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**Budget Implementation as a Work Control Tool Work at the  
Mulyorejo Pratama Tax Service Office**

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**ABSTRACT**

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This research has a topic of application regarding the operational budget by analyzing the operational budget and knowing how the budget as an instrument of control. The method in this study was an interview with sources at the Mulyorejo Tax Service Office in Surabaya. Processing of operational budget data using budget variance analysis. The results obtained are that the budget is so that all employees can carry out activities or activities in accordance with the work program that has been set. The results of the variance analysis of the operational budget with its realization are using favorable (profitable). These results show that the office has made rare efficiency in terms of operations.

*Operational Budget, Control Instrument, Control Tool*

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**INTRODUCTION**

In carrying out operational activities, both an office and an organization have goals to achieve. The main objective of the office is to maintain the survival of the employees. Achieving this goal requires an effective and efficient approach, which involves proper planning and control by management over various operational activities. One way to achieve this is through budgeting, which is an important tool in planning and control.

Planning and control must be carried out carefully, thoroughly, thoughtfully, and adjusted to developing conditions. According to Adisaputro and Anggarini (2007), planning involves setting organizational goals and choosing the best way to achieve them. Decision-making, as part of planning, means determining or choosing alternatives to achieving goals from a variety of existing options. Hwihanus (2023) add that planning is making decisions about goals, work tools, work methods used, and the human resources who do it. Planning is considered a collection of decisions that include matters related to future circumstances, so it must be done well to avoid failure.

In addition to planning, control is also a key element in achieving office objectives. Adisaputro and Anggarini (2007) state that the control process can be defined as the process of measuring and evaluating the actual performance of each part of the organization, then taking corrective action if necessary. The control function includes determining achievement standards, measuring achievements that have been achieved, comparing achievements with standards, and making improvements if there are deviations.

Nowadays, offices are often faced with cost problems, especially operational costs. Operational costs are all expenses used for the production or purchase of goods or services used to finance the operational activities of the tax office. This cost must be reduced to achieve the desired goal. Therefore, the office needs to prepare a budget to support the effectiveness and efficiency of operational costs. Budget is one of the important planning tools to improve the effectiveness and efficiency of operational costs. The budget helps management in systematically outlining planning, supervision, coordination, and as a work guideline. It also helps in detecting errors or deviations as well as increasing the responsibility of workers. In other words, the budget is a management tool in carrying out office activities in the planning and supervision functions. The level of efficiency achieved by the office is a measuring tool of the office's development. Nafarin (2007) states that a budget is a written plan regarding the activities of an organization that is expressed quantitatively for a certain period of time, usually in units of money, but can also be in units of goods/services.

This research focuses on the Mulyorejo Primary Tax Service Office, an office established under the laws of the Republic of Indonesia and operating in accordance with Law No. 38 of 2004 concerning Roads. In the implementation of its activities, there is often a discrepancy between the realization and the planned budget, requiring an evaluation to determine the tolerance limit for the discrepancy.

Based on this background, this study aims to determine whether the operational cost budget has played a role in planning and controlling costs for operational efficiency at the Mulyorejo Primary Tax Service Office. This research is discussed in a thesis entitled "Application of Budget as a Work Control Tool at Mulyorejo Primary Tax Service Office."

## **RESEARCH METHODE**

This study used a qualitative approach to understand the application of the budget as a work control tool at the Mulyorejo Primary Tax Service Office. Data were collected through semi-structured interviews with employees from various levels of positions and participatory observation of work processes related to

budget preparation, implementation, and evaluation. The collected data were then reduced through transcription, coding, and categorization to simplify the information into essential and relevant ones. Analysis was conducted using thematic analysis techniques to identify patterns and relationships in the use of the budget as an instrument of control, with the aim of gaining in-depth and comprehensive insights into its effectiveness in office operations (Sugiyono, 2010).

## **RESULT AND DISCUSSION**

Based on the results of the research analysis of the operational budget at the Mulyorejo Primary Tax Service Office, it was found that the budget has functioned as an effective control tool. Adharawati (2010) revealed that budgets are used by management to ensure that all employees carry out activities in accordance with the work program that has been set, provide detailed plans for income and expenses, and avoid waste and irregularities in spending. The budget is also evaluated periodically to assess the difference between budget and realization, which helps in formulating future strategies and work programs (Adisaputro & Anggarini, 2007).

