

Increasing the Quality of Budget Information for Implementing Policies Regarding Programs Academic at Home Private Junior High School, Tobasa

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Abstract

Budget Management in Improving the Quality of Budget Information is needed, so that the desired goals can be achieved effectively and efficiently. The purpose of this research is to find out the stages of budget planning in improving the quality of information at Rumah Harapan Tobasa private junior high school, how the mechanism of implementation and distribution of the budget used at Rumah Harapan Tobasa private junior high school and how budget supervision in improving the quality of information at Rumah Harapan Tobasa private junior high school. This type of research uses descriptive qualitative methods and research methods using literature studies. The results showed that the budgeting stages carried out by the school of Rumah Harapan Tobasa Private Junior High School have not been able to improve the quality of budget information to carry out policies regarding academic programs, so that the funding needs of school activities can be planned, procured, recorded transparently, and used to finance the implementation of school academic program policies effectively and efficiently. Carry out direct budget supervision, by checking directly both on programs that have been implemented and checking budget information once a month.

Keywords

Information quality; budget; policy



I. Introduction

Academic information quality has been used in public and private schools to manage the school's own data which aims to facilitate the management of budgets and other information. Because this system is useful in conveying information aimed at junior high schools, especially the parents of students whose students attend school, which will be delivered in digital form by viewing information as a commodity and resource that can provide benefits in building society so that it is easier in searching for this information.

Through the implementation of an effective and efficient Junior High School Activity Budget Management, it is hoped that high quality education can obtain predetermined educational targets. One of the educational targets raised can be seen in improving the quality of information on the use of the SMP Budget with dimensions in the form of the conformity of the implementation of the SMP Activity Plan and Budget with planning which includes input, process and output, The conformity of the implementation of the Activity Plan and the Madrasah Budget with predetermined rules which include conformity, acceptance and obedience. Results achieved which include Goals, Performance, Setting targets, Timeframe, Targets, Level of difficulty and Coordination.

The implementation of policies regarding academic programs at the Harapan Tobasa private home-based junior high school is still not maximally proven by the level of understanding of teachers, students, towards budget management which is still low, policy objectives are inconsistent and there is still a lack of uniformity of information received,

and there is misinformation as a result of coordination between implementers policies with policy recipients in this case teachers, committees, students and parents of students who have not been maximized. The government is obliged to publish information based on the budget as a basis for decision making. Thus, the published information can be utilized by users. Information will be useful if the information can be understood, trusted, and used by the users of the information(Suhana et al., 2023).

Several reasons why it is necessary to maintain the quality of information on budget implementation through budget optimization, among others, first, budget execution is a link between planning and accountability, second, to realize good treasury management, third, to realize the greatest possible prosperity for the people, fourth, to support government administration and services, and fifth, to maintain Government spending is carried out with the right procedures. The issue of improving the quality of budget information to implement policies regarding academic programs is considered very interesting, and many researchers have conducted similar scientific research. Therefore, through this study,

Rumah Harapan Tobasa Private Middle School is one of the private junior high schools in the Porsea District area of Toba Samosir Regency, where this junior high school has a source of funding that does not only come from the foundation that oversees this Rumah Harapan Tobasa Middle School, but there is a channeling of funds school operations from the Government can increase funding (budget) ammunition to improve school standards for the better, so as to create academic activities that are in accordance with what is set and expected for both the leadership, and for the Government, so as to be able to create good and transparent academic program policies,so as to produce competent students who also have qualified skills in translating learning materials in order to increase knowledge and competence to reach the next level of education, as well as improve the quality of school budget information, so that the Government sees that the disbursed budget can be useful for improving academic program policies for private junior high schools. Tobasa Hope.

