



Involvement of School Committee in Budgeting Control: A Case Study at Primary School Bani Hasyim Malang Indonesia

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Abstrak

Penelitian ini bertujuan untuk menjelaskan tentang bagaimana keterlibatan komite sekolah dalam pengawasan anggaran sekolah. Di dalam sekolah swasta, sebagian keuangan sekolah itu berasal dari orang tua. Orang tua adalah partner penting bagi guru untuk kolaborasi dalam pelaksanaan program sekolah. Sistem pendidikan mewajibkan sekolah untuk melaporkan keuangannya kepada pemerintah atas persetujuan dari komite sekolah. Ruang lingkup penelitian ini menjelaskan tentang memahami tugas dari komite sekolah dan sejauh mana keterlibatan komite sekolah dalam pengawasan terhadap keuangan sekolah. Penelitian ini menggunakan studi lapangan dengan pendekatan kualitatif deskriptif. Data dikumpulkan melalui wawancara kepada guru-guru, kepala sekolah dan komite sekolah. Hasil penelitian ini menunjukkan keterlibatannya komite sekolah pada sekolah Bani Hasyim Malang, Indonesia. Keterlibatan orang tua tidak hanya sebatas datang kesekolah semata, tetapi ikut berpendapat, memberikan masukan dan saran untuk keberlangsungan sekolah dalam kegiatan penganggaran sekolah dan kegiatan sekolah. Komite sekolah sangat aktif dalam mendiskusikan tentang perencanaan dan penganggaran bersama pihak sekolah secara periodik, tiga bulan sekali dan setahun sekali. Di samping itu, komite sekolah juga ikut terlibat dalam pengawasan dan mengevaluasi anggaran sekolah.

Kata Kunci: Komite Sekolah, Kontrol Budget, Pendidikan

Abstract

This research objective to discuss how the involvement school committee in budgeting control. In the private school some of the financial was came from parents. Parent is the primary teacher's partner to collaborate the school programs. They were join in the school committee to catch on the school budgeting. The education system obligated schools to report the school budgeting upon approval school committee. The research subject consisted of understanding the role policy of school committee and how far the school committee involve in the budgeting control. This research design was field research with a descriptive qualitative approach. The data has been collected by interviewed teachers, school principal and school committee. The result showed that school committee in Bani Hasyim primary school Malang Indonesia involved in budgeting control. The involvement of parents is not only limited to coming to school for drop out and pick up their children, but also parents share the opinions, gives feedback and suggestions for the sustainability of the school, especially in school budgeting activities and school activities. The school committee was very active in planning and budgeting discussion with the school periodically, once every three months and once a year. In addition, school committees are also involved in monitoring and evaluating school budgets.

Keywords: *School committee, Budgeting Control, Education*

INTRODUCTION

Nowadays, the education system in Indonesia, especially for primary schools, has implemented school-based management involving school committees for formulating the school policy. The education system in a school needs collaboration and support from the community. It's called the school committee (Pantiwati et al., 2016; Pohan, 2018). The success of a school not only comes from the government, board of school, principles, and teacher but also the involving community in support and improve the school.

The purpose of the school committee is to increase the responsibility and the society's role in conducting the education. Furthermore, education needs a community role to develop education. The community help for giving the finance also giving the idea and innovation to make education better. School committee is an independent organization that accommodates the role of the community to increase the quality of education and education management in pre-school, school education pathway or non-school education pathway. (Kepmendiknas, 2002).

School is an organization that cannot be work alone, should consider combination between school and society. To achieve the educational goals, the school should encourage cooperation with the school committee. The school committee consists of

parents, society, interest groups to achieve the educational purpose. Parents, business leaders, and other community stakeholders have connected with the school (Del Vavero, 2021).

The school financial is from parent and government. In Malang East Java, the government uses decentralization. It is easy for the government gives financial support to the school. Local public school authorities are often allowed to mobilize private funds through various channels such as donation, sponsorship, and fundraising activities (Sakamoto, 2020). School committee is non-profit, in another way, this group builds to control as representative from community to achieve the educational goal.

Financial management is critical to the success of both public and private organizations across the world. Budgets are primarily used by many businesses as an internal control tool for efficient and effective resource allocation. Budgets helps organization in making successful inferences and assessments by allowing them to compare actual and planned performance. According to Kamunge (2016) optimal budgets serve as a foundation for performance management and standard setting.

