



Analysis of Direct Procurement Expenditure Realization at the Center for Technology Services, National Research and Innovation Agency, Fiscal Year 2022.

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Abstract: This research presents an analysis of expenditure realization in direct procurement at the Center for Technology Services, The National Research and Innovation Agency (Pusyantek BRIN), for the fiscal year 2022. Pusyantek BRIN plays a key role in providing technology services and products to support innovation and research in Indonesia. Wise and effective financial management in the procurement of goods and services is a critical element in ensuring the success of the organization's mission. By using account codes as a guide in budget allocation, this research aims to measure and evaluate the expenditure realization in various procurement categories at Pusyantek BRIN. The data shows variation in the number of procurements and the percentage of expenditure value based on specific account codes. Account Code 525119 (Expenditure for the Provision of Goods and Services BLU Others) and Account Code 525125 (Expenditure for Goods Inventory for Sale/Delivery to the Public - BLU) make a significant contribution to the total expenditure value, particularly in procurements of ≥ 200 Million. On the other hand, Account Code 525112 (Expenditure for Goods BLU) may encompass routine procurements with small expenditure amounts. The results of this analysis provide valuable insights for decision-making regarding budget allocation and procurement management at Pusyantek BRIN. This research highlights the importance of using account codes in financial management and the procurement of goods and services to achieve organizational goals.

Keywords: procurement, Pusyantek BRIN, Account Code

INTRODUCTION

The Center for Technology Services (Pusyantek), National Research and Innovation Agency (BRIN), is responsible for providing various technology services and products that support the mission of the National Research and Innovation Agency (BRIN) in promoting innovation and research in Indonesia. To support its activities, Pusyantek BRIN needs to

conduct procurement of goods and services. This activity requires planning, wise budget allocation, and meticulous monitoring to achieve the organization's objectives. It is not surprising that procurement of goods and services is one of the critical aspects of financial management at Pusyantek BRIN. Financial management at Pusyantek BRIN is the key to ensuring efficiency, accountability, and transparency in budget utilization.

It's important to remember that procurement of goods and services is not just a routine transaction but a critical element in achieving the strategic goals of the organization. Smart and efficient procurement is not only the key to meeting the day-to-day needs of Pusyantek BRIN but also plays a crucial role in supporting larger-scale innovation and research in Indonesia. Therefore, financial management at Pusyantek BRIN is not a trivial matter but a key element in ensuring efficiency, accountability, and transparency in budget utilization.

The use of account codes in the State Ministry/Agency Budget Plan (RKA-KL) can indicate the function of procurement of goods and services in Pusyantek BRIN. This is done to maintain transparency and accountability in the management of government institution budgets. Account codes allow for clear separation and categorization of funds based on expenditure types and funding sources, making financial supervision and reporting more straightforward (Susanti, 2023). Account codes also enable accurate monitoring of fund utilization at each stage of the procurement process, including the identification of budget allocations used to purchase specific goods or services. Therefore, a deep understanding of account codes is key to effective decision-making, stringent cost control, and the efficient achievement of organizational objectives.

The aim of this research is to measure and evaluate the realization of direct procurement expenditures during the budgetary period of 2022 within the framework of procurement of goods and services in Pusyantek BRIN. The expenditure realization in the 2022 fiscal year for procurement of goods and services in Pusyantek BRIN reflects the organization's primary priorities.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Pusyantek BRIN was designated as a government agency implementing the Financial Management Model of Public Service Agency (PPK-BLU) on September 13, 2022, through the decision of the Minister of Finance of the Republic of Indonesia Number 362/KMK.05/2022. Previously, Pusyantek BRIN was known as Pusyantek BPPT, which was also designated as a working unit with PPK-BLU on March 20, 2007, through the decision of the Minister of Finance of the Republic of Indonesia Number 158/KMK.05/2007. Pusyantek has had experience as a PPK-BLU for 15 years (2007-2022). By implementing PPK-BLU, Pusyantek BRIN can achieve a higher level of autonomy and flexibility in managing financial and human resources, in line with the principles of efficiency and productivity, through the adoption of sound business practices as outlined in the Minister of Finance Regulation (PMK) Number 129 of 2020 on Guidelines for Managing Public Service Agencies.

