ANALYSIS OF BUDGET PREPARATION AT SMK NEGERI 5 SURABAYA, EAST JAVA

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ABSTRACT

The research aims to examine the budgeting that applied in the public sector. The sample used was one of the public schools there in Surabaya. In this research, the type of data used is primary data which is obtained directly from informants and supported by secondary data in the form of budget reports and school budget realization. The data analysis technique used is the reduction and validity test of the data obtained through field research, interviews and documentation studies. That the making and realization of budgets on 5 Surabaya education schools have been running. Will do well by obeying the rules set by the governor of east Java.

Keywords: Budgeting

I. PLEMINARY

The dynamics of changing society which are expanding and increasingly rapid require the government and public sector organizations to make adaptive efforts in maintaining the stability of organizational goals in order to remain focused. This adaptive effort can be done by updating or changing policies. The existence of these changes will indirectly lead to financial changes, especially in terms of the budget from the stages of preparation, validation, implementation, to the final stage, namely accountability.

According to Baswir (1989: 8), the government system of a country has a huge influence on the country's economic system. The government system in Indonesia adopts a decentralized system, where government affairs by the central government are delegated to autonomous regions based on autonomy. Therefore, the preparation of the Regional Revenue and Expenditure Budget (APBD) carried out by the autonomous regional government refers to the State Revenue and Expenditure Budget (APBN) as applied in the education sector.

Budgeting in the field of education is a series of activities that involve many parties from various departments to the principal. These parties, especially the principal, have the responsibility to ensure the effectiveness of the management of the School Operational Assistance (BOS) funds. The role of the principal is also needed so that budget formulation becomes more transparent, objective, and more accountable (Rahayu, et.al, 2015).

In early 2010, according to the Ministry of Home Affairs (2011) Commission II of the Indonesian Parliament and the Ministry of Home Affairs improved Law 32 of 2004 into Law 23 of 2014 which regulates regional autonomy, namely the rights, powers and obligations of autonomous regions to regulate and manage government affairs by themselves and interests of the local community in accordance with statutory regulations. With this change, all matters were
transferred to the Regency / City, but it was not in line with the source of funding. This trend has led local governments to expand and increase the number of institutional structures resulting in an increase in apparatus costs or overhead costs (Damayanti, 2014)  UU no. 23 of 2014 Article 12 there is a change in autonomy regarding regional governance as follows: "The provincial government manages secondary education and special education".

This change resulted in the return of the authority for administering secondary education to the Provincial or Central Government. This will affect the authority to formulate budgets for each school that was previously under the authority of the regional government, and transferred to the provincial government.

Based on the background and problems that have been described, the purpose of this study was to determine the preparation of budgets in schools. The choice of Vocational High School 5 Surabaya became the object of this study because it was one of the first Vocational High Schools in Surabaya and was established in 1975 with a 4 year education period.

II. LITERATURE REVIEW

Stewardship Theory

Psychology and sociology are the roots of stewardship theory, this theory contains an explanation of the situation in which the manager acts as a steward and all actions are carried out in accordance with the owner's interests (Raharjo, 2007). Stewardship theory is a theory that describes the condition of a manager who does not feel motivated by self-interest but is more concerned with organizational interests. Managers act in accordance with what the principal wants, by prioritizing the achievement of the goals, vision and mission of the organization. Stewards who are successful in improving organizational performance will be able to satisfy most of the other organizations. This is because most shareholders have interests that have been served well through the increased prosperity the organization has achieved. Therefore, besides being able to provide satisfaction to the interests of shareholders, stewards who are pro with the organization are also motivated to maximize organizational performance.

In this study, the community acts as the principal, while the school committee, school principal, and treasurer as stewards are subject to the principal. Steward will work in accordance with the principal's wishes so that the goals of the organization's vision and mission, in this case the school, can be achieved.

