

Optimization of Primary School Income Budget

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Abstract – This study aimed at determining the optimization of primary school income and cost budget. This study used descriptive qualitative method by applying observation, interview, and documentation as instrument on school financial management. The research sample was 12 people. Data were analyzed applying data reduction, data presentation, and data verification. The results showed that it needs optimization of school fund to overcome 1) less mature and detailed planning in preparing the school work budget plan for one year; 2) no establishing transparency in managing school finances, evaluating and reporting accountably; 3) need adding infrastructure.

Keywords – Optimization, Budget Income, Expenses Budget.

I. INTRODUCTION

This research was motivated by a joint meeting on 28 May 2018, in the Pulau Rimau after the distribution of School Operational Assistance funds with verification and validation of usage and reporting every quarter, and researchers directly participated as School Operators in SD Negeri 23 Pulau Rimau in the reporting. In routine activities, by seeing and experiencing as a school operator, they are aware of the various problems faced by diverse schools. The point is that the greater the funds received by the school, the more complicated the financial management will be. For this reason, we describe there are three problems faced by schools 1) school financial management; 2) transparent managerial principal; 3) school infrastructure utilization.

From the results of the description of the above problems, researchers have a framework to express the problems above which are essentially in the management of education funding in the form of money. As a material for

consideration, researchers describe the assumptions found in 23 Elementary Schools of Pulau Rimau, as school data. In accordance with the above background the researchers took the initiative to express at least minimize accurate and accountable school financial reports and therefore bravely gave the title of the research "Optimization of Primary School Income Budgeting" so that this research could run well, we needed collaboration with relevant parties such SD Negeri 23 Pulau Rimau, and other related areas.

Geographically 23 Primary Schools of Pulau Rimau are located -2.6073 degrees latitude, and 104.4102 degrees longitude according to satellite data on the layout, located in the Purwodadi Village, formerly of the Transmigration Area, in the placement of 1989/ 1990. 1990 was still under the auspices of Transmigration under the name of SD VII Transmigration Placement Unit VIII, with existing vehicles tackled (the boat was given a diesel engine). The distance between the location of the school and the Pulau Rimau sub-district is approximately 60 km, and to the city the distance is 120 km, for the communication process is very difficult to

reach, while the distance is very far even at the very end which borders directly with Lalan sub-district which is included in the Musi Banyuasin with a note very large district budget. For example in the management costs for Education and Education Personnel, teachers and school principals need an additional income of Rp 1.000.000, And others relating to school funds.

Responding to the relationship between leaders and the optimization of school costs is very close, we take the theory of leaders because the school without a leader is impossible to run. Optimization is a process of finding the best solution, not always the highest profit that can be achieved when viewed from the goal 1) maximize the management of school finances; and 2) standardization of school financial management. Budget is one of the management functions of planning. Planning is an action to achieve the desired goals. Planning means determining in advance the activities that might be carried out and how to do it.

According to Karyoso (2005) A good budget is a planned budget close to realization, whether the budget has been well structured or not, and the realization is too save from the planned budget or not. According to Suadi (2001) the definition of a budget as an official statement by management refers to revenues, costs, and other financial transactions within a certain period of time to achieve a goal.

According to Nafarin (2013), all budget functions within school institutions can be grouped into four main functions 1) planning is a long-term goals, short-term goals, goals to be achieved, strategies that will be used as functions relating to everything that is wanted, generated, and to achieve a goal in the company in the future. Determining the form of management, how to produce it, the resources needed to produce an optimal activity; 2) organizing, everything that wants to be produced and achieved if an educational institution has been established in the future, the school must find the resources needed to realize the plans that have been set. Starting from the effort to obtain raw materials, looking for tools needed to manage these funds, places or containers needed to manage the program, looking for workers with the required qualifications; 3) actuating, the resources needed to obtain, then the next task of management is to direct and manage every resource that has been owned by the school so that it can be used in accordance with their respective functions. Each existing resource must be mobilized, coordinated with each other in order to work optimally to achieve a goal; 4) controlling,

utilizing the resources needed by schools obtained and directed to work in accordance with their respective functions, then the next step is to ensure that each of these resources has worked in accordance with the plans made by the school to ensure that the general objectives achievable. This function is closely related to efforts to ensure that every resource in the school has worked effectively and efficiently.

The School Expenditure Budget Plan is largely determined by the ability of school principals in managing schools, raising funds to government funds. According to, Tutoko, (2006), the School Expenditure Budget Plan was prepared with the aim of 1) provide clear direction of the program; 2) plan school activities in the future; 3) ensure the creation of integrity, synchronization, and funding synergies in school activities; 4) Protect a link and consistency between planning, budgeting, implementation, and supervision; 5) maintain the image and participation of school residents and the community in terms of financial support; 6) realizing the goal of achieving the use of financial resources in an efficient, effective, equitable and sustainable manner.

According to Boediono (2002) a person's income can be influenced by several factors 1) influence of factors of production owned originating from the results of this year savings and inheritance or gift; 2) the effect of unit price factors of each factor of production, this price is determined by supply and demand in the factor market of production; 3) the influence of the results of the activities of family members as side jobs.

