



The Influence of the Mechanism of Certificate of Origin of Goods (SKAB) as Monitoring and Planning Operational Costs on the Existing Stockpile in Lumajang District

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Abstract — This research aims to explore the SKAB mechanism in monitoring and planning operational costs. And be aware of the obstacles in accessing the warehouse if you don't bring SKAB. This type of research is descriptive research with a qualitative approach whose data was taken from Stockpile in Lumajang Regency in the form of interviews and analyzed using an information system. The data used is primary data, where data is processed from document data. The results of this research show that the preparation of the operational cost budget is carried out in collaboration with the group in the process of preparing the operational cost budget, so it requires a sense of responsibility from the team on both sides. As part of this control, monitoring of operational costs is carried out according to procedures established by the company. This shows that things are quite good and efficient. Meanwhile, another obstacle that can cause losses to other people besides effective working time is the time used to carry out mining work, with limited effective working time, calculated based on formal working time, less working time is lost. This is because there are obstacles or disruptions in mining production operations.

Keywords: Mechanism, Certificate of Origin, Supervision and Planning, Operational Costs, Stockpile

I. INTRODUCTION

Indonesia is a developing country and currently has enormous problems and competition in the fields of politics, society, culture, technology, information and the economy. In this case, the state, especially the government, is expected to be able to maintain and regulate everything related to the interests of the state in such a way that it is carried out well and achieves the welfare of the entire community.

Planning and controlling operational costs is very important to avoid large deviations in the realization of budget costs. Monitoring is a tool that can be used to predict problems and deviations from plans to take corrective action before the end of a particular operational phase. Planning is the basic function of management itself which starts from good initial planning and continues with processing with guidance and control to achieve maximum results. The purpose of preparing a work plan is to take into account that the work plans, programs, and activities carried out at the agency must be measurable and pay attention to the budget [2].

II. LITERATURE REVIEW

The problem often experienced by companies is how the company can operate as efficiently as possible so that to achieve this goal requires good planning and supervision.

Planning is selecting and connecting reality, using future assumptions in creating visualizations, and formulating proposed activities that are needed to achieve the desired results. Meanwhile, supervision is related to what is happening and what is happening.

Based on this description, it can be concluded that planning is the selection and combination of facts based on temporary assumptions in formulating activities to achieve the expected goals, while supervision is what is happening and what is happening to ensure that Apart from planning, supervision is also needed to find out whether the activities are carried out by the plans that have been made. Supervision is also an assessment and improvement activity regarding activities carried out to determine to what extent implementation according to plan has been carried out to achieve company goals. Thus, the purpose of supervision is not to find errors, but to prevent and correct errors, thereby ensuring the achievement of company goals.

During the journey to the stockpile, it is necessary to have a Goods Transport Certificate (SKAB). To carry out the company's operational mechanism, costs must be incurred. Costs are an element that must be present in operating a company's activities because costs must be incurred initially before producing a product, whether in the form of goods or services. Like other companies, it always has a connection with administrative and general costs, apart from 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 make a profit, one of the things that the company must do is to reduce the costs that must be sacrificed in carrying out company activities. To do this, companies should carry out careful planning of the company's operational cost budget to minimize the possibility of unnecessary expenses arising. To increase effectiveness, good cost monitoring is very necessary. This means that the costs incurred must be by what the company has planned.

mining activities, the use of mechanical tools is very necessary to support successful work and achieve production targets. the main factors influencing the target production at Sirtu Mining PT. Pasirindo Mighty is the lack of effective working time and lack of compatibility of loading equipment and transportation equipment resulting in the productivity of excavators and dam trucks not being compatible. One of the areas in East Java that has The potential for sand and stone mining commodities is the

Lumajang area. One of them is PT. Pasirindo Perkasa with planned location mining located in Gondoruso Village, Pasirian District, Lumajang Regency with a mining area area 6.39 Ha mining commodities are sandstone (sirtu). Mining location will be carried out in the flow area river (watershed). The mining method used is an open pit mining method with a single-tier system with a slope maximum of 60 and a maximum height of 2 meters [1].

Stockpile Location. Pasirindo Perkasa is located on the national route (Southern Cross Road) with an area of 7.59 ha located at coordinates 113° 5' 59.07" - 113° 05' 59.67" East Longitude and 8° 12' 48.97" - 8° 12' 53 .88" South Latitude to facilitate sales by using a 22 index *truck which is capable of transporting 24 cubic meters of sand*. In the *stockpile*, there is 1 wheel loader unit that is tasked with tidying up the *dumped* sand , but the researchers conducted research and observations on *the wheel loader* because it does not interfere with the workflow or *cycle time calculations of the dump truck* [11] .

