its existence is very important for people's lives, by PLN's motto, **"Electricity for a Better Life"**, PLN tries to provide the best service for people who need electricity. Likewise, for PLN (Persero) UP3 East Bali, which serves requests for new installations, add power(Safira et al. 2021)(Suwarjo 2019)(Anon n.d.). One part of the cooperation between the two parties is an agreement on a payment made by the East Bali UP3 with the company concerned. Based on this the author is interested in knowing and understanding more about how to implement vendor bill payment procedures, especially in the finance section, therefore the author of the title **"Application of Procedures in the Vendor Bill Payment Process at PT PLN (Persero) UP3 East Bali"**

METHOD

The stages in carrying out this community service activity are by making observations due to the work internship at PT. PLN (Persero) UP3 Bali Timur, having its address at Jl. Raya Batu Tabih

No. 53, Takmung, Kec. Banjarangkan, Klungkung Regency, Bali 80716. In addition, he also conducted interviews with employees where this service was carried out.

This Community Service activity was carried out for 2 months at PT. PLN (Persero) UP3 Bali Timur. Preparation of service activities includes coordination with partners for the implementation of service activities. The results of the discussion are obtained through observation, interviews, and theoretical literature that has been studied in lectures.

This service activity focuses on the Application of Procedures in the Vendor Bill Payment Process at PT. PLN (Persero) Distribution of Bali UP3 Bali Timur. The subject of this research is PLN UP3 Bali Timur, while the object of this research is the procedure and payment of vendor bills.

RESULTS

Payment procedures at a company are very important to pay attention to so that there are no errors in the payment process. The problem at this street vendor is that there is still a lack of vendor attention to the Payment Bill Procedure, errors often occur in sending incomplete and appropriate files, therefore the company must return the file to the vendor and make the payment system hampered.

Understanding Bills according to Soemarso (2004:338), namely: "Bills are a habit for companies to provide concessions to customers when making sales and then Understanding payments according to Hasibuan (2010:117) namely: Transfer of ownership rights to a certain amount of money or from the payer to the recipient, either directly or through the media of banking services. This study discusses Vendor Bill Payment Procedures at PT PLN (Persero) Bali Timur Customer Service Implementing Unit by agreements and contracts that have been made and agreed upon by each Vendor who will later cooperate with PT PLN (Persero) Customer Service Implementing Unit Bali Timur which will be paid by PT PLN (Persero) Bali Distribution. Vendor Bill Payment Procedures carried out at UP3 Bali Timur include the following:

- User distributes original Stamped Contracts to Finance & Act Supervisors and Partners
- Based on the signed contract, the MM role holder User inputs data into SAP
- Based on the progress of the work, the User makes a Minutes of Handover of Work / Goods (BASTP / BASTB) and then inputs the data into SAP
- Based on BASTP/ BASTB, the Partner completes billing documents by the requirements in the contract
- The user checks the completeness of the document and inputs it into the Payment Verification Sheet, then prints and attaches it to the billing file. User prints service entry/goods receipt form from SAP
- Finance & Act Supervisors verify the completeness and correctness of billing documents
- Incomplete/correct invoice documents are returned to third parties by the user to be completed/corrected, when they are finished they are returned to be verified in the financial function
- Billing documents that are declared correct and complete are inputted in SAP by the Finance & Act Supervisor (Miro Process) and posted by Asman Yan & Adm
- The Finance & Act Supervisor makes a Payment Application Letter (SPP) attached with a Bill Payment List and a Statement Letter signed by the UP3 Manager. Then sent via email to SRM Finance with a copy to GM, MSB Finance, Asman Verification, and MSB Budget.
- Asman Verification prints and verifies the completeness and correctness of the data on the application letter for bill payment, and releases it by the limits of authority. Then sent to Asman payment
- Asman Payments make bill payments in SAP
- Payment Asman makes Bilyet Giro and is signed by MSB Finance, SRM Finance, and GM according to the limits of authority
- Payment Asman sends Bilyet Giro & Transfer Letter to the Bank for transfer to each partner
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The parties involved in the procedure are:
- PT PLN (Persero) Unit Pelaksana Pelayanan Bali Timur
- PT PLN (Persero) Distribusi Bali
- Vendor yang diajak bekerja sama

And also there are several lists of documents needed such as Work Contract Agreements, Payment Receipts, Payment Request Letters, Completed Job Reports, Job Recapulations, Add Less, Work Implementation Reports, Work Inspection Minutes, Work Handover Reports, Guarantee Statements Working results. In the Vendor Bill Payment Procedure at PT PLN (Persero) Bali Timur Customer Service Implementation Unit, it is by the theory of existing debt payment procedures and the provisions contained in the agreement letter between PT PLN (Persero) Bali Timur Customer Service Implementing Unit and the Vendor. However, several obstacles occur in System and Human Errors when submitting payments by vendors, namely errors in recording the nominal and the percentage of work activities, the contract period, and the lack of completeness of the file which results in the return of the file which can later be completed so that payments can be made immediately by the vendor. PT PLN (Persero) Bali Timur Customer Service Implementing Unit to Vendors. The SAP system often has errors in the SAP database and the PLN Database for Bali Timur Customer Service implementing units, resulting in an error in calculating the number of invoices between SAP and billing realizations that occur in the field.

