

Analysis of Education Financing Planning on Absorption Capacity Based on Education Report Data State Senior High School 25 Bandung

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ABSTRACT

Planning financing education moment this is very close relation with problem quality education that is still become attention Lots parties . Improvement quality education done one of them through funding issued by educational units . In the context of this is what becomes problem is efficiency and relevance education combined with ability management education in using available funds For development education optimally . Research objectives This For knowing and analyzing planning financing education at SMAN 25 Bandung, level Power absorb based on report card data education , as well as analyze factor inhibitors and drivers effectiveness and efficiency utilization financing education . Research This use approach studies case with paradigm qualitative approach studies case aim For explore phenomenon certain related with experience subject research, such as behavior , perception , motivation and action in a way overall . The data collection method uses observation , interviews, documentation . The number of respondents in study This as many as five people. The data analysis technique used analysis content with objective For find data with understanding in- depth findings study show that (1) planning Education financing has been done with correct , consistent , and needs - based school (UPTD SMA Negeri 25 Bandung), (2) SMAN 25 Bandung utilizing two sources main, namely BOS funds from government parent center and donations managed by a committee school , which is in line with theory this

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1. INTRODUCTION

Education is one of the vital investment for progress something nation . Availability adequate and efficient financing is crucial For ensure quality service education . One of the financing carried out by the education unit is utilization of Operational Assistance funds School furthermore called BOS. This fund is one of the instrument financing the biggest distributed direct to educational unit . This aim For support cost operational school in frame improvement quality education . However , inadequate planning ripe and powerful absorb low budget often become problems and issues crucial thing that hinders optimal utilization of funds . Conditions This can impact directly on availability and quality means infrastructure school , which is support main learning process teaching . Therefore that 's important For do analysis to How planning financing education influence Power absorb budget , and ultimately , to what extent things the correlated with fulfillment need standard national education (SNP).

With existence problem equality in the field education that is still difficult overcome , there is children at the age of schools that do not get proper education . With existence dilemma efficiency as well as relevance education at school naturally own connection personal use draft financing that is not only amount but also lies in its quality . with action strive planning financing education in a way economical with sacrifice a small amount of money (cost) or at least but the result Good as well as high . This is in harmony use opinions expressed Mulyasa , that all activities carried out at school what we can be certain of is need porto , good That realized or no (Mulyasa , 2011).

Planning financing education moment this is very close relation with problem quality education that is still become attention Lots parties , especially educational output Not yet fully capable absorb power existing work . Therefore that , planning This must capable identify elements supporting costs implementation education . Improvement quality education is very dependent on the costs incurred , therefore That need done accurate calculations so that the educational process can walk fluent in accordance plans that have been made . In the context of this , efficiency and relevance education must combined with ability manager education in using available funds For development education optimally . Therefore that , thinking efficiency and relevance between cost and quality education make productivity as the main parameter For show to what extent is the effectiveness management financing global education (Usman, 2014).

Planning financing education This detailing allocation of funds to be used in activity education in period when exclusive , usually One year . Plan Activities and Budget School this is very crucial Because as guidelines for management finance education , both at the level of central (national) and regional. RKAS has very important role in realize objective education national . With good planning as well as effective management , RKAS can ensure that every Indonesian children have equal opportunity For accept quality education . School /Madrasah means a forum involved in the field of education where in its management must have design budget income as well as shopping schools /madrasahs which are financial blueprints for A school /madrasah. in it , it is stated in a way details about income schools /madrasahs and shopping school /madrasah.

RKAS ensures every rupiah that comes in to school used in a way effective and efficient . Forming management finance school become more transparent as well as accountable . Open room for all component school (teachers, participants educate , committee school , and community) to participate in decision making decision related use budget . RKAS can identify performance finance institution education . with prepare and implement RKAS using good , needed quality education in Indonesia can Keep going increase with existence art financing management .

