

BUDGET MANAGEMENT STRATEGY FOR EQUALITY EDUCATION PROGRAM AT THE AS-SALAM COMMUNITY LEARNING ACTIVITY CENTER (PKBM)

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Abstrak: Penelitian ini bertujuan untuk mendeskripsikan manajemen strategi kepala sekolah dalam upaya mengelola anggaran penyelenggaraan program pendidikan kesetaraan di Pusat Kegiatan Belajar Masyarakat (PKBM). Jenis penelitian ini adalah penelitian kualitatif. Alat pengumpul data menggunakan dokumentasi, wawancara, observasi dan kajian pustaka. Analisis data menggunakan analisis deskriptif. Hasil penelitian menunjukkan belum maksimalnya pengalokasian anggaran menjadi salah satu penyebab rendahnya mutu layanan pendidikan, rendahnya kinerja tutor serta tidak maksimalnya sosialisasi PKBM kepada masyarakat putus sekolah untuk melanjutkan ke pendidikan kesetaraan. Oleh karena itu, strategi pengelolaan anggaran PKBM As-Salam direncanakan berdasarkan program prioritas. Program prioritas tersebut terdiri dari (1) mengalokasikan sebesar 20% anggaran sekolah untuk kesejahteraan tutor yang diberikan pertiga bulan sekali; (2) perbaikan ringan sarana prasarana belajar seperti perbaikan ringan ruang kelas, pengecatan ulang ruang kelas, perbaikan meja dan kursi serta pemenuhan kelengkapan belajar; (3) menyediakan anggaran transportasi bagi tutor untuk mengikuti kegiatan seminar dan pelatihan peningkatan kompetensi. Manajemen strategi pengelolaan anggaran PKBM As-Salam berbasis program prioritas terbukti efektif meningkatkan mutu PKBM khususnya mutu proses belajar mengajar.

Kata Kunci : Strategi, Pengelolaan Anggaran, Pendidikan Kesetaraan

Abstract: This study aims to describe the strategic management of school principals in an effort to manage the budget for implementing an equality education program at the Center for Community Learning Activities (PKBM). This type of research is qualitative research. Data collection tools using documentation, interviews, observation and literature review. Data analysis used descriptive analysis. The results showed that the not optimal budget allocation was one of the reasons for the low quality of education services, the low performance of tutors and the lack of optimal socialization of PKBM to dropouts to continue with equality education. Therefore, the As-Salam PKBM budget management strategy is planned based on priority programs. The priority program consists of (1) allocating 20% of the school budget for the welfare of tutors which is given once every three months; (2) minor repairs to learning infrastructure such as minor repairs to classrooms, repainting classrooms, repairing tables and chairs and fulfillment of learning equipment ; (3) providing a transportation budget for tutors to attend seminars and competency improvement training. The priority program-based PKBM As-Salam budget management strategy has proven to be effective in improving the quality of PKBM, especially the quality of the teaching and learning process.

Keywords: Strategy, Budget Management, Equality Education

Introduction

Community Learning Activity Center (PKBM) is a non-formal education unit that organizes literacy activities (Almaidah, 2017). As a community-based institution (Community Based Institution), PKBM must demonstrate independence and professionalism in managing the institution, even though currently the programs organized by PKBM have not run optimally due to obstacles in its operationalization and management systems, causing the quality of the program to not be in accordance with the standards and needs of the community. (Rizka & Hardiansyah, 2016).

One reason for this is the lack of support from PKBM human resources who are competent in managerial matters owned by PKBM (Nopiati, 2021: 37) where the management of equality education is different from formal education, both in content, context, methodology and approach to achieving graduate competency standards. (Hardjono et al., 2010).

Therefore, there is a need for an appropriate PKBM budget management strategy from a PKBM manager to realize quality equality education for the community, namely equality education based on life skills and entrepreneurship. Appropriate budget allocation in implementing PKBM is an effort to strengthen governance, accountability and public image (Hardjono et al., 2010). Through effective budget management, the quality of equality education graduates can be improved, as well as improving public image and PKBM governance.