However, the quality of budget information at the Rumah Harapan Tobasa private junior high school tends to lack information about the budget and manages the budget in a transparent and accountable manner. costs that were already spent before the budget was reduced, but the budget that was issued should no longer burden other students, for example development money and other academic needs still burden the student's family to increase the school budget and other academic (budget) costs, so that the student's family still doubts whether the SMP is private Rumah Harapan Tobasa has a strong commitment to improving the quality of good budget information for the private SMP Rumah Harapan Tobasa,because funds for disbursing the school's operational budget are not transparent in improving the quality of budget information at Rumah Harapan Tobasa Middle School, especially producing students who have the ability, as well as good competence according to students' interests in the quality of existing information, where some families of students of the Rumah Harapan Tobasa private junior high school still there are those who are less able, so they hope that with budget assistance and budget management from the Government it can ease the burden on students in academic program activities, which in reality cannot ease the burden on student families which makes student families disappointed with the quality of budget information that is not in accordance with program policies academic at Rumah Harapan Middle School Tobasa.

Policies regarding academic programs at Rumah Harapan Tobasa Junior High School, experienced difficulties in financing their work programs. This is because the proposed budget is not in accordance with developments in market prices as a result of

rising fuel prices and the global crisis. With rising prices and the global crisis, prices for school supplies, including office stationery (ATK), have risen. To cover the lack of funds, the school submits a request directly to the school principal regarding budget shortfalls without having to change the RAPBS that has been previously determined.

The formulation of the problem in this study includes how the stages of budget planning are in improving the quality of information in the private SMP Rumah Harapan Tobasa, how is the mechanism for implementing and distributing the budget used in the private SMP Rumah Harapan Tobasa and how is budget oversight in improving the quality of information in the private SMP Rumah Harapan Tobasa.

II. Review of Literature

2.1 Information Quality Concept

(Gamar, 2019), the role information is very valuable, because it can show other resources that are not only related to everything that can be seen but also that which we can touch. Furthermore Azhar Susanto stated that the ability of information in showing and disclosing what is happening with its resources is very important for a company, because from the information shown it can be seen the development of operations that occur in the company and avoid the fatal risks that can be experienced by the company. Quality information becomes a component of the output desired by stakeholders. Quality information involves all divisions and elements that are well integrated, not just the work of one individual, so that an organization can be categorized as a good organization.

The characteristics of good information and relevant to lower, middle and top level managers in an organization. Each manager has their respective duties and roles in using quality information.

Users of information quality include a broad group of users, including the public, people's representatives, supervisory agencies, inspection agencies, parties that are given or play a role in the donation, investment and loan processes, and the government itself as the presenter of the budget report.(Khusaini, Mustopha Amin, Fahlevi, 2022).

Upper management is generally concerned with long-term strategic planning and control. Reports to top management are only summary and outline of the problem. Meanwhile, middle-level managers require more detail, because their scope of control is narrower. Lower level managers generally receive relevant information on specific sub units.

Making information useful is constrained by the information system environment and the cost and benefit structures embedded in user decisions. The uncertainty of the environment in which information is developed and presented creates the need for estimates and adjustments. There is no information system that can avoid the practical aspects of presenting information. If the cost of producing the information is greater than its usefulness to the user, then it is impractical to present that information. Information that has effective value, namely having minimal manufacturing costs but can produce good output, especially if it is application-based(Arifah, 2018).

The thing that affects the quality of budget information is the use of information technology. Information technology has become the first choice in creating an organization's information system that is strong and capable of creating competitive advantage in the midst of increasingly fierce competition. With advances in technology at this time, government agencies have begun to abandon manual systems, switching to computer systems. However, the obstacles to the application of information technology include hardware conditions, software used, updating data, existing human resources, and

limited funds. This obstacle may be a factor in the use of information technology in government agencies that is not optimal (Modeo, Sintike Mentari, Saerang, David Paul Elijah and Poputra, 2016).

(Hndayani, Fice, Sari, Dina Mustika and Yuniarti, 2022), Utilization of the Regional Financial Management Information System (SIPKD) is also very important in creating quality financial reports. SIPKD can assist in the process of recording and reporting budgets and finances, helping the process of identifying, measuring as well as reporting transactions from an area which is used as information in making decisions and other matters that are considered important in presenting regional financial reports. The use of information technology as a support for SIPKD also has an important role to produce quality and acceptable financial reports in a timely, accurate and reliable manner.

