

The Implementation of School Management in Preparing Budget Planning at Elementary Schools in Bantul Yogyakarta

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Abstract. This study aims to describe the implementation of school management in preparing budget planning at elementary schools in Bantul Yogyakarta. This research was conducted in qualitative research. Collecting data used observation, interviews, and documentation. Sources of data were obtained from the principal, teachers and school committee as research subjects. Data were analyzed by the Miles and Huberman model which included data collection, data reduction, data presentation and conclusion drawing. Checking the validity of the data used triangulation of sources and triangulation of techniques. The obtained results indicate that the implementation of school management in the planning dimension, schools in planning school needs has been adjusted to the capability of school, it has been stated in school programs based on priority needs through school work plans and school activity plans and budgets. In the organizational dimension, schools have created a budget drafting team that has been adjusted to their capabilities. In the actuating dimension, schools have involved school principals, teachers, parents, and school committees in budgeting. Then in the controlling dimension, the school optimizes the role of the school committee as a provider of consideration, supporter, controller and mediator.

1. Introduction

Budget planning is planning activities for the future and how much funds are needed to support these activities as well as exploring sources of funds, collecting, and translating them into programmed activities to achieve an educational goal. School financing planning requires accurate and complete data so that all planning needs for the future can be anticipated in the budget design. The position of the principal as the leader and the budget preparation team must be able to develop a number of dimensions of administrative action and good school management capabilities. The ability to apply education programs to cost equivalents is important in budgeting. The activity of making a budget is not routine or mechanical work, involving consideration of the basic purposes of education and programs. Based on this perspective, planning the cost of school education should be able to pave the way for the development and explanation of concepts about the desired educational goals, and design ways of achieving them.

Activities related to financial issues and education financing contained in the school income and expenditure budget plan need to be managed properly, so that the costs in the budget plan can be used optimally to support the achievement of educational goals. In the implementation of school management, so that the funds owned by the school can be used effectively and efficiently and there is no misuse of finance, then school financial management needs to be managed properly starting from

the budget planning stage, use and supervision and can be accounted for in accordance with the regulations applies.

Basri [1] says in the context of budget planning for public sector organizations, the budget includes planning about the amount of costs needed for the planned activities, and how funding sources are obtained to finance the plan. The budget planning formulation stage is a very important stage, for this it needs to be done carefully and for the foreseeable future, because an ineffective and not performance-oriented budget can actually derail the previously prepared programs. Often encountered in practice, budgeting seems to be a separate part of strategic formulation and planning, so that the successful implementation of the budget is not in line with the success of the program and organizational goals

Budget planning is a very decisive aspect and is part of school management. School management is an activity that has high philosophical value in achieving school goals effectively and efficiently. Budget planning needs to be managed properly so that existing funds can be used optimally to support the achievement of educational goals. This is especially important in the implementation of school-based management which gives schools the authority to seek and utilize various sources of funds according to the needs of each school because in general education funds are always faced with the problem of limited funds. To get a good budget planning process all parties involved in education are responsible for implementing school management. Therefore schools are required to be independent, schools have more authority in managing their schools. School management is especially concerned with the school's efforts to raise funds, manage funds, financial management associated with school work programs and school annual programs, how to administer school funds, and how to supervise, control and check. With good school management in planning the school budget it will produce quality school programs, which are attractive to students, parents, and the community and there is a match between what is offered and the reality. Ideally, efficiency and effectiveness will be achieved.

The success of budget planning cannot be separated from the implementation of school management in budget planning. Management of good school budget planning will affect the success of schools in the delivery of education. Mulyasa [2] argues that activities related to financial issues and education financing need to be managed properly, so that existing costs can be used optimally to support the achievement of educational goals. Management is needed by people who work together to achieve a goal. In its implementation, management requires steps or sequences to carry out these activities. Related to the management implementation process, Fattah [3] argues that in the management implementation process a leader will carry out management functions which include planning, organizing, actuating and controlling. The process referred to is that in carrying out the management process is carried out systematically, based on the capabilities of the leadership in carrying out these management activities in a related way and can be used to achieve objectives. This management process also requires coordination of resources to achieve goals, such as the opinion of [4], which says management is the coordination of all resources through the processes of planning, organizing, directing, and controlling in order to attain stated objectives. Therefore, the school management referred to in this research is an activity carried out by school administrators through a process of planning, organizing, actuating and controlling to improve school performance in achieving school goals effectively and efficiently