Strategic management is a series of managerial decisions and actions resulting from the process of formulating and implementing plans with the aim of achieving competitive advantage. If this definition is associated with terminology, strategic management can also be defined as the process of planning, directing, organizing and controlling various decisions and strategic actions of the school with the aim of achieving competitive advantage (Susanto, 2015).

The role of the head of the institution is also strategic and crucial in terms of the duties and authorities attached to the position (Lestari, 2019), therefore, PKBM leaders must be able to formulate and determine the right strategy so that they are not only able to maintain the existence of the institution, they will remain resilient in carrying out necessary adjustments and changes so that the organization can increase its effectiveness and productivity. With the right management strategy, schools will be able to achieve the expected quality of education (Irani et al., 2014).

PKBM As-Salam Ogan Ilir Regency is an Equality education package designed to provide functional skills, knowledge, and skills, which can be used for independent work and business and have abilities, knowledge, and attitudes that are equivalent to graduates of Elementary Schools, Junior High Schools, and High School.

From the results of preliminary observations which stated that PKBM As-Salam obtained funding sources from self-help (independent), government assistance and funding sources from donors who could assist PKBM operations. The current management of funds owned by As-Salam PKBM has not optimally supported the As-Salam PKBM quality improvement program. Therefore, an effective As-Salam PKBM budget allocation strategy is needed to touch priority programs. As stated by Komariah (2018: 68) that the many sources of funding are not a guarantee of the quality of education if they are not managed properly so that the existing funding is able to empower the school community in achieving educational goals.

Based on the problems above, an effective and efficient budget management strategy is needed so that the equality education program at PKBM As-Salam can run effectively and efficiently. To find out the strategy for managing the equality education program in allocating the budget, it is necessary to conduct research on the Budget Management Strategy for the Equality Education Program at the As-Salam Community Learning Activity Center (PKBM).

Method

The research method used in this study is a qualitative method with a descriptive design, namely research that gives a careful description of certain individuals or groups regarding the circumstances and symptoms that occur (Koentjaraningrat, 2017: 89) in this case the school principal's strategy in an effort to manage the budget for the implementation of the equality education program at PKBM As-Salam. Informants or key persons as resource persons are school principals, teachers, and PKBM As-Salam stakeholders, Tanjung Batu District, Ogan Ilir Regency, who can provide accurate information. Data collection techniques used documentation, interviews, observation and literature review taken from reputable books and journals related to this research. Test the validity of the data using a data credibility test, namely a test of trust in research data by (1) re-examining data collection tools; (2) re-checking the results of reports obtained through interviews; and (3) checking with the triangulation method, namely triangulation of data sources. Data analysis techniques use descriptive qualitative analysis techniques which include data reduction, data presentation and conclusion (Miles and Huberman, 2013).

Findings and Discussion

Findings

1. PKBM As-Salam Financial Budget Planning

Planning for determining the budget implemented by PKBM As-Salam begins with collecting data that refers to the budget plans of previous years that have been implemented. This is intended so that Ass-Salam PKBM can take an overview of the results of the draft school budget that has been implemented. Then budget planning is also prepared based on the PKBM As-Salam program plan which refers to the school's vision and mission. Then planning for budget management is designed based on long-term (5 years), medium-term (3 years) and short-term (1 year) work programs (Asip documentation of As-Salam PKBM Work Program 2022).

Through work programs, PKBM As-Salam seeks to determine priority programs to be implemented. Because the problem of financing that is not based on priority programs can become a serious problem because the financial sources obtained by PKBM As-Salam only come from contributions from students and limited assistance from the government. Therefore, budget plans and spending are adjusted according to the available budget. Every year they must have cash reserves as savings, so that if there is a bottleneck in contributions and delays in the disbursement of funds from the government, learning activities can continue.

The efforts of the head of PKBM As-Salam in managing the school budget are prepared together with all school stakeholders. This budget plan is made collectively by the school principal assisted by a team formed by the school principal consisting of tutors to help design funding based on priority work programs. In this planning process, the head of As-Salam PKBM outlines what programs will be implemented later based on long-term, medium-term and short-term programs.

