

## Correlation of Planning with Budgeting Systems in Education

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### Abstract

This article was prepared with the aim of explaining the correlation between planning and budgeting systems in education. This writing uses qualitative methods. The results of this research conclude that planning and budgeting systems are closely related. With good budget planning, it can certainly lead to mutually desired educational goals.

**Keywords:** Planning, Education Budgeting

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## INTRODUCTION

Planning, as one of the organic functions in management, is an integral part of other organic functions in management. In its work process, planning receives input from other organic management functions, for example from the organizing organic function it receives input in the form of organizational goals, from the monitoring organic function it receives feedback input in the form of a report on the results of implementing a plan. Apart from input from other organic management functions, planning activities also require instrumental input consisting of: energy teaching programs, methods, instruments, organization and planning costs

Education plays an important role in developing quality and competitive human resources. Therefore, government spending on education is a strategic investment in increasing the productivity and quality of society (Kristiawan et al., 2020). However, to achieve better educational goals, effective integrated cost management is needed. (Muhaimin, 2019).

The aim of education is essentially the embodiment of various aspects of a nation's life in the areas of religion, ideology, politics, economics, social culture, law, science and technology, as well as security and defense. The form and formulation or information of educational objectives is different for each nation. These differences are adjusted to the value system contained in aspects of a nation's life in a certain period of time.

One component of instrumental (instrumental) input which is very important in the implementation of education (in schools) is education costs. Education costs have a very important role in achieving educational goals, both quantitative and qualitative.

Cost is very important for education. Almost no educational effort can ignore the importance of cost. As a result, education at school cannot take place without costs. In this definition, costs (costs) include all types of costs

related to the provision of education, both in the form of money and goods and energy (which can be purchased with money). (Dedi Supriadi, 2019).

In addition, the education expenditure budget is also known as the "education budget", which consists of two parts: income, income, or receipts from one party and expenditures or costs from the other party. Routine costs for educational institutions or units are included in the activity list (DIK) in the Indonesian budget system, while development costs are included in the DIP (project list). Apart from that, there is also DIKS (supplement activity checklist), which is a budget allocation whose funding source comes from the community. (Ermawati, 2020).

At the provincial and district/city levels, the budget for the education sector mostly comes from funds derived from the central government plus local original income (PAD) as outlined in the regional income and expenditure budget plan (RAPBD).

Budget fragmentation means that for almost the same activities or for the same level of education, the budget is spread across several departments. The process involves the department's planning bureau, Bappenas, and the finance department. (S. Saihu, 2019b).

Even though there are various differences in the content and formulation of educational goals for each nation in a certain period of time, there are at least three similarities in each educational goal, namely increasing knowledge, skills and improving or even changing students' attitudes.

## **RESEARCH METHOD**

The research method used is qualitative research with the type of library research, a method of collecting data by understanding and studying theories from various literature related to the research. (Nurhasanah et al., 2022) data collection by searching for sources and constructing them from various sources such as books, journals and existing research.

Furthermore, the results of qualitative research were carried out with a research design where the findings were not obtained through statistical procedures or in the form of calculations, but rather aimed at revealing phenomena holistically-contextually by collecting data from natural settings and using researchers as key instruments. (Hardani, 2020).

## **RESULTS AND DISCUSSION**

### **A. Understanding Educational Planning**

#### **1. Definition of Planning**

Planning according to Bintoro Tjokroaminoto is the process of systematically preparing activities that will be carried out to achieve certain goals. Planning according to Prajudi Atmosudirdjo is the calculation and determination of something that will be carried out in order to achieve certain goals, who will do it, when, where, and how to do it. (Endang Sunarya, 2020). According to Siagian, planning is the entire process of thinking and determining carefully regarding things that will be done in the future in order to achieve predetermined goals.

#### **2. Definition of Education**

Education comes from the word "educate", then this word gets the prefix "me" so it becomes "educate" which means to nurture and provide training. In maintaining and providing training, there is a need for teaching, demands and leadership regarding morals and intelligence. (Departemen Pendidikan Nasional, 2019).

According to Greek: education comes from the word "pedagogy", namely the word "paid" means "child" while "agogos" means to guide, so that "pedagogy" can be interpreted as "the science and art of teaching children". According to Law No. 20 of 2003 concerning the National Education system, education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, intelligent personality, noble character and skills. that is needed by himself, society, nation and state.

According to Wikipedia, education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble morals, and the skills needed by themselves and society.

### 3. Definition of Educational Planning

Yusuf Enoch: Educational planning is a process that prepares a set of alternative decisions for future activities that are directed towards achieving goals with optimal effort and taking into account existing realities in the economic, socio-cultural and overall fields of a country. (Ilaar. H., 2019).

