

## **ANALYSIS OF USE PROJECT BUDGET AND PERIOD OF PROJECT QUALITY PROJECTS PENJADWALAM (Case Study At Company Atramor successo. Lda. Dili.Timor-Leste)**

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### **ABSTRACT**

*This study analyzes the use of the title of the project budget and project scheduling periods on the quality of the project. With the formulation of the problem of "how much the quality of the project in the value of the use of budgets and schedules are done by the company. At this penlitian researchers used a ratio analysis to measure the efficient and effective performance on the company Atramor successo keuangan Lda. Dili, Timor-Leste. With a sample of this research is the use of data overall project budget in the period from 2014. Data analysis technique used in this study is the ratio of an efficient and effective ratio for assessing the quality of the project on the company Atramor successo. The results of the analysis on the use of efficient ratio is the rest of the project budget budget in the total budget allocation of 0:17 or 17% artinya use budget on company Atramor successo inefficient due to lack of budgetary rigor use on activities carried. Then menurung percentage of 17%. While the ratio analysis efektifitas on the use of the project budget is the realization of the budget in the total budget allocation of 0.69 or 69% means that the use of the budget on the company Atramor successo quite efektif because pengeluaran budget in accordance with the schedule determined by the company Atramor successo in the period of 2014, According to Standard Agencia national desenvolvimento (ADN) result from efficient and efektifitas ratio to determine the quality of the project amounted to 0.86 or 86% can be in the state of sufficient quality.*

**Keywords:** budgets, schedules and quality.

### **INTRODUCTION**

East Timor is one of the newly independent State and has begun to enter the era of free market competition is so tight, resulting in the construction of the current government's role is very important in it. Construction company to support the development is enormous, especially in the distribution of tender until the tender is actually located within the responsibility of a company that win.

At the time of carrying out the work of construction projects, steps can be implemented after planning stages of construction projects scheduled to mature is to implement the project in accordance with the planned schedule or have been made. In addition to time, another thing that is important in assessing the success of the implementation of a project is able to complete the project in accordance with the budget that had been planned before the project is executed. Generally, if the time and costs can be in accordance with the initial plan of the project implementation, the quality of the resulting construction usually also be according to plan. Tutuntan companies to manage projects with good quality and grade, the need for responsibility in line with the wishes of the company.

Budget is one of the most important factors for the company to drive its activities, in accordance with the annual program of activities will run smoothly and activities of firms will be based on a budget that is prepared for a specific period.

The project is an activity that takes place in a limited time period and the allocation of certain resources that are intended to produce a good quality. With the criteria of every person that has been outlined clearly, that the project can be interpreted as a complex interaction between human factors, materials, equipment, methods, capital and management.

Scheduling is one element of the planning results can provide information about schedules and progress of the project plan in terms of the performance of resources in the form of fees, labor, equipment and material as well as the duration of the project plan and the progress of time to complete the project.

In the scheduling process, the use of the budget and the relationship between activities Dibu at a more detailed and highly detailed. It is intended to assist the implementation of the e valuation of the project. Scheduling or allocating time scheduling is available u ntuk carry out each job in order to complete a project to achieve optimal results by considering the existing limitations during the process of project control, scheduling follow the development of the project with various problems. Monitoring and updating process is always done to get the most realistic scheduling so that the allocation of resources and the determination of its duration in accordance with the goals and objectives of the project. Quality is to meet or exceed expectations and satisfaction masyarakat. Proyek can run well and meet the above criteria, it would require the readiness of the human resources that will handle it. The budget can be considered as a system that has to khususan alone or as sub-systems that require relationships with other sub-systems that exist in a particular company. Thus the budget can be considered as an autonomous system because it has targeted and how the other systems that exist within a company, but at the same time can also be considered as a sub-system, which is part of another larger system, because the budget is not just a one- only planning and control tool, but includes a vision, mission and objectives of the company.

Atramor company successo , Lda . Dili. Timor Leste. Engaged in construction and business , so that the construction is in the form of physical development projects , pembang unan buildings , highways , bridges , large industry or small industry , network telekomun IKASI and others .

Companies must use the budget more efficient , so that the company can achieve positive income levels , and will further impact on optimal profit achieved by the company . However , the problems that often occur in the company is less rigor or uncontrolled use of budget spent for project activities , for implementing the project does not meet kre teria so that the company experienced a decline , the company's revenue . Then this will be an obstacle in achieving positive earnings .

## **LITERATURE REVIEW**

### **Budget**

The word "budget" is a translation of the budget in the English language. But the word actually comes from the French word *boutgette* "which means a small bag a small bag. Understanding

the budget and then continue to grow. Arif, et.al 1 (2002: 14) The budget is a financial plan that contains perkiraabelanja activities proposed in one period and the proposed source of income to finance this expenditure.