Based on the results of an interview with Mardiana, the As-Salam PKBM School Principal stated that the formulation of the budget management program was prepared based on a school work program consisting of a 5-year long-term program, 3-year medium term and 1 year short term. Planning for school budget management is carried out at the beginning of the school year so that the program can be integrated into school activities as a whole as well as the implementation is carried out at the beginning of each school year, at the beginning of each semester and during teaching and learning activities (Interview results on 12 June 2022).

The budget planning activities carried out by As-Salam PKBM were carried out by involving tutors and also asking for input from various parties, one of which was KASI PNF National Education Mrs. Vivin Febriani, as a competent resource person who could provide input to PKBM. Based on the results of an interview with Sakinah, As-Salam PKBM tutor, who stated that at the beginning of every new school year, the principal and the tutor hold a work meeting to discuss the work program for the academic year that will be taken one year ahead. In addition, the principal and tutor also plan how to make PKBM As-Salam attract the public's interest in continuing their education through pursuing packages at each level.

From the results of this interview, it is known that As-Salam PKBM only prioritizes the budget for the allocation of 1 year short term work programs. This is due to the limited funds owned by PBKM As-Salam. From the results of observations made by researchers from June 15 to June 20 2022, it can be stated that the source of funds obtained from the government through BOP funds (Operational Assistance Program) for package B is 1500,000/student and for package C is 1800,000/student.

Based on the results of an interview with Mrs. Mardiana, the As-Salam PKBM school principal stated that the BOP budget was only seconded to students whose school age ranged from 7 years to 21 years. That means, for students who are older than that age, the costs will be borne by the students. The amount of student contributions is usually set at 500,000/student in one semester (Results of interview on 12 June 2022).

Based on the results of an interview with Winda Herlinda, Tutor at As-Salam PKBM on June 6 2022, stated that package program funds at each level in As-Salam PKBM come from APBN funds disbursed by the Directorate General of PAUD and DIKMAS, these funds are obtained based on submission of the proposal submitted by PKBM As-Salam at the beginning of the year, PKBM submitted a proposal for a total of 30 learning residents with the amount for one learning citizen being IDR 1,500,000 for package B and IDR 1,800,000 for package C. So the costs The funds are used in accordance with the technical guidelines for implementing the life skills program, 20% for management use, 30% for learning financing and 40% for the cost of materials and equipment for starting a business.

The planning process began with a joint meeting held by the head of the PKBM and tutors as well as the owner of the As-Salam foundation by inviting PNF expert staff from the Ogan Ilir District Education Office which was held at the beginning of the school year to find out what was needed and what would be implemented in the school year. new. The results of the meeting will form a needs proposal or better known

as the RKAS (School Activity Budget Plan) which contains a budget plan for the needs of educators and education staff. The school principal and school treasurer draw up a budget based on the results of the meeting. The preparation of finances cannot be separated from the existing constraints, while the constraints faced are increasing needs but limited available funds. So to deal with these obstacles the principal uses a priority scale. The need is very urgent, then the need is prioritized.

As stated by the school principal in the results of an interview with Wanda Herlinda, on 12 June 2022 which stated that in order to plan the school budget, the PKBM head was assisted by a team consisting of tutor As-Salam starting from the beginning of planning, implementing and evaluating the program. Involving tutors for PKBM head assistants so that they can achieve the target of the school principal, namely the maximum implementation of all programs that have been set.

Based on the results of an interview with Wanda Herlinda, on June 12 2022 the head of PKBM As-Salam on July 12 2022 stated that in general the stages of submitting a proposal need to follow the rules set by the government, in this case the local government through the RKAS. Therefore, PKBM As-Salam planning follows the rules contained in the RKAS which divides planning into three stages, namely the needs analysis stage based on strategic environmental analysis. At this stage the school identifies strategic factors that influence the condition of education in general.