One of the part school committee is the parent. The parent also contributes to school communities and organizational activities, whereas the second support academic development (Ozmen et.al, 2016). Besides support, the students' academic also becomes a school committee. In the literature review, parent involvement in school governance formulated an effective education policy (Ng, 2013). Both support the school and accompany the kids are the duty of parent.

Controlling is an essential part of managing the school. If the school did not apply the control, they would have no way of knowing how well they met their goals. (Griffin, 2003). Especially in budgeting control. Control is the technology for managing the various fields of an independent educational institution's financial and economic activities (Rogulenko et al., 2016).

According to the school committee's policy from the Ministry of Education number 75/2016, the school committee's roles are an advisory agency, supporting agency, controlling agency, and Mediator. Education schools in Indonesia, most of them have school committees. And the advantages of school committee are to support, monitor and control the school. Such as the role of school committee in Bani Hasyim Malang.

This research was conducted in primary school Bani Hasyim Singosari Malang. The researcher selected the school because of the school good quality of educational services in Malang East Java Indonesia. In this school was increased the quality of education was surely Success in teaching-learning. The communication between school parents was intended. Bani Hasyim School has a school committee that has the role to support and accommodation the idea from parents to increase school quality. This study focus in involvement of school committee in budgeting control in primary school Bani Hasyim Singosari Malang East Java Indonesia.

The Roles of School Committee

The definition of school committee contained in the rule of ministry of education and culture system number 75 of 2016, school committee is an independent that is formed and responsible to increase the quality of education system. The government ask to school committee could the realization of school-based education management or the community by introducing the concept and empowerment of the School Committee in every school. (Rukanto et al., 2018) interprets the school committee's function as a supplier of consideration is evident in the supply and usage of school facilities and infrastructure.

The meaning of school committee based of dictionary is a parent group selected to support a primary school. School committee serves as an advisory body that considers the school or foundation and the best interests of the students. The school and educational foundation must seek consultation from the school committee when developing policies, programs, and other school activities, including the development of the school's vision, purpose, and goal (Pantiwati et al., 2016). The finding from Effendi et al., (2020), the school committee contribute for improving the quality of education service in senior high school SMA Negeri 3 Pulau Rimau.

According to regulation no. 75, 2016 of the Ministry of Education and Culture of the Republic of Indonesia, the role of the school committee is to consider in determination and Implementation of education policies in every educational unit, as well as to be a supporting organization in terms of financial, thought, and effort in providing education in every educational unit.

The purpose of the school committee according to Rahmat (2021) are: First, to accommodate and share the aspiration of the parent community in producing a policy and

program in education units. Second, to increase the responsibility and role of the community in conducting the education. Third, build the school in transparency, accountability, and democracy. The existence of the school committee should stand on community aspiration. Based on the regulation of the education and culture Ministry of Republic of Indonesia school committee has roles. The role of the school committee as consideration, support and control in the education management. (Buana & Rini, 2019). Abreh, (2017) mentioned in his research related school management committee how to support the school. But, not fully operational at their best, because of the authority of the leader of parent associate during planning and implementation school management committee.

Furthermore, According to Mahfud (2019) related to management of education funds based on the principles of justice, efficiency, transparency, and public accountability. In the Islamic law of economy in the budgeting concept has principles (Nur Khomisah Pohan & Hellen Tiara, 2022). The first principle is *tauhid*, means the vertical dimension that Allah has given the right guidance. This is factor of the people drives community cohesion, because everyone is considered equal in the eyes of Allah. Therefore, by this concept, no one has the right to enslave others. All Muslims can inspire to other people with positive social action of their own accord. This principle appropriate with Al Quran Surah Ali Imran (3) verse 64:

Say, O Prophet, “O People of the Book! Let us come to common terms: that we will worship none but Allah, associate none with Him, nor take one another as lords instead of Allah.” But if they turn away, then say, “Bear witness that we have submitted, to Allah alone.

The second principle is justice, its mean the balancing between the person and community. This principle requires a straight path by creating a social order avoids harmful behavior. The third principles is responsibility, means this principle need requires the absolute commitment to improve the welfare of fellow human beings. So, the planning of budgeting should responsibility. And the fourth principle is accountability.

Budgeting Control

Beside the Islamic law of economy, the meaning of control is the regulation of organizational activities so that some targeted element of performance remains within acceptable limits. (Griffin, 2003). Without this regulation, organization have no

indication of how well they perform in relation to their goals. The four function of control are: adapting to environmental change, limiting the accumulation of error, coping with organizational complexity, and minimizing costs.

