

School Budget Management Training at SMP Katholik Don Bosco Semboro Tanggul - Jember

Budi Prayitno¹, Eva Wany², Renta Yustisie³
^{1,2,3} Wijaya Kusuma University Surabaya, Indonesia



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ABSTRACT

Objective: This study aims to enhance financial and administrative management at SMP Katholik Don Bosco Semboro Jember, an educational institution that has experienced significant growth in assets and scale. This growth necessitates the adoption of efficient and accountable financial practices to establish robust and credible organizational governance. **Method:** The method employed includes a structured approach of training sessions, continuous assistance, and activity evaluations. Each session is designed to address gaps in financial and administrative management, focusing on budget discipline, financial planning, and accurate record-keeping. A training module was also provided to aid in participants' understanding of the material. **Results:** The activities were well-received by the school's finance and administrative staff, resulting in improvements in budget planning, transparent financial reporting, and streamlined administrative processes. Adherence to applicable financial standards further enhanced accountability and efficiency in the school's financial management. **Novelty:** The novelty of this study lies in its comprehensive, practice-oriented training model tailored specifically for educational institutions. This model offers a replicable framework for similar foundations seeking to strengthen their financial governance. The outputs include a training module and an improved financial management framework adapted to the needs of SMP Katholik Don Bosco Semboro Jember, providing long-term benefits for the foundation's financial accountability and organizational credibility.

INTRODUCTION

Financial aspects are an important part of a work unit or organization. Financial discipline will have a positive impact on the overall organizational management system in the decision-making process. Financial management within an organization is an important aspect of building a healthy and credible organizational governance. SMP Katholik Don Bosco Semboro Jember, along with other schools and educational institutions, has developed quite rapidly in both quantity and asset value, necessitating good management to achieve a well-organized and dignified institution.

Financial management in foundations must be carried out as best as possible, in accordance with principles and through proper procedures. Without good financial management, the money held by the foundation cannot be used effectively and efficiently. Financial management is one of the fields of educational administration that specifically handles tasks related to the management of finances owned and used in educational institutions [1]. The use of funds in the foundation must be accountable to facilitate the achievement of educational goals through financial reporting. This is in accordance with the legislation No. 28 of 2004 concerning Foundations, where

foundations must report their activities through the presentation of financial statements [2]. There are two key points to emphasize regarding the financial management of the foundation: first, financial management encompasses the entire process of acquiring and utilizing all funds. Second, the use of all funds must be effective and efficient.

The purpose of financial management in educational institutions is to regulate all matters related to finance so that efforts to obtain funds from various sources can be carried out as effectively as possible. Additionally, the goal of implementing financial management in educational institutions is to manage all the utilization of available funds obtained from all sources. The sources of educational funds in foundations are not few, not only from the government or the sponsoring foundation. The available educational funds must be utilized effectively and efficiently. All financial management should be maintained and based on applicable financial standards so that it can be accounted for.

The financial management activities at the foundation are: Annual budget planning, Budget procurement, Budget distribution, Budget implementation and Financial book keeping. On the other hand, besides implementing good financial management, the foundation should also apply adequate administration to achieve its goals. Adequate administration involves organizing and storing financial documents specifically to maintain the continuity of activities related to preparing and achieving future goals. Meanwhile, some foundations have not yet implemented good financial management and administration due to limited resources and budget constraints for conducting training and improving financial management and administration for the foundation's financial officers [3], [4].

RESEARCH METHOD

Method of implementing activities carried out in this service consists of Training and Improvement as well as Evaluation of the activities offered to address partner issues for the enhancement of service quality.

In this community service, the following work procedures are carried out:

1. Activities

For training and improvement activities, the training schedule is determined by first confirming the time with the partner. Before the training, the implementation team will preparing modules so that the training participants can quickly understand the material.

2. Mentoring or Assistance

This activity aims to assist the management of SMP Katholik Don Bosco Semboro Jember in understanding and implementing financial management and conducting adequate administration. In this activity, the implementation team will assist the administrators from the identification and grouping of documents to archiving.

3. Activity Evaluation

The evaluation is conducted directly during the simulation while the activity is ongoing. The purpose of this evaluation is for the improvement of future

implementations, and if there are any obstacles, they will be discussed with partners to find solutions and improvements.