2.2 Definition of Budget

According to (Adnyana, 2020), The budget is a plan of action expressed in financial terms. The budget plays an important role in planning, controlling, and decision making. The budget also serves to improve communication and coordination, a role that becomes increasingly important, as the size of the company grows.

The budget is the organization's work plan in the future which is embodied in a quantitative, formal and systematic form. So basically the budget is an organization's work plan in the future. The process of preparing a budget is called budgeting. The work plan in an organization is written in the form of a series of numbers which are the target achievement of the organization. Writing in the form of numbers is to make it easier for members of the organization to see the targets that the organization wants to achieve in a certain period. The work plan is an official organizational goal that all members of the organization must strive to achieve (Mulyono, 2016).

(Suhana et al., 2023), there are four main activity phases of budgeting, namely first, budget planning is an activity of identifying goals, setting priorities, describing goals into measurable operational performances, analyzing alternatives for achieving goals with cost-effectiveness analysis, making recommendations for alternative approaches to achieving goals. Second, preparing a budget, including adjusting activities with the applicable budget mechanism, the form, distribution and objectives of teaching programs need to be clearly formulated. Carry out an inventory of the completeness of equipment, and materials that are already available. Third, managing budget execution, including preparing openings, making purchases and making transactions, making calculations, supervising implementation in accordance with applicable work procedures, and make reports and financial accountability. Fourth, assessing budget implementation, including assessing the implementation of the teaching and learning process, assessing how program objectives are achieved, and making recommendations for future budget improvements.

2.3 Budget management policy in improving the quality of information

The formulation of academic budget management policies is divided into two important activities, namely planning and budgeting. Planning is carried out with the intention of identifying academic problems to be solved through a number of alternative programs. Activities are organized using a participatory planning and technocratic planning approach in stages from village to district (area based) and sectoral based. Budgeting is an activity carried out with the intention of testing the feasibility of the results of planning an academic program with funding proposed by the executive and tends to be dominated by a political planning approach. It is carried out in stages from the establishment of the RKPD to the ratification of the budget policy (APBD).

Implementation of scheduled activities in regulations that cover these activities in stages, but often not on time (Sanisah, 2015).

Efforts to improve the quality of educational information are continuously carried out, both conventionally and innovatively, and are even more focused after it was mandated that the goal of national education is to improve the quality of education at every type and level of education. Effective and efficient management of education needs to be supported by adequate funds. Therefore, in the implementation of education, the source of funds is a very decisive potential and is an integral part of the study of education management. This is even more pronounced in the implementation of regional autonomy and decentralization of education, which demands the ability of schools to plan, implement, evaluate and be accountable for managing funds in a transparent manner.

Mulyono(Mulyono, 2016), carry out good financial management so that finances can run effectively and efficiently so that schools are able to survive and can improve the quality of budget information, as well as predetermined financial planning that refers to the RAPBS well implemented. The main objective of managing school finances is how schools can produce quality output in order to meet the needs of the community as service users. Therefore, schools must provide funds as a source that will determine the success or failure of these goals. The important thing is to place the financial management function to really show learning objectives that have implications for competitive quality education.

Budget management as a form of implementing the concept of school-based management (SBM) essentially displays the concept of managing the education budget with the aim of using funding sources effectively and efficiently with the hope that educational goals can be achieved optimally. To overcome the problem of limited funds in madrasas which are faced with diverse needs, madrasas must be able to make decisions while still being guided by quality improvement.(Mujayroh and Rohmat, 2020).

Policy is an action that leads to a goal proposed by a person, group or government in a certain environment in connection with the existence of certain obstacles while looking for opportunities to achieve the goal or realize the desired goal. Education is very important to support the future so that we are not left behind in all matters. This is also what happened to most of the 23 allocations of public spending for education that must be prepared in a participatory, transparent and accountable manner so that the effectiveness and efficiency of district/city government spending can work. The allocation of the education budget is increasing every year, but in reality it has not had the maximum impact on improving the quality of education itself.(Arifah, 2018).