The results of previous research by [5], show that not all budget implementation teams formed by schools have the ability regarding school management, personal, social, and professional in budget preparation. The implementation team must have an honest, transparent attitude and have the ability to manage school finances. The proof is that from 106 elementary schools in Magelang City, all schools have prepared a School Income and Expenditure Budget Plan, but only seven schools have submitted their School Revenue and Expenditure Budget Plan to the Education Office. And there are only three schools whose School Revenue and Expenditure Budget Plans have been approved by the Head of the Education Office. Likewise, there were still schools that were still collecting fees from parents of students for budgeting. In addition, there were two problems found in the implementation of the first

budget, there were still schools that had not yet included all sources of funds in the School Revenue and Expenditure Budget Plan; secondly, in some schools, there were still some inaccuracies in the use of School Operational Assistance funds, which were used to finance non-operational expenses. Another study conducted by [6], related to budget planning in schools, shows that the school has not yet involved teachers and parents as parents are invited to participate in the preparation of the School Revenue and Expenditure Budget Plan, while the School Committee only participates in signing the Revenue and Expenditure Budget Plan. Schools that have been arranged by schools.

Thus, in order for the quality of education to be guaranteed, it is necessary to synchronize programs and budgets through budget planning at the beginning of each year. If the activity is not planned through the implementation of good school management, the goal will not be achieved. Therefore, the purpose of this study is to describe the implementation of school management in preparing budget planning through the dimensions of planning, organizing, directing and monitoring in elementary schools in Bantul Yogyakarta. From the results of this study, it is hoped that schools will find it easier to plan school budgets through the proper stages, namely starting from identifying needs and goals, determining targets, choosing alternative programs, and choosing more cost-effective options, then organizing, directing and monitoring in their preparation. In addition, the results of this study are also expected to improve the policies made by schools as well as to improve practices in budget planning formulation.

2. Method

This research uses qualitative methods with a descriptive approach. Qualitative research methods are often called naturalistic research methods because the research is carried out in natural conditions (natural setting). All information was obtained from the principal, teachers and school committee. Researchers in this study act as human instruments or research instruments. The types of data used in this study are primary data and secondary data. Primary data is obtained through observation and direct interviews in the field and secondary data is obtained through documentation data and theories that support the research.

Data collection techniques in this study are observation, interviews, documentation, and triangulation. Triangulation is defined as a data collection technique that combines various data collection techniques and data sources used. Data analysis in this study used the Miles & Huberman model [7], that suggests "activities in qualitative data analysis are carried out interactively and continue to completion, so that the data is saturated." The analysis steps are shown in the following figure 1.

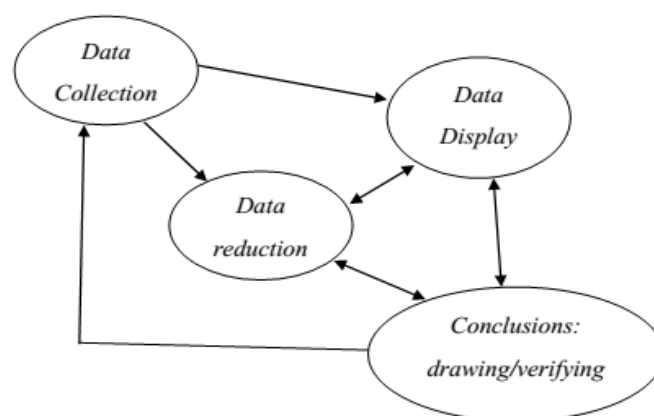


Figure 1. Components in data analysis (interactive model)

- a. Data Collection, the data collection stage here the researcher collects data that has been obtained from the participants, namely the principal, teachers, and the school committee. The data is obtained through observation, interviews, and documentation.
- b. Data Reduction, the researcher summarizes, selects the main things, and focuses on things that are important about the implementation of school management in preparing budget planning in elementary schools.
- c. Data Display, After the data is reduced, the next step is to display the data. In this study, the researcher presented the data in the form of a brief description with narrative text.
- d. Verivication, from the data that has been obtained, conclusions can be drawn and taken action. Conclusions can be temporary if there is no source / strong evidence for subsequent data collection

Qualitative research is declared valid if it has a degree of credibility, transferability, dependability, and confirmability. But what is more important is the degree of credibility of the data. The data credibility test was carried out by: extension of observations, increasing persistence, triangulation, discussion with peers, member checks, and negative case analysis. The researcher tested the credibility of the data by means of triangulation, namely triangulation of sources and triangulation of techniques.

