



Financing Budget Preparation Process in Autis State SLB, North Sumatra

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Abstrak

SLB Negeri Autisme Sumatera Utara merupakan sekolah berkebutuhan khusus yang mempunyai program dan sasaran untuk meningkatkan pemahaman, pengetahuan, dan meningkatkan kemampuan siswa di sekolah tersebut dimana penganggaran yang dilakukan belum matang dan tidak sesuai harapan. Tujuan dari penelitian ini adalah untuk memahami dan menganalisis bagaimana perencanaan anggaran di sekolah. Teknik analisis menggunakan deskriptif kualitatif. Hasil penelitian menunjukkan SLB Negeri Autisme Sumatera Utara dalam melaksanakan program harus merencanakan dan mempersiapkan anggaran dengan baik, agar tepat sasaran, pimpinan harus mengkaji ulang tujuan yang telah ditetapkan, mengidentifikasi kebutuhan yang ada saat merancang program kerja, menentukan prioritas pekerjaan agar anggaran disalurkan secara efektif, memperkirakan biaya-biaya yang ada sehingga anggaran tepat untuk disalurkan, menentukan pengalokasian dana, mengatur dana agar fleksibel, melakukan pengendalian atau pengawasan, perbaikan di kemudian hari jika terjadi ketidakefektifan dalam penyaluran anggaran.

Kata Kunci: *Penganggaran, Pembiayaan, Proses Persiapan, SLB Negeri Autis.*

Abstract

SLB Negeri Autism North Sumatra is a school with special needs that has programs and targets to increase understanding, knowledge, and improve the ability of students in the school where the budgeting carried out is not mature and not as expected. Objective from this research is to understand and analyze how planning budget in schools. Analysis techniques use Qualitative descriptive. The results showed SLB Negeri Autism North Sumatra in implementing the program must plan and prepare the budget well, so that it is right on target, the leadership must review the goals set, identify existing needs when designing a work program, determine priority work so that the budget is distributed effectively, estimate existing costs so that the budget is right to be distributed, determine the allocation of funds, arrange funds to be flexible, exercise control or supervision, improvements in the future if there is an ineffectiveness in budget distribution.

Keywords: *Budgeting, Financing, Preparation Process, Autis State SLB.*

INTRODUCTION

School as place to educate somebody become man smart and also be useful human for society should obtain something help from government , where government has budget something form of operational funds school to help school in increase quality , as well advance activity academic , which is in essence activity academic Lots need great financing , because system institution this education is

non-profit organizations in need great help not only from owner school as a Foundation, as well from institution Government adjusted by law Number 20 of 2003 concerning system National education .

In increase budget party institution education must truly look closely wherever the budget received is prepared and directed to increase quality school, so school get what is desired according to the recommendations government Constitution (Henukh, 2019). To know where is channeled Head School as leader must determine which items this budget will be distributed, where when you want to distribute Later this budget is not out in vain, so existing budget capable help school produce capable students increase quality school.

In effort increase quality school, then leader must truly carry out planned and intended programs what are these funds, so principle this caution still become a must fulfilled by the school so that later these BOS funds are not diverted or not used for other purposes academic, so result in consequences the law will experienced by a leader in educational (Khadijah, 2022). Party Head School must necessarily do planning so much shape intervene If the allocated budget is not correct target or not according to its designation, so can said Head School must straighten about allotment budget who is for the sake of creating Reputable and quality school (Hapsah, 2022).

Head school in do budget to be channeled into activities that beneficial must do allocation of funds for urgent needs, where this urgent and important need if implemented properly and within the appropriate budget make school is no longer experiencing difficulty in meet the targets that have been set, because the existing budget is available funds can afford reach the specified program.

North Sumatra Autism State SLB is school need who have special programs and also targets to improve understanding, knowledge, and increase ability students at school that is part big said children need specifically, where drafting budget done. Not yet mature and not as expected, where the existing program Still Not yet ripe boiled, however anagrna that has descended forced and channeled into programs that do not support the programs that have been announced by parties School and also the Government, so design of the fund redundant and impossible develop SLB to be place child need special become students who understand and understand, as well own knowledge that is not inferior to school others of a similar kind.

Objective from this research is to understand and analyze How planning budget in schools or institutions education, as well How drafting the budget is done so that the budget is disbursed appropriate target.

