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## Education Budget Implementation In Management And Organizing Education Quality at SD Negeri 101767 Tembung

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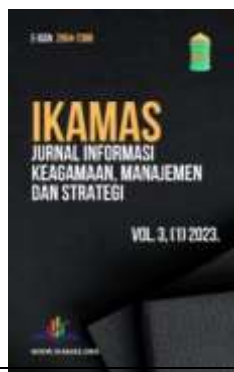
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### ABSTRACT

This research is to see how the implementation of the education budget in the unit of management and/or implementation of education quality. This research uses a qualitative approach, namely the research method used to examine the condition of natural objects where the researcher is the key instrument. This article aims to explain the topic of implementing the education budget in the unit of management and implementation of quality education in an educational institution. This research was conducted using a qualitative-descriptive method. The results of the study show that the implementation of the education budget in managing/organizing the quality of education is 1) to find out the sources of school financial funds, (2) to find out what are the components of school financing, (3) to find out the mechanism for preparing the RAPBS, (4) and to find out the accountability for the implementation of the APBS. The research was conducted to be able to find out about the formulation and implementation of the education budget in education management and delivery units in public schools and private schools, so that later this research observation can find out things that must be considered and matters relating to a good and appropriate education budget. with government regulations.

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### ABSTRAK

Penelitian ini adalah untuk melihat bagaimana implementasi anggaran pendidikan pada satuan pengelolaan dan/penyelenggaraan mutu pendidikan. Penelitian ini dengan menggunakan pendekatan kualitatif yakni metode penelitian yang digunakan untuk meneliti pada kondisi obyek yang alamiah dimana peneliti adalah sebagai instrumen kunci. Artikel ini bertujuan menjelaskan terkait topik implementasi anggaran pendidikan dalam satuan pengelolaan dan

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penyelenggaraan mutu pendidikan di dalam sebuah sekolah lembaga pendidikan. Penelitian ini dilakukan dengan menggunakan metode kualitatif-deskriptif. Hasil penelitian menunjukkan bahwa implementasi anggaran pendidikan dalam pengelolaan/penyelenggaraan mutu pendidikan adalah 1) untuk mengetahui sumber dana keuangan sekolah, (2) untuk mengetahui apa saja komponen pembiayaan sekolah, (3) untuk mengetahui mekanisme penyusunan RAPBS, (4) dan untuk mengetahui pertanggungjawaban pelaksanaan APBS. Penelitian dilakukan untuk bisa mengetahui tentang perumusan dan implementasi anggaran pendidikan pada satuan pengelolaan dan penyelenggaraan pendidikan di sekolah negeri dan sekolah swasta, sehingga nantinya observasi penelitian ini bisa mengetahui hal-hal yang harus diperhatikan dan hal-hal yang berkaitan dengan anggaran pendidikan yang baik dan sesuai dengan peraturan pemerintahan.

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## INTRODUCTION

Education is currently a basic need of society, besides aiming to support development but also with the aim of improving the quality of human resources, so that education cannot be ignored. In accordance with Government Regulation (PP) of the Republic of Indonesia Number 19 of 2005 concerning Article 2 National Education Standards in Article 2 paragraph 3 states that National Education Standards are refined in a planned, directed and sustainable manner in accordance with demands for changes in local, national and global life. The National Education Standards include Content Standards, Graduate Competency Standards, Education Management Standards, Process Standards, and Assessment Standards, and are guided by the guidelines prepared by the National Education Standards Agency. In the management of education must pay attention to and place quality as a tool to improve and perfect the education that exists at this time.

Management of education units in this case is the application of school-based management in addition to requiring guidelines, management of education must be based on the principle of a development plan, the plan is then implemented in the form of an annual work plan which is a more detailed elaboration of the medium-term plan of the education unit which covers 4 (four) years. ) year. (1) The annual work plan includes an educational or academic calendar, (2) a schedule for compiling an education unit level curriculum for the following year, (3) the subjects taught, (4) teaching assignments for educators, (5) the textbooks used, (6) schedule

for the use and maintenance of infrastructure, (7) procurement of use and supply of consumable materials, (8) program to improve the quality of educators and education staff, (9) teacher council meeting schedule, (10) school committee, (11) schedule for preparing RAPBS and similar reports. The budget is a managerial plan for action to facilitate the achievement of organizational goals (Rahayu et al, 2007). The long process from goal setting to budget execution often goes through tiring stages, so attention to the assessment and evaluation stage is often neglected. This condition seems to be practically common (Bastian, 2006a)..

## RESEARCH METHODS

The research method used by researchers in this study is a qualitative approach with descriptive method. "Methodology is the process, principles, and procedures that we use to approach problems and seek answers" (Mulyana, 2008: 145). According to Sugiyono (2007: 1), a qualitative research method is a research used to examine natural objects where researchers are key instruments, data collection techniques are carried out in combination, data analysis is inductive, and qualitative research results emphasize meaning rather than generalization. .

Qualitative research aims to retain the form and content of human behavior and analyze its qualities, instead of turning them into quantitative entities (Mulyana, 2008: 150). The purpose of this descriptive research is to make a description, drawings or diagrams in a systematic, factual and accurate manner regarding the facts, characteristics and relationships between the phenomena being investigated. or interview guidelines or questionnaires or documentary guidelines, according to the method used (Gulo, 2000).