For that reason, we will hold another training or workshop on recording and planning aimed at [5]:

1. Schools or Higher Education Institutions being able to prepare Budget Plans and Budget Realization Plans effectively.
2. Schools or Higher Education Institutions being able to prepare financial reports.
3. Schools or Higher Education Institutions being able to improve internal control

RESULTS AND DISCUSSION

This activity was held on July 26, 2024, at SMP Katholik Don Bosco Semboro Jember, with participants being the teachers and administrative staff within the SMP Katholik Don Bosco Semboro Jember. With the Title of the Activity "School Budget Preparation Management Training". The training activity was designed with an emphasis on practicum, with a ratio of 50% material and 50% practice. Here are some photos of the documentation of the activity.



Figure 1. Community Service Team.



Figure 2. Material Delivery Session.

The main priority issue to be addressed in this activity is:

1. Financial management and administration training in accordance with applicable financial standards and accountability, because the finance department at SMP Katholik Don Bosco Semboro Jember has not yet implemented good financial management. In addition, the weakness of the administration also poses a challenge in this partnership. The recording of financial administration and student data has not been done adequately.
2. Improvement of financial management and administration in accordance with applicable standards. The improvement is carried out with the aim of enhancing reliable and accountable financial reporting supported by well-organized administration.

The author wants to provide training and improvements in financial and administrative management aimed at enhancing the sustainability of SMP Katholik Don Bosco Semboro Jember in terms of providing facilities and comfort to students funded by the school's finances. So, the school's finances must be managed well according to applicable standards and be accountable.

School Management is an activity carried out effectively and efficiently to improve the school's performance in achieving educational goals, both national and institutional, the results of which can be seen from several factors as indicators of the performance successfully achieved by the school. The principal is required to be able to carry out their duties and functions in managing various school components to achieve the formulated school goals. The principal demonstrates his function in two major roles, namely the role of a manager and the role of a leader.

In the context of education, there are still controversies and inconsistencies in the use of the term management. On one hand, some still tend to use the term management, thus known as educational management. On the other hand, there are also many who use the term administration, thus known as educational administration [6], [7]. In this study, the author tends to equate the two, so these two terms can be used with the same meaning.

School management is the act of managing and administering a school. School management means empowering human resources and other resources to achieve the school's goals [8]. School management has two aspects, namely external management and internal management. Internal school management includes the library, laboratory, buildings and other physical facilities, funding sources, implementation of educational evaluations, and relationships between teachers and students. Meanwhile, external management includes relationships with outside parties such as the community, school board, education department, and other entities related to the school's functions. The result of this training activity is to provide adequate training and improvement in financial and administrative management based on the applicable standards of SMP Katholik Don Bosco Semboro Jember. The output produced is a training module and improvement in financial and administrative management that can be used by the

foundation in managing finances and improving the administration of SMP Katholik Don Bosco Semboro Jember.



Figure 3. Training Participant.

CONCLUSION

Fundamental Finding : Financial management in foundations must be conducted following proper principles and procedures to ensure funds are used effectively and efficiently. It plays a crucial role in educational administration, focusing specifically on managing finances within educational institutions. Without sound financial management, foundations may struggle to allocate funds properly, potentially hindering the achievement of their educational goals. Therefore, financial management ensures that financial resources are used optimally to support the foundation's mission. **Implication :** Good financial management is essential for achieving the foundation's educational goals, as it ensures accountability through thorough financial reporting. This aligns with the provisions of Legislation No. 28 of 2004 concerning Foundations, which mandates that foundations present financial reports detailing their activities. Effective financial practices enable transparent and accountable use of funds, promoting trust and reliability in the institution's financial operations. Furthermore, two key aspects are emphasized: the comprehensive management of funds and their effective, efficient utilization. **Limitation :** The findings from this study may have limitations in terms of generalizability, as they are based on practices implemented at SMP Katholik Don Bosco Semboro Jember. Specific challenges in financial management across other foundations or educational institutions may differ, meaning the practices recommended here may not fully apply in diverse contexts. Additionally, this study does not address how to resolve specific financial management challenges unique to different types of foundations. **Future Research :** Future research could expand on these findings by exploring the effectiveness of financial management practices across a wider range of educational foundations. Such studies could delve into strategies for overcoming common financial management challenges, thereby refining financial reporting standards to further enhance accountability. Additionally, future research might examine how diverse

educational foundations adapt financial practices to their unique operational needs, contributing to broader improvements in the financial management field.

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Budi Prayitno

Wijaya Kusuma University Surabaya, Indonesia

***Eva Wany (Corresponding Author)**

Wijaya Kusuma University Surabaya, Indonesia

Email: evawany@uwks.ac.id

Renta Yustisie

Wijaya Kusuma University Surabaya, Indonesia
