

EDUCATION BUDGET PLANNING STRATEGY IN REALIZING THE EFFECTIVENESS OF ELEMENTARY SCHOOL FINANCING IN KARAWANG REGENCY

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Abstract

Educational budget planning has a strategic role in supporting the effectiveness and efficiency of financing in elementary schools. This study aims to examine the strategy of educational budget planning in improving the quality of financial management in five public elementary schools in Karawang Regency. The approach used is descriptive qualitative. Data collection techniques include in-depth interviews, participatory observation, and documentation studies. The results of the study indicate that budget preparation is carried out in a participatory manner, based on needs, and in line with the vision, mission, and School Work Plan (RKS). The principles of transparency, accountability, efficiency, and effectiveness are the main foundations in the budgeting process. Despite challenges such as late disbursement of funds and budget constraints, schools develop adaptive strategies through periodic evaluations, use of bridging funds, external collaboration, and utilization of information technology. These findings emphasize the importance of systematic and inclusive budget planning in realizing financial governance that supports the quality of elementary education.

Keywords: *Budget Planning, Financial Management, Funding Effectiveness, Elementary School.*

INTRODUCTION

Educational budget planning is a crucial aspect in effective and efficient school financial management, especially at the Elementary School (SD) level. As a basic educational institution, SD has a strategic role in forming the foundation of literacy, numeracy, and character of students. To support the success of the learning process, budget support is needed that is planned properly and structured. According to Mulyasa in (Lahiya, 2025), educational budget planning must be in line with learning objectives and the real needs of the school to optimize the use of resources. According to (Kusmawan, 2025) explains that budgeting is an activity or process of preparing a budget. Basically, budgeting is a negotiation or negotiation between top management and lower management in determining the amount of cost allocation for a budget.

The effectiveness of school financing is closely related to the quality of budget planning. Without good planning, the use of School Operational Assistance (BOS) funds or other sources of funds is prone to being inappropriately targeted and has the potential to cause inefficiency in spending. This is in line with Sugiyono's statement quoted (Arifudin, 2025) that a mature planning strategy is the main key to achieving efficiency and effectiveness in educational financial management. Schools that can prepare budgets in a participatory and needs-based manner tend to have better financial performance.

However, in practice, many elementary schools in Indonesia still face obstacles in preparing and implementing effective budget planning strategies. Common problems that occur include lack of budget management competence, minimal training in financial management, and weak budget monitoring and evaluation. Therefore, a good education budget planning strategy not only includes preparing budget documents, but also involves the process of identifying needs, setting priorities, and evaluating the use of funds on an ongoing basis (Permendikbud Number 8 of 2020).

According to (Judijanto, 2025) that the budget generally consists of two, namely revenue and expenditure. Revenue is determined by the amount of funds received by educational institutions from various sources. While

expenditure is determined from the allocation of the amount of education costs for each component that must be financed. According to (Arifudin, 2024) explains that budgeting is one of the stages of the educational financial management planning process. The education budget has several functions, namely as a tool for planning, controlling and as a tool for management in directing an educational institution in a strong or weak position.

Akdon *et al.* quoted (Nuary, 2024) explained that the importance of planning an education budget cannot be ignored. Without good budget planning, the risk of waste and inefficient use of funds can threaten the quality of education. Conversely, careful budget planning can lead to effective resource allocation, improved learning quality, and the provision of wider educational opportunities for the community.

This study was conducted to explore how educational budget planning strategies can support the effectiveness of financing in Elementary Schools. By analyzing best practices in budget planning, it is hoped that this study can contribute to improving the capacity of elementary school financial management to be more transparent, accountable, and efficient.

LITERATURE REVIEW

Educational Budget Planning in Elementary Schools.

Educational budget planning is the initial stage of the financial management cycle that greatly determines the effectiveness of financing. In the context of elementary schools, this process usually begins with the preparation of the School Work Plan and Budget (RKAS) which is prepared annually. According to Rahmawati & Nugroho in (Arifudin, 2022), the success of budget planning is influenced by the extent to which the principal and finance team can analyze real needs, set priorities, and actively involve related parties. In addition, planning that is responsive to changes in government policy and learning needs is also an important element in maintaining the relevance of the budget to school dynamics.

Effectiveness of Elementary School Financing.

The effectiveness of financing in the context of basic education is not only seen from the use of funds according to plan, but also from its impact on the quality of education. Yusuf and Maulida in (Rifky, 2024) stated that budget effectiveness can be assessed from indicators such as the adequacy of facilities and infrastructure, increased student learning outcomes, and teacher and parent satisfaction with educational services.

