Conference Paper

School Financial Management in SMPIT Al-Azhar Banda Aceh

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Abstract

Financial management contributes to determining the realization of educational activities in schools. The financial management is conducted through the process of planning, organizing, leading, coordinating, and controlling. In this research, the researcher used a qualitative approach. The research subject is the school principal, the vice-principal, the treasurer, and the teachers. The techniques of data collection used are observation, interview, and documentation. The results of the study are; (1) The drafting process of the school budget revenue and expenditures (RAPBS) is made by collecting the data from teachers and staff. All the data obtained are the analysis results based on priority scale consideration guided by the previous year’s program. (2) The realization of school budgets originating from the central government is guided by technical guidelines set by the Minister of Education and Culture. However, the funds use sourced from the community is guided by the agreement between the committee and the foundation. (3) The accountability of the RAPBS in SMPIT Al-Azhar Banda Aceh is conducted every three months for budgets originating from the central government, which are then conveyed to the Education and Culture Department of Banda Aceh, while the accountability of budgets from the community and foundations is carried out once a year.

Keywords: Management, Financial, and School.

1. Introduction

Education is an investment in the development of human resources that are needed in the social and economic development of a society and a nation. Education is a process of learning the knowledge, skills and habits of a group of people who are passed on from one generation to the next through teaching, training, and researching. Therefore, education requires a variety of interdisciplinary skills in solving the problems.

Education development is an essential part of a comprehensive and earnest effort to improve a nation’s dignity. The success in education development will make a significant contribution to the achievement of national development goals. [1] Nanang
noted that “education is a substantial effort in order to set a strong social foundation for the formation of democratic society focusing on the educated middle-class society which is the main pillar in realizing the development of democratic society.” Therefore, national education is all strategies exerted to achieve the vision and mission of national education.

In the context of education administrators, finance is a decisive matter required to be fulfilled to proceed with education, as stated in the law. In fact, “there are three criteria used to assess financial education system namely: (1) adequacy (availability) of resources for educational services, (2) efficiency in the distribution of educational resources, and (3) equity in the distribution of educational resources” [2].

Since the limited budget of the central and regional governments for education, the use of education funds for educational development must be as optimal as possible in order to achieve national education goals effectively and efficiently. Therefore, it needs a well-formulated budget plan. [3] Qomar said “Finance is everything in advancing an educational institution. Without adequate financial support, managers of educational institutions can not do much in advancing the educational institutions they lead.” School financial management is more focused on the process of planning allocation thoroughly, and supervision of the use of funds as well as administrative evidence so that the funds spent must be accounted administratively.

based on the description above it can be concluded that all efforts can be improved in quality through the role of education in which Education is the main means for the success of national development because with education it is expected to be able to produce the quality human resources needed in development.

2. Research Methodology

This research uses descriptive method and qualitative approach. This research focuses on actual problems through data collection and analysis so that it can produce descriptive data in the form of written or oral data sources that need to be observed. [4] Bogdan and Taylor said that: “Qualitative methodology is a research procedure that produces descriptive data in the form of written or oral words from people and observed behavior”. Thus, the research report contains a citation of data as a description of the presentation of the report describing an object in narrative writing. Also, [5] Arikunto argues that: “research subjects are not always people, but can be in the form of objects, activities, and places.” The data collection techniques used in this study are; (1) Observation is
a research method where the researcher makes observations directly on the object of research; (2) Interview; (3) Documentation study.

3. Result and Discussion

3.1. The Drafting Process of the School Budget Revenue and Expenditures (RAPBS)

Budgeting is a significant budget preparation step in the field of education as Harjanto states that: “Planning is the process of preparing to systematically prepare activities which are going to be carried out to achieve certain goals.” The results showed that the Banda Aceh Al-Azhar Junior High School had carried out the RAPBS drafting process by identifying all school needs and was guided by the conditions set by the aid providers in the allocation of funds provided. To back this up, Fatah said that the process of drafting the school budget is: (1) Identifying activities to be carried out during the budget period, (2) identifying sources stated in money, services and goods, (3) all sources are expressed in terms of money because the budget is basically a financial statement, (4) formulating a budget in the format that has been approved and used by particular agencies, (5) preparing a budget proposal to obtain approval from the authorities, (6) revising the budget proposal, (7) approving the revised budget proposal, and (8) the budget approval.

Based on data obtained in drafting of the school budget, SMPIT Al-Azhar Banda Aceh has identified and analyzed the needs of the school by all related components. The implementation of the RAPBS draft is based on the bottom-up principle, which means that the school plans for the needs, based on proposals given by field implementers.

3.2. The Realization of School Budget Use in SMPIT Aal-Azhar Banda Aceh

Budget realization is an expenditure carried out by a school in a particular, fiscal year. All expenditure payments for school needs conducting by schools are the use of school budgets.

Based on the results of the study, the realization of the budget in SMPIT Al-Azhar Banda Aceh was following the RAPBS planned by the school. All budget realizations have met the conditions set by each aid provider.
3.3. The Supervision and Accountability of School Financial Report

The accountability report of school finance is a report submitted by the school to the aid provider under the respective provisions stipulated by the aid provider. [8] It is following the Government Regulation No. 48 of 2004 article 71 section 2 stated that “realization of the revenue and expenditure of regional education funds by the education unit organized by the regional government is reported to the regions under the provisions of the legislation”.

SMPIT Al-Azhar Banda Aceh made an accountability report of the School Operational Assistance (BOS) fund based on the BOS Implementation Guidelines in the fiscal year. The report is then submitted quarterly to the Education and Culture Department of Banda Aceh. Nevertheless, the budget accountability reports from the community and foundation are built upon their agreements, and they are reported annually. This accountability report is evidence of school financial administration and supervision of the implementation of school financial activities.

According to [9] Hikmat (2014), “supervision is a managing activity that attempts to carry out all works are under defined plans and achieve the desired results.” This supervision is administered on receipts and expenses contained in the Treasury’s books by the Department of Education, School Superintendents, Inspectorates, head of the foundation, and school committee.

4. Conclusion

Based on the results of research and discussion on School financial management at SMPIT Al-Azhar Banda Aceh, several conclusions can be drawn:

1. The drafting process of the School Budget Revenue and Expenditures Plan (RAPBS) in SMPIT Al-Azhar Banda Aceh is carried out by collecting all the needs data that have been analyzed by all units together with the head of each unit based on the priority scale. All data are compiled in an RAPBS format determined by the Education and Culture Department of Banda Aceh, principal, treasurer, head of the foundation, and committee.

2. SMPIT Al-Azhar Banda Aceh has used the school budget on (1) educational raw materials and practical materials, (2) printing / copying, (3) stationery, (4) cleaning equipment and school building materials, (5) extracurricular needs, (6) office equipment / lab /table and chair/ equipment maintenance, (7) Capital expenditure, (8)
Shopping for goods and services, (17) consumables (Raw materials). These costs have been used as planned in the RAPBS.

3. The accountability report on the use of school budgets originating from the central government was conveyed to the Education and Culture Department of Banda Aceh through the Financial Administration Officer (PPK) for verification. While the budget from the community and the foundation is submitted to the committee and the head of the foundation once a year, supervision of the school accountability report in SMPIT Al-Azhar Banda Aceh on the effectiveness and efficiency is carried out internally by the Principal by observing the income and expenditure of school finances; that is, every expenditure must be with the approval of the Principal. Whereas, the external supervision is carried out by the Education and Culture Department, Inspectorate, and School Supervisors of Banda Aceh. External supervision is conducted regularly once a year.

References