The level of approach can affect the level of community consumption, the relationship between income and consumption is a very important thing in various economic problems. The fact shows that consumption expenditure increases with increasing income, and vice versa if income falls, consumption expenditure also decreases. High and low expenditure depends on the ability of the institution to manage income. Factors affecting revenue in an institution are 1) conditions and capabilities of the results of use; 2) market conditions; 3) capital; 4) company operational conditions.

According to Sukirno (2008) income is a form that is received without providing any activity by a country. Meanwhile, according to Mardiasmo (2003) income with a broader definition is any additional economic ability obtained subject to taxpayers, both originating from within the country and from abroad that can be used for

consumption or adding wealth can be subject to taxpayers concerned with any name and shape.

Income is one of the most important elements of forming profit and loss statements in an educational institution. Revenue can be interpreted as income, and as income it is very influential for the overall life of educational institutions, the greater the income earned, the greater the ability of educational institutions to finance all expenses and activities carried out by educational institutions.

In organizing education, finance and financing is a very decisive potential and is an inseparable part in the study of education management. The components of finance and financing in a school are components of school expenditure that determine whether or not it runs in the running activities. It can be said that every activity carried out requires a cost, whether it is realized or not realized. Budgeting is an activity or process of preparing a budget (budget), detailed, and systematic in implementing its activities run according to the rules.

Financing (financing) is the process of funding activities provided from one party to another party to support the planned investment, whether done alone or institution. In another sense, financing is funding spent to support a planned investment. Related to financing in Islamic banking or its technical term as a productive asset. Productive assets of an Islamic Bank fund investment in both rupiah and foreign exchange.

According to Kasmir (2008) financing is a form of providing money or claims equivalent, based on an agreement between the Bank and another party that requires the financed party to return the money as bill after a certain period of time with compensation or profit sharing. Factors affecting the cost or funding of school education are 1) price increase factor; 2) factors of relative changes in teacher salaries; 3) factors of change in population and increase in the number of students enrolled in school; 4) Factors for increasing education standards; 5) Factors of increasing age of children leaving school; 6) Factors for increasing demands on higher education.

According to Mulyasa (2002) finance and financing is one of the resources that directly supports the effectiveness and efficiency of educational management. Implementation of school financial management in the form of financing is a very decisive potential and is an inseparable part in educational management studies. Financing or finance is one of the resources directly supporting the effectiveness and efficiency of an educational institution in the form of management.

Problems that occur in educational institutions related to the management of education funding include limited funding sources, stalled program funding; do not support the vision, mission and policies as written in the educational institution's strategic plan. According to this view, studying the economics of education and education financing is only one of the important issues in the world of education. Education funding is a form of management of all forms of finance in an effort to obtain, or collect capital to finance educational program activities directly or indirectly to support the delivery of education (Irmayani et al, 2018; Khasanah et al, 2019; Renata et al, 2018; Tobari et al, 2018).

According to Arikunto (2009) Management is an organization or arrangement so that something that is managed can run smoothly, effectively and efficiently. Management consists of several steps including: 1) Planning determines the formation of activity plans; 2) Organizing optimizing resources to achieve goals; 3) Acting (moving) to move people to achieve goals; 4) Controlling monitoring checks the process of the plan, makes modifications, and subsequent activities.

Thus the availability of funds, at least to support the implementation of minimum service standards. In the implementation of education without the availability of adequate funds will affect the quality of educational outcomes, in the availability of limited funds it is necessary to prioritize 1) procurement of infrastructure recommendations is emphasized on the direct means that influence the success of the learning process; 2) fostering education staffing in professional development; 3) business operational costs support the learning process that has an effect on improving the quality of education.

According to Kristiawan et al. (2017) education funding is a management in the form of school financial processes aimed at maximizing the achievement of school goals. According to Bastian (2015) there are basically six which affect the management of education costs 1) rising prices; 2) changes in the relative salary of teachers; 3) increase the percentage of students in primary schools. 4) increased educational standards; 5) increased dropout children; 6) increasing demands for higher education.

II. METHODS

The method used in this study was qualitative. According to Sugiyono (2006) qualitative is the process of assessing the truth being investigated. To achieve this goal, an appropriate and relevant research method is needed, in accordance with the problem to be investigated. Research

strategy is to plan certain possibilities widely without showing exactly what will be done in relation to their respective elements. According to Moleong (2013) there are 10 elements of qualitative research 1) research focus; 2) conformity of the paradigm with focus; 3) the compatibility of digma with substantive theory that guides the study; 4) data sources; 5) research stages; 6) research techniques; 7) data collection; 8) data analysis; 9) research equipment; 10) checking the validity of the data.

According to Moleong (2013) Based on the description, the research design basically plan an activity before it is carried out, the planned activity includes the research components and equipment needed. The definition of the method is a way of working that is systemized to facilitate the implementation of activities to achieve predetermined goals. While research is a series of steps carried out systematically planned in solving problems or getting answers to certain questions.

