

**DEVELOPING PERFORMANCE-BASED BUDGETING MODEL IN PUBLIC SMK IN PURBALINGGA DISTRICT****Kamson** ✉

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Abstract

The planning of education budget plays a strategic role in every school. The budget must be managed, monitored, and evaluated effectively. The aims of this study are (1) to gain a better picture of budgeting model in SMK including its supporting and obstructing factors, (2) to develop a performance-based budgeting model in SMK, (3) to know the effectiveness level of the model, (4) to investigate the response of school managers such as Principals, School Committees, Teachers and Staffs in SMK, (5) to identify the characteristics, strengths, and weaknesses of the model. The budgeting model in SMK is a process, starting from planning, implementation, monitoring, evaluation, and follow up stages. The model is resulted from a Research and Development approach undergoing some stages namely: (1) needs analysis, condition analysis, and theoretical review, (2) conceptual model development, (3) model validation, (4) hypothetical model development, (5) the trial of hypothetical model, (6) the development of empirical model, (7) the trial of empirical model, (8) the development of final model, (9) the dissemination of product. Budgeting process involves an active participation and commitment from school principals, school committees, school vice-principals, head of program, teachers, and staffs in achieving understandable and easy-implemented policy which works effectively.

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INTRODUCTION

The success of an educational program is influenced by some factors. One of the factors is management. Management is a key of success in every educational activity, including the management of education financial budgeting.

The educational budget is part of school management which plays an essential role for the development and survival of an education institution. The budget must have been prepared and determined before the educational programs are implemented. Within the process of budget planning, there are some programs or agendas which have been decided before to achieve the goals.

The education financial budgeting plan in school is important for the struggle of education administration in each unit and the education process because: (1) the budget planning can serve as a working foundation for schools or institutions in undergoing their activities. (2) Budgeting is the equipment of coordination in creating a work harmony for individuals or school components. (3) Budgeting is a supervision tool toward a particular institution such as school. Therefore, the performance-based budgeting which is able to measure the success through the targeted indicators is essentially needed for education.

Performance-based budgeting will be very beneficial to measure the effectiveness and efficiency of the expenditure. Performance-based budgeting shows that every spending must be reflected by the performance of the workers. According to Rivai et al (2004:309), performance is a real action which is shown by every employee as their working achievement based on their role within an institution/organization. The statement is accordance with the vocational high school objective which is to educate the human resources who have high work performance and own national standard competence. The aim cannot be separated from the overall working performance in educational activity which is product oriented and measurable.

Educating human Resources who have high work ethic

According to the previous background, the educational budget planning is very crucial aspect because it is related to people's work. Therefore, coordination and planning from all educational components are needed. In this research, the writer conducted research entitled "Developing Performance-Based Budgeting in Vocational High Schools (SMK) in Purbalingga District. The research emerges from the notion that SMK as one of the education institutions providing educational service to achieve the targeted goals. The goals which have been determined can be achieved through the work of education administrators and must be measurable indicated from the targeted indicators. Therefore, every spending is efficiently beneficial to achieve that goal.

Statements of the Problem

Based on the above discussion, the statements of the problem in this research are constructed into these points: (1) the model of performance-based budgeting that is implemented in some public vocational high schools in Purbalingga, (2) the design of performance-based budgeting public vocational high schools in Purbalingga, (3) the effectiveness of performance-based budgeting model in public vocational high schools in Purbalingga

Objective of Research

This study aims to gain the factual perspective on educational budgeting model in SMK and then to develop a more effective, efficient, and structured model based on the determined working indicators.

Literature Review

1. Theoretical Description

Government Regulation No. 48 2008 about the educational budget standard states that the education budget as any financial sources which are provided to run and manage the education. The education budget is the number of budget which is allocated or estimated to finance a particular education program, such as

academic spending, uncertain and certain costs. According to Supriyadi (2003:37), budget is the overall spending which is related to the educational management both in form of money and goods or energy which are converted into money. Therefore, budget is not only money, but it can be also non-money.

According to Arikunto, there are three budget problems: (1) budget planning, which is the process of budgeting needed in an organization. Every budgeting post must indicate a clear platform, target indicator, and number for each program. (2) Accounting as the activity which consists of the authority to receive, save, and spend the money, and (3) supervising which includes all activities related to the acceptance responsibility, saving, spending, and giving the money done by the treasurer to the authorized parties.

2. Type of Educational Budget

The educational costs can be categorized into two groups, namely direct and indirect costs. The direct cost is all spending which is directly used to fund the educational activities or programs such as the salary of teacher, book purchasing, learning material and equipment purchasing. And the indirect cost is all spending which is indirectly used to support the educational process such as students' living cost, transportation cost, and students' health care cost.