Beeby, C.E.: Educational planning is an effort to look into the future in terms of determining priority policies and educational costs that take into account the reality of existing activities in the future.

Guruge (1972): Educational Planning is a process prepare for future activities in the field of educational development. Albert Waterson (1975): Educational planning is an educational investment that can be carried out by other development activities based on economic considerations and social costs and benefits.

Coombs (1982): Educational planning is a rational application systematic analysis of the process of educational development with the aim of making education more effective and efficient and in accordance with the needs and goals of students and society. Y. Dror (1975): Educational planning is a process of preparing a set of decisions for future activities directed at achieving goals in optimal ways for the overall economic and social development of a country.

Thus, the definition of educational planning, if concluded from several opinions, is a process of formulating policies and instruments as well as techniques for determining priorities, it is also an integral part of a country's national development and a link between the expectations of parents, society, students and the state in an effort to achieve goals and functions. Education

### **B. Understanding Educational Institution Budget Planning.**

In the basic book on educational management, according to Koonts, budgeting is a fundamental planning step. A budget can be interpreted as an

operational plan for an activity or project that contains details of cost expenditure for a certain period. (Nanang Fattah, 2020).

Finance and financing are one of the resources that directly support the effectiveness and efficiency of education management. This is even more pronounced in the implementation of school-based management. Which requires the school's ability to plan, implement and evaluate and be accountable for data management in a transparent manner to the community and government.

In the implementation of education, finance and financing are very determining potential and are an inseparable part in the study of educational planning. (S. Saihu, 2019b) The financial and financing components in an educational institution are production components that determine the implementation of activities in the implementation process of an educational institution, meaning that every program that will be implemented definitely needs and requires an institutional budget, namely financial costs. So the institutional budget, namely the financial and financing components, needs to be managed as well as possible. So that existing institutional budgets can be utilized optimally to support educational attainment. (Saihu, M. M., & Aziz, 2020).

Financial sources and financing in an educational institution can be grouped into three sources, namely:

1. Government, both central government and regional government, both general
2. and specific and intended for educational institutions.
3. Parents or students.
4. Society.

Costs incurred in an educational institution's budget include routine costs, namely costs incurred from year to year, such as salaries of teachers, employees in educational institutions, operational costs, building maintenance costs, facilities, teaching tools, building construction costs, and etc.

The institution's budget in the financial component must be implemented properly and carefully, from the stages of budget preparation, use, supervision, in accordance with applicable rules and regulations, so that all budgets can be utilized effectively, efficiently and free from corruption. (E. Mulyasa, 2020).

According to Jones, in the school-based management book by E Mulyasa, he explains that the task of managing an institutional budget is divided into three phases, including financial planning, implementation and evaluation. The main components of managing a budget include:

1. Budget procedures,
2. Financial accounting procedures,
3. Spending,
4. Investment procedures,
5. Examination procedures, (E. Mulyasa, 2020).

An important issue in budgeting is how to use resources efficiently. That is why budgeting requires a gradual process. The steps that need to be carried out are as follows:

1. Identify activities that will be implemented in the budget period.
2. Identify sources expressed in money, machines and materials.

3. Resources are expressed in terms of money, because the budget is basically a financial statement.
4. Formulate a budget according to the agreed format.
5. Efforts to obtain approval from the authorities (decision making) at this stage are made by compromise through meetings to consider objectively and subjectively.

In designing a budget there are forms:

1. Budgeting item by item.

This form of budgeting makes it easier to control expenses, but does not help with decision making.

2. Program budget

This form emphasizes concrete targets expressed in functional statements. Therefore, program-based budgeting requires target selection and resource allocation based on systematic analysis. (Priansa, 2019)

Planning aims to bridge the gap between what exists now and what is desired in the future. This difference between current and future conditions provides material for planning in setting goals to be achieved in the field of education. That is why educational planning is a complex activity in accordance with the complexity of educational problems. (Saihu, 2019).

Likewise, budgeting is needed as a formulation of plans in terms of money, functions to utilize resources efficiently, can be used as a monitoring and assessment tool until some level of effectiveness and efficiency of activities is achieved. (Aziz, A., & Saihu, 2019).

### **C. Matters related to budget planning for educational institutions**

#### **1. Budget preparation**

In relation to the budget preparation process, in the book *Education Management*, Lipham reveals 4 main activity phases as follows:

- a. Planning a budget.
- b. Prepare a budget.
- c. Manage budget implementation.
- d. Assess budget implementation.

#### **2. School budget process**

There are three types of approaches to preparing budgets that are commonly used in schools.