BUDGET

The budget is a prediction of work that reaches a certain time and is stated on a financial scale (Mardiasmo, 2009: 61). The budget itself can be interpreted as a financial concept which stipulates the institution's program in responding to the public or other life that can foster organizational absorption in facilities. Estimates of the development of the budget that need to be drawn in realizing this concept, the original assumptions that will realize the absorption and how much the absorption is (Nordiawan, 2006: 48). The budget has an important role in governance. The budget is a tool for policy, planning, control and performance appraisal that has a role in the effort to realize the prosperity of the community (Dimaz, 2016). Budgets often support performance evaluations,
According to Mardiasmo (2006: 28) the budget is a fundamental financial facility owned by the state to focus on social and economic progress, authorizing continuity and advancing public excellence, therefore public sector budgets must be met with the following qualifications:

1. A picture of the transformation of the interests and determination of the public
2. Proof of income and expenditure from government, provincial or local government elements.

According to Garrison and Noreen (2000: 343), the benefits of the budget process are as follows:

a. Budgets through an organization represent a communication tool of a management plan
b. Budgets can be used to force a manager to plan and think about the future
c. The process of compiling a budget can be a tool to allocate resources or anything that is part of the organization to be used effectively
d. The process of developing a budget can pinpoint potential problems that can arise
e. The budget can coordinate all existing activities in an organization, namely by integrating plans from various parts
f. The budget can be the determination of goals and objectives that can apply to benchmarks for evaluating future performance.

BUDGET PREPARATION PROCESS

According to Mardiasmo (2009: 70) there are 4 budget preparation processes, namely:

1. Budget preparation level
   At this level, estimates of expenditure and income are carried out, what needs to be considered in this section is that before approving the estimated expenditure that must be done first is a more accurate estimate of income
2. Level of attestation
   This level links fairly complex patterns and burdens because at this level superiors must have competence and arguments that make sense or are easy to understand on questions and objections from the legislature.
3. Budget implementation level
   At this level, the most important thing is that the director of public finance must pay attention to accounting information systems and management control systems
4. Report and assessment level
   Report and assessment level on accountability aspects. At this stage, if the application is supported by a good accounting and management control system, the reporting and assessment stage will not find many problems.

PERFORMANCE BUDGET

Traditional accounting strategies require upgrading to solve the gap. This is done because there is no comparison between the estimated goals to be achieved with the targets of public services. The achievement strategy is assessed based on value for money and budget effectiveness. This performance budget system is a system that includes program preparation activities and achievement benchmarks as an instrument to achieve program goals and objectives (Wuryani, 2010: 33)
a. **Zero Based Budgeting (ZBB)**

Zero Based Budgeting to deal with problems in traditional budgeting methods. Budgeting using the Zero Based Budgeting design is able to eliminate incrementalism and line items because the budget is estimated to start from zero (Zero-Based). ZBB does not refer to last year's budget to compile this year's budget, budget determination is based on current needs. According to Wuryani (2010: 34) the ZBB implementation process consists of three stages, namely:

1. Identify decision units
   
   Each accountability center is a decision-making unit whose benefit is to provide accounting.

2. Determination of allocation decisions
   
   The description of this allocation decision is comprehensive about the organization's activities or uses that can be considered personally. This decision is formed by the principal manager of the responsible division and is obliged to prove in detail the estimated expenditure and income that is proven in the form of achieving the task and getting benefits

3. Rank and evaluate decision packages
   
   This package bridges a process of resource allocation from many activities where some activities already exist and others are entirely new activities.

b. **Planning Programming and Budgeting System (PPBS)**

PPBS is a method of budgeting based on systems theory that produces outputs and objectives with the main emphasis on the allocation of resources based on economics. In this system it is based on programs, namely grouping activities to achieve certain goals. According to Wuryani (2010: 36) there are five implementation processes in PPBS, namely:

1. Make sure the general goals and one of the organization are clear
2. Identifying strategies and activities to achieve the goals that have been achieved
3. Assessing the various alternatives to the strategy by calculating the cost-benefit of various programs
4. Strategy setting has a large function at a small cost
5. The allocation of resources to individual programs has been agreed.

**SCHOOL BUDGET WORK PLAN (RKAS)**

**Definition**

School Budget Work Plans (RKAS) are school plans and programs that are prepared to achieve goals. In this RKAS, the school's needs and existing guidelines are the main basis for the preparation of the RKAS which aims to explain what the school needs and the desires of the people around the school. Muhaimin (2011: 199) RKAS is the school's need and the aspirations of the community to become the main basis for preparing the budget needed for school needs.