3. Budget Management

Budget management always deals with the receipt and expenditure or the incoming financial resources and how the expenditure of funds can be justified. The components of budget can be categorized as the personnel and non-personnel costs or the investment cost in human resources and infrastructure. The budget must be managed properly so that (1) there is an improvement on the effective and efficient use of the budget, (2) There is a guarantee that the existed funds is used to finance the activities which have been determined, (3) there is an improvement on the financial accountability and transparency, (4) to implement the rule of receiving, recording, managing, and spending the money.

4. Performance-Based Budgeting.

According to the development of budgeting, there are three budget systems, namely Line Item Budgeting system, Planning programming budgeting system, and performance budgeting system.

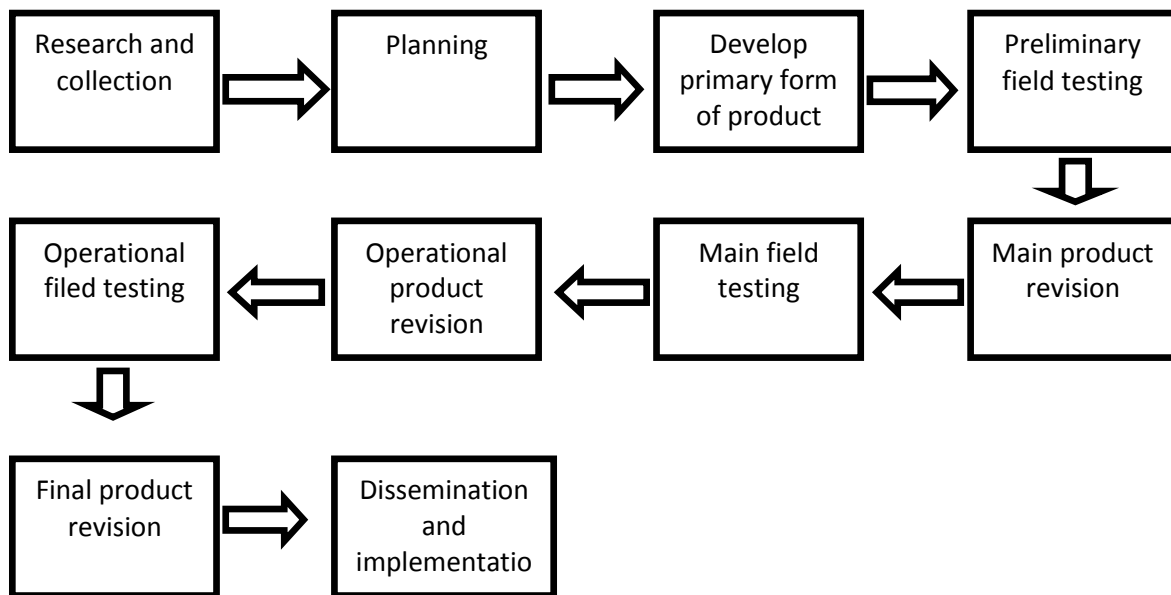
The performance budgeting system is a system that is based on the spending budget in the form of money as a response toward the achieved results. Therefore, the budgeting should be based on the success indicators that have been determined. Performance indicators are qualitative and or quantitative measurements that describe the level of achievement of the targeted goals. To ensure that all expenditures are aimed at achieving the objectives, there should be the decision on input indicators, indicators of spending, and outcome indicators to be achieved.

RESEARCH METHODOLOGY

1. Research Design

This research employs Research and Development approach which is a research method that is used to create a particular product and test the effectiveness of the product. According to Borg and Gall, Research and development approach is a process to develop and validate an educational product. The approach is chosen because the researcher intends to develop a particular model from the existing product after passing through the effectiveness trial. The development is created from the creative work and is expected to be more effective from the previous product. The characteristics of educational budgeting development show that: (1) the developed product is based on the problems which are found within the planning and implementation of education budget in school units of SMK in Purbalingga, (2) the product is developed through planning and trial process, (3) the trial is conducted through the expert and practitioner validation tests, empirical test, and field test, (4) the created product is a model of educational budgeting for SMK.

According to Maman, the steps of Research and Development by Borg and Gall is illustrated below:



The chart of Research and development steps according to Borg and Gall (source: Maman)

Although Borg and Gall state that there are ten steps in the research process, the reality shows that practically, the research stages can be categorized into three major activities namely preliminary stage, model development stage, and product development trial.