Rogulenko et al., (2016) postulated that the goal of organizational control is to create an efficient system for making, implementing, controlling, and analyzing managerial decisions, and the advantages of control are:

- a. Inspire people to improve the institutions efficient.

In the organization the leader or member inspire each other's. Based on Stavros Kalogiannidis (2019) The majority of scholars describe motivation as something that influences a person's ability to carry out a particular action most convincingly or effectively. Inspire people task of transformational leadership, it's means in their daily interactions with staff or subordinates, the transformational leaders demonstrate idealized influence, inspirational motivation, individualized consideration, and intellectual stimulation (Anderson, 2017).

- b. Implementation of system planning, controlling, and analysis activity.

Implementation is part of important in the management. Besides planning, controlling, and analyzing managerial the advantages of control is the implementation.

- c. Establishing up an efficient accounting system for operations and results.

Accounting gives you a thorough understanding of your company's financial performance. Comparing current results to those of the previous year and budgeted results can be useful for helping to make decisions.

- d. Automating and management system of the institution.

The organization have an automatic and management system will help the control efficient and easier than manual. So, organizational control have kind of management system for sustainable the organization in the future.

A budget is a plan expressed in numerical terms. Organizations establish budgets for work group, departments, divisions, and the whole organization. The usual period for a budget is one year, although breakdown of budgets by the quarter or month are also common. Budget are generally expressed in financial terms, but they may occasionally be expressed in units of output, time, or other quantifiable factors (Griffin, 2003).

Budgetary control is a system whereby the budgets are used as a means of planning and controlling costs. Budgeting lays down as to what is to be attained and how it is to be attained while control ensures that the objectives are realized and actual results do not deviate from the planned course more than necessary (Akeem, 2017).

The meaning of budgetary control is the process by which budgets are prepared for the future period and are compared with the actual performance for finding out variances, if any. The comparison of budgeted figures with actual figures will help the management to find out variances and take corrective actions without any delay.

In budgetary control has three different kinds of budget; financial, operating and nonmonetary. A financial budget indicates where the organization expects to get its cash for the coming time period and how it plans to use it. Operating budget is concerned with planned operation within the organization. And nonmonetary budget is simply a budget expressed in nonfinancial terms, such as units of output, hour of direct labor, machine hours, or square-foot-allocation (Griffin, 2003).

METHODOLOGY

This researcher used field research. This field research is qualitative in research whose results produce descriptive data in written or oral words from each people and actors observed (Lexy-Moleong, 2000). This study uses qualitative methods proposed by Bogdan and Taylor (1975), a research method that produces descriptive data in the form of written and oral words from people and observable behaviour. The data collection technique in this study used a qualitative method of capturing data from Bani Hasyim primary school Singosari Malang.

The researcher, during collecting data, used three data collection techniques: interview, documentation and observation. The key informants in this study are the principal of the school, leader of the school committee, teacher and parent Bani Hasyim Singosari Malang.

The data in this research was analyzed using descriptive qualitative analysis, which involves describing and interpreting data from each component indicator based on interviews, document reviews, and field observations. The researcher used the online interview by Whatsapp application. The techniques that I used and retrieved data correctly can help the better result.

RESULT AND DISCUSSION

The result of this study is that Bani Hasyim Malang's primary school was invited the parents in budgeting schools planning at the beginning of the year. According to interviews with the school principal, Qurata A'yun delivered the school inviting school committee at the beginning of the school year. They discuss with discuss related with the school plan, financial and school programs. Bani Hasyim schools were given a chance to the school committee for joining the school budgeting meeting before the class begin.

The principal of the school explained involving the school committee in the planning and controlling for financial budgeting. This is proven in the beginning of school academic the school invite the school committee. They are discussing with the school related to the school budgeting plan for one year. It's called RAPBS (School Budgeting Plan). In this forum, school committee of Bani Hasyim Malang give the opinions to the schools about budgeting.

In Bani Hasyim there is a long-term plan for five years. It is called RKJM (Long Term Plan). The principal makes it clear into a year budgeting plan, called RKAS (school budgeting activity plan) in the strategic plan. In this plan include eight standards of education (1. contents standard; 2) process standard; 3) Graduate Competency Standards; 4) Educational and education staff; 5) Standard of facilities and infrastructure; 6) Management standards; 7) Financial standard; 8) Educational Assessment Standard.)