The classification of direct procurement in Pusyantek BRIN is based on the expenditure amount and follows the guidelines set forth in the Regulation of the Government Procurement Policy Institution of the Republic of Indonesia Number 5 of 2021 regarding Guidelines for Procurement of Goods/Services Exempted from Government Procurement, as well as the Regulation of the Government Procurement Policy Institution of the Republic of Indonesia Number 12 of 2021 regarding Guidelines for the Implementation of Government Procurement of Goods/Services through Providers. Furthermore, the basis for classification also adheres to the Regulation of the Head of the Center for Technology Services of the National Research and Innovation Agency Number 01 of 2022 concerning Guidelines for Procurement of Goods/Services for the Public Service Agency Center for Technology Services of the National Research and Innovation Agency.

Account codes in the government nomenclature, known as the Standard Account Chart, constitute a list of codes and classifications related to financial transactions. They are designed in a structured manner to provide guidance across various stages, including

planning, budgeting, budget implementation, and government financial reporting. This codification is consistently used within an integrated system framework. By employing uniform classifications at all stages, from planning to accountability, the Standard Account Chart offers consistent guidance for recording all government financial transactions. Account codes are regulated by the Directorate General of Treasury Decision Number KEP-331/PB/2021 regarding the Codification of Account Segments in the Standard Account Chart. The codification has been updated several times, aiming to support the evolution of financial transactions that require the use of new account codes and to achieve alignment between the Standard Account Chart for central and local governments. This alignment supports the consolidation of Financial Reports of the Central Government (LKPP) and Financial Reports of Local Governments (LKPD) and reorganizes provisions regarding Account Segments in the Standard Account Chart.

The financial projections of Pusyantek BRIN, as presented in the Performance Report for the fiscal year 2022, indicate that the expenses related to goods and services significantly dominate and negatively impact the financial performance of Pusyantek BRIN. However, it's important to note that expenses for goods and services are closely related to the procurement function. Therefore, an analysis of the realization of expenditures for direct procurement in Pusyantek BRIN for the fiscal year 2022 will provide an overview of the key role of direct procurement of goods and services as a contributing factor to the financial performance of Pusyantek BRIN.

METHODS

This research use a quantitative descriptive method approach (Gay et al., 2012) to understand and measure the value of direct procurement in the fiscal year 2022 at Pusyantek BRIN. This method is used to objectively and systematically describe and measure how much budget has been spent at a specific time and to differentiate and categorize the budget utilization based on specific account codes. This method will also allow us to present the results in the form of clear numbers, tables, and graphs, which will support the quantitative presentation of research findings.

RESULT AND DISCUSSION

The total direct procurement in Pusyantek BRIN throughout the fiscal year 2022 amounted to 610 items (Table 1). The highest number of procurements falls within the range of 10-50 million Indonesian Rupiah (236 items), followed by procurements with values of \leq 10 million Rupiah (234 items), 50-200 million Rupiah (137 items), and \geq 200 million Rupiah (23 items). The analysis results presented in the table reveal significant findings in the procurement of goods and services at Pusyantek BRIN during the fiscal year 2022. In this quantitative analysis, the focus is on the distribution of procurements based on the expenditure value. The table reflects that the majority of procurements (38.69% of the total) are within the expenditure range of 10-50 million Rupiah, totaling 236 out of the 610 procurements. Although procurements with expenditures below 10 million Rupiah are more numerous (214 procurements), their contribution proportion to the total expenditure value is relatively low (1.12%). On the other hand, procurements with expenditures above 200 million Rupiah, despite their limited quantity (23 procurements), have a significant impact on the total expenditure value (63.30%). Procurements in the 50-200 million Rupiah category also make a substantial contribution to the total expenditure value (25.14%) despite being fewer in number than those in the 10-50 million Rupiah category. This disparity highlights the importance of efficient management and oversight in higher-value procurements while also signaling potential for increased efficiency in lower-value procurements. Therefore, gaining a deeper understanding of priorities, procurement procedures, and resource management within these various categories becomes fundamental in efforts to enhance financial management at Pusyantek BRIN.