Research conducted by Syarifudin Zuhri, 2020, is about *match factor* analysis to increase the productivity of loading equipment and transportation equipment at Sirtu PT Mining. Perkasa Persindo Lumajang Regency, East Java . The results of this research show that loading and digging equipment are productive at PT. Pasirindo Perkasa for 1 mechanical device is as follows, the productivity of the Caterpillar 320 GC excavator is 64.1 m³/hour. Meanwhile, for the transportation equipment itself, there are at least Toyota DYNA 125 ps 8 idx units to balance the role of the loading and digging mechanical equipment. And the dump truck itself produces a productivity of 8.57 m³ /hour. Production capacity This has not yet met the production target of PT. Pasirindo Perkasa. So that the productivity of loading and carrying equipment can be optimal and evenly distributed, the recommended solution is to increase the number of dump trucks by 2 units, so that the company's production target of 400 m³/day can be achieved.

Another research by Ira Yona Ramadhani , 2021 [entitled Analysis of planning and monitoring operational costs at PT. Perkebunan Nusantara III Kebun Bandar Selamat District. Aek Songsongan District. Asahan, the conclusion that can be drawn is that 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 the procedures have been followed by the policies determined by the company (directors). In preparing the operational cost budget, it is carried out using a *top-down and bottom-up* approach so that there is team collaboration in preparing the operational cost budget which requires a sense of responsibility for each party involved. Regarding supervision at PTPN III Kebun Bandar Selamat, monitoring operational costs is carried out by procedures established by the company[8].

From the background stated above, the researcher wants to research related to "**The Influence of the Certificate of Origin (SKAB) Mechanism as Supervision And Operational Cost Planning for Existing Stockpiles in Lumajang Regency**".

III. METHODOLOGY

Type study used in study This is study descriptive with the method qualitative form study document with analysis descriptive And observation social, that is something process Which produces knowledge new about "world social" (life social) through approach scientific with approach scientific. objective research explains the process of flexible development shelters post-Semeru eruption in village Sumbermujur- Candipuro [4]. According to Moleong, research qualitative is a study That aims To understand phenomena understood by the subject study, like behavior, perception, motivation, action, etc in a way comprehensive through What Which depicted with words And Language, in context Which Specific And naturalistic use Lots method scientific Which different. Method study qualitative in a way directly shows the characteristic connection between researcher And provider information. Type study This nature is descriptive And can describe information data based on facts or incidents obtained in the field.

Matter This caused the application method qualitative [5]. Yuliana [13] explains the meaning of research object is "goal scientific is collect data with a specific purpose and use it For a particular goal objective, valid, and possible believed about something (certain variable)". The object of research is something related to research, the object of this research is research aims to obtain answers and solutions to problems that arise. The subjects of this research were all warehouses in Lumajang Regency. This research was conducted to determine the importance of the Letter mechanism Information Origin (SKAB) in monitoring and planning stock operational costs for Lumajang Regency, a mechanism that brings benefits and increased added value for researchers and miners as well as regional income. Based on the data type _ obtained about the significant impact scheme certification origin goods (skab) against monitoring And planning cost operational warehouse Regency Lumajang, the technique data analysis _ used is method description qualitative, that is before the data is analyzed, the data collected must fulfill the validity of the data is appropriate to study. Technique data collection _ used in the study This started with the inspection of all the data There is from various sources, that is interviews, observation fields, document officials, etc. Method study This works as a mechanism important Letter Information Origin (SKAB) for monitoring And planning cost operational inventory Regency Lumajang.

Technique Data Collection To obtain data required in the study This, the researcher use the method as following:

1. Interview

Ratna Sari & Slamet [9] , An interview is a conversation with a specific purpose carried out by two parties, namely the interviewer and the source. Interviews are used as a data collection technique to find out which issues and problems need to be researched and which ones need further research.

In this research, interview data collection techniques were carried out by asking questions to informants.

These questions are prepared in advance and made systematically into a list of questions, then the questions are sent to the informant and developed based on the

clarity of the answers given, even though the question is not on the question list.

2. Documentation

Lexy J Moleong [6], documentation is a method qualitative data collection by seeing or analyze documents Which made by subject or person other Which related to topic study. Recording in study This is done through activity recording, that is observed matter – matter Which important in process study. Recording activity the covers taking pictures To get a visual depiction of activity Integrated stockpile in Lumajang Regency.

Use recording audio And notes on statement informant just No Enough. To show that information Is delivered in accordance with What Which happened in location incident, the researcher copy files or notes related study, like the importance system location facility Which is Good For supporting precision process development shelters post Semeru eruption in Sumbermujur-Village Candipuro.

3. Observation

Noeraini & Sugiyono [7], defines observation as a complex process. Composed of various biological and psychological processes by looking and observing. Observation can be defined as an activity regarding a process or object with the aim of feeling and then understanding knowledge of a phenomenon based on previous knowledge, to obtain the information needed to continue a research.

IV. RESULTS AND DISCUSSION

On stage, This collection of data regarding the information mechanism Letter Information Origin (SKAB) in Lumajang Regency will made an object study For determining monitoring And planning. Plan cost operational warehouse You, Then next with research qualitative data. data form importance mechanism Letter Information Origin of Goods (SKAB). As well as monitoring And planning cost operational warehouse Regency Lumajang.

