

# Analisis biaya manfaat: studi kasus pengalihan Depot Solo ke Depot Rewulu PT Pertamina

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## Abstrak

Titik kritis dalam menjaga kontinuitas sistem pasokan dan distribusi industri hilir bahan bakar minyak (BBM) terletak pada efisiensi distribusi depot-depot BBM. Dengan pemberlakuan persaingan usaha pada industri hilir, kebebasan penentuan harga BBM dan gas bumi, dan berakhirnya tugas pelayanan publik (public service obligation) PT Pertamina (Persero) berdasarkan ketentuan Undang-Undang nomor 22 tahun 2001, maka pertimbangan aspek ekonomi, diantaranya dari aspek keuangan dan potensi bisnis terhadap suatu depot BBM menjadi penting. Depot Solo di Kota Surakarta direkomendasikan oleh Tim Evaluasi Pertamina untuk ditutup dan dipindahkan ke Depot Rewulu di Kota Yogyakarta. Depot Solo merupakan langkah awal serangkaian kebijakan reformasi pada Depot-Depot PT Pertamina (Persero).

Penelitian ini secara umum bertujuan untuk mengevaluasi Depot Solo dan mengevaluasi rencana relokasi Depot Solo ke Depot Rewulu berdasarkan pertimbangan aspek keuangan dan potensi bisnis. Secara khusus, tujuan penelitian ini adalah: (1) Menganalisis manfaat Depot Solo dan rencana relokasi Depot Solo ke Depot Rewulu ditinjau dari aspek keuangan dan potensi pasar bisnis, (2) Menganalisis biaya Depot Solo dan rencana relokasi Depot Solo ke Depot Rewulu ditinjau dari aspek keuangan dan potensi pasar bisnis, dan (3) Menganalisis rasio biaya dibandingkan terhadap manfaat yang diperoleh dari Depot Solo dan rencana relokasi pasokan BBM dari Depot Solo ke Depot Rewulu ditinjau dari aspek keuangan dan potensi pasar bisnis.

Lokasi penelitian adalah Depot Solo yang berada di kota Surakarta, propinsi Jawa Tengah dan Depot Rewulu yang berada di propinsi Daerah Istimewa (D.L) Yogyakarta. Periode analisis biaya manfaat dilakukan selama 21-27 tahun dengan tingkat depresiasi asset sebesar 5% per tahun menggunakan metode garis lurus (straight line). Data diolah menggunakan Excell 2003. Data dianalisis menggunakan analisis deskriptif dan analisis sensitivitas dari perhitungan rasio-rasio keuangan gross benefit cost ratio (gross BIC ratio), net benefit cost ratio (net BIC ratio), net present value (NPV) dan internal rate of return (MR). Analisis potensi pasar bisnis BBM dilakukan dengan menggunakan pendekatan parameter pola pasokan dan distribusi BBM, penyaluran BBM (thruput), tujuan lhruput BBM, biaya per liter lokasi, sarana dan fasilitas, dan sumberdaya manusia.

Hasil analisis sensitivitas menunjukkan bahwa Depot Solo dan Depot Rewulu sensitif terhadap dampak negatif yang ditimbulkan oleh peningkatan biaya total, terutama peningkatan landed cost. Depot Solo dan Depot Rewulu juga sensitif terhadap dampak positif dari peningkatan harga jual output. Depot Rewulu memperoleh manfaat keuangan yang lebih besar dibandingkan Depot Solo, tetapi Depot Solo layak pada perhitungan skenario normal, skenario harga jual output meningkat sebesar 10%, skenario produksi menurun sebesar 10%, dan skenario kondisi present worth factor sebesar 20%. Relokasi Depot Solo ke

Depot Rewulu tidak layak pada empat dari enam skenario, kecuali pada skenario peningkatan harga jual output sebesar 10% dan penggunaan present worth factor sebesar 20%. Ditinjau dari aspek bisnis, potensi bisnis Depot Solo teridentifikasi besar. Depot Rewulu yang direncanakan akan menjadi lokasi relokasi Depot Solo, teridentifikasi mempunyai kemampuan daya dukung jaringan yang tinggi. Depot Rewulu juga dianggap berpotensi bisnis yang besar. Depot Madiun dan Depot Cepu yang menjadi penampung relokasi Depot Solo ternyata mempunyai potensi bisnis yang rendah, meskipun Depot Madiun dan Depot Cepu mempunyai kemampuan daya dukung jaringan yang sama-sama normal sebagaimana kelompok kemampuan daya dukung jaringan dari Depot Solo.