Budgeting at the Mulyorejo Primary Tax Service Office is carried out using the bottom-up method, where the budget is prepared based on input from subordinate levels. Employees have an active role in preparing the budget and setting targets for the future, which are then submitted to their superior management. Work programs and budgets are considered work plans that become the focus for organizational control. The stages of the budgeting process include structured steps. First, each department is responsible for preparing the budget needed to achieve office targets, this is as said by (Yustiara & Trihastuti 2023). This budget is made by considering the activities and work programs that will be implemented in the future, involving the participation of all employees. Then, the budget is evaluated in an office meeting, where the finance department assesses whether the budget is in accordance with the targets that have been set. If there are changes in the work program, the budget must be adjusted accordingly (Gobel, 2013).

After the evaluation, revisions are made to the budget based on the results of the analysis from the finance department. This revision is carried out in accordance with the needs and changes that occur. The final adoption of the budget is done after the revisions have been approved by management. The budget is set in the form of a cash plan, which details the allocation of funds for operational activities in detail. Overall, the use of the Bottom-Up method in budget preparation at Mulyorejo Primary Tax Service Office ensures active

participation from all work units, which can improve budget accuracy and relevance as well as the effectiveness of financial control.

Variance analysis shows that operational cost control at the Mulyorejo Tax Office was carried out very well during 2023. Consistently favorable deviations indicate that actual expenditures are always lower than the predetermined budget, reflecting efficiency and savings in the implementation of operational activities. This has positive implications for the financial performance of the office as previous research has shown (Jaya, 2014), as good cost control can lead to greater profits, improved liquidity, and strengthened overall financial position.

In order to achieve financial and operational success, operational cost control plays a key role. The variance analysis of Mulyorejo Tax Office's operating expenses during 2023 shows that cost control has been done very well, with consistently favorable deviations. This indicates efficiency and savings in the implementation of operational activities, which has a positive impact on the office's financial performance. Therefore, it is important for management to continue to pay attention to cost control as an integral part of the financial management strategy to achieve organizational goals effectively and efficiently.

The implementation of the budget as a control tool in Mulyorejo Primary Tax Service Office has successfully brought a positive impact in improving the efficiency and effectiveness of financial management. This finding not only shows consistency with previous research highlighting the important role of budget in organizational financial control, but also provides further understanding of how effective budget implementation can affect overall organizational performance.

Previous research (Mariati, 2015) has emphasized the important role of budget as a powerful control tool in managing organizational finances. The budget not only serves as a guideline for managing expenditures, but also as an instrument to ensure that the organization's financial and operational objectives can be achieved efficiently. The findings at Mulyorejo Primary Tax Service Office provide concrete evidence that good budget management can be key in achieving success.

Previous research has also highlighted the importance of effective budgeting methods in ensuring successful financial control (Hidayat et al., 2022). The use of the bottom-up method in budgeting at Mulyorejo Primary Tax Service Office illustrates a commitment to involve all work units in the decision-making process. This not only improves budget accuracy, but also strengthens employees' sense of ownership and commitment to organizational goals.

Previous research has highlighted the importance of periodic budget evaluation to assess performance and devise better strategies in the future. The findings at Mulyorejo Primary Tax Service Office reinforce the importance of this practice in the context of financial control. By conducting periodic evaluations, management can identify potential improvements or adjustments needed, as well as take appropriate steps to improve the effectiveness of budget utilization.

The results of this study also provide further understanding of the contribution of effective budget management to the achievement of targets and the improvement of overall organizational performance. By allocating resources efficiently and effectively, Mulyorejo Primary Tax Service Office can increase productivity, reduce waste, and improve tax services. This confirms that good budget management not only impacts the achievement of optimal tax office services, but also on overall organizational performance.

The implications of these findings indicate that the application of the budget as a control tool at the Mulyorejo Primary Tax Service Office is not only in line with previous research, but also provides a deeper understanding of how effective budget management can affect overall organizational performance. Therefore, management should continue to prioritize effective budget management as an integral part of the financial management strategy to achieve organizational goals effectively and efficiently.

## **CONCLUSION**

Based on the results of the research analysis of the Mulyorejo Tax Service Office's operational budget, it can be concluded that the budget acts as a control instrument that allows management to direct employee activities in accordance with the established work program. The budget also provides a detailed plan of the company's income and expenses, preventing waste, overspending, underspending, and misallocation of funds. In addition, from the monthly variance analysis, it can be seen that throughout 2023, operating costs consistently experienced significant favorable deviations, demonstrating the effectiveness of budget management in achieving cost targets efficiently.

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