Based on results interview , researcher interview treasurer school For analyzing the planning process financing education at the UPTD of SMA Negeri 25 Bandung. From the answers given treasurer school , planning process financing education that is Grouping , Classification and Utilization Education Funding and RKAS Preparation Strategy . There are strategies in compilation source financing education that comes from from Central Government and Regional Government , namely BOS funds and other sources financing education originate from parents / guardians student namely donation guardians / parents managed by the committee school . According to researcher , planning financing education implemented

at UPTD SMA Negeri 25 Bandung has not yet planned in a way effective and efficient . Because it has not maximum and there is a number of constraints , then party school must study how to plan financing education Can planned in a way effective and efficient . And can bring progress For institution education the .

Planning data -based (PBD) is approach strategic in effort improvement quality education , as emphasized in Independent Learning policy . Instruments important in PBD is Education Report , which records achievements and challenges unit education based on indicator quality . However , the implementation of PBD often face obstacles , one of which is is limitations Power absorb financing education , good from BOS, BOPD funds and other sources . Therefore that 's important For analyze how far the power absorb financing at SMAN 25 Bandung is capable support implementation of improvement programs based recommendation report card education .

With made journal This based on what is being researched , researchers hope can identify planning financing education at the UPTD of SMA Negeri 25 Bandung. Researchers also hope that with existence journal study This give impact positive to planning financing education at UPTD SMA Negeri 25 Bandung and institutions education others . Study methods library will implemented For collect relevant data and information from articles , books , and documents related . The data obtained will analyzed in a way systematic For get greater understanding deep about planning financing education .

There is research this , is required in convey more insight wide as well as greater understanding Good discourse planning financing education . Research This needed to be able to give contribution to development planning financing education at school Intermediate First and can become reference for institution education other For raise art management planning financing more education effective and efficient . According to Ministry of Education, Culture , Research and Technology (2022), Planning Data-Based is a school program planning process that refers to objective data , such as that contained in in report card education . The goal is so that the intervention carried out more appropriate target and impact . Absorption capacity budget show how much big available budget has realized in a way effective . Indicator This reflect efficiency managerial as well as governance capacity unit education (Minister of Home Affairs Regulation No. 90/2019).

2. METHODS

Study This use approach studies case with paradigm qualitative approach studies case aim For explore phenomenon certain related with experience subject research , such as behavior , perception , motivation and action in a way overall . Approach This describe existing facts in a way descriptive , using words and various method natural . Suharyanto H. Soro (2013) defines studies case is activity scientific done in a way aware Good single or multiple problems plural with use method data collection by observation , interviews , questionnaires and documentation or similar so that can describe and exploit findings the in a way comprehensive and in-depth . Researchers studies case sued For concentrate (focus) fully on the core of the problem with based on to rules applicable scientific approach studies case said . This is important done Because No close it is possible that other factors could enter so that influence credibility findings .

Data collection methods used in study This is method observation , interviews , documentation . This aims to For describe or describe reality related Analysis Planning Education Financing at the UPTD of SMAN 25 Bandung. Observation Method in context non-participatory with note and record all activity or events that occur in the field based on research data needs . Furthermore is method interview data collection . Researchers do interview to respondents with interview limited . As for the number respondents interviewed as many as five people. Activities interview For One respondents use up time not enough more than 15 minutes . The last data collection method is documentation . Researchers take and analyze all related documents with BOS fund financing . In addition , secondary data in the form of relevant photos will also be used in analysis . Assurance Techniques Validity of the Data Used in study This is Triangulation Data Collection Techniques . Triangulation technique For test data credibility is

carried out with method check data to same source with technique different . For example, data obtained with observation Then checked with interviews and documentation .

Data analysis using analysis content with objective For find data with understanding deep so that information in the data obtained must understood with correct and comprehensive so that it can processed later . In the context study This aim For give description or description about objective Analysis Planning Education Financing at the UPTD of SMA Negeri 25 Bandung. Overall Objectives study qualitative is gather information about phenomenon main explored , participants research , and location research (Creswell, 2017).