Table 1. Classification of procurement based on expenditure value and the number of procurements at Pusyantek BRIN in the fiscal year 2022.

Procurement Classification	Number of Procurements		Expenditure Value (%)
	(Number)	(%)	
Procurement ≤ 10 Million	214	35.08	1.12
Procurement 10-50 Million	236	38.69	10.44
Procurement 50-200 Million	137	22.46	25.14
Procurement ≥ 200 Million	23	3.77	63.30
<i>Total</i>	<i>610</i>	<i>100</i>	<i>100</i>

There are 7 classifications from the standard account chart listed in the realization of the direct procurement expenditure in Pusyantek BRIN for the fiscal year 2023 (Table 2). Account code 525112 is related to the procurement of physical goods, such as equipment, office supplies, consumables, or other items required for the operational needs of the Public Service Agency (BLU). Account code 525119 covers expenditures that are not related to physical goods but are associated with the general needs of BLU. This may include contractor services, shipping costs, or consulting services. Account code 525121 encompasses the purchase of supplies used for daily needs. Account code 525125 includes items sold by BLU to the public or items provided to external parties. Account code 537112 covers expenditures for the purchase of equipment or machinery to be used in BLU operations and represents fixed assets. Account code 537113 includes expenditures for the construction, renovation, or maintenance of buildings and structures used by BLU. Account code 537115 encompasses expenditures related to other investments that are not equipment or buildings and structures.

Table 2. The account codes in the direct procurement of Pusyantek BRIN for the fiscal year 2022.

Account Code	Account Description
525112	Expenditure on BLU Goods
525119	Expenditure for Other BLU Goods and Services Procurement
525121	Expenditure on Consumable Inventory - BLU
525125	Expenditure on Inventory Items for Sale/Delivery to the Public - BLU
537112	Capital Expenditure on Equipment and Machinery - BLU
537113	Capital Expenditure on Buildings and Structures - BLU
537115	Other Capital Expenditure - BLU

In Table 3, we obtain an overview of the procurement patterns of Pusyantek BRIN for the fiscal year 2022. Account code 525112 encompasses a total of 238 procurements with a wide range of expenditure values. Procurements with values less than 10 million Rupiah (Procurements ≤ 10 Million) consist of 86 procurements, which make up 14.10% of the total. However, their contribution to the total expenditure value is very low, at only about 0.47%. On the other hand, procurements with values between 10 to 50 million Rupiah (Procurements 10-50 Million) cover 84 procurements (13.77% of the total) and have a much greater impact on the total expenditure value, approximately 3.81%. This indicates that the distribution of procurements in this category has significant implications for budget allocation.

Account Code 525119 reveals an intriguing shift in the procurement distribution pattern. Procurements with a value below 10 million rupiahs (≤ 10 Million) account for 122 procurements, which is 20% of the total. However, their contribution to the total expenditure remains low, at approximately 0.61%. In contrast, procurements with values ranging from 10 to 50 million rupiahs (10-50 Million), although fewer in number (137 procurements), make a much more substantial contribution, approximately 5.99% of the total expenditure. In other

words, the 10-50 Million Procurements category has a more significant impact on budget allocation compared to its procurement quantity.

Account code 525125 reveals an interesting pattern regarding procurement in different categories. Procurements with values below 10 million Rupiah (Procurements \leq 10 Million) and Procurements 10-50 Million each include only one procurement, but they have different impacts on the total expenditure value. Procurements in the Procurements 50-200 Million category, although limited in quantity (41 procurements), have a very significant impact on the total expenditure value, approximately 9.33%. Procurements with values above 200 million Rupiah (Procurements \geq 200 Million), consisting of only 10 procurements, make a substantial contribution of about 22.08% to the total expenditure value. This highlights the importance of careful management in procurements with substantial values to ensure efficient budget utilization.