Glenn A. Welseh (1983: 3), the Budget are: Advantages of planning and supervision must be systematic and form to complete the functions of planning, coordination and oversight responsibility of management.

Sendangkan Haser and Mowen (1997: 350), Defining the budget are: the main component of the plan is the financial planning for the future, the budget according to the objectives and actions to achieve goals. While Nafarin (2000: 9) found a plan that is expressed quantitatively and are generally expressed in units of money for a certain period.

Perlenani (1986: 2) in Sinarki, et.all (2001) Defining a budget is an overview of the objectives regarding quality and as a tool to determine the progress in achieving the goals.

Budgetary

In the preparation of the budget budget, Munandar (2001: 17) which is authorized and responsible for the preparation of budgets and other budgeting activities are in the hands of the supreme leader perusahaan. Hal perusahaanlah disebabkan because the top leaders of the most competent and responsible for the activities to giatasecara whole. However, in preparing the budget and budgeting ser ta other budgeting activities should not be handled by the top leadership of the company, but can be delegated to other parts of the company.

Mas'ud Machfoedz (1989: 4) In preparing the budget, there are important things that must be considered include:

1. It must be kept in mind that the budget is part of a larger system.
2. In preparing the budgets must be determined in advance the ultimate goal of the company.
3. Having determined the principal objectives of the company, then the alter native compiled some programs, after it is determined which programs are most likely to be implemented.
4. The program usually includes activities for several years, by kar ena the program should be divided on an annual basis.
5. Once established, the division is translated into numbers in a given year.

### **As Budget Planner Tool**

A budget is a planning tool for management to achieve the goal organisasi. anggaran company created to plan what actions will be undertaken by the company, some of the costs is needed, and how the results obtained from the project.

The budget as a planning tool used to;

1. Formulate goals and objectives and policies to fit with the vision and mission in the set rencanakan various programs and activities to achieve organizational goals and to plan an alternative source of cost.
2. Allocate funds to various programs and activities that have been collated,
3. Determine the performance indicators and the level of achievement of stratesi.

### **Understanding Project**

Constitute project activity or activities that are given to the general public for elicits or Fix state by using capital from the government to bisah be beneficial for everyone so that all the natural resources that exist are very useful. Subagya (2000: 12) The project is a job that memi Liki special signs as follows, namely:

1. The start time and the completion of already planned. Is a unit of work that can be separated from the others.
2. Usually the large volume of work and the relationship between the activity of the complex.

Snead and Wycuff (200: 44) The project is an activity that is nonruting and have a clear future goals, and identifies that a project can be successful if it is based at The capacity effective. Schwalbe (2004: 4) A project is a temporary effort to produce a product or service that is unique. a project has the sense of a temporary activity that them was within a limited period, with a particular resource allocation and is intended to menghalkan product. Gray and Larson (2000: 4) The project is a complex activity, is nonroutine, and only occur once the scope is limited by time, budget, resources, design specifications, to meet the needs konsumen appearance.

Weiss and Wysocki (1992: 3) Identifying that a project has kar karakteristik, as follows:

1. The complex and has many activities
2. Unique, because every activity or event terjadi only once and not repeated again
3. Limited, which is marked with the date of the beginning and the end
4. Limited budgets and resources
5. Many people are involved in carrying out any activity
6. activity or activities that are continuous or continuous
7. oriented a clear objective
8. yielding a product or service

Yamit (2000: 345), definition of each job has a start-up activities and have a final activity, in other words every job that starts at a certain time and will be completed or expire at a set time called a project. Akbar (2002: 23), a project activity in the process of achieving the end result is limited by budget, schedule and quality to be met from the operational activity, it is because it is a dynamic, non rutina, multi activity with the intensity of which varies, and has short cycle. Suharto (1999: 2), the Project is the project activities can be interpreted as a temporary activity suatau that take place in a limited period, with a particular resource allocation and is intended to produce a product or deliverable that quality criteria have been outlined clearly.

### **Project Planning**

Project planning goal is to provide a framework that allows a project manager to estimate that can be justified on resources, costs and schedules. Abduh, Muhammad, et al, (2005: 34), planning pryek can be differentiated into four sections, namely: (1) limitations in the estimation of the project, (2) the scope of the project, (3) requirements, (4) resources, and (5) the estimated project

### **Targets and Objectives Project**

1. Relationship with another project that is integrated with the master schedule.
2. The funds needed and the funds available.
3. The time that is required, the time available, as well as estimates of lost time and holidays.
4. The composition and amount of project activities and the linkages between them. overtime and shift work to accelerate distribution of the project. resources needed and resources available.
5. Expertise of labor and the greater speed of the task

In the dynamics of the Project Cycle

It was mentioned previously that the project will vary in terms of complexity, size, and resources required. Nonetheless, each project has a specific pattern which is an inherent and fundamental characteristics distinguish it from routine operations. Increasingly large and complex project, the more visible characteristics. The principal characteristics are known as dynamic activities throughout the project life cycle (Project Life Cycle).