2. Type of education cost

In terms of budget and school activities plan, the cost of education can be divided into two, namely: (1) direct costs, i.e. all costs issued directly to finance the process of education, such as payroll, textbooks purchasing, practice tool and educational materials purchasing. (2) Indirect cost, which is all expenses that are indirectly used to support the educational process, such as living expenses of students, students' transportation costs, students' uniforms etc. Thomas Jones additionally puts the lost benefits that students sacrifice while studying in a form opportunity as part of indirect cost.

3. management of Educational Costs

In a simple sense, the management of budget includes two dimensions namely reception dimension and expense dimension. Dimension of reception can be classified into revenues from the central government,

provincial, district and community. All receipts must be recorded and reported correctly. Likewise, the expenditure of educational institutions must be accountable. The expenditure must be in accordance with the predetermined plan. Therefore, the expenditure can be focused on the target such as the salaries and educational infrastructure purchasing. Basically, the budget management includes the cost of investment in human resources and school infrastructures.

4. Research Methodology

In this study, researchers used research and development model by applying qualitative, quantitative, and mixture of qualitative and quantitative methods. By using the qualitative method, the data will be generated in a form of description of written and spoken words taken from the observed condition and behavior. While quantitative research is carried out by investigating the existence of a problem or a deviation between the plan and the implementation. Quantitative research is grounded in the philosophy of positivism which views that all of the symptoms can be grouped into several variables and indicators.

Quantitative research can be classified into descriptive and explanatory format. The mixed research attempts to combine both quantitative and qualitative research in obtaining the data to answer the research problem so that the findings will be more comprehensive and better.

5. Data Source, Technique of Data Collection and Analysis.

Data was taken from five vocational schools in Purbalingga by conducting observations, interviews, and addressing questionnaires following the Delpi technique. Data analysis was taken through the description of qualitative analysis, because the data is not only in form of number but also images, sounds, text, and artifacts (maman, 2011: 237). To conclude the data, researcher must obtain some inputs from practitioners and experts from the Forum Group Discussion (FGD). The quantitative analysis draws conclusions from the data that was already processed by SPSS. This

calculation provided the results in the form of a comparison of performance before and after the event was carried out.

RESULTS

1. Description of initial condition.

There are 11 Public Vocational High Schools in Purbalingga District namely SMK Negeri 1 Purbalingga, SMK Negeri 1 Purbalingga SMK Negeri 1 Purbalingga, SMK Negeri 1 Purbalingga, SMK Negeri 1 Purbalingga, SMK Negeri 2 Purbalingga, SMK Negeri 3 Purbalingga, SMK Negeri 1 bukateja, SMK Negeri 1 kaligondang, SMK Negeri 1 Rembang, SMK Negeri 1Kemangkon, SMK Negeri 1 kutasari , SMK Negeri 1 Karangjambu, SMK Negeri 1 Karanganyar , SMK Negeri 1 Bojongsari. Based on the preliminary research, the condition of each school is presented in the below table:

NO	Schools	School Development Team	RKS Team	RKAS Team	APBS Team
1	SMK Negeri 1 Purbalingga	Non-existent	Non-existent	Non-existent	Exist
2	SMK Negeri 2 Purbalingga	Non-existent	Non-existent	Non-existent	Exist
3	SMK Negeri 3 Purbalingga	Non-existent	Non-existent	Non-existent	Exist
4	SMK Negeri 1 Bukateja	Non-existent	Non-existent	Non-existent	Exist
5	SMK Negeri 1 Kaligondang	Non-existent	Non-existent	Non-existent	Exist
6	SMK Negeri 1 Rembang	Non-existent	Non-existent	Non-existent	Exist
7	SMK Negeri 1 Kemangkon	Non-existent	Non-existent	Non-existent	Exist
8	SMK Negeri 1 Kutasari	Non-existent	Non-existent	Non-existent	Exist
9	SMK Negeri 1 Karang jambu	Non-existent	Non-existent	Non-existent	Exist
10	SMK Negeri 1 karanganyar	Non-existent	Non-existent	Non-existent	Exist
11	SMK Negeri 1 Bojongsari	Non-existent	Non-existent	Non-existent	Exist

Based on the above data, all schools did not yet have schools development team, RKST drafting team, and RKAS composing team. At that time, all schools just had drafting team for school budgeting (APBS). According to the principal of SMK Karanganyar Drs Sahir, although school development team was needed, in preparing the budgets, they only based their APBS draft on last year budgeting data and then adjusted it with the financial situation of current

students. According Juwani S.Pd, he admitted that they did not understand the preparation procedure of RKS, RKAS and APBS. Usually, they just compiled APBS course together with some administration staffs and teachers. Teachers did not want to be involved in the preparation of budgets by saying that the affairs belonged to the Principals and Head of the school administration staffs. Meanwhile, the principal of School Committee of SMK N 1

Bukateja said that he was often invited to discuss the schools and school budget because he went to the schools quite often. But the formal forum happened in plenary meeting with the parents.