Based on the results observation And interview done writer For analyze And evaluate in a way deep planning And monitoring cost on share Regency Lumajang, specifically by comparing study theoretical, theory, And practice applied on the company the, so writer will lead the study this is a discussion as follows:

1. The role of the SKAB mechanism is to monitor and plan operational costs.

In mining activities, the use of mechanical tools is very necessary to support the success of work and achieve the desired production targets. The main factors that influence production targets in sand mining are a lack of effective working time and a lack of synchronization of loading equipment and transportation equipment which results in mismatched productivity of *excavators* and *dam trucks*.

From the results of observations and interviews conducted by the author, it can be seen that the Stockpile in Lumajang Regency has followed procedures by the policies determined by the company (directors), namely by paying

attention to SKAB, classifying the company's operational costs in profit/loss, namely administrative costs. and general, and uses the company budget work plan (RKAP) as a work planning tool. After further analysis, it turns out that the preparation of the operational cost budget is carried out with the role of each division in preparing the operational cost budget so that it involves several staff and employees in each field by mobilizing their respective abilities and responsibilities. Then it is ratified by the board of directors and then put into budget form so that it can be realized. In preparing the operational costs budget, the previous years' budgets are also used as a reference to minimize deviations that are too large while still considering the urgency and current economic conditions.

The stockpile in Lumajang Regency can be said to be quite good in planning operational costs so in terms of operational cost planning it is efficient. This can be seen in teamwork in preparing the operational cost budget so that it requires a sense of responsibility for each party involved. The obstacles that usually occur in the operational cost planning process, namely having to try to keep the cost of production as low as possible but still achieving maximum production levels, can be overcome by encouraging every employee to optimize performance in the plant maintenance process and timely fertilization. Improving the performance of each worker, is considered capable of overcoming the emergence of a budget that is too large to achieve maximum production levels.

Supervision is needed to find out whether the implementation carried out is by the plans that have been made or not. Stockpile in Lumajang Regency, monitoring operational costs is carried out by the procedures established by the company, so that supervision is quite efficient. Stockpile in Lumajang Regency, the people who have the authority to supervise each budget implementation are managers and administrative assistants.

2. Obstacles in getting to the stockpile if you don't bring SKAB.

Application mining utilize reserve mineral To protect And manage environmental life resulting in activity mining with an integrated aspect of environment life, social, And the economy in strategy development To ensure wholeness protection of environment life as well as well-being, And quality generational life coming still awake. This can explain the legal analysis of mining carried out by miners. Solutions implemented by companies in managing the environment so that no party feels disadvantaged. Also explains the company's problems regarding non-compliance with the Law governing the Environment so that it can provide solutions that have a positive impact on future generations.

Meanwhile, other obstacles that can result in harm to other people are: Effective working time is the actual amount of time used to carry out mining operations *with limited effective working* time calculated based on formal working time minus working time lost due to obstacles or disruptions in production operations. mining. This is because in real conditions in the field, not all formal working time provided by the company can be utilized optimally by operators and their equipment for operation. Obstacles in mining operations will certainly reduce the effective working time of mechanical equipment. This is another obstacle, with the

demand for almost a large supply of materials, things are experiencing obstacles because they are constrained by transportation facilities (distance). Number of fleets and amount of sandstone stock (sirtu).

This is not the only problem, there is another problem with the goods transport certificate (SKAB), where the amount of sand is abundant and the amount of refrigerated supply is quite large, this cannot run or fulfill the supply because it is constrained by the SKAB. If there is no SKAB, the sand transporters will have difficulty or even be afraid to carry the sand. This is one of the triggers that SKAB is very important for the sand delivery process.

CONCLUSION

Based on the results of the analysis regarding the mechanism for a certificate of origin (SKAB) for monitoring and planning operational costs for the stockpile in Lumajang Regency. So it can be concluded that this explains that the planning carried out can be said to be quite good and efficient in planning operational costs. This can be seen because the procedures have been followed by the policies determined by the company (directors). In preparing the operational cost budget, it is carried out in team collaboration in preparing the operational cost budget which requires a sense of responsibility for each party involved. Regarding this supervision, monitoring operational costs is carried out by the procedures established by the company. This shows that things are quite good and efficient. Meanwhile, other obstacles that can result in harm to other people are: Effective working time is the actual amount of time used to carry out mining operations *with limited effective working time* calculated based on formal working time minus working time lost due to obstacles or disruptions in production operations. mining. This is because, in real conditions in the field, not all formal working time provided by the company can be utilized optimally by operators and their equipment for operation. Obstacles in mining operations will certainly reduce the effective working time of mechanical equipment.

Suggest

Based on the results study That has carried out, the author tries to provide suggestions as a complement to the research provided as follows:

1. For further research, it can be used as input if you want to review the mechanism for a certificate of origin (SKAB) for monitoring and planning operational costs in the stockpile in Lumajang Regency. Future researchers can develop this research by replacing or adding other variables to obtain diverse results and enrich existing theories.
2. In Lumajang Regency, the existence of this Stockpile will further improve and develop so that

it can run effectively and efficiently by procedures that have been carried out previously.

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