Principles of School Based Management (SBM)

MBS is a management approach that gives schools autonomy in decision-making, including in budget planning and use. According to Prasetyo & Lestari quoted (Ramli, 2024), MBS encourages schools to become learning organizations that can manage resources independently and accountability. In practice, the principles of participation, transparency, and accountability are the main foundations that support the budget planning and implementation process.

Transparency, Participation, and Accountability in Budget Planning

Three main principles-transparency, participation, and accountability-play an important role in creating an effective budget system. Dewi & Hartono in (Djafri, 2024) emphasized that the participation of school committees and parents in preparing the RKAS can increase public trust in schools. Transparency in the form of publication of financial reports and budget information boards is an effective instrument of social control.

Challenges of Planning and Budget Effectiveness in Elementary Schools

Although budget planning strategies have developed, a few challenges remain faced by elementary schools, including limited managerial capacity of school principals, low financial literacy among teachers, and inconsistency in the implementation of budget policies. Research by Hakim *et al* quoted (A. Arifin, 2024) states that many schools still carry out budget planning formally without in-depth analysis of its effectiveness.

METHOD

According to Rahardjo quoted (Arifudin, 2023) that the research method is one way to obtain and seek tentative truth, not absolute truth. The result is scientific truth. Scientific truth is a truth that is open to being tested, criticized, and even revised. Therefore, there is no best method for seeking truth, but what exists is the right method for a particular purpose according to the existing phenomenon. Budiharto quoted (Paturochman, 2024) that the selection of research methods must be adjusted to the research being conducted so that the results are optimal. The

type of research used in this study is a descriptive method. According to (Rohimah, 2024) that descriptive qualitative is a study by focusing intensively on a particular object that studies it as a problem. In this study, it is used to explore in depth the Education Budget Planning Strategy in Realizing the Effectiveness of Elementary School Financing in Karawang Regency.

The approach used in this study is a qualitative approach. According to Bogdan and Taylor in (Nasril, 2025) a qualitative approach is a research procedure that produces descriptive data in the form of written or spoken words from people and observable behavior. According to (Afifah, 2024) the method is by transcribing data, then coding the notes in the field and interpreting the data to obtain conclusions. This research uses qualitative research with field research methods (field research). According to (Supriani, 2025) this approach is adjusted to the main objective of the research, namely, to describe and analyze the Education Budget Planning Strategy in Realizing the Effectiveness of Elementary School Financing in Karawang Regency. So that with this method it will be able to explain the problems of the research (Rismawati, 2024).

Bungin quoted (Iskandar, 2025) explains that qualitative descriptive research aims to describe situations, conditions, or social phenomena that exist in society and then used as research objects and tries to draw reality to the surface as a model or description of certain conditions or situations. This research aims to provide. Determining the right data collection technique greatly determines the scientific truth of a study. The data collection techniques used in this study are Observation, Interview and Documentation.

Technique can be seen as a means of doing technical work carefully using the mind to achieve goals. Although the study is an effort within the scope of science, it is carried out to collect data realistically and systematically to realize the truth. Research methodology is a means of finding a cure for any problem. In this case, the author collects information about the analysis of the Education Budget Planning Strategy in Realizing the Effectiveness of Elementary School Financing in Karawang Regency, articles, journals, theses, theses, ebooks, and others (Zaelani, 2025).

Because it requires library materials for its data sources, this study utilizes library research. Researchers need books, scientific articles, and other literature related to the topics and problems they are exploring, both printed and online (As-Shidqi, 2025). Finding information from data sources requires the use of data collection techniques. Amir Hamzah in (Farid, 2025) claims that data collection is an effort to collect information related to the subject matter being studied. The author uses a library research method to collect data. Specifically, the author starts with the library to collect information from books, dictionaries, journals, encyclopedias, papers, periodicals, and other sources that share the views of the Education Budget Planning Strategy in Realizing the Effectiveness of Elementary School Financing in Karawang Regency.

Amir Hamzah further said that data collection means various efforts to collect facts related to the topic or discussion that is being or will be explored (Noviana, 2020). These details can be found in scientific literature, research, and scientific writings, dissertations, theses, and other written sources. According to (Kartika, 2022) that data collection can be done in various circumstances, using different sources, and using different techniques.

Observation is part of the direct research process on the phenomena to be studied (Ulimaz, 2024). With this method, researchers can see and directly feel the atmosphere and conditions of the research subjects (Ningsih, 2024). The things observed in this study are about the Education Budget Planning Strategy in Realizing the Effectiveness of Elementary School Financing in Karawang Regency. The interview technique in this study is a structured interview, namely an interview conducted using various established standard guidelines, questions are arranged according to information needs and each question is needed to reveal each empirical data (B. Arifin, 2024).