Account code 537112 provides an overview that Procurements 10-50 Million make a significant contribution to the total expenditure value even though the number of procurements is limited (11 procurements). Procurements in the Procurements \leq 10 Million category also contribute, albeit in limited numbers (3 procurements), while Procurements with values above 200 million Rupiah (Procurements \geq 200 Million) also contribute, albeit in a limited quantity (1 procurement).

Account code 537113 indicates that Procurements \geq 200 Million make a significant contribution to the total expenditure value, even though the number of procurements is limited (4 procurements). A similar pattern is seen in account code 537115, where procurements in the Procurements 50-200 Million category, which only includes one procurement, have a significant contribution to the total expenditure value.

Table 3. Account codes and the realization of procurement in Pusyantek BRIN for the fiscal year 2022.

Account Code	Procurement Classification	Number of Procurements	Procurement Percentage	Expenditure Percentage
525112	\leq 10 Million	86	14.1	0.47
	10-50 Million	84	13.77	3.81
	50-200 Million	61	10	10.41
	\geq 200 Million	7	1.48	35.39
525119	\leq 10 Million	122	20	0.61
	10-50 Million	137	22.46	5.99
	50-200 Million	32	5.25	4.74
	\geq 200 Million	1	0.16	0.46
525121	\leq 10 Million	2	0.33	0.01
	10-50 Million	3	0.49	0.16
	50-200 Million	0	0	0
	\geq 200 Million	0	0	0
525125	\leq 10 Million	1	0.16	0.01
	10-50 Million	1	0.16	0.06
	50-200 Million	41	6.72	9.33
	\geq 200 Million	10	1.64	22.08
537112	\leq 10 Million	3	0.49	0.02
	10-50 Million	11	1.8	0.42
	50-200 Million	2	0.33	0.40
	\geq 200 Million	1	0.16	0.42
537113	\leq 10 Million	0	0	0

	10-50 Million	0	0	0
	50-200 Million	0	0	0
	≥ 200 Million	4	0.66	4.94
	≤ 10 Million	0	0	0
	10-50 Million	0	0	0
537115	50-200 Million	1	0.16	0.26
	≥ 200 Million	0	0	0

This more detailed analysis highlights that the distribution of procurement within specific account code categories has a significant impact on budget allocation. A deep understanding of the distribution of procurement based on account codes and expenditure values is key to improving efficiency and effectiveness in budget management at Pusyantek BRIN.

CONCLUSION

Based on an in-depth analysis of expenditure values in various procurement categories within the account codes in Pusyantek BRIN for the fiscal year 2022, several conclusions can be drawn:

1. The distribution of procurements with different expenditure values has a significant impact on budget utilization. Although the number of procurements in the Procurements ≤ 10 Million category is very high, their contribution to the total expenditure value is relatively small. On the other hand, procurements in the Procurements 10-50 Million, 50-200 Million, and ≥ 200 Million categories, although limited in quantity, have a significant contribution to budget allocation. Procurements in the Procurements 50-200 Million and ≥ 200 Million categories have a much higher average expenditure value per procurement than procurements in other categories. This indicates that procurements with substantial values play a significant role in budget utilization.
2. The distribution of procurements and budget contributions varies based on specific account codes. Account Code 525119 (Expenditure for the Provision of Other BLU Goods and Services) and Account Code 525125 (Expenditure for Goods Inventory for Sale/Delivery to the Public - BLU) make a significant contribution to the total expenditure value, with procurements in the Procurements ≥ 200 Million category being of particular concern. On the other hand, Account Code 525112 (Expenditure for BLU Goods) may encompass routine procurements with small expenditure values.

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