

Planning School Activity Plans and Budgets (RKAS) in Junior High Schools

Hotmaida Sidabutar¹, Eka Daryanto², Restu³

^{1,2,3}Universitas Negeri Medan, Indonesia

sidabutarhotmaida29@gmail.com

Abstract

Santa Lusía Sei Rotan Junior High School (SMP) is a private school that follows the rules and curriculum imposed by the Ministry of Education and Culture, where this SMP in carrying out the process of planning activity plans and school budgets experiences obstacles in the implementation process, where in carrying out the planning process School activities have not been able to be maximized properly, because the school should be able to maximize the existing budget from BOS funds, but it has not been maximized in real terms because activity planning and budgets are more intended for activities that are in accordance with the old curriculum, which is the mindset of most stakeholders in junior high schools. Santa Lusía Sei Rotan still relies on a curriculum based on the KKNi which still relies on theory and not real work according to the mandate of the latest curriculum, namely the Merdeka Belajar curriculum, so it can be said that the use of the budget cannot be maximized properly, because it still applies the KKNi curriculum. The aim of this research is to analyze how the implementation of activity plans and school budgets that must be carried out at Santa Lusía Sei Rotan Middle School, as well as what are the weaknesses of activity planning and school budgets carried out at Santa Lusía Sei Rotan Middle School. The research method used is a qualitative descriptive research method with data collection techniques through literature study, where the results of the research explain that there are several things that must be done to carry out planning of activity plans and school budgets, namely carrying out activities involving related parties, carrying out activities according to plan, monitoring and evaluation, adjusting plans with preparation for changing plans, managing budgets, as well as evaluating results and maintaining school facilities, as well as weaknesses in planning activity plans and school budgets are the absence of participation from teachers, students and parents, unclear resources finances, lack of regular evaluation of the implementation of activities, incompatibility of activity programs with the wishes of students and teachers, as well as non-monitoring of teacher activities and unclear evaluation criteria.

Keywords

*planning; activity plans;
school budgets*



I. Introduction

The school is a place for the teaching and learning process, where this process involves the Principal, teachers and students or students, where the teaching and learning process includes activity plans carried out by the school in order to improve the quality of the school as an educational institution. It is not easy to plan school activity plans, where the school, represented by the Principal, must first observe the teachers and students, what activity plans or programs will be created, how the program can improve the quality of

students and teachers in creating a learning process that will be implemented in class, as well as how much budget is needed to implement planned activities or programs in schools, as well as whether the objectives of planning activities and school budgets are in accordance with the curriculum developed by the Government (Afizhah, Ainun and Wahidah, 2021). For example, implementing a program using BOS funds which is carried out in several schools requires careful planning, as well as a clear budget, where the planning of school activity plans requires careful planning, such as identifying whether the objectives of the program to be implemented are in accordance with the vision, mission and objectives. That has been determined, create a school activity planning team, carry out a needs analysis of the school infrastructure to see whether it is adequate to carry out activities, prepare a plan for activities that will be implemented at the school, then prepare a budget that will be used through BOS in order to maximize activities in accordance with the directions of the Ministry of Education and Culture through the latest curriculum, where the budget has been maximized properly by the school in order to adapt activities to the curriculum, whether the activities carried out are in accordance with the current curriculum or not. (Nugrah Partha, Made, Usman, Husaini and Devung, 2022).

Planning needs to be an ongoing process that adapts to change. Improving educational standards in schools requires a lot of flexibility and participation of all relevant stakeholders. Planning activities or programs in schools requires a good budget, where the party can comprehensively detail the total budget used to implement the program, as well as from this budget how many facilities are needed to be used for activities, as well as what facilities will be used for the program which will be executed. Apart from that, the school must also be able to adjust the budget appropriately, and be able to exercise budget flexibility for urgent needs, so that program implementation is in accordance with expectations and helps improve the school's capabilities as an educational institution (Henekh, 2019). Santa Lusia Sei Rotan Junior High School (SMP) is a private school that follows the rules and curriculum imposed by the Ministry of Education and Culture, where this SMP in carrying out the process of planning activity plans and school budgets experiences obstacles in the implementation process, where in carrying out the planning process school activities have not been able to be maximized properly, because the school should be able to maximize the existing budget from BOS funds, but it has not been maximized in real terms because activity planning and budgets are more intended for activities that are in accordance with the old curriculum, which is the mindset of most stakeholders in junior high schools. Santa Lusia Sei Rotan still relies on a curriculum based on the KKNi which still relies on theory and not real work according to the mandate of the latest curriculum, namely the Merdeka Belajar curriculum, so it can be said that the use of the budget cannot be maximized properly, because it still applies the KKNi curriculum.

The formulation of the existing problem is how to implement the activity plan and school budget planning that must be carried out at Santa Lusia Sei Rotan Middle School, as well as what are the weaknesses of the activity plan and school budget planning carried out at Santa Lusia Sei Rotan Middle School. The aim of this research is to analyze how the implementation of activity plans and school budgets that must be carried out at Santa Lusia Sei Rotan Middle School, as well as what are the weaknesses of activity planning and school budgets carried out at Santa Lusia Sei Rotan Middle School.