- a. Comparative approach
  - 1) Compare reports or records of receipts and expenditures between one budget year and the next budget year.
  - 2) In this budget decision, spending is based on additional increases from one thing over time to another.
- b. The planning programming budgeting evaluating system approach
  - 1) Describe the objectives of the programs into specific facilities.
  - 2) Describe the value of each alternative.
  - 3) Describe the costs of implementing and evaluating each program.
- c. Function approach
  - 1) The budget process starts from the school's goals.

2) Included in this approach are the elements contained in the comparative approach and PPBES. (Fatah Syukur, 2020).

Budgeting is an activity or process of preparing a budget (budget). A budget is an operational plan expressed quantitatively in the form of units of money which is used as a guideline in carrying out institutional activities within a certain period of time. Therefore, the budget describes the activities that will be carried out by an institution. (Ronaldo et al., 2020).

Preparing a budget is a positive step to realize the plans that have been prepared. This activity involves the leadership of each organizational unit. Basically, budget preparation is a negotiation or negotiation/agreement between the top leadership and the lower leadership in determining the amount of budget allocation. The final result of a negotiation is a statement of expected expenditure and income from each data source. (Nanang Fattah, 2019).

### **3. Budget characteristics**

The budget basically consists of two sides, namely the revenue side and the expenditure side. The revenue or cost acquisition side is determined by the amount of funds received by the institution from each funding source. Usually in discussing education financing, the sources of costs are differentiated between groups, government, community, parents and other sources. The expenditure side consists of all fee revenues, some of which are used to finance administrative activities, administration, educational facilities and infrastructure, etc. (Nanang Fattah, 2019).

### **4. Budget function**

Apart from being a tool for planning and control, the budget is also a tool for management in directing an institution to place the organization in a strong and weak position. Therefore, the budget can also function as a measure of the success of an organization in achieving its stated targets. Apart from that, the budget can also be used as a tool to influence and motivate leaders or managers and employees to act efficiently in achieving institutional goals. (Saihu, M. M., & Aziz, 2020).

- a. The budget also functions as a planning tool, which, among other things, is used to:
  - 1) Formulate policy goals and objectives in accordance with the established vision and mission.
  - 2) Planning various programs and activities to achieve organizational goals and planning alternative sources of financing.
  - 3) Allocate budget resources to various programs and activities that have been prepared.
  - 4) Determine performance indicators and level of strategy achievement.
- b. The budget functions as a control tool, which is used, among others:
  - 1) Controlling expenditure efficiency
  - 2) Limiting the power and authority of educational institutions
  - 3) Prevent overspending and wrong targets in allocating budgets in an educational institution.

- 4) Monitor the financial condition and operational implementation of educational institution programs. (S. Saihu, 2019a).
- c. The budget as a fiscal policy tool is used to stabilize institutional budgets and encourage progress in the activities of educational institutions.
- d. Budget as a coordination tool between work units in preparing the budget.
- e. Budgets can be used as a performance evaluation tool.
- f. Budgets can be used as a tool to motivate educational management to work economically, effectively and efficiently.
- g. The budget can also be a tool for creating public space, meaning that all networks in terms of education can provide benefits to all areas of education. (Udin, Syaifudin. Sa'ud. Abin, 2019).

### **5. Budget principles**

The budget principles are as follows:

- a. There is a clear division of authority and responsibility in the management system and organization.
- b. The existence of an adequate accounting system in implementing the budget.
- c. There is research and analysis to assess organizational performance.
- d. There is support from implementers from the top level to the lowest level.

An important issue in preparing a budget is how to utilize funds efficiently, allocate them appropriately, according to the priority scale. (Ermawati, 2020).

### **6. Budget supervision**

The basic concept of budget monitoring aims to measure, compare, assess cost allocation and the level of use. In other words, budget monitoring is expected to be able to determine the level of effectiveness and efficiency of the use of available funding sources. Supervision principles:

- a. A functional monitoring system that starts from planning which concerns aspects of assessment, economy, efficiency and effectiveness which covers all program activities in every area of the organization.
- b. The results of supervision findings must be followed up with coordination between supervisory officers and law enforcement officers and related agencies to help align perceptions and find joint solutions to the problems faced.
- c. Supervision activities should be more directed at strategic areas and pay attention to management aspects.
- d. Supervision activities should have an impact on selecting problems conceptually and comprehensively.
- e. Supervision activities are carried out by people who have good technical competence, attitude, dedication and personal integrity.
- f. Accurate, meaning that information about supervised performance has very high data/information accuracy.
- g. Timely, meaning that the words produced can be used at the right time to make improvements.
- h. Objective and comprehensive.
- i. Does not result in waste

- j. Monitoring actions and activities aim to confirm the plans or decisions that have been made.
- k. Supervision activities must be able to correct and assess the implementation of work in accordance with the original plan. (Dedi Supriadi, 2019).