These factors will also determine the location and role of education, especially PKBM As-Salam. The gap between the current condition of education and the expected condition of future education will identify a number of needs towards achieving policy objectives. Then the second stage is the stage of formulating needs in the form of a master plan and setting priority scales. at this stage, the needs that have been identified are outlined in the form of a school master plan (RKAS-1). Based on the master plan, a number of priorities are made which are then outlined in the form of RKAS-2 or Operational Plan. The third stage is the stage of organizing planning into real action. This stage is the realization of a number of plans into the school's work program.

In the planning process, the PKBM head submits a proposal through a mechanism that has been determined by the education office, in this case the Ogan Ilir District education office. The proposal is in accordance with the needs of PKBM As-Salam. In addition, good planning certainly requires proper initial analysis. Therefore, the school principal also asks for expert opinion in formulating the school budget plan, conducts an initial analysis based on the results of the previous year's program evaluation and holds meetings to obtain new inputs.

Formulation of work programs based on the school's vision. PKBM As-Salam also involves students so that they can provide input that can become a benchmark for schools in the perspective of community needs. Based on the results of an interview with Mardiana, on June 15 2022 that all parties can provide input to schools so that schools can make service improvements. The package participants are no exception as recipients of educational services at As-Salam PKBM, of course their input is really needed by schools, especially in formulating work programs.

The Head of As-Salam PKBM schedules a meeting with students at the beginning of the new school year with the intention that schools can obtain as much information as possible, especially in terms of improving the quality of school services. As was the result of an interview with Sakinah, PKBM As-Salam teacher who stated that meeting activities with students were actually often carried out by the school. however, in this case, the school wants to listen to input from students about what are the complaints and what has been well received by students while studying at PKBM As-Salam.

To obtain information from the perspective of student needs, the school principal routinely holds meetings with students which can serve as information in formulating the school budget. Thus, school budget planning is carried out by the As-Salam PKBM principal along with the team formed by the As-Salam PKBM head through approval in a small meeting held at school. The function of the team that has been formed by the principal in activities to assist the principal is not only to provide input in formulating work programs and to assist the principal in implementing work programs so that school activities can run effectively. In addition, in planning the As-Salam PKBM school principal tries to invite all elements including students where the As-Salam PKBM head hopes that budget planning can be effective and consistent with the As-Salam PKBM work program.

2. Implementation of PKBM As-Salam Financing

The implementation of As-Salam PKBM financing is prepared based on the plans that have been made and the possibility of adjustments if necessary. Implementation in financial management is divided into the process of managing receipts and expenditures. In terms of revenue, the school's financial resources come from foundations and the government, namely the Program Operational Assistance (BOP) fund. Apart from these two financial sources, the school also accepts students over the age of 21 years. Procedures for managing financial receipts are carried out directly by the treasurer who coordinates directly with the head of PKBM As-Salam with a one-door system. The form of bookkeeping on school financial receipts is also divided into two, namely the general cash book and the daily cash book. The allocation of financial resources is also divided into two consisting of 70% for student activities and 20% for HR (human resources) activities. Because it uses a one-door system, the handling of school financial accounting is handled by the school treasurer and is known by the head of PKBM As-Salam.

The management process in terms of expenditure, carried out in accordance with the cost requirements for each program. All costs incurred must be in accordance with the school program, and in each school program there is a responsible party, namely the head of PKBM As-Salam. Control of school expenses always refers to the needs listed in the school budget activity plan. After planning a short-term budget for 1 year, PKBM As-Salam then determines the budget by referring to the results of data collection and analysis that has been carried out by PKBM As-Salam. then the budget plan that has been determined will be implemented in accordance with the priority work program.

Based on the results of an interview with Mardiana, the head of PKBM As-Salam on June 15 2022, funding priorities were formulated through careful analysis because of considering the budget constraints owned by PKBM As-Salam and limited funding sources. To determine the budget based on priority programs, it is carried out first by conducting a SWOT analysis to determine the financing of work programs based on the needs and school budget.