(Zharuddin. Arifin & dan Suhandi, 2019) state that drafting budget is the process of planning, budgeting, and allocating funds for education covers tasks including evaluate need education, define source required power , and allocate expenditure in a manner efficient and effective. (Zahrudin. Arifin, Zainul dan Suhandi, 2018) state that drafting is something planning to be sure use source Power best financially in support objective education, budgeting education is an encompassing process data collection, analysis needs, planning expenditure, budgeting, implementation, monitoring, and evaluation. (Khadijah, 2022) explain

that budgeting for education is the process of making plan identifying expenses condition education, set prioritize, allocate funds accordingly, and develop method for use source effective power.

(Saputra, 2021) explain There is a number of must principle noticed leader school in compile budget for education. Principles the among others: Principle connection with goals education, where budget for education must aligned with the goals, vision and mission education institution, according to the principle connection with goals education. Every allocation finance must help in fulfil demands identified education as well as objective strategic. Principle transparency and accountability, where budgeting must carry out according to the principle's transparency and accountability. Information about allocation of funds, expenses, and reports finance must be available to all parties. This is possible effective monitoring, assessment, and accountability. Principle sustainability, where budget for education must made with consideration continuity period long, according to the principle sustainability. Need period length, change situation economy, need students, and growth institution education everything must considered when allocate finance. Principle justice and equity, where ambition justice and equality must consider moment develop budget education. Equal opportunity must provide for all students to receive education quality high. As a result, the distribution of funds must consider difference achievement education, conditions social economics, and requirements special. Principle efficiency and effectiveness, where use of education funds must notice principle efficiency and effectiveness. When allocating money, utilization best must calculate to produce desired result. In addition, monitoring and evaluation sustainable needed to determine how much money effectively used. Principle participation and involvement, whereby the process of budgeting for education must involve various stakeholder interests, incl personnel schools, teachers, students, parents, and society local. By involving them, the management of education funds will base on understanding, support, and dedication together. Principle flexibility, where budget education must own room enough motion to adapt to change unforeseen circumstances or demands. Ability adapt this allows changes in the distribution of funds to be fixed up to date and responsive to progress education.

(Imron, 2016) state that drafting process budget defined as the planning process. systematic way to estimate and allocate source Power finance for the purpose certain in the budgeting process. (Saputra, 2021) explain that drafting process budget is defined as involving processes determination objective organization, estimate income and expenses, allocation source power and manufacture plan finances for the period certain moment make budget . (Henukh, 2019) state that drafting process budget is Planning, allocation, and control use source Power finance everything done through sequence of processes or stages.

(Hapsah, 2022) explain how to carry out the drafting process budget to be precise target, then what needs to be done leader institution education or school are:1) Identification objective organization or institution, e.g. identify what the path is the organization is in accordance with the vision, mission and goals set. Analysis needs, where to specify must need fulfilled through budget, do inspection thorough. Consider factors including condition operational, investment in development,

maintenance infrastructure, acquisitions source Power people and activities priority main other. 2) involve party related, where include participant related in the budgeting process, such as senior management, employees, departments, and stakeholder interest other. They got offer useful advice and have better understanding of need certain. 3) Set priority, where based on objective organization and availability source power, set clear priorities. Define which needs are most important, and make sure there is enough funds in budget to cover objective the collecting data or information, where leader can do collection of appropriate and relevant data and information about requirements and associated fees. Consider historical data, trends, anticipated needs, and projected costs required during this process. 4) Do estimate to income, where leader can count potency income organization. This potential consists from source possible income used to finance projects and initiatives, e.g. donations, income operations, grants and resources income other. 5) allocation source power, where leader can set how much money it will be used for each selected activities, programs, or projects. Be sure distribution according to interests and objectives organization. Also consider account elements such as flexibility budget and ability to change plan expenditure in respond need suddenly. 6) Conduct monitoring and evaluation, where leader can set procedure regularly to monitor and evaluate budget to ensure it goes according to plan. Track costs, results, and effectiveness of programs or activities whatever. Do necessary modifications to the allocation budget If is known that conditions or needs has change. 7) Transparency and accountability, where leader can ensure that use of budget money transparent. Serve report transparent and accurate finance to authorities and stakeholder interest must fully understand How budget used and the results produced.

METHOD

This research uses a descriptive method, a qualitative approach with a case study design. The research location was Autis State SLB, North Sumatra. The resource persons involved included the Principal, Committee Chair, Deputy Head of School for Curriculum, one teacher, and parents of students. Methods of data collection through interviews, and documentation studies using purposive sampling technique. Data analysis procedures include data reduction, data display and conclusion. This is method research conducted by collecting data through observation live, interview deep, discussion group, or document analysis. Objective mainly is to acquire deep understanding about phenomenon under study (Rijali, 2018). Method data collection through observation, interview, and study documentation with method data collection like this will make it easy researchers to understand and analyze data well (Junaid, 2016).