According to an interview with the principal school of Bani Hasyim Malang Qurrota Ayun, the financials standard has RKAS (School activity budgeting plan) during a year. In this document, will understand who the person in charge of the program is? When will the activity be done? How much the budget for each activity?. If the document agrees between the school and the school committee, the school committee will sign the document. This was justified by the leader of school committee Saiful Muslimin, S.Pd.I, he acknowledges the school committee involved in the budgeting plan and control.

After finishing the first meeting at the beginning of the academic year, the school requires control to ensure the budgeting plan. The controller comes from school supervision, school committee, and the government. Bani Hasyim primary school was conducted to evaluate the school budgeting every three months, in the end of the semester, and at the end of the academic year with the school committee.

The principal said this is how the school does the accountability and responsibility with the school finances. This is suitable with the participatory budget. Participatory budgeting is a concept that is centered around the community, the superintendent's leadership style, and the intended goals. Participatory budgeting is a method of including the public in goal-setting, problem-solving, and resource allocation in the pursuit of continuous improvement. Deeper democracy, openness, accountability, fairer spending, better informed choices, and community development are all possible with participatory budgeting. While there are various advantages to participatory budgeting, the structure is dependent on the leadership style of the district superintendents, who set the tone for the process, as well as the public's willingness to participate. The Agency Theory and Situational Leadership Theory will be used to provide a framework for the research in this part. (Larson, 2018).

Involving the school committee was justified by Lala Widuri, S.Pd one of the teacher in Bani Hasyim, who stated the meeting between school committee and the school to discussing the school budget. The school committee had a meeting to discuss the school budget, they are also give opinion and suggestion related with the programs and school budget. This is kind the school committee control the school budget. According Connor & Cavendish, (2018) the goal of parental involvement is for parents to recognize that they should not be passive recipients of decisions made by principal, administration and teacher, but rather active advocates for self-control, self-efficacy, and self-determination.

Raichatul Isnaini, S.Pd, one of school parent, knows that the school committee invited by school to discuss and evaluate the school budgeting. Based on (Clase et al., 2007) states the involvement of parents, regardless of their educational background or economic status, is essential for the success of education and teaching at the school.

Bani Hasyim Primary School conducted good cooperation between school committee and school. Few of committee members are active. This finding prove that Bani Hasyim school good financial management. Based on Najihah & Muhammad (2021) the school had been setting (*at-tadbir*) it is definition means setting in financial magement in this study. The success financial also come from the responsibility, the school had responsibility to inform the school committee the financial management from planning, organizing, action and controlling. Regarding Nur Khomisah Pohan & Hellen Tiara (2022) the responsibility principle mention in Qur'an surah Al Isra' (17) verse 36 and al

Ahzab (33) verse 15: *“Do not follow what you have no ‘sure’ knowledge of. Indeed, all will be called to account for ‘their’ hearing, sight, and intellect.”*

Moreover, the good financial management is accountability. Bani Hasyim Malang was showed how the school had share and invite the school committee do discuss, share, and make agreement related with school budgeting and budgeting control. The truth of financial information and audit using accountability is kind the accountability activity. in the Islamic concept based on Quran surah Asy Syuara (26) verse 181-184: *““Give full measure, and cause no loss ‘to others’, Weigh with an even balance. and do not defraud people of their property. Nor go about spreading corruption in the land. And fear the One Who created you and ‘all’ earlier peoples.”*

According to the budgeting participation theory, budgeting in a particular organization requires the involvement of members in order to organize the budget in order to meet organizational objectives. Financial success is one of the most significant objectives of educational organizations. This demonstrates the importance of openness in determining the financial success of a school (Fauzan et al., 2019). Bani Hasyim primary school not only involving school committee in supporting program but also in budgeting control.

CONCLUSION

This study show involvement of the school committee in budgeting control in Bani Hasyim primary school. Parent, community and teacher collaborate each other to make better school quality. Supervision from parents is a form of accountability in managing schools. Schools not belong to individuals or groups but schools are owned by the community. It is essential to involve the school committee in planning and budgeting control. So, with this accountability system, convincing to the financial system community owned by the school.

The role of school committee Bani Hasyim Primary school is not only supporting agency the school but also budgeting control by joining discussin in the beginning academic year, three months, in the end of semester, and in the end of academic year. The researcher suggests to the school, that the finances policy is more transparant and accountably if published on the school website or stick school wall information.

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