Based on the results of the analysis conducted by PKBM As-Salam, it is known that there are several opportunities that can be taken by the PKBM As-Salam head. increase the interest of dropouts in continuing education packages.

Based on the results of an interview on June 10, 2022 with Sakinah, PKBM Tutor As-Salam that improving the welfare of the tutor greatly influences the quality of teaching and learning in educational institutions. Especially in PKBM where tutors have to work harder to direct students who are above school age to have abilities that are not inferior to formal education levels.

The results of the interview with Mardiana, dated June 15 2022, stated that improving the teaching quality of teachers is very important for PKBM As-Salam to implement, therefore improving the welfare of tutors is one of the work programs that must be prioritized to be included in the school budget. By increasing the welfare of tutors through the school budget, tutors can improve the quality of learning by innovating. Based on the results of an interview with Sakinah, As-Salam PKBM tutor, stated that the additional honorarium given by the foundation to tutors encouraged As-Salam tutors to innovate and try to make teaching and learning activities always provide things that had not existed before.

Another financing priority is increasing the comfort of learning by carrying out minor repairs to infrastructure including repainting. This aims to make the teaching and learning process more comfortable for students. Herlinda, Head of PKBM As-Salam said that based on the school's short-term program, it is to make institutions that have competitiveness and have the confidence of learning citizens and be able to compete with other colleagues who have the opportunity to study in institutions located in the city center. Therefore, the foundation always tries to realize these short-term goals, one of which is to improve the welfare of tutors and create a comfortable learning atmosphere.

Thus, the implementation of As-Salam PKBM financing is carried out by improving the quality of the learning process through improving infrastructure and providing additional fees to tutors as an effort to prosper As-Salam PKBM tutors. This effort is expected to have an impact on improving the quality of PKBM As-Salam output. From all the descriptions above, it can be seen that the efforts made by the school principal in managing the As-Salam PKBM budget by prioritizing priority elements.

3. Evaluation of budget management that has been implemented into the PKBM work program

Evaluation of As-Salam PKBM financial management can be divided into three parts, namely the approach to controlling the use of allocated funds, financial accountability, and the involvement of external parties in supervision. Based on the results of interviews conducted by researchers, it can be stated that the evaluation process is carried out in the form of monitoring evaluations, written reports and there are internal and external evaluators. the internal party who became the evaluator was the head of PKBM As-Salam. Evaluation is carried out when the program is running and at the end of the program, this is intended so that

activities are carried out according to plan. evaluation is carried out in oral form, namely evaluation carried out by talking directly or orally (by mouth) to the parties involved in implementing the activity. In addition, the form of an oral evaluation is also carried out in the form of a coordination meeting and involves all parties involved in the activity.

Evaluation in the form of supervision is mostly carried out because it relates to an assessment of activities or programs that have been running/organized because it contains the amount of the budget used. Evaluation is in the form of reports, namely by evaluating financial reports and routine reports made by the person in charge of activities and the treasurer. For each activity that has been carried out, the parties acting as responsible parties are required to make a written report regarding the description of the activity in which the time allocation, schedule of activities, parties involved and a description of the budget that has been used are stated in full. The report is then adjusted to the plan that was made at the beginning of the submission and the suitability of the report is seen with the RKS. The follow-up of this evaluation will be taken into consideration for preparing the next budget, the follow-up will be in the form of improvements, both in terms of budget and program, if it is felt that it is good it will be maintained and will be increased again but if it is not good repairs carried out.

In addition to the school principal who acts as an internal evaluator, there are also external evaluators, namely those from the education office in the field of PNF. The implementation process was carried out by an external evaluator, namely the Head of the PNF field by supervising all activities that were already underway as well as coaching the human resources at PKBM As-Salam, especially in the administrative field which takes care of all reporting and use of the budget. Evaluate by adjusting the budget owned by the implementation whether it is in accordance with applicable regulations, as well as document supervision and overall audit.

Based on the results of an interview on June 14, 2022 with Sakinah, PKBM Treasurer As-Salam stated that the Education Office in the field of PNF conducts evaluation and at the same time fosters and looks at the budget that is owned according to whether implementation is in accordance with the regulations that apply, reviews the procurement system, checks related files and documents and conduct an overall audit.