III. Research Method

The form of this research is Qualitative Research. Qualitative research is a research by collecting data in the field and analyzing and drawing conclusions from the data(Arikunto, 2011). The type of research used is descriptive qualitative, namely: a method for researching a condition, thought or an event at the present time, which aims to make a systematic, factual and accurate descriptive description or painting of facts, characteristics and relationships between phenomena investigated(Nasi, Mohd. and Sikumbang, 2009). The data collection techniques used were documentation studies, interviews with the Principal of the Rumah Harapan Tobasa Private Middle School and also through observations at the Rumah Harapan Tobasa Private Middle School and also to other data sources. The research instrument used was to quote theories from various sources using documentation studies and also by conducting interviews, as well as direct observation at the private SMP Rumah Harapan Tobasa.

IV. Result and Discussion

4.1 Stages of budget planning in improving the quality of information at Rumah Harapan Tobasa Private Middle School

The process of preparing the school budget is very simple and the private SMP Rumah Harapan Tobasa reports it in a simple way too. The preparation of the school budget is outlined in the school income and expenditure budget plan (RAPBS) which includes sources of school income and expenditure. The school budgeting process requires accurate and complete data so that all planning needs for the future can be anticipated in the budget plan.

The principles of budgeting, in preparing the budget, matters related to ethics and systematics must still be observed and complied with. Even in theory, the principles and procedures for preparing the budget are made to comply with these ethics and systematics. Because preparing this budget is a planning tool, namely a tool to determine the initial steps of financial management

Stages of budget planning in improving the quality of information at Rumah Harapan Tobasa Private Middle School include:

- a. The preparation of the school budget planning program holds a meeting in advance so that you can choose and sort out what should be prioritized, see and adjust it to your needs.
- b. The budget allocation is allocated according to the needs of the department so on for ATK, incidental, and other needs, the allocation of the budget prioritizes the needs of the department. and allocated for adjustments to the RKS which must be revised again.

4.2 The mechanism for implementing and distributing the budget used in the private SMP Rumah Harapan Tobasa

Actuating the school budget is an effort to make planning a reality, through various directions and motivation from the school principal. This is so that each employee can carry out activities optimally in accordance with their roles, duties and responsibilities.

The mechanism for implementing and distributing the budget used in the private SMP Rumah Harapan Tobasa is:

- a. The management of the management of facilities and infrastructure makes a spending plan. Then it was approved by the treasurer and the principal. Furthermore, the school principal looks at and re-analyzes whether the funds submitted need to be disbursed or not, if indeed the funds needed are urgently needed then the school principal will approve and submit to the center.
- b. The time required for disbursement of the budget is not too long in accordance with the time when the request was received from the central government
- c. Implementation of the budget is carried out thoroughly. The BOS assistance received will be budgeted for each district.
- d. The routine expenditure used covers 8 education standards:
 - 1) Fill
 - 2) Process
 - 3) Graduation competence
 - 4) Educators and educational staff
 - 5) Infrastructure
 - 6) Management
 - 7) Financing
 - 8) education

- e. In BOS rules, schools cannot build but can only repair buildings that are damaged. However, repairs are allowed for minor damage, and if there is damage above 30%, it is not allowed to be repaired. 6. The amount of the budget allocated for development is in accordance with the application submitted to the central government. And if the BOS funds are sufficient, then there is no need to apply to the central government, and schools must see that the needs of schools are more important in carrying out development.

4.3 Oversight of the budget in improving the quality of information in the private SMP Rumah Harapan Tobasa

To find out the smoothness of cooperation in carrying out tasks in order to achieve the required goals. Supervision is a management function that is no less important in an organization. All of the previous functions will not be effective without the supervisory function. Management oversight is a systematic effort to set performance standards for planning purposes, design feedback information systems, compare actual activities with previously set standards, determine and measure deviations, and take corrective action necessary to ensure that all company resources used in the most effective and efficient way to achieve company goals.

