

TASK DETAIL	
Title	PREPARING COMPANY BUDGET
Type	TEAM
Activity Stage	BUSINESS PLANNING
Department	ALL DEPARTMENT
Duration	1 SESSION, 2 LESSON HOUR
LEARNING OBJECTIVE	OUTPUT
•	Company Budget Estimation

INTRODUCTION

To operate effectively, a company needs funds to cover essential aspects such as equipment, product manufacturing, distribution, rent, promotion, and employee salaries. Therefore, preparing a budget is an essential part of business planning. Companies that manage their budgets well are more likely to survive and grow sustainably.

No	ACTIVITY
1	<p>Understanding Budget Components</p> <p>The facilitator explains the role of budgeting in business planning and introduces common cost components in a company. The explanation includes differences between:</p> <ul style="list-style-type: none"> • Assets: Long-term expenditures like laptops or printers • Fixed Costs: Salaries, rent, insurance • Variable Costs: Raw materials, promotion expenses
2	<p>Departmental Budget Planning</p> <p>After grasping the basics, the facilitator guides the CEO to hold a meeting with their team. During the meeting, the CEO assigns budget responsibilities to each department:</p> <ul style="list-style-type: none"> • Product Development: Research and development costs, initial raw material procurement, production tools, and prototyping needs. • Logistics: Distribution, packaging, warehousing (if needed), and transportation costs. • HR & Finance: Employee salaries, insurance premiums, and income taxes. • IT: Utility costs like electricity, internet, and phone services. • Marketing: Promotion expenses, virtual office rent (if applicable), and digital content collaborations. <p>Each department then starts drafting their budget proposals using the templates provided in the reference section. Technical guidance for each budget component includes:</p> <ul style="list-style-type: none"> • Salaries: Calculate based on organizational structure and roles, adjusted to small/medium business salary simulations. • Income Tax (PPh): Use a simple simulation from pajak.go.id, especially for PPh 21. • Office Rent: Estimate using property rental sites like rumah123.com or rumah.com. • Promotion: Simulate costs with Instagram Ads, TikTok Ads, or VCI Store promotion services, including simple strategy planning matched to the target market. • Insurance: Assume mandatory insurance for all employees, estimating around IDR 150,000 per person per month (using BPJS simulation). • Utilities: Fixed at IDR 500,000 per month, covering electricity, water, phone, and internet.

	<ul style="list-style-type: none"> • Logistics: Estimate based on product weight and shipping destinations, including packaging and delivery rates (referencing local courier services). • Research & Prototyping: Includes early experiments, product mock-ups, design software subscriptions, or necessary external consulting.
3	<p>Compiling and Adjusting the Budget</p> <p>After departments complete their budget estimates, the Finance Department compiles them into a single document. If the total exceeds the initial capital, the company discusses adjustments. The facilitator moderates this discussion, encouraging students to evaluate spending priorities, reduce costs, or find more efficient alternatives.</p>
4	<p>Final Presentation</p> <p>Once compiled, the Finance Department prepares a comprehensive budget file and presents it to the team. During the presentation, students explain budget summaries, the reasoning behind spending priorities, and demonstrate negotiation or fund reallocation skills if facing budget deficits.</p> <p>The facilitator provides feedback focusing on:</p> <ul style="list-style-type: none"> • Calculation accuracy and logical estimates • Relevance of expenditures to business needs

REFERENCE

1. BPJS Kesehatan <http://bpjs-kesehatan.go.id/bpjs/index.php>
2. Pajak <http://www.pajak.go.id/content/article/cara-penghitungan-pph-pasal-21-terbaru>
3. Sewa Kantor <http://www.rumah.com/> , <https://www.rumah123.com/>

TEMPLATE TUGAS

Budget Proposal Format – [LINK](#)