3. Results and Discussions

In this study, the implementation of school management in preparing budget planning is carried out through four dimensions, namely planning, organizing, actuating and controlling. The following are the results of each dimension.

3.1. Planning

Implementation of school management in the planning dimension, it was found that schools in preparing budget planning were carried out by planning school needs in advance which had been adjusted to the school's capacity, which had been stated in school programs based on priority needs through school work plans and school activity plans and budgets. Based on interviews with school principals, in this planning dimension, budget preparation is carried out at the beginning of a new academic year, starting with identifying the needs that the school must issue based on the priority scale in one fiscal year. Furthermore, it is clarified and carried out calculations according to the needs of the school, namely the need for learning, the needs of school administration and classroom administration, office stationery, maintenance, building renovation, procurement of tables and chairs, teacher tutorials, and other activities in the eight main school programs which include development. competence of graduates, curriculum content, learning process, educators and education personnel, facilities and infrastructure, management, financing and assessment. The results of this study are in line with what was expressed by [8], that planning is a process for preparing detailed and systematic activities to be carried out in achieving a goal.

Based on documentary evidence in the study, it shows that the school has made a school program as outlined in a school work plan with a period of four years and a school activity plan and budget that is one year old. In the school work plan, it appears that the work program made by the school has adjusted to the uniqueness of the school, the potential of the school, the potential of the area, the needs of students and the socio-culture of the local community. Then the school work plan in it contains school activities arranged systematically and directed for a period of four years. So that this school activity can be used as the basis for the preparation of activity plans and school budgets for one fiscal year. In the activity plan and school budget contains information on the amount of costs to be incurred by the school and the sources that fund the cost of education. The school activity plan and budget that have been prepared show part of the school work plan

Thus it appears that the school work plan will describe general school programs based on national education standards for a period of four years. Meanwhile the school activity plan and budget

will describe the operational elaboration of the school work plan for a period of one year. The results of this study are in line with [9], suggesting that there are two factors that influence dynamic budgets, namely operational plans and strategic plans. As well as [10], revealed that school budget planning is adjusted to the overall school development plan, both short and long term development.

This shows that planning plays an important role in achieving management success. Because planning is an activity that initiates management implementation. Planning is an activity carried out by the leadership on an ongoing basis. Good planning is planning that is rational, executable and serves as a guide for the next steps. Therefore planning is a thought process that is systematic, analytical and rational in nature to determine what actions will be taken, how to do them, who will carry them out, and when these activities should be carried out. In addition, good planning will also provide direction, reduce uncertainty, reduce waste, reduce change, ensure work is done well, and as a means of control.

3.2 Organizing

Implementation of school management in the organizational dimension, it was found that schools in preparing school budget planning were carried out by creating a budget drafting team that had been adjusted to their abilities. Based on interviews with the principal, seen from this organizational dimension, the preparation of the school budget was carried out through the division of tasks according to experience and knowledge of budget preparation. The school principal divides tasks among school stakeholders according to their respective positions and functions. Decisions are made based on the results of joint meeting decisions. In order to establish a good working relationship, a budget drafting committee team was formed. The team that was selected was also carried out proportionally, meaning that every part of the school organization had a representative, so that it could accommodate all aspirations for the creation of a school budget that was in line with the goals to be achieved by the school.

Based on documentary evidence, it also shows that the division of tasks in budget preparation is evident in the composition of the budget drafting team starting from the person in charge, chairman, secretary, treasurer to members. Each section is also given the duties and responsibilities of each in accordance with their respective portions. The division of tasks in the preparation of this budget is in accordance with what has been expressed by [11], that a budget must be prepared based on the principles of clear division of tasks, powers and responsibilities within an organization. And also in line with the opinion of [12], Organizing is grouping activities, assigning activities and providing the authority necessary to carry out the activities. Thus, in order for organizational goals to be achieved effectively and efficiently, it requires cooperation between people in the organization. Organizations are used to design structures, group people who will carry out tasks, divide tasks into organizational members so that the goals set by the organization can be achieved. In order for the goal to be achieved, the division of tasks must be adjusted to the abilities and expertise, so that the goals can be achieved effectively and efficiently.