**Purpose**

RKAS is prepared based on the real conditions of the school by taking into account the priority objectives required by the school. According to Muhaimin (2009: 196), RKAS is structured with the following objectives:
1. Funding for school development / needs that have been determined to reach stages and decisions.
2. There is coordination between school actors
3. The achievement of integration, synchronization and synergy between schools and education offices
4. Planning, budgeting, implementation and supervision
5. Maximizing community participation and the school environment
6. Achieved the use of resources in an effective, efficient and sustainable manner.

ASSISTANCE TO SUPPORT OPERATIONAL EDUCATION (BPOPP)

Definition
Education Operational Support Assistance (BPOPP) is a fund programmed by the East Java provincial government to provide funding for operational support for personnel and non-personnel for high school, vocational high school and special public and private schools that can be budgeted by the East Java provincial government APBD. The amount of BPOPP funds for SMA, SMK and Special Schools, per student per month is in accordance with the attachment to the regulation of the governor of East Java number 69 of 2019. (BPOPP technical guidelines: 4)

Purpose
The objectives of the Education Operational Support Assistance (BPOPP) have 2 objectives, namely general and specific objectives, the following are the objectives of the Education Operational Supporting Assistance (BPOPP):

General
1. To help finance operational costs, both personnel and non-personnel
2. Relieve the burden of school operational costs for students
3. Improve the quality of learning

Particular
1. To pay SMA / SMK school bills for students in order to obtain quality education services
2. To help with special school bills for students with disabilities in order to obtain quality education services.

III. RESEARCH METHODS

Types of research
This type of research is a qualitative research that describes research descriptively. Descriptive method is research on objects, a situation and a system of thought on present events. This study aims to see facts, events systematically and accurately (Zuriah 2006: 47). Descriptive qualitative sources of documentation, interviews and research reports obtained. With the intention of interpreting the events that occurred and were carried out in a way that involved various existing methods (Meleong 2011: 4).

In a descriptive qualitative research, the method used is to obtain knowledge from an object of research. In this type of descriptive research, researchers will collect some information from an
object of research within a certain period. This descriptive research design creates a description of the problems previously identified. With the use of qualitative methods, the object of a study will be explained in more depth by the researcher using the data that has been obtained.

**Research sites**

The place of research is the State Vocational School (SMKN) 5 Surabaya which is on Jl. Major General Prof. Dr. Moestopo No. 167-169, Mojo, Kecamatan. Gubeng, City of Surabaya, East Java 60285

**Types and Sources of Data**

According to Moleong (2012: 157), a qualitative research has several main sources of data used, namely in the form of words, actions or it can be a source of retained data in the form of documents and the like. In this study, the use of qualitative data includes a description of the answers or descriptions derived from two data, namely primary data shown through numbers and secondary data shown through words. The data sources used are as follows:

1. **Primary data**

   A primary data is generally obtained and collected by researchers directly through a process of direct interviews with informants or making observations in a social situation (Mukhtar, 2013: 100). The main source of data in this research is primary data where the researcher obtains the data directly from an open interview process with field informants. The data is in the form of budget preparation data in a school where the informant or informant is from the school principal or school treasurer.

2. **Secondary Data**

   A secondary data is data that comes outside of a research object. Secondary data can be obtained from several sources such as books, journals, scientific articles that are related to the research or can be sourced from data that has been collected by other parties who still have a relationship with the problem of research (Mukhtar, 2013: 100).

**Data Collection Technique**

A study using the right way of gathering information will produce accurate, valid and accountable information.

1. **Field Research**

   In this technique, the researcher will directly go to the place to be studied using the observation technique. Observations are made for observations in the field, this is done so that the primary data and secondary data that have been collected can be completed. Observations in this study were carried out by directly participating in the State Vocational School 5 (SMKN 5) Surabaya.

2. **Interview**

   According to Moleong (2012: 186), interviews are communication carried out by two or more people with the intention of obtaining an answer to a question that has previously been given. In this method, the researcher will in-depth ask the informants about things, situations or phenomena that are happening. When conducting an interview, a recording device can be a tool for researchers to double-check the results of the interview. This can be useful if later in the data
analysis process problems occur in the form of loss of interview data, or there is information or information that has not been recorded

3. **Documentation**

According to Zuriah (2006: 191), documentation technique is one of the main data collection tools in qualitative research. This is because the results of documentation can be used as proof that the proposed hypothesis is logical and rational, supported by opinions, theories or laws. Documents are also a source of data in qualitative research that is used to test, interpret and predict (Moleong 2012: 217). In this study, documents used in the form of photos, documents of SMKN Negeri 5 Surabaya, and other documents that support this research.