II. Review of Literature

This research describes the creation of well-thought-out activity programs and appropriate budget allocation, which are the steps in the process of creating activity plans and school budgets (Puspita, 2023). The process of creating activity plans and school budgets involves collaboration, effective communication, and active participation from all relevant stakeholders. Schools can maximize the use of resources to improve teaching standards with proper planning (Suhartini, 2017). The objectives of planning activity plans and school budgets are optimizing resources, improving the quality of teaching and learning, creating wise financial management, providing school facilities and facilities and encouraging educational innovation (Sukmana, 2019). The benefits obtained from the process of planning activity plans and school budgets are optimizing resources by ensuring appropriate use of resources, achieving educational goals, increasing school reputation and increasing school independence (Doke, Merlina, Ansar and Sukung, 2023). The types of activity planning and school budget planning are strategic planning, operational planning, learning and teaching planning, school facilities and infrastructure planning, as well as financial planning and human resource management planning (Hascaryani, Inggit, Nurudin & Giyoto, 2023). The factors that influence school planning and budgeting are government policy, economic conditions, number of students, geographical conditions, availability of resources and demands for curriculum and educational standards (Witanto, Janan, Ismanto, 2019).

Education is the foundation of a successful career, financial freedom, the ability to think and reason critically and to make informed decisions. Without education we will be limited to perform tasks and we will be ignorant to the things that are happening in and around our surrounding, and according to Martin Luther King, a people without knowledge is like a tree without roots. For education to be of great value, curriculums should be implemented (Philips, S. 2020).

Education is a very important human need because education has a duty to prepare Human Resources (HR) for the development of the nation and state (Pradana et al, 2020). According to Astuti et al (2019) Education is an obligation of every human being that must be pursued to hold responsibilities and try to produce progress in knowledge and experience for the lives of every individual. Education is one of the efforts to improve the ability of human intelligence, thus he is able to improve the quality of his life (Saleh and Mujahiddin, 2020). Education is expected to be able to answer all the challenges of the times and be able to foster national generations, so that people become reliable and of high quality, with strong characteristics, clear identities and able to deal with current and future problems (Azhar, 2018). Education and skills are the main keys in gaining social status in community life (Lubis et al, 2019).

III. Research Methods

The research method used is a qualitative descriptive research method, which according to (Rijali, 2018) This research method is a research method carried out to develop a descriptive analysis derived from existing data, then a comprehensive understanding is carried out through qualitative explanations. The data collection technique is carried out using library research, the materials of which can be obtained from books, as well as from various existing media. The data analysis carried out explains how the planning of activity plans and school budgets at Santa Lusía Sei Rotan Middle School is carried out, as well as what the weaknesses are in the planning of activity plans and school budgets carried out at Santa Lusía Sei Rotan Middle School.

IV. Result and Discussion

4.1 Implementation of Activity Plan and School Budget Planning at Santa Lusia Sei Rotan Middle School

The implementation of activity planning and school budget at Santa Lusi Sei Rotan Middle School is: carry out activities involving related parties, involving staff, teachers and parents regarding the school activity plan program, implementation of activities is carried out by carrying out activity actions in accordance with prepared plans, monitoring and evaluation is carried out by periodically checking how activities are carried out, adjusting plans by making preparations to change activity plans and budgets if obstacles or changes in the environment are found, budget management is carried out by monitoring revenues and your expenses are in accordance with the allocated funds, evaluation of results is carried out by analyzing the results of achieving predetermined goals. Facility maintenance is carried out by maintaining school infrastructure and facilities in accordance with established plans (Salsabila, 2023).

4.2 Weaknesses in Planning Activity Plans and School Budgets at Santa Lusia Sei Rotan Middle School

The weaknesses in the planning of activity plans and school budgets carried out by Santa Lusia Sei Rotan Middle School, so that the activity plans are not in accordance with the following: lack of participation from related parties, uncertainty of financial resources, absence of regular evaluations to determine the impact and effectiveness of a plan, incompatibility with student needs and absence of monitoring of teacher performance, as well as unclear evaluation criteria.

V. Conclusion

Based on the research results, it can be explained that there are several things that must be done to carry out planning of school activity plans and budgets, namely carrying out activities involving related parties, carrying out activities according to plan, monitoring and evaluating, adjusting plans with preparation for changing plans, budget management, and evaluation. results and maintenance of school facilities, as well as weaknesses in planning activity plans and school budgets, namely the absence of participation from teachers, students and parents, unclear financial resources, lack of regular evaluation of the implementation of activities, incompatibility of activity programs with student wishes and teachers, as well as unmonitored teacher activities and unclear evaluation criteria.