#### **7. School income and expenditure budget plan (RAPBS).**

The RAPBS needs to pay attention to the following budget principles.

- a. The principle of accuracy
- b. Detailed principles
- c. Overall principle
- d. Principle of openness
- e. Periodic principle
- f. The principle of improvement

Problems related to the preparation of RAPBS:

One of the implications of implementing School-Based Management as mandated in education system legislation is that school leaders (especially school principals) are required to assume greater responsibility in the RAPBS development process. Therefore, leaders are advised to be aware of the various problems they have to face to carry out this great responsibility. The following describes several problems that often arise in the RAPBS preparation process. (M. Saihu, 2019).

- a. The proposed budget is based on available money and is not supported by adequate knowledge.
- b. Insufficient explanation of the importance of the proposed budget for improving student learning.
- c. Decreasing education budget from year to year.
- d. Lack of ability to evaluate budget proposals.
- e. Demand to purchase certain branded goods or threat of budget centralization.
- f. Lack of guidance, communication and consultation with related parties.

Strategy for preparing RAPBS (School Revenue and Expenditure Budget Plan):

- a. A decision pattern that is integrity, coherent, and unifies between each component.
- b. Determine and develop institutional goals expressed in short-term, long-term, medium-term targets, programs and priorities for the allocation of educational resources.
- c. Choose what types of abilities, skills and knowledge may be needed by society in the future.
- d. Respond quickly to all opportunities and threats, weaknesses and strengths that exist on the part of educational institutions.
- e. Building commitment from all parties, students, parents, community, government, Department of Education and Culture units and even internal schools (school principals and students) to work together to improve school quality.
- f. Determine the level of contribution of each educational input that contains costs to the quality of education or student learning achievement (internal



efficiency) and the figure of public demand for school graduates (external efficiency). (Nanang Fattah, 2019).

## **DISCUSSION**

Our national education is faced with problems, including improving quality, equalizing opportunities, limited available budget and not yet meeting professional resources from the community in accordance with the principle of education as a shared responsibility between the government, community and parents.

In improving the quality of Indonesian people, the government is not a system that is independent of the private sector and society. The relationship between government, society and the private sector is an inseparable relationship in its role to improve equality and quality of education.

If we place the position of education in making the nation's life more intelligent in the context of civil society, large investment courage is needed to strengthen the national education system. Apart from that, there is also a need for very serious efforts to strengthen education as the main way of power with not only a constitutional role. However, it is an answer to the real challenges of society's development in terms of internal conditions becoming global regulations.

A budget is not only budgeted, but previously there was a plan so that all existing budgets are in accordance with what is on the agenda, but not all budget planning is 100%. So, to cover this shortfall there must be an unexpected budget plan. In this case, there must be income that can be used as a way out if the initial budget exceeds the existing target.

## **CONCLUSION**

### **A. Understanding Educational Planning**

Educational planning is a process of formulating policies and instruments as well as a technique for determining priorities. It is also an integral part of a country's national development and a link between the expectations of parents, society, students and the state in an effort to achieve the goals and functions of education. what is used as a reference is the aim and function of education. Therefore, the goals and functions of education are a very important and strategic substance of educational planning. Remembering the aims and functions of education is very important and strategic in preparing an educational plan.

### **B. Budget planning for educational institutions**

Educational institution budget planning is an operational plan for an activity or project that contains details of expenditure for a certain period so that existing institutions can be utilized optimally to support the achievement of education.

### **C. Matters related to educational institution budget planning, namely:**

1. Budget preparation
  - a. Planning a budget.
  - b. Prepare a budget.
  - c. Manage budget implementation.
  - d. Assess budget implementation

2. School budget process
  - a. Comparative approach
  - b. The planning programming budgeting evaluating system approach
  - c. Function approach
  - d. Included in this approach are elements contained in the comparative approach and PPBES.
3. Budget characteristics

The budget basically consists of two sides, namely the revenue side and the expenditure side.
4. Budget function

As a tool for planning and control, it is also a tool for management in directing an institution to place the organization in a strong and weak position.
5. Budget principles

The principle of budgeting is how to utilize funds efficiently, allocate them appropriately, according to the priority scale.
6. Budget supervision

Budget monitoring aims to measure, compare, assess cost allocation and the level of use.
7. School income and expenditure budget plan (RAPBS).

The RAPBS needs to pay attention to the following budget principles.

  - a. The principle of accuracy
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  - c. c. Overall principle
  - d. d. Principle of openness
  - e. e. Periodic principle
  - f. f. The principle of improvement

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