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RESULTS AND DISCUSSION

Budget education is one element important for institution education to afford increase quality education for school produce participant qualified and genuine students own good knowledge (Arno, 2019). This situation requires good and appropriate budget, where existing budget must in the planning process properly and carefully, where planning budget at school among others:

Review objective education, where leader must review objective education school especially first. Make a list of goals direct and long. This goal must be consistent with the vision and mission school. Identification need, where leader can determine demands a must education fulfilled to achieve objective school. Requirements for facilities, equipment, personnel, materials education, activities extracurriculars, and development professional everything can entered here. Collecting data and information, where leader can identify request and calculate the cost by collecting required information and data. This can containing past information, amount students, problem building, requirements for teacher preparation and needs other. Do estimate to income, where leader can count potency income organization. This potential consists from source possible income used to finance projects and initiatives, e.g. donations, income operations, grants, and resources income other. Determine priority, where leader can determine which needs are most important and make sure There is enough funds in budget to cover objective. Set allocation budget, where leader can set how much money should be used for each selected activities, programs, or initiatives. Be sure budget sufficient to fulfill need and it represents priority. Give flexibility allocation to adapt to evolving conditions or needs. Planning control and supervision, where leader can set mechanisms to monitor and control budget. Set procedure monitoring to be sure that spending in accordance with the budget and plans that have been set. Check in a manner regular how money is used, and evaluation performance employee. Make reports and accountability, where leader can give proper authority to supervise distribution budget, including school board, head school, or supervisor, make report clear and comprehensive finances. Utilization of funds, results, and responsibilities responsible for management finance school everything must covered in this report.

North Sumatra Autism State SLB prioritizes creation understanding and understanding and ability participant experienced students problem (need special), where children in SLB this must learn different material from most participant educate so later he will understand well what is taught by the teacher, where learning done requires a clear and measurable program so need a budget that is not small, where the budget needs to be prepared and to be precise target, then needed way to compose budget for later when distribution can right advice according to the program that has been announced . As for the way arrange budget to be precise target, is as following:

Preview objectives and strategies, where leader must ensure budget reflect vision and goals organization or institution, leadership can review goals and strategies of the organization or institution. Define helpful initiatives and plans in reach this purpose. Identification need, where leader must do analysis need. Consider infrastructure, development source power man, chance education, and

factors related other. Prioritize activity, where leader prioritize task based on importance, impact, and alignment with goals company. Define most important task to achieve goals and those that deliver mark plus biggest. Do cost estimate, where leader count expenses associated with each activities and programs that have given priority. To get realistic estimates, use past data, search know the actual costs, and talk to the right people. Appropriate allocation of funds, where leader can allocate funds proportional to each activities and programs. Be sure to allocate enough money to help success implementation activity. Consider flexibility, where budget must Enough flexible to adapt to new needs or unforeseen circumstances Set up funds for reserves or contingencies before condition not unexpected or shifting priority. Evaluation and monitoring, where leader can set system monitoring and evaluation routine to be sure budget as planned. monitor expenses yields and performance every activities or programs. If you find change needs or changes priority, do adjustment the required budget. Transparency and accountability, where leader can ensure amount budget used in a manner transparent. Serve report transparent and comprehensive finance to authorities and holders' interests. Give clear and transparent information about distribution funding, spending, and achievements. Evaluation and improvement, where leader can evaluate How budget used. Check how well the activity done, how the money is used and the results what is obtained. Utilise findings evaluation to improve and improve future budget.

North Sumatra Autism State SLB is school that consists from child need specifically, where needy children's school this specialty has many programs to help student in improve knowledge and abilities in understand material provided by the teacher, where this program requires planning an ambitious plan and in accordance with the principles drafting enacted budget, where this situation is in accordance with the research (Hapsah, 2022) which stated that planning a good budget should be always follow principle drafting budget and also should capable prioritize important programs so later the existing budget is appropriate and indeed channeled to priority programs while done supervision or supervision .

CONCLUSION

North Sumatra Autism State SLB in carry out the program must plan and arrange budget well, so in order for him appropriate target , then leader must do review to goals set, identify existing needs when Want to designing a work program, determine work priorities in order to budget channeled effective, estimate the existing costs so that the budget right to funnel, assign allocation of funds, managing funds to be flexible, conducting control or supervision, conduct reporting transparent, as well do evaluation and improvement in the day future if happen ineffectiveness in distribution budget.

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