**Data Analysis Technique**

According to Sugiyono (2010: 244) data analysis is a method of feeling and referring in an orderly manner to data obtained from questions and answers, writing in the field, and material. Then it is easy to understand and the main point informs the reader. In this study, the elaboration of the results of the method for working, dividing, classifying and unifying all the information that the informants have obtained in order to obtain the desired results. The description of the results carried out by researchers, namely:

1. **Data reduction**

   Data reduction is summarizing, selecting, and focusing one thing from several important things that fit the topic in discussion. The data that has been reduced can provide a clear picture that makes it easier for researchers to search and collect further data. The part of the data that has been summarized from the results obtained from questions and answers with sources.

2. **Data Validity**

   The validity of the data is an important thing in qualitative research to reveal the truth on the objective. The validity of the data can be achieved through credibility or trust in this research. According to Sugiyono (2012: 121) in qualitative research, truth testing is one of the honesty tests, externally authentic internal testing and objective testing. The following are the stages for data validity:

   a. **Research Extension**

   Extension of research is an in-depth involvement in the field to achieve saturation in gathering information. This study extends the review more carefully and relates to informants. With the extension of research time, there will be many lessons, and in the end it can be tested for misinformation that deviates from oneself or from respondents and builds trust in informants.

   Extension of this researcher is useful for researching regularly so that it can bond with information and generate mutual trust so that researchers will get detailed information.

   b. **Increase Persistence**

   In this research, the steps taken are to return to the field, carry out observations, interview with information sources that have been met or new. In this research, the persistence process is carried out by reviewing it carefully and accurately.

   c. **Triangulation**

   Triangulation is the process of investigating the validity of data that takes into account something outside the data for the sake of evidence and compares the data that has been
obtained (Meleong, 2012: 330). Triangulation includes triangulation of sources, triangulation of data collection techniques and triangulation of time. The following is an explanation of the types of triangulation:

1. **Source Triangulation**
   Source triangulation is useful for measuring the credibility of the data using data checking from informants.

2. **Triangulation Technique**
   Technique triangulation is used to measure credibility with the same informant in different ways.

3. **Time Triangulation**
   The data that has been collected using interviews with informants in the morning will be more authentic because at the time of data collection this can affect credibility.

In this study, the researcher used the source triangulation method because the primary data source from this research was obtained through interviews with the school committee, school principal and treasurer and the data would be reviewed on the secondary data that the researcher got.

3. **Presentation of Data**
   Presentation of data is a collection of various kinds of information arranged in order to obtain a conclusion and also an action that can be taken in accordance with the data that has been obtained. In a qualitative study, the form of a data presentation includes a brief description, relationships of various categories, a chart, flowchart and the like (Sugiyono, 2010: 49). In this research, the data presentation is described in a narrative manner.

4. **Provide Data Conclusions**
   In a data analysis method, the last analysis carried out is the presentation of a conclusion. In this study, the presentation of conclusions is described in a narrative manner based on a certain category pattern in the view of the informants which is carried out continuously during the research period and the interpretation technique carried out by the researcher includes the interpretation of certain category patterns in the view of the informants which are compiled by comparisons, dialogues, by comparing many concepts, thoughts, models or theories included in a literature review.