#### Definition of project scheduling

Scheduling project includes sorting and distribution of time for the entire project activities. In this phase, managers decide the length of each activity requires time and count the number of people and materials required in each phase of the product. In general, the scheduling can be defined as the process of allocating resources in a certain period of time to do a bunch of work. Scheduling project includes sorting and distribution of time, as follows:

1. all activities have been planned,
2. The order of performance has been calculated,
3. The estimated time activity has been recorded, and
4. The whole time the project was created.

Scheduling is the process of sorting the manufacture of the product as a whole in several activities. Morton (2003: 12) scheduling is the process of organizing elections and giving time to use its resources to carry out the activities required to produce the desired output to meet desired time anyway.

#### **Scheduling method Network Planning**

Network planning was introduced in the 50s by Dupont perusahaan team and rand corporation to develop a management control system. Meto de developed to control a large number of activities that have Kete kompleks. Metode rgantungan which is relatively more difficult, a clear relationship between activities, and can show critical activities. From the information network planninglah m onitoring and corrective actions can then be performed, namely the timetable rui memperbaha. However, this method needs to be combined with other methods in order to le bih informative. Morton (2003: 120)

#### **Program Evaluation and Review technique (PERT)**

This method aims to reduce delays as much as possible, Maupun disorders and a schedule conflict. This method illustrates fig ant dependence parts activities depicted in diagrammatic form a network, so it is known which activities should come first and which activities should await the completion of other activities.

#### **Critical Path Method (CPM)**

This method was discovered by American chemical companies that Du Pon Company in 1958 to solve the difficulties of the fabrication process. This method shaped network diagram that is almost similar to PERT. The difference is in the determination of the estimated waktu.CPM can estimate the time required to carry out activities and can determine the priority activities that should receive attention and close supervision, so that activities can be completed as planned.

### **RESEARCH METHODS**

#### **Population**

Population is the whole object to be studied, analyzed and concluded that these conclusions really represented. Thus the whole of the group in a particular area or in a place that will be the object of a study will be the conclusion of the study is to be made of materials or references in memhadapi the problem to be studied. Arikunto (2006: 130), which gives the sense that the population is the whole object of research. Riduwan (2008: 55) says that the population is the entirety of the characteristics or the measurement unit that became the object of research.

### **Samples**

Samples are part of the population wanted to study, but all the elements in the population has a chance to be representative of the population. Riduwan (2008: 56) In line with the above view saying that the sample is a part of the population that mempunyai characteristics or a certain situation to be studied. In this study, the samples used in this study Data Actual Budget successo Atramor At the company, the period of 2014 were made in the sample.

### **RESULT AND DISCUSSION**

On the results in efficient use of research using the ratio of the project budget for the rest of the budget in the total budget allocation of 0:17 or 17% means that the use of the project budget in the period 2014 inefficient.

While the ratio of the effectiveness of the use of the project budget in the budget targets for the total budget allocation of 0.69 or 69% means that the use of the project budget in the period 2014 is effective.

The conclusion that the use of project budget and budget allocations in the Company Atramor successo, said to be inefficient due to lack thoroughness use of the budget, then at 0:17 or prentase menurung

17%. While the use of budget and actual budget, in saying quite effective because of the use of the budget in accordance with the plans and scheduling are provided. Then a percentage of 0.69 or 69%.

### **CONCLUSION**

#### **Conclusion**

Based on the results of menanalysis Researchers Use Project Budget and project scheduling periods on the quality of the project in the period of 2014. Thus the researchers conclude that the remaining budget of \$ 648,215.68 and a budget allocation of \$ 3,832,707.31 from the Company Atramor successo, said to be inefficient due to lack thoroughness use of the budget, then prentase decreased by 0.17 or 17%. Actual Sedankan budget of \$ 2,664,491.63 and \$ 3,832,707.31 budget allocation of the company atramor successo in saying quite effective because of the use of the budget in accordance with the plans and scheduling are provided. Then the rising percentage of 0.69 or 69%. So that the results of the use of the project budget of efficient and effective ratio to determine the quality of the project amounted to 0.86 or 86%.

Based on national standards dezemvolvimento Agencia (ADN) that result from efficient and efetifitas ratio to determine the quality of the project amounted to 0.86 or 86% can be in the state of sufficient quality.

#### **Suggestion**

Based on the analysis conducted, it proposed several suggestions for the implementation of the project budget and usage analysis of the quality of project scheduling period sufficient.

1. The use of the maximum project budget needs to be controlled for the sake of improving the quality of the project.
2. It is necessary to project activities must be run according to the schedule that is in government or as well as companies to improve the quality of the project. In order for the use of the budget goes to the efficient and effective.

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