To test the validity of the data the authors used a credibility test, a transferability test, a dependability test, and a data confirmability test with an extended observation of participation, triangulation, discussion with colleagues 1) credibility; 2) transferability; 3) dependability; 4) confirmability. Moleong (2010) explains that qualitative research aims to understand phenomena about what is experienced by researchers, such as behavior, perception, motivation, actions and others, holistically, by means of descriptions in the form of words and languages in a special natural context and by using various methods. According to Arikunto (2010) descriptive research is not intended to test certain hypotheses, but only describes "what is" about a variable, symptom or condition, intended to investigate the conditions, or other things that have been mentioned, as well as the results presented in the form of research. The qualitative approach requires the presence of researchers in the field, because researchers act as research instruments and at the same time collecting data. This was also stated by Sugiyono (2010) that the main instrument in qualitative research was the researcher himself, but when the focus of the study became clearer, a simple research instrument would be developed which was expected to complement the data and compare with data that had been found through observation and interviews.

III. RESULTS AND DISCUSSION

SD Negeri 23 Pulau Rimau is an educational institution that receives the Central School Operational Assistance Fund distributed through the district Banyuasin until now. As for its short history, it was established in 1990-1995

under the name SD Negeri UPT.VII (Ex Transmigration force of 1989/1990), In 1995-2005 the name SD Negeri Purwodadi, in 2005-18 August 2018 became SD Negeri 23 Pulau Rimau, and according to the Regulations Nomenclature of the Regent Banyuasin, Number 69 of 2019, concerning the Nomenclature of the State Kindergarten Education Unit, Public Elementary Schools, and Public Middle Schools in the Banyuasin District, SD Negeri 23 Pulau Rimau got students for 2019 school year, male students = 48, female students = 46, the number of students = 94. In 2019 education funding budget is 94 children x Rp 800.000 per year = Rp. 75.200.000 that can be managed by the school, and for 2020 budget the funding is still in process, whether the funds are still standard last year, or maybe the funds will be added.

Each school has been stipulated by the District Government technical guidelines according to the type of expenditure 1) Employee Expenditures; 2) Shopping for Goods and Services; 3) Capital expenditure. Expenditure set is expected schools will no longer make shifts to these three types of expenditure, shifts that are allowed are only same good shopping. To ensure changes in input of revenue plans and outgoing expenditure plans or not of the nominal per each type of expenditure that has been determined can be seen in the printed document Fund Realization and Expenditure Report. Compare the nominal of the printed document with the list of final fund 2019. If the nominal per each of expenditure between the printed document and the list of final fund 2019 is not the same, it means the change in input of the income plan and the expenditure plan is out of the nominal already set. Transparency of financial matters must be upheld, because through this transparency the parents of students will not ask questions, and can trust the school of an educational institution.

Expenditures Funds Provisions on the preparation of plans for the use of each component 1) library development; 2) acceptance of new students; 3) learning and extracurricular activities; 4) learning evaluation activities; 5) school management; 6) professional development of teachers and education personnel; 7) power and service subscriptions; 8) maintenance and care of school facilities and infrastructures 9) honor payments; 10) purchase/maintenance of learning media multi tools 11) other costs. The scope of state elementary school financing 23 Pulau Rimau, the results of interviews with respondents include evidence of the implementation of the shopping plan activities components of the school with a memorandum of shopping, doubling, official travel in the area, shopping for goods and services, subscriptions for services, intensive

honorary non civil servant teachers, school extracurricular activities, and other activities based on facts. All activities related to education funding in schools have been documented according to technical guidelines set by the regional administration. Documentation of the results of interviews on the planning of the use of education funds channeled by the Central Government through Banyuasin District Government, in a discussion at SD Negeri 23 Pulau Rimau attended by school committees, guardians of students, principals, school treasurers, school councils, teacher councils, school staff.

Looking at the direct observation in SD Negeri 23 Pulau Rimau, the educators and educational staff, with experience, years of service and age at the school can run the wheels of good school financial management activities. In terms of the educational status of the staff and the board of teachers, it is sufficient to be able to engage in school financial management activities in the education funds channeled by the Central Government through the city government in the form of School Operational Assistance funds, whose disbursements are adjusted according to the number of students drawn from school dapodik data. Based on excerpts from Interview school principals, school treasurers, school committees, teacher councils, education staff, administrative staff, administrative staff, and student guardians all work hand in realizing management accurate school management sourced from the Government through the School Operational Assistance funding

Problems faced by SD Negeri 23 Pulau Rimau 1) lack of coaching in school management from the district government; b) the implementation of coaching for school financial management the schedule of activities is not yet appropriate; c) funding in schools with a minimum number of students feels very heavy to finance the improvement of the quality of school finance managers whose distances to the cities are very far, and plus communication outside internet access; d) infrastructure facilities are still inadequate to support school management activities where the school is in remote area.

IV. CONCLUSION

Based on results it can be concluded that the school need optimize the management fund to overcome 1) less mature and detailed planning in preparing the school work budget plan for one year; 2) no establishing transparency in managing school finances, evaluating and reporting accountably; 3) need adding infrastructure.

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