3.3 Actuating

Implementation of school management in the actuating dimension, it was found that schools in preparing school budget planning had involved school principals, teachers, parents, and school committees in budgeting. Based on interviews with school principals, the implementation of budget preparation in schools cannot be separated from the role of the leadership in directing and cooperating with budget compilers. The leadership tries to mobilize the budget drafting team to carry out their duties with enthusiasm, sincerity and can work together to carry out what has been planned and efforts in organizing. The school principal also said that the success of school budget formulation was inseparable from the involvement of all parties, from the principal, teachers, parents, and also the school committee. This involvement is of course tailored to their respective abilities, meaning that everyone is involved according to their abilities and interests.

The principal is fully involved in all aspects of budget preparation. Teachers are indispensable regarding teaching and learning activities, co-curricular and physical needs in learning. Parents'

involvement is expected to contribute funding for school activities. The school committee is involved in providing information and contributing to decision-making meetings, especially in planning the school budget. Involvement in the preparation of this budget includes giving opinions, considerations and suggestions from subordinates to the leadership in preparing and revising the budget.

This shows that involvement in the budget planning process is a collaborative process in decision making that involves two or more groups that have an effect on future decision making. This involvement emphasizes the collaborative process of various parties, both at the subordinate level to the top leadership. Thus, success in this actuating dimension requires active participation from all school members and support from community members in planning school programs and activities.

The existence of various parties involved in budgeting is consistent with what [7] stated, that a participatory approach to the budgeting process, known as independent budgeting, allows the involvement of all stakeholders in developing budgets. This is also in line with what [8] expressed, that the involvement of teachers, personnel, students, and community members is needed in budget planning, so that what becomes a school program is useful, has access and is flexible. The involvement of various parties with different backgrounds will also provide many inputs in budget planning. This is in accordance with what was expressed by [13], Varying educational backgrounds do affect the individual behavior in devising his financial plans. Thus the actuating dimension will be carried out effectively, if all work in the organization is carried out by employees properly, and the leadership in directing employees by understanding the behavior of employees, respecting each other or being human, communicating well, and using a good leadership style.

3.4 Controlling

Implementation of school management in the controlling dimension, it was found that schools in preparing school budget planning were carried out by optimizing the role of the school committee as a provider of consideration, supporter, controller and mediator. Based on the results of interviews with the principal, in preparing the school budget plan so as not to deviate from the work program, the school has involved the school committee to actively participate in budgeting, ask for input and recommendations for the use of funds according to school needs, be involved in managing funds that are comes from parental donations. The school also includes the school committee in determining joint school budget policies. Request full support for collective agreement, either formally in every meeting or meeting or informally in the form of motivation or support to the school. As for budget control, the school committee is involved in ratifying the school income and expenditure budget plan, and is also involved in submitting the budget draft to the guardians of students and the community.

The involvement of the school committee in ratifying this budget is in accordance with the opinion of [14], which states that the School Revenue and Expenditure Budget Plan must be approved with the approval of the school and the school committee and signed by the principal so that it becomes the School Revenue Budget official. Meanwhile, the support provided by the school committee is related to the provision of school facilities, fundraising, support, motivation and full support for programs that have become mutually agreed upon. This is in accordance with the opinion of [15] which states that the school committee has a role as a support body, a body that provides support in the form of funds, personnel, and thoughts [16].

Thus, community participation is very much needed in budget planning not only to provide material assistance, but also in the form of thoughts, ideas and innovative ideas for school progress. In this school committee, the community can play a role in planning, monitoring and evaluating educational programs. Therefore a school committee was formed to provide consideration, support, direction and supervision at the educational unit level. So that this dimension of supervision can be said to be successful if the work is carried out in accordance with what has been planned. If irregularities occur in the implementation, a solution will be sought immediately for corrective action. So supervision is not just looking for mistakes, but trying to avoid mistakes and trying to fix them if something goes wrong.

4. Conclusion

Based on the research results, it can be concluded that the implementation of school management in the preparation of school budget planning is carried out through four dimensions, namely the dimensions of planning, organizing, actuating, and controlling. In the planning dimension, it is carried out by determining the needs of the school first which is outlined in the school work plan and activity plan and school budget. In the organizing dimension, it is done by dividing tasks based on the proportion of each section by forming a budget drafting team. In the actuating dimension, it is carried out by involving all components, namely the principal, teachers, parents, and the school committee. This involvement cannot be separated from the cooperation and advice from the leadership. In the controlling dimension, it is done by optimizing the role of the school committee as a provider of consideration, supporter, controller and mediator in budget preparation.

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