Rekomendasi untuk PT Pertamina (Persero) adalah Depot Solo tidak perlu ditutup atau riskan direlokasikan ke Depot Rewulu, efisiensi produksi untuk mengurangi biaya pokok produksi perlu senantiasa dijaga, terutama faktor penyusutan akibat masalah teknis dan penyusutan akibat masalah tenaga kerja, dan perlu upaya untuk mencari BBM impor yang murah dan berkualitas baik untuk mengurangi biaya distribusi Depot, terutama untuk menekan landed cost.

The critical point of supply and distribution system of fuel is how to distribute fuel efficiently in context of 'Depot' role. As we know well Depot is a supply point of fuel distribution into fuel station (SPBU). Before deregulation period, most of a Pertamina's Depot were building with non economic factors consideration, not feasible as a supply point and became inefficient sources. Referred to the new regulation known with Undang-Undang Nomor 22 tahun 2001 of fuel business that stressing to free competitive business in down stream, economic market price of fuel and gasoline as well as to terminate of PT Pertamina's (Persero) role as an entity of public service obligation doer, so that economic factors like finance aspects and business potential of a Depot very important to be considered. Depot Solo located in Surakarta has been recommended by 'Tim Evaluasi Pertamina' to be terminated and relocate its operation to Depot Rewulu in Yogyakarta. This decision is first priority to do in PT Pertamina (Persero) reformation policies that will follow with suitable treatment to another Depot.

This study generally focus on evaluating existing condition of Depot Solo in context with relocation program of its operation to Depot Rewulu base on financial and business potential as two of important factors. The objective of this study especially to: (1) Benefit analysis of relocation program of its operation from Depot Solo to Depot Rewulu base on financial and marketplace potential, (2) Cost analysis of relocation program of its operation from Depot Solo to Depot Rewulu base on financial and marketplace potential, and (3) Cost benefit ratio analysis that acquired of relocation program of its operation from Depot Solo to Depot Rewulu based on financial and marketplace potential.

Study is conducted in Depot Solo located in Surakarta, Central of Java province and Depot Rewulu located in Daerah Istimewa (D.I.) Yogyakarta province. Cost benefit analysis period of time as long as 21 years with asset depreciation level is 5% per annum using straight line method. Data analyzed using descriptive analysis and sensitivity analysis of financial factors like gross benefit cost ratio (gross BC ratio), net benefit cost ratio (net BC ratio), net present value (NPV) and internal rate of return (IRR). Analysis of market potential is using with supply and distribution parameters, fuel thruput, objective thruput of fuel, cost per litre location, means and facilities of Depot, and human resource factors.

The result has described from sensitivity analysis show up that both Depot Solo and Depot Rewulu were sensitive with negative impact by increasing of total cost, and landed cost. Depot Solo and Depot Rewulu were also sensitive with positive impact by increasing of output price. Depot Rewulu has a bigger benefit compare with Depot Solo, but in the other hand Depot Solo is feasible to operate base on scenario 1 (normal situation), scenario 2 (price of output increase 10%), scenario 4 (production decrease 10%, and scenario 6 (present worth factors 20%). This fact is incompatible with Pertamina's plan which will terminate Depot Solo operation, because it is feasible to continue its operation. So that, there is no any reasons to continue analysis related with relocation processes of Depot Solo operation to Depot Rewulu. This rejection is strengthened with result of cost benefit analysis, where both Depot Solo and Depot Rewulu are not feasible base on financial aspect as per scenario 3 (total cost increase 10%), and scenario 6 (landed cost increase 10%). Again, if we refer to business aspect, market potential of Depot Solo is identified big. Preparation of Depot Rewulu as area of relocation of Depot Solo is identified has a high distribution system of fuel and very potential in fuel business in the future. It is different with Depot Madiun and Depot Cepu that also choose as an another alternative for relocation area that has low business potential of fuel, even if Depot Madiun and Depot Cepu has a good distribution system of fuel like system distribution of Depot Solo it self.

Some suggestions for management of PT Pertamina (Persero) are relocation of Depot Solo to Depot Rewulu area is not significant, production efficiency to reduce cost is a better choice than relocation operation of Depot Solo, and it is important to consider another alternative like import of fuel product if import price is lower than domestic price to reduce distribution cost significantly.