2. Weaknesses of Factual Budgeting Model.

2.1. There is an absence of a formally appointed team by the principal to perform tasks related to school development team, a team of school program planners and a team of school and budgeting plan, and there is only school budgeting team. The school principals have not issued yet or did not give any letter of appointment for the school development team and school activities planners because they did not feel or did not know that it was necessary. From the above table, it shows that out of eleven SMKs, it turns out that all schools do not have a team for school development. They just have

team of curriculum development. The procedures of school development, school program planning, and budgeting are also not prepared. Therefore, the implementation of schools planning and development are practically autodidact and non-procedural. This situation will make the school programs become ineffective and inefficient or even spending an unnecessary expenditure.

2.2. From the principal decree, not all components of SMK are involved as the team of APBS in the existing policies. The situation can potentially harm the working performance of team as well as the school budgeting planning. From eleven schools, the involved components of the APBS teams can be seen from the below table:

N O	Schools	School Principal	Head of committee	Vice Principal of Curriculum affairs	Vice Principal of student affairs	Vice Principal of infrastructure	Vice Principal of public relation	Kapros	Working unit	students	KTU
1	SMK N 1 Purbalingga	involved	involved	involved	no	involved	No	no	no	no	Inv.
2	SMK N 2 Purbalingga	involved	involved	Involved	no	No	No	no	no	no	Inv.
3	SMK N 3 Purbalingga	involved	involved	Involved	no	No	No	no	no	no	Inv.
4	SMK Negeri 1 Bukateja	involved	involved	Involved	no	involved	No	no	no	no	Inv.
5	SMK Negeri 1 Kaligondang	involved	involved	involved	no	involved	No	no	no	no	Inv.
6	SMK Negeri 1 Rembang	involved	involved	involved	no	No	No	no	no	no	Inv.
7	SMK Negeri 1 Kemangkon	involved	involved	involved	no	No	no	no	no	no	Inv.
8	SMK Negeri 1 Kutasari	involved	involved	involved	no	No	No	no	no	no	Inv.
9	SMK Negeri 1 Karangjambu	involved	involved	involved	no	No	No	no	no	no	Inv.
10	SMK Negeri 1 karanganyar	involved	involved	involved	no	No	No	no	no	no	Inv.
11	SMK Negeri 1 Bojongsari	involved	involved	involved	no	No	No	no	no	no	Inv.

The above table illustrates that only the principals, School Committee, Vice Principal of curriculum and infrastructures, and head of administration staffs are involved in drafting the APBS. Therefore, what is produced is certainly less than the maximum target. The official procedure of drafting also does not exist so that the drafting is solely based on the habit. That condition needs to be further followed up by the

researcher and educational board so both principals and all school components realize the importance of team appointment and training for the work drafting procedures.

2. 3. Misleading Perception

Some principals say that the duty to prepare the school development program is supposed to be conducted by vice principals and heads of administration staffs. According to the

head of SMK Kejobong, they do not have a formal team but they informally discussed the program to the vice principals and head of administration staffs to get some inputs. They also do not have a formal procedure in drafting the school program plan and school budgeting. For them, the most important issue is that the head of administration staffs has the budget planning in order to run the school program.