Instruments are tools or facilities used in research to collect data so that work is easier and the results are better, so they are easy to process (Arikunto, 2006). Data collection instruments according to Sumadi Suryabrata are tools used to record in general quantitatively the state and activity of psychologists' attributes. Attribute-Technically, psychological attributes are usually classified into cognitive attributes and non-cognitive attributes (Suryabrata, 2008). Ibnu Hadjar argues that the instrument is a measuring tool used to obtain quantitative information about the variation of variable characteristics objectively (Ibnu Hadjar, 1996).

Descriptive research is a research method that describes the characteristics

of the population or phenomenon being studied. So that this one research method is the main focus is to explain the object of research. So that answers what events or what phenomena occur.

This research method is then different from other methods which tend to focus more on discussing why an event or phenomenon occurs. Where the events and phenomena referred to here are the objects of research. The results of the research will of course describe the object of research in detail at the IT Ibnu Kaldun Marelan Middle School. Research subjects are teachers, places, or objects observed in the context of characterizing as targets (Indonesian Dictionary, 1989: 862). The research subject in this paper is the principal of the "IT Ibnu Kaldun Marelan Middle School" school.

## **RESULT AND DISCUSSION**

In terms of the results of the presentation of the data that the researcher presents in the formulation of the problem which contains a description of the findings in the previous sub-chapter. So in detail and systematically the researcher can convey any findings obtained from the results of presenting the data, with the formulation of the problem as follows:

In this SD Negeri 101767 school, the source of school financial funds used is based on the Government. The source of this funding is fully obtained from the central government both in terms of learning in schools and also school development. This source of school financial funds is provided by the central government to be channeled in financing routine activities in schools, and in financing school construction.

The central government fully provides this assistance to schools because in this case these schools are state schools which are indeed paid for by the government. The assistance that the government provides to schools is in the form of assistance called the BOS fund. BOS funds are given by the government to schools approximately 4 times a year. The provision of BOS funds is not a provision that applies directly, meaning that this assistance can only be received by schools if the BOS funds are out, and if the BOS funds are not disbursed, then in this case the principal is responsible for financing activities at the school.

It is the principal who will assist in allocating these financial resources, so that later this school will not have a shortage of educational expenses. The school principal will also play an important role in disbursing these sources of financial funds, both spending on school activities and spending on school infrastructure. But later when the BOS funds from the government have been released, the principal's money will return. In this case the school principal only made up for the lack of school financial funds, as a result of the BOS funds that had not been issued by the government and also not enough to finance education at SD Negeri 101767.

The financing components obtained at the school are a budget that has been properly determined by taking into account the deficiencies that will occur in the management of this financing component. From the results of research observations conducted at SD Negeri 101767 Tembung and private junior high schools at the Al-Hidayah College Foundation, the implications of the results of the research will be discussed as follows:

1. Source of school funds

From the research results it was found that the source of school financial funds was entirely from BOS funds. In this case the funds obtained from the government in the form of BOS funds which are obtained 3 times in 1 year will make this school a shortage of the school education budget. Both in school facilities, school infrastructure, and also in school activities. Therefore, in this case the school must provide income sources of financial funds which will later assist schools in the process of spending school activity costs. Sources of funds obtained at schools, whether in the form of school cooperatives, school fees and others, will help schools in allocating school financial resources in stabilizing insufficient school spending funds.

2. School Financing Component

From the results of the observations of this study, the components that should exist in school financing are mandatory in every school, both in public schools and private schools, to be able to manage and organize the school income and expenditure budget. These components will later play an important role in preparing the school revenue and expenditure budget.

3. APBS Plan Preparation Mechanism

From the results of research observations conducted in public schools and private schools, the mechanism for preparing APBS plans is so good that they can prepare APBS plans. This mechanism will later make this arrangement run smoothly in accordance with the provisions made and determined.

4. APBS Implementation Accountability

After making research observations as above, in terms of implementation accountability this is a provision that has been made by the school so that the school can run smoothly as it is now. In this accountability plan, this is indeed carried out with people who will assist in implementing this APBS. Each school studied has people who play an important role in the implementation of the APBS who will be responsible for this implementation, namely the school treasurer, school operator and school principal.

## CONCLUSION

This conclusion is a reflective result that represents the main content of this research. So the researchers drew the conclusion that the formulation and implementation of the education budget in the education management/organization units were carried out in these public and private schools. From here there are new information problems obtained in this study,

namely as follows: a) School financial resources, This source of school financial funds is a source of funds that is much needed in schools in building the delivery of education in schools. This source of funds is obtained from government assistance, assistance from students and parents, and can also be obtained from local community assistance to be able to run this school.

b) Components of School Funding, In terms of this component, this component is needed in implementing the school budget so that the school makes activities in school management; c) Mechanism of arrangement of schools, After making observations at schools, the researchers found that in those schools the mechanism for compiling, apart from what was in this study, was also carried out based on the disbursement of BOS funds that were running in that particular school; d) APBS Implementation Accountability, Accountability for this implementation is carried out to make school financial reports in accordance with the provisions and will later be held accountable by the parties concerned.

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