References

- Afizhah, Ainun dan Wahirah, M. A. (2021). Implementasi Rencana Kerja di Sekolah Menengah Pertama Islam Terpadu Makassar. *Pinisi Journal of Education*, 1(1), 145–154.
- Astuti, R.W., Waluyo, H.J., and Rohmadi, M. (2019). Character Education Values in Animation Movie of Nussa and Rarra. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*. P. 215-219.
- Azhar, A. (2018). Students' Trends in Islamic Communication Postgraduate in 2010-2016 State Islamic University of North Sumatera (UINSU). *Budapest International Research and Critics Institute (BIRCI-Journal)*, P.206-214.
- Doke, Merlina, Ansar dan Sukung, A. (2023). Peningkatan Kemampuan Pengelolaan Keuangan Sekolah Dasar Melalui Pelatihan Aplikasi RKAS Di Gugus Varigata Kabupaten Gorontalo Utara. *Journal of Social Science Research*, 3(2), 1–11. <https://doi.org/10.31004/innovative.v3i2.1462>
- Hascaryani, Inggit, Nurudin, M., & Giyoto, D. (2023). Analisis Pendapatan dan Pembiayaan pada Rencana Kegiatan Anggaran Sekolah. *Jurnal Pendidikan Dan Kewirausahaan*, 11(2), 488–501. <https://doi.org/10.47668/pkwu.v11i2.765>
- Henukh, A. (2019). Perencanaan Penganggaran Pendidikan Berbasis Manajemen Biaya Terpadu. *Seminar Nasional Pascasarjana 2019*, 38–41.
- Lubis, R., et al. (2019). Survival Strategy for Lokan Seekers in Paya Pasir Village, Kec. Marelan, Medan, Indonesia. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*. Volume 2, No 1, Page: 293-303.
- Ngurah Partha, Made, Usman, Husaini dan Devung, G. S. (2022). Evaluasi Pelaksanaan Kebijakan Bosda SMP Untuk Mendukung Wajib Belajar 9 Tahun. *Bedumanagers Journal*, 3(2), 30–47. <https://doi.org/10.30872/bedu.v3i2.2238>
- Philips, S. (2020). Education and Curriculum Reform: The Impact They Have On Learning. *Budapest International Research and Critics in Linguistics and Education (BirLE) Journal*. P. 1074-1082.
- Pradana, D. A., et al. (2020). Nasionalism: Character Education Orientation in Learning Development. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)* Volume 3, No 4, Page: 4026-4034.
- Puspita, A. (2023). Perencanaan Rencana Kegiatan Dan Anggaran Sekolah (RKAS) Di SMA Negeri 13 Surabaya. *Jurnal Bintang Pendidikan Indonesia (JUBPI)*, 1(2), 177–186.
- Rekasari, M. H. (2020). Efektifitas Pengelolaan Keuangan Sekolah (Studi Evaluatif Di SMA Negeri 7 Bengkulu Selatan). *Jurnal Manajer Pendidikan*, 14(2), 83–91.
- Rijali, A. (2018). Analisis Data Kulitatif. *Jurnal Alhadharah*, 17(33), 81–95.
- Saleh, A., Mujahiddin. (2020). Challenges and Opportunities for Community Empowerment Practices in Indonesia during the Covid-19 Pandemic through Strengthening the Role of Higher Education. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*. Volume 3, No 2, Page: 1105-1113
- Salsabila, N. (2023). Prosedur Penyusunan Rencana Kegiatan Anggaran Sekolah (RKAS) Di SMA Ta'miriyah Surabaya. *Jurnal Jendela Pendidikan*, 3(2), 241–250.
- Suhartini, H. (2017). Pengaruh Pelaksanaan Kebijakan Rencana Kerja dan Anggaran Sekolah Terhadap Manajemen Sekolah dalam Mewujudkan Efektifitas Penggunaan Anggaran Dana Sekolah. *Jurnal Khazanah Akademia*, 1(1), 71–81. <https://journal.uniga.ac.id/index.php/K/article/view/181>
- Sukmana, A. J. (2019). Strategi Kepala Sekolah dalam Pengembangan Rencana Kerja

- Sekolah. *Jurnal Al-Azhary*, 5, 26–34.
- Witanto, Janan, Ismanto, B. dan W. (2019). Peningkatan Efektifitas Perencanaan Bantuan Operasional Sekolah Dalam mendukung Kebutuhan Anggaran Berbasis Mutu Melalui Workshop Di Dabin III Kecamatan Mojosongo Kabupaten Boyolali. *Jurnal Ilmu Sosial Dan Humaniora*, 8(2), 250–258.
- Yulyanti, Rakib, Muhammad dan Rahman, N. (2021). Pengaruh Aplikasi Rencana Kerja Anggaran Sekolah Terhadap Akuntabilitas dan Transparansi Dana BOS. *Jurnal PAJAR (Pendidikan Dan Pengajaran)*, 5(6), 1–9.
- Yuniarti, S. (2022). Literature Review: Realisasi Anggaran dan Rencana Kerja Anggaran Sekolah (RKAS) Di SMPIT AL-IZZAH Kota Serang. *Jurnal Mahasiswa Manajemen Pendidikan Islam*, 3(2), 181–194.