The time for the evaluation by the external evaluators cannot be determined and the arrival time cannot be predicted. However, it is certain that the external evaluators will always come every six months or once a year. Therefore, the financial management process must run in a disciplined and orderly manner. Every time there are transactions and expenses that are made, they are quickly archived and bookkeeping done. So that systematically all forms of reports and related evidence can be used at any time and when external evaluators carry out supervision suddenly, PKBM As-Salam is always ready because it has been well managed from archiving, reporting, bookkeeping and so on.

With the evaluation of good budget management, it is hoped that it will have an impact on improving the quality of the implementation of the PKBM As-Salam work program and the learning process can run effectively. Participation or input from students can also be used as evaluation material for PKBM As-Salam. As was the result of an interview with Winda Herlinda, head of PKBM As-Salam, that input from students and the community is part of every evaluation activity carried out by the school. This is intended so that students and the community can participate in the success of the school's work program by participating in providing input to the school.

Discussion

Based on the research results obtained by interview, observation, and documentation techniques related to the research focus, namely the As-Salam PKBM budget management strategy, it can be stated that it is carried out by 1) planning budget management and setting a budget based on the As-Salam PKBM priority program; 2) implementing programs based on a predetermined budget; and 3) evaluating budget management that has been implemented into the As-Salam PKBM work program carried out by 1) planning budget management and setting a budget based on priority programs of As-Salam PKBM; 2) implementing programs based on a predetermined budget; and 3) evaluating budget management that has been implemented into the PKBM As-Salam work program.

Budget-based financing planning is carried out by (1) conducting an initial analysis to find out what the school needs in setting the budget; (2) the school principal refers to the results of the previous budget evaluation as part of the school needs analysis; (3) The school principal conducts a literature review through the latest research as a reference for setting the school budget, then preparing the budget involves all school stakeholders and soliciting input from the agency regarding the implementation of PKBM. Apart from that, there have been standard guidelines provided by the Education Office for preparing a budget plan based on the RKAS (School

Activity Budget Plan).

After the budget planning has been determined, PKBM As-Salam implements the program based on the predetermined budget through work program financing. Several work programs that have been made priority programs are (1) Improving the welfare of PKBM As-Salam tutors; (2) Minor repairs to PKBM As-Salam infrastructure; and (3) As-Salam PKBM tutor training. Financing for the welfare of As-Salam PKBM tutors aims to encourage tutors to be able to improve the quality of the teaching and learning process by providing an additional fee every three months. Therefore, a budget of 20% is allocated for the welfare of PKBM tutors. Tutors are given a transportation budget to attend seminars, training and workshops, the school also organizes its own training activities. In addition, so that the comfort in the teaching and learning process can be fulfilled, funding is directed towards minor repairs to classrooms by painting classrooms, repairing tables and chairs and fulfilling learning equipment. Supported by research from (Hermawan & Suminar, 2017) which states that the Al Huda PKBM budget management strategy is to reduce expenses to be made and to increase comfort in the Al Huda PKBM learning process.

Then, after the financing is carried out, an evaluation of the budget management that has been implemented into the PKBM As-Salam work program is carried out. The evaluation is carried out in two parts, namely the evaluation carried out by means of supervision and the written evaluation in the form of a report. Evaluation in the form of supervision is carried out with the aim that the As-Salam PKBM head can evaluate the activities or programs that have been implemented because the activities that are held include the amount of the budget used. Meanwhile, evaluation in the form of reports as a form of accountability and financial supervision at PKBM As-Salam is carried out by submitting reports and also evaluations in the financial fields, especially identifying the institution's financial receipts and expenditures which must be carried out every semester. The funds used are to be accounted for in each semester which will be used as a report to the parties involved and the management of the institution or the head of the source of funds. This accountability aims to find out all budget management that has been planned whether it is in accordance with its purpose or designation