3. Conceptual model of budget development

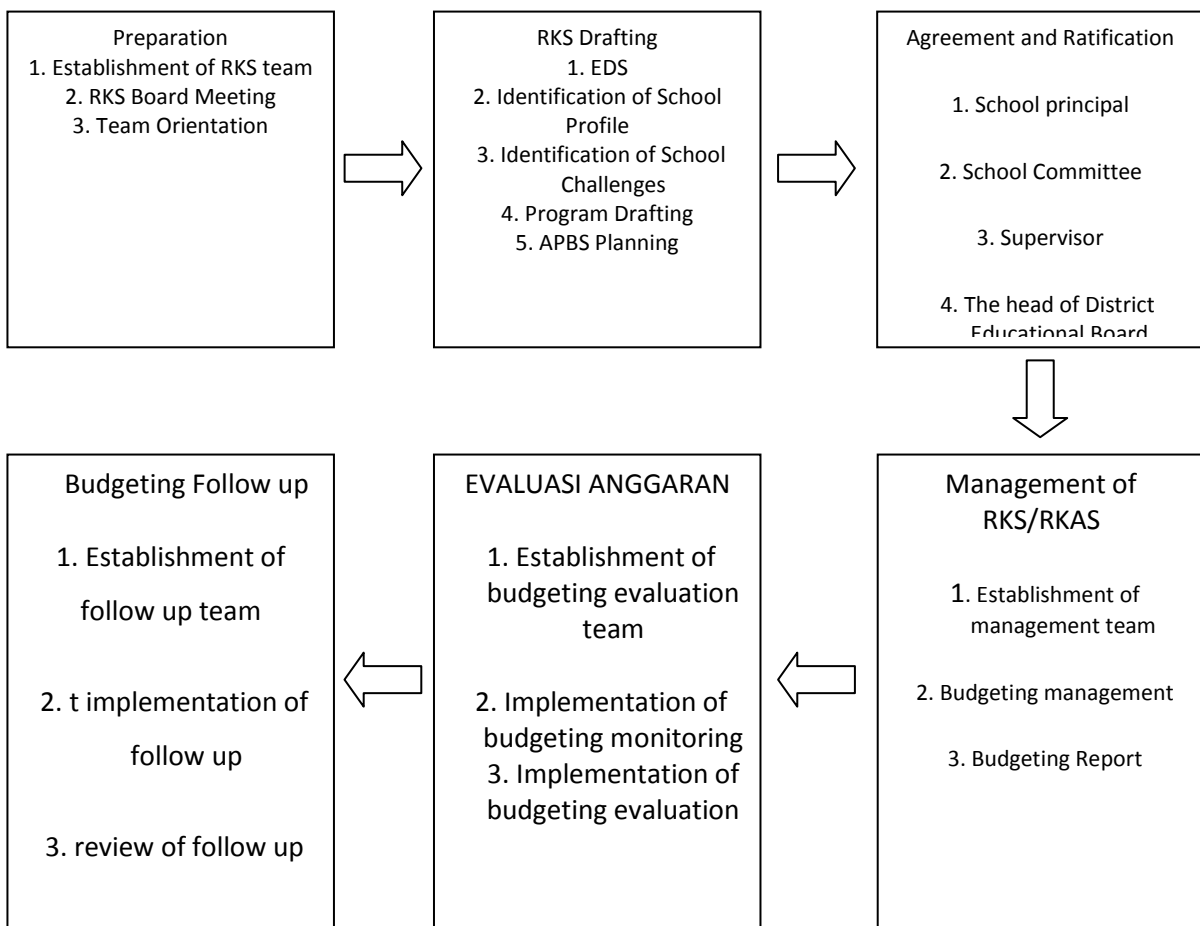
In the preparation of school development plans, out of five teams that should have existed, there is only one team that all vocational schools have. A school development team must be established as they are the one who will plan the school development in the next five years.

School Development Team consists of school principals, school vice principals, head of school units, head of administration, representatives of teachers and students. The tasks of the development team are to do a SWOT analysis and to analyze and define the strengths, weaknesses, opportunities and

challenges and to establish the targeted condition. The output of development team is in form of RKS that has undergone the trial and review process conducted by all the elements such as school principals, school committees, teachers and employees.

3.1. School Development Planning

Willingness and abilities from all working units in every SMK are needed in creating proper, effective, and efficient programs or activities. The ones who are involved in such programs must be officially recognized by school principal through principal decree where it also explains their job description. The decree is important to improve the trust, respect, and responsibility among the team members. The working unit will not only be responsible in drafting the activity or program, but they will also be in charge with the monitoring and evaluation process as well. The school principal acts as the person in charge for the overall event and is responsible to do the coordination. The process of budgeting model development is expected to follow the below chart



CONCLUSION

Vocational High School is an institution that prepares its students to master the competencies that are useful based on their skill. In order to achieve that, the budgets for learning activities and infrastructure are needed. The budget must be properly managed from its planning, implementation, evaluation, monitoring, and follow-up. The result of the study shows that educational managers in schools: (1) do not yet have formal procedure of budgeting process, (2) do not yet have guidelines for budgeting, (3) do not yet involve personnel / units in schools, (4) do not yet perform monitoring and evaluation well, and (5) do not yet have any proper follow-up toward the evaluation results. Therefore, the needs to look for a better and more efficient budgeting

development models based on the technical guidance for budgeting process is inevitable.

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