Documentation is one of the data collection techniques through existing documents or written records (Tanjung, 2019). Documentation comes from the word document, which means written objects. In implementing the documentation method, researchers investigate written objects, such as books, magazines, meeting minutes, and diaries. According to Moleong in (Mardizal, 2023) that the documentation method is a way of collecting information or data through examining archives and documents. Furthermore, according to (Fitria, 2023) that the documentation strategy is also a data collection technique submitted to the research subject. The data collection method using this documentation method is carried out to obtain data on the condition of the institution (research object), namely the Education Budget Planning Strategy in Realizing the Effectiveness of Elementary School Financing in Karawang Regency. Moleong quoted (Ulfah, 2022) explained that the collected data was analyzed using an interactive analysis model consisting of data reduction, data presentation, and drawing conclusions. Meanwhile, Syarifah *et al* in (Ulfah, 2023) explained that data reduction was carried out by filtering relevant information, data presentation was carried out in the form of a systematic narrative, and conclusions were drawn based on research findings. To ensure the validity of the data, this study used source triangulation, namely comparing information from sources. According to

Moleong in (Mawati, 2023), source triangulation helps increase the validity of research results by comparing various perspectives on the phenomena being studied.

Muhadjir in (Supriani, 2020) states that data analysis is the activity of conducting, searching, and organizing records of findings systematically through observation and interviews so that the researcher focuses on the research being studied. After that, make a discovery material for others, edit, classify, and present it. Data validity techniques using triangulation techniques cover techniques and sources. Data analysis using the Miles and Huberman model in (Apiyani, 2022) consists of data collection, data reduction, data presentation, and drawing conclusions.

RESULTS AND DISCUSSION

Educational budget planning is an important component in school management because it is the basis for financial management that aims to support the achievement of the vision, mission, and goals of education. At the elementary school level, an effective budget preparation and management strategy determines the success of various educational programs, both in terms of improving the quality of learning and developing facilities and infrastructure. Based on the results of interviews with five elementary schools in Karawang Regency, various budget planning strategies carried out by these schools can be mapped to realize the effectiveness of educational financing.

Budgeting Strategy

Each school has a different approach in preparing the education budget, but there is a common thread that this process is carried out in a participatory and needs-based manner. SDN Tamansari I and SDN Margakaya I, for example, began the budget preparation process by conducting a school self-evaluation. This evaluation became the basis for identifying real needs that must be facilitated through budgeting. Meanwhile, SDN Cintelaksana I prepared the budget through joint discussions between the principal, teachers, and treasurer. This approach emphasizes the importance of collaboration and communication between parties in making financial decisions.

SDN Tunggakjati II held an early year meeting with the school committee, teachers, principal, and BOS fund management team. This shows the active involvement of all elements of the school in preparing the budget. SDN Sirnabaya I even involved representatives of parents in addition to teachers and the committee, showing an inclusive and democratic planning model. Subarna in (Sanulita, 2024) explains that financial strategies include planning strategies (activating ideas), implementation, evaluation, and monitoring. The strategy for planning financing for secondary school education begins with the formulation of the school's vision and mission, the strategy for planning and preparing the RAPBS is carried out with a simple SWOT analysis.

Parties Involved in Budget Planning

The interview results show that budget preparation in elementary schools is not only the responsibility of the principal, but also involves various related parties. At SDN Tamansari I, planning is carried out by the principal, teachers, education staff, and the school committee. At SDN Cintelaksana I and SDN Margakaya I, the involvement of the principal, treasurer, and teachers reflects a more administrative but collaborative approach. SDN Tunggakjati II and SDN Sirnabaya I show a broader involvement model by including the school committee and representatives of parents. This confirms that the more parties involved in budget planning, the greater the potential for creating a budget that is fair, transparent, and in accordance with the needs of the school.

Harjanto quoted (Sappaile, 2024) stated that planning is a process of systematically preparing activities that will be carried out to achieve certain goals. Meanwhile, in preparing school financial planning, schools have fully implemented activities related to school financial planning, so that according to Mulyasa in (Hanafiah, 2022), school financial planning includes at least two functions, namely preparing a budget and developing school costs. budget plan (RAPBS).

Principles of Budgeting

Each school applies certain principles as a basis for preparing a budget. SDN Tamansari I emphasizes the importance of preparing a budget based on the school's actual needs, including the needs of facilities and infrastructure, educational staff, and students. SDN Cintelaksana I prioritizes the principle of transparency as the main foundation, so that there is no misunderstanding or suspicion in budget implementation. SDN Tunggakjati II and SDN Margakaya I prepare budgets based on technical instructions for BOS fund management and internal school policies, which reflect compliance with regulations. Meanwhile, SDN Sirnabaya I adopt more comprehensive principles, namely transparency, accountability, efficiency, and effectiveness. These principles serve as a reference in creating a budgeting system that can improve the quality of education while being morally and administratively

accountable. This is in line with Fatah quoted (Hoerudin, 2023) who stated that a good budget has the following principles: 1) There is a clear division of authority and responsibility in the management and organizational system, 2) There is an adequate accounting system in implementing the budget, 3) There is research to assess organizational performance, and 4) There is support from implementers from the top to the bottom levels.