The sources and planned revenue budget at PKBM As-Salam include education funds obtained from the government, foundation funds from PKBM As-Salam and funds taken from student fees over 21 years old. Assistance from the government, namely from the Director General of PNFI (Non-Formal and Informal Education), the Ogan Ilir District Education Office, Foundations and comes from the community and other unexpected income. Revenues obtained from the government in 2022 consist of short-term activity programs (1 year), medium-term activity programs (2 years), and long-term activity programs (3 years). The existence of funds originating from the government, institutions and non-governmental organizations is a clear form that PKBM is a community institution from the community, by the community and for the community, driven by the community, managed by people who have the ability to manage the resources needed. Availability of sufficient funding sources to finance PKBM operations As-Salam proves that PKBM managers have the knowledge to manage available resources effectively and efficiently namely knowledge, ability and skills in understanding human behavior and organizational behavior There are various sources of funds available in PKBM enables PKBM As-Salam to be able to compete with other non-formal institutions, because costs are a very important component in the management of educational institutions, not only formal educational institutions, but even non-formal educational institutions are very dependent on funding sources.

Financial realization and accountability includes financial realization based on the allocation of funds in the form of detailed expenditure of funds to finance activities at As-Salam PKBM on the basis of income within one year. Allocation of funds for administration costs, learning community/community activities, expenses for tutor activities, expenses for facilities and infrastructure, and expenses for public relations. Allocation of funds is divided into two types, namely allocation of funds originating from the government and allocation of funds originating from self-help. Realization of disbursement of funds sourced from the government, the allocation of funds is regulated by the government through technical guidelines for the implementation of aid fund management, while the allocation of funds sourced from self-help is regulated by the business unit concerned.

Each expenditure is recorded based on evidence of expenditure by the treasurer, according to a predetermined budget plan. Financial accountability sourced from the government is reported every 3 (three) months, in the form of quarterly reports, semester reports, and annual reports made by the treasurer and recognized by the head of PKBM, submitted to the Directorate General of Non-Formal and Informal Education, Ministry of National Education, East Java Provincial Education Office and Pacitan District Education Office. Due to limited funding sources, each As-Salam PKBM expenditure must be managed properly, based on the right cost allocation. Funding allocations made by As-Salam PKBM managers are basically activities of distributing available funding sources to support the implementation of education effectively and efficiently. By utilizing the sources of funds in accordance with the plans that have been made, it is very possible that the financial management of PKBM is truly in accordance with the quality and accountability standards set by PKBM As-

Salam.

As-Salam PKBM funding sources were obtained from the government, namely from the Director General of PNFI (Non-Formal and Informal Education, Ogan Ilir Regency Education Office). In addition, sources of funds were obtained from institutions and self-help / independent businesses from PKBM As-Salam. Candidate selection strategy Program donors implemented by PKBM As-Salam Punung are carried out by making proposals accompanied by requirements through several stages, namely: gathering information, identifying local potential and community needs, formulating program proposals, legalizing proposals, and submitting proposals. expenditure of funds to finance activities at As-Salam PKBM on the basis of income within one year which is divided into short, medium and long term programs.

Allocation of As-Salam PKBM funds includes administration costs, expenses for tutoring activities, expenses for facilities and infrastructure. Fees for administration. The suggestion for this research is for the government, even though the government has provided funds for PKBM program activities, considering the benefits of activities carried out by PKBM, especially those related to skills programs for the community, it is advisable to increase the amount of funds, so that the number of skill program packages can be increased. Likewise with the meatball business that has been initiated by PKBM, the government can help provide funds for business development. For As-Salam PKBM Chairperson, it is suggested to be more active in seeking information about donors, so that PKBM income sources can be increased. For the community, it is suggested to participate more actively in PKBM activities, and support the funding.

Conclusion

From the results of the research and discussion, it can be concluded that the PKBM As-Salam budget management strategy is carried out by 1) planning budget management and establishing a budget based on the As-Salam PKBM priority program; 2) implementing programs based on a predetermined budget; and 3) evaluating budget management that has been implemented into the PKBM As-Salam work program

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