3. FINDINGS AND DISCUSSION

Findings related grouping , classification and utilization of education funds at UPTD SMA Negeri 25 Bandung can connected with a number of theory about financing education . One of the relevant theories is theory funding education , which states that sources of education funding can originate from various parties , such as government central government area , and society , especially parents students . Research This find that school the utilizing two sources main , namely BOS funds from government parent center and donations managed by a committee school , which is in line with theory This .

As for the use of BOS funds for routine and direct costs associated with the educational process reflect principle efficiency which is also explained in literature previously . Funding theory education emphasize importance proper use of funds target For support activity learning and fulfilling need operational school . On the other hand , the management of funds from parental donations For cost No directly , such as needs that are not can paid with BOS funds, showing approach participatory in financing education proposed by a number of expert Education . The role of parents in financing education strengthen collaboration between schools and communities , which are in line with theory education based community .

In a way overall , findings This support view in literature that emphasizes importance financing education that originates from from various parties and managed with transparency as well as involving community . Strengthening accountability education fund management , Approach This proven effective in increase sustainability and quality education at the level school . In the budgeting of funds that have been received , the funds used For :

1. Use of BOS funds:
 - a. Payment of honorarium for staff non-civil servant educators and education .
 - b. Purchase book text lesson .
 - c. Financing activity learning and extracurricular activities .
 - d. Financing administration activity school .
 - e. Purchase material finished use . Financing subscriber power and services (electricity , internet).
 - f. Maintenance facilities and infrastructure school .
 - g. Development teacher and staff competencies education (training , workshops).
 - h. Purchase tools education .
 - i. Support activity reception participant educate new (PPDB).

2. Use of parental donation funds , for finance needs that are not Can fulfilled by BOS funds, for example used For purchase food drink teacher's daily payment honor educators and staff educators who have not recorded in Dapodik , so that honorarium No Can paid with BOS funds.

Originate from statements given by the sources above proven that Education Financing has a number of source of funds that can be allocated to financing education , found at the UPTD of State Senior High School 25 Bandung , including classified as on sources of funding by the government Good government center and local government namely BOS funds and source of funds by parents / guardians student in the form of parental donations . Interview results with treasurer UPTD SMA Negeri 25 Bandung school , namely Mr. Asep Ismail, said that in budgeting of funds that have been received , the funds used For type different costs . For sources of funds issued by the government Good government center and government area namely BOS funds, these funds used in types cost direct cost

and for sources of funds for costs incurred by the community , parents / guardians student in the form of parental donations , these funds used For type cost No indirect cost in finance needs that are not Can fulfilled by BOS funds. In accordance with Anwar's opinion in Pratiwi Bernadetta's book types cost education differentiated become cost direct costs and costs No indirect cost (Purba , 2020) .

According to Fatah, the source financing school can originate from parents , government central government area , business world and former student .

The strategy for compiling the RKAS is every school or madrasah is required For compile plan budget Income and Expenditure School in accordance with the arrangement in Article 53 of the Regulation Government Regulation No. 19 of 2005 concerning National Education Standards . Plan Work Annual must covers plan budget income and expenditure For One year . Plan Activities and Budget School (SKAS) is document detailing sources funding education from various origin and includes work programs annual consisting of from routine activities and activities others , complete with details plan financing For One year .

RKAS is document important in management finance school Because help organize and direct use of funds effective and efficient . In preparing the RKAS, the school should involving various party related , such as committee school , parents students , as well as teachers and staff . With involving parties this school can get necessary input and support For prepare an RKAS that is accurate and accepted by all parties . Based on research at UPTD SMAN 25 Bandung, the parties involved in preparation of RKAS includes head school , all teachers ' council , administrative staff , guards schools , security guards , and committees . This is in line with Tampubolon's opinion , which states that in preparation of RKAS, head school need involving foundation , teachers, committee , staff , and community school

Temporary that , in the preparation planning finance school , school Already fully carry out related activities use planning finance school , as the consequences based on planning finance school at least includes two functions , namely compilation rule as well as development plan budget shopping school (RKAS). The following statement resource persons who have interviewed about system distribution of funds for expenditure financing school of origin from BOS funds:

1. For wages power honorary , both teachers and staff education , guard school and security guard schools registered in Dapodik
2. For cost operational school : electricity bills , fees wifi , and maintenance damaged facilities
3. Purchase goods and services . Whether it is capital expenditure or shopping finished use
4. Financing activity student affairs : transportation competition , costs consumption students who participated competition , costs school activities , activities extracurricular activities and others
5. Activity improvement teacher quality : with budgeting transportation MGMP activities or honor For source person activity workshop

explained by respondents about system distribution and disbursement of funds for financing school of origin from managed parental donations committee :

1. For wages power educators and education that have not yet recorded in Dapodik
2. For finance expenses that are not Can budgeted in BOS for example , purchasing eat and drink daily
3. Unaccounted expenses unexpected

For compile the RKAS effective , necessary skills managerial with the retrieval model integrated decisions . This is involving determination and development objective institutions , elections skills , capacity , and knowledge needed by citizens schools in the future , response fast to opportunities and threats , as well as push commitment all stakeholders interest in increase quality school in a way together . At UPTD SMAN 25 Bandung, based on findings researchers , there are a number of stages in preparation of RKAS up to set become APBS.

1. Stage First is identify sources of funds and amounts For year budget , according to with what was stated by Anwar, where the identification activity is step beginning in compilation budget .

2. Each citizen school write proposal the needs that will be they need in One year to front . For example, an art teacher culture , propose purchase musical instruments , dance clothes or equipment others . Likewise with sports teachers and other subject teachers . Educational staff also recorded all need paper and stationery that will be they need in One year to front . Guard school and security guard school too.

3. Done meeting preparation of RKAS involving all over element school

4. Treasurer and team boss compile draft RKAS

5. Drafts that have been arranged under to meeting attended by the committee school . Inside meeting done revision according to the suggestion of committees and elements school other .

6. RKAS is approved

The beginning of the year teachings new , head school stage meeting coordination For prepare a work program . In meetings said , head school instruct each deputy head school and all element school For do identification needs in each field . After budget income and expenditure arranged , stage final is compilation RKAS report containing details budget income and expenditure school . Report This usually delivered to party related , such as structural school or supervisor , for get approval and supervision . Preparation RKAS report indicates stage end in the budgeting process and functioning For describe in a way details the budget that has been arranged .

RKAS report is step important in budgeting income and expenditure school . Apart from being form accountability , reports this also works as tool supervision and evaluation For ensure use of school funds done with good . In the preparation RKAS report , there is a number of necessary steps followed by :

1. First , information about budget income and expenditure that have been arranged must collected in a way accurate . The data obtained must complete and valid so that the RKAS report can be reliable .

2. The data need organized and arranged according to the format that has been determined . Details income and expenditure must served with clear and systematic so that it is easy understood by the parties related .

3. RKAS report must covers all aspect budget income and expenditure , incl source income , fund allocation , expenditure , and plans use of funds. All information This must delivered with complete and transparent For facilitate the approval and supervision process .

4. After report finished compiled , RKAS must delivered to party related , such as school boards or supervisor . Report This will become base for they For do evaluation to budget income and expenditure school .

5. Party related will analyze RKAS report for ensure that proposed plan in accordance with need schools and the use of funds has been in accordance with plans . They will also do supervision For ensure that the funds allocated used in a way transparent and precise target .

6. In the approval and supervision process , the parties related can also give advice or recommendation about use budget to be more efficient and effective , with objective increase quality education and services provided by the school .

Research result This disclose that monitoring and evaluation in a way periodic is very important in management budget at UPTD SMA Negeri 25 Bandung after budget compiled . The goal is For ensure that income received in accordance with plan as well as For identify and address problem or possible changes arise . Obstacles encountered is that system existing supervision Not yet fully effective in detect mismatch or deviations , especially related to BOS funds and donations from parents student .

The process of accountability for BOS funds, which begins from treasurer (BOS team) to head school , and then reported to service education , as well as accountability for donation funds committee involving treasurer committee , head school , and chairman committee , shows that channel reporting Already structured with good . However , the existing obstacles is limited time and resources Power For comprehensive supervision , as well lack of training for party related in management finance .