Alignment of Budget with RKS and School Vision and Mission

Budget preparation cannot be separated from efforts to align with the School Work Plan (RKS) and the vision and mission that have been set. At SDN Tamansari I, the RKAS is prepared to accommodate the implementation of the school's vision and mission, both in the short and long term. This school conducts a self-evaluation first before determining the account code for the budget item so that the spending is truly right on target.

SDN Cintelaksana I stated that budget planning must be mature, measurable, and efficient and in accordance with the vision, mission, and results of the education report. SDN Tunggakjati II emphasized that the preparation of the vision and mission was carried out first, then described in the work program and planning which were finally budgeted in the RKAS. SDN Sirnabaya I and SDN Margakaya I stated that the preparation process was carried out in an integrated and strategic manner by setting clear and measurable goals, prioritizing important expenditures, and preparing plans for unexpected expenses. This approach reflects a visionary and realistic planning strategy as well as being flexible. According to Nanang Fattah in (Nuryana, 2024), the forms of design in question are as follows: Budget per item (line item budget). Program budget (program budget system), Budget based on results (performance budget), Program and budget preparation system (planning programming budgeting system/PPBS or SP4).

Budget Use for Quality Improvement and Infrastructure

In general, all schools use the budget to support two main aspects: improving the quality of learning and developing infrastructure. SDN Tamansari I stated that the use of the budget follows existing procedures, and is coordinated with various parties to ensure that the planned activities can be carried out properly. SDN Cintelaksana I uses ARKAS as the main guide, while still referring to the school's vision, mission, and education report.

SDN Tunggakjati II emphasized that the funds were used for concrete needs in learning such as the procurement of teaching aids and other infrastructure. However, they also faced challenges in the form of delays in the disbursement of BOS funds, so that the principal sometimes had to use personal advance funds to support the smooth running of learning activities. SDN Sirnabaya I and SDN Margakaya I used the budget for teacher training and development, improving supporting facilities such as libraries, and using technology. They acknowledged challenges such as the mismatch between fund allocation and real needs and the uneven distribution of the budget. Yusuf quoted (Arifudin, 2021) explained that the school budget not only acts as a planning and control tool, but also has an important role as a management tool that allows institutions to assess their strengths and weaknesses.

Challenges and Strategies to Overcome Them

Some of the main challenges in education budget planning identified are budget limitations, delays in disbursement of BOS funds, and mismatches between field needs and available fund allocations. To overcome this, schools implement various strategies, such as conducting periodic self-evaluations, building intensive communication with school stakeholders, preparing flexible and priority plans, and innovating in seeking external support, including through partnerships and the use of technology. Another strategy carried out is to ensure that every planned work program truly supports the achievement of education quality indicators. The use of funds is also directed effectively and efficiently with a focus on improving student learning outcomes and optimizing supporting facilities (Tanjung, 2022).

CONCLUSION

Based on the results of interview analysis from five elementary schools in Karawang Regency, it can be concluded that education budget planning plays an important role in supporting the achievement of education goals, both in terms of learning quality and the development of school facilities and infrastructure. Budget preparation is carried out with the principles of participatory, transparent, accountable, efficient, and needs based. The preparation process involves various parties, such as the principal, teachers, treasurer, school committee, and representatives of parents of students. This shows the school's commitment to building collaborative and responsible financial governance. The strategy of aligning the budget with the School Work Plan (RKS) and the school's vision and

mission is carried out systematically. The school starts by preparing a vision and mission, then describes it in an annual work program which is then detailed in the form of activities and budgeting through RKAS. School self-evaluation is an important basis for determining the scale of priorities and real needs that must be facilitated. Budget preparation also considers the results of the education report card and technical guidelines for the use of BOS funds as the main reference. The budget is used to support improving the quality of learning, such as procuring teaching aids, teacher training, and developing supporting facilities. However, challenges that schools often face include delays in the disbursement of BOS funds, limited funds, and a mismatch between budget allocations and real needs. To overcome this, schools implement strategies such as the use of temporary bridging funds, the use of technology, and collaborating with various external parties. Thus, a proper, adaptive, and quality-oriented budget planning strategy is key to realizing the effectiveness of education financing in elementary schools.

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