CONCLUSIONS

In principle, the implementation of vendor bill payment procedures is by the applicable Standard Operating Procedures, however, there are obstacles such as recording errors and lack of vendor files when they want to verify payments.

Suggestion

• Reconciliation between transactions and the system is required so that recording errors can be corrected

• Vendors are more careful in checking and providing payment files so that payments can be carried out

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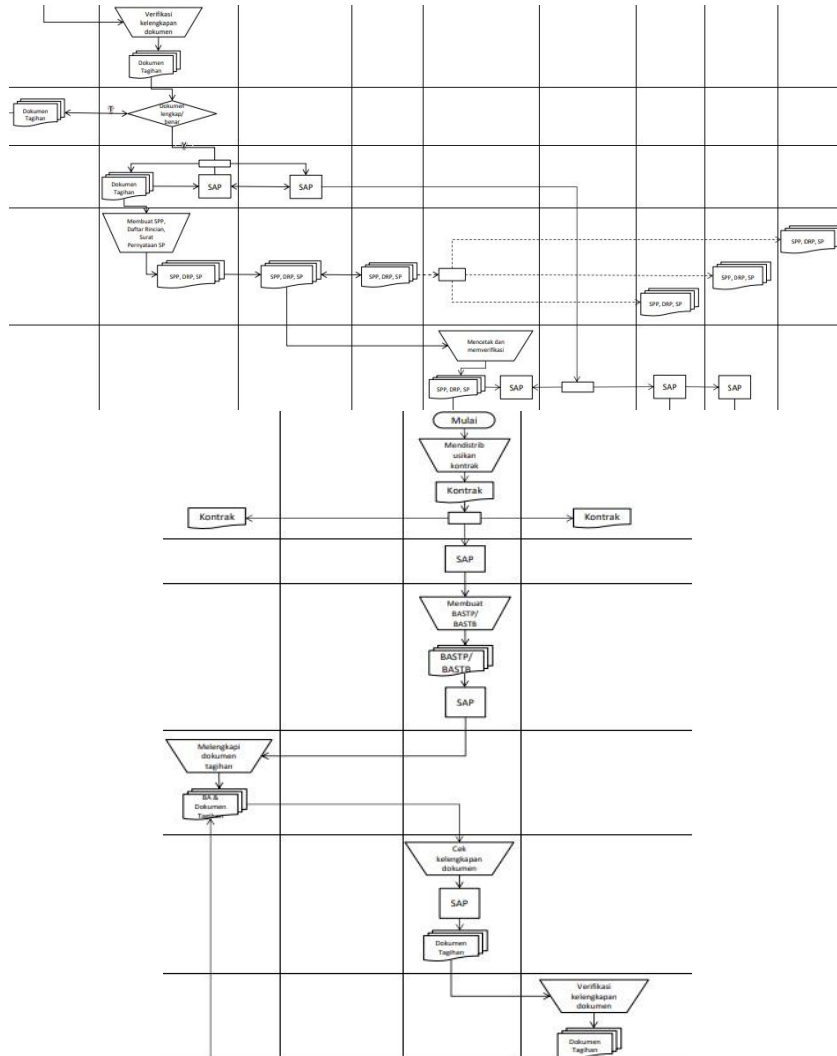
APPENDIX

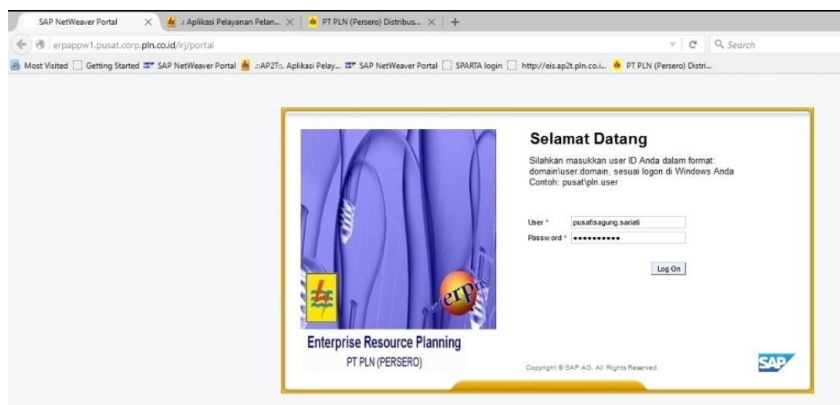**Figure 1.** Application of procedures in the vendor bill payment process at PT PLN (PERSERO) UP3 BALI TIMUR

Figure 2. Laman Web Enterprise Resource Planning PT. PLN