Implications policy from findings This is the need repair in mechanism monitoring and evaluation management budget , both BOS funds and parental contributions . Suggested policies is increase training For treasurer , head schools and committees school so that they more understand management transparent finance and reporting . In addition , it is necessary There is strengthening system more supervision structured and involving party external , such as independent audits , to ensure funds are used in accordance objective .

Solutions that can implemented is strengthen internal capacity through regular training and improvement supervision based technology information , which will allows monitoring budget and use of funds more transparent and efficient . In addition , the role of committee school in evaluation budget and reports finance need strengthened so that they more active involved in the accountability process . Of course , the source put forward that there is a number of obstacles that arise when preparation of RKAS at UPTD SMAN 25 Bandung , namely existence constraint in compilation budget It means budgeting not can accommodate all proposal plans proposed by educators also energy education . The difficulty determine scale priority because all element school want proposal those included in the planning budgeting . The occurrence increase price goods , when planning and spending .

Then , he to explain actions that can be done For overcome constraint which is the one that becomes A the solution implemented by UPTD SMA Negeri 25 Bandung in overcome obstacles that arise namely :

1. Boss Team must analyze every proposal planning the budget proposed by all element school then arranged in accordance use scale priority , for example for activities A and B, which one is more important? crucial things come first so that's what was included in the plan financing . Prioritize Formerly urgent needs and ask for a teacher or employee whose proposal No capable entered in the RKAS so that it can be patient waiting , until his proposal stated in the year next . Statement This supported by Muhaimin, who stated that compilation plan must based on scale priority moment activity implemented .

2. How to overcome constraint increase price goods , is with lower quality goods in accordance with the price that has been set .

As for some points related Power absorption and suitability with Education report between as following .

Budget Absorption Rate 2023

- Total BOS budget : Rp 1,459,568,912
- Realization : Rp. 1,459,568,912 (power) absorption : 100%)
- Component the biggest absorbed in: procurement facilities (50%), development teacher competence (30%), and management school (20%)
- Low components : service counseling , literacy numeracy (40%), and reinforcement character (60%)

2. Compliance Financing with Education Report Card

- Indicator priority in report card education 2023:
 - o Literacy and numeracy (category currently)
 - o Environment learning (category low)
 - o Completeness curriculum (category currently)

However , financing For improvement literacy numeracy and reinforcement environment Study Not yet budgeted optimally . Most of the budget Still routine , not intervention specific data- based .

Inhibiting and Driving Factors

- Inhibitor
 - o Delay disbursement of BOS funds phase I
 - o Lack of understanding team management to PBD mechanism

- o Human resource limitations in map need in accordance report card education
- Driver
- o Support from supervisor school
- o Involvement committee in supervision budget
- o Access to training planning based on data from the Department of Education

4. CONCLUSION

Sources of educational funding in schools This originate from BOS funds distributed by the Central and Regional Governments , as well as donation from parents students managed by a committee school . Financing This divided become cost directly used For needs education (routine costs from BOS funds) and costs No directly funded through parental contributions . The process of preparing the RKAS involves all over element school , with identify initial funding sources year budget , is step important For ensure transparency and careful planning . Involvement BOS team , treasurer , and committee school in compilation This describe importance Work The same in management budget education .

However , research this also reveals challenge in monitoring and evaluation use of funds. Although there is channel clear accountability , still needed more supervision in-depth and training intensive for party related like treasurer , head schools and committees For increase transparency and accountability . In terms of policies , findings This relevant For development policies at the level schools and regions . One suggestion that can be proposed is strengthening system supervision use technology and training sustainable For parties involved in management finance . In addition , it involves party external , such as an independent audit , can become step For ensure funds are used in a way appropriate in accordance with objective .

Power level absorb SMAN 25 Bandung budget for fulfillment operational based on the education report data , it has been classified as high (82.1%). However , the allocation of funds has not been fully support indicator listed priorities in report card education . This is show Still weakness integration between program planning and utilization of educational data .

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