The techniques used by the private SMP Rumah Harapan Tobasa in budget oversight are:

- a. The supervision technique used is direct supervision, by checking the KAS book/school routine every month so that you can find out where the budget has been allocated.
- b. Those responsible for supervising the school budget are the principal, the inspectorate and the education office.
- c. What needs to be considered in the monitoring process is the conformity of the budget received with the budget disbursed in each activity, checking the RAPBS and school cash books periodically every month.
- d. Every year the disbursement of funds is carried out 3 times and supervision is carried out once a month.
- e. Each responsible report is submitted to the education office and then reported to the education ministry.
- f. The community also participates in budget oversight, with community supervision the school is more controlled in the use of the budget.

4.4 Discussion

Rumah Harapan Tobasa private junior high school in carrying out budget planning and program preparation must pay attention to several stages in carrying out quality budget information to carry out policies regarding academic programs, stages that need to be considered in planning the quality of budget information for Rumah Harapan Tobasa private junior high school, namely budget preparation at Rumah Harapan private junior high school Tobasa, setting the budget for the private SMP Rumah Harapan Tobasa, determining school needs, implementing the school budget, routine school expenses, development spending, budget oversight. Implementing (actuating) the school budget through various directions and motivation from the school principal. Rumah Harapan Tobasa private junior high school must be able to develop a number of administrative action dimensions. Activities for implementing the school budget must be prepared in detail so that the funds to be budgeted are in accordance with the needs of the school. Budget oversight is a very important management function in a school. All of the previous functions will not be effective without the supervisory function. Budgetary oversight is a

systematic effort to set implementation standards with planning objectives, design feedback information systems, compare actual activities with previously set standards, determine and measure deviations, and take corrective action needed to ensure that all school resources used in the most effective and efficient way with the achievement of school goals. Budget oversight is a very important management function in a school. All of the previous functions will not be effective without the supervisory function. Budgetary oversight is a systematic effort to set implementation standards with planning objectives, design feedback information systems, compare actual activities with previously set standards, determine and measure deviations, and take corrective action needed to ensure that all school resources used in the most effective and efficient way with the achievement of school goals. Budget oversight is a very important management function in a school. All of the previous functions will not be effective without the supervisory function. Budgetary oversight is a systematic effort to set implementation standards with planning objectives, design feedback information systems, compare actual activities with previously set standards, determine and measure deviations, and take corrective action needed to ensure that all school resources used in the most effective and efficient way with the achievement of school goals.

This situation is in line with research (Gamar, 2019) which stated that the change in education management authority immediately changed the pattern of financing the education sector. Prior to regional autonomy, practically only elementary schools (SD) were the responsibility of the regional government, while junior and senior high schools (as well as tertiary institutions) were the responsibility of the center. Funding for junior and senior high schools is carried out through the Regional Office of the Ministry of National Education (at the provincial level) and the *Kandepdiknas* (at the district/city level). In terms of the value of development expenditures in the education sector and the percentage of education expenditures to total development expenditures, there is no difference in commitment between districts and cities. So, if a region's commitment to the education sector is seen from the percentage of education sector spending (not its absolute value), it is seen that there is no guarantee that the richer regions will allocate a larger proportion of funds for the development of the education sector. This means that many regencies and cities have development visions that are not in favor of the education sector.

IV. Conclusion

Based on the results of the research, it can be explained that the budgeting stages carried out by the Rumah Harapan Tobasa Private Middle School have not been able to improve the quality of budget information to carry out policies regarding academic programs, so the funding needs for school activities can be planned, efforts are made to procure them, recorded transparently, and used to finance the implementation school academic program policies effectively and efficiently. Carry out direct budget oversight, by checking directly both the programs that have been implemented and checking budget information once a month.

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