**IV. RESEARCH RESULTS AND DISCUSSION**

**Object Overview**
Surabaya Vocational High School 5 is one of the public schools in Surabaya, East Java Province, located in Mojo Village, Gubeng District. SMKN 5 used to be a secondary development technology school which was founded in 1975 with 4 years of education in 2000, 3 years of education in 2008 to SMKN 5 and 4 years of study. SMKN 5 has 8 departments, namely Industrial Chemical Engineering, Analytical Chemical Engineering, Heavy Equipment Engineering, Manufacturing Engineering, Automotive Engineering, Electrical Power and Computer Engineering, Electrical Power Engineering and Building Construction for majors whose learning period is only 3 years namely, Industrial Chemistry and Heavy Equipment Engineering.
Vision of SMKN 5 Surabaya
"GLORY MY STEMBA"

Mission of SMKN 5 Surabaya
1. Victory Management
2. Victory My Environment
3. Jaya My Facilities
4. Jaya My SDM
5. Jaya My Student
6. Jaya Competence
7. Jaya Industry
8. Jaya My Business

1. Collecting data from every part of the organization regarding programs or activities to be implemented in 2019.
2. Programs or activities arranged by each part of the organization are outlined in the School Budget Work Plan (RKAS) providing policy direction and learning strategies in the 2019 fiscal year as a benchmark in carrying out the duties and functions of the State Vocational High School 5 Surabaya (SMKN 5).
3. The management of BPOPP is managed directly by schools that use school-based management, which gives flexibility in planning, management and supervision according to the needs and conditions of the school in carrying out activities. Self-management is carried out by involving teachers and school committees and is required to compile school work plans and budgets for program or activity cost and funding plans that include revenue and planning for the use of Education Operational Supporting Assistance (BPOPP) funds.

4. After budget management is approved at a teacher council meeting after taking into account the school committee's considerations and it is ratified by the branch of the education office in accordance with the area of authority. Fund management is carried out professionally by applying the principles of efficiency, effectiveness, accountability and transparency and is evaluated annually.

**DISCUSSION**

The preparation of the amount of the budget at SMKN 5 Surabaya is obtained from the calculation of monthly tuition fees for all students. The basis for this calculation is used as a reference basis for obtaining the Education Operational Support Assistance Fund (BPOPP) from East Java Province. Budgeting is planned every 6 months, but when disbursement of funds is made gradually, every 3 months per semester. The following is the calculation of the Operational Support for Education Implementation (BPOPP) at SMKN 5 Surabaya:

| MONTHLY BOPP CALCULATION |
|---------------------------|
| The number of students |
| 3,069 |
| SPP Per Month |
| Rp. 215,000 / student |
| Total |
| Rp. 659,835,000 / Month |
| Total Per Quarter |
| Rp. 1,979,505,000 |

Source: Vocational High School Treasurer 5 Surabaya

Based on the above calculations, BPOPP funds will be budgeted into the RKAS (WORK PLAN AND SCHOOL BUDGET) with RKAS for all majors entering the amount of demand for the needs needed, all needs including curriculum representatives, students, sarpras, offices, are included in the preparation of RKAS using RKAS fund allocations. The users are divided into 4 groups of expenditures, namely personnel expenditures (salaries, allowances and honoraria), goods and services expenditures (disposable needs), equipment & machinery capital expenditures, capital expenditures for other assets (school assets and depreciation). The RKAS that has been approved by the Education Office Branch will become a reference in the use of funds so that all management must comply with the RKAS. The following is the calculation for the preparation of eleven (11) programs of SMKN 5 Surabaya:

| ORDER 1.1 | Description |
|-----------|-------------|
| Learning and extracurricular activities |

| Quarter 3 | Quarter 4 | total |
|-----------|-----------|-------|
| Rp. 71,551,000 | Rp. 36,902,000 | Rp. 108,453,000 |
1. Improvement of Educational Resources and Education Personnel
   
   | Quarter 3 | Quarter 4 | Quarter 5 |
   |-----------|-----------|-----------|
   | Rp. 38,180,000 | Rp. 19,680,000 | Rp. 57,860,000 |

1.3 Organizing / following competencies
   
   | Quarter 3 | Quarter 4 | Quarter 5 |
   |-----------|-----------|-----------|
   | Rp. 12,250,000 | Rp. 32,250,000 | Rp. 44,500,000 |

1.4 Learning Evaluation Activities
   
   | Quarter 3 | Quarter 4 | Quarter 5 |
   |-----------|-----------|-----------|
   | Rp. 36,795,000 | Rp. 69,920,000 | Rp. 106,715,000 |

1.5 Provision of learning tools / materials / media
   
   | Quarter 3 | Quarter 4 | Quarter 5 |
   |-----------|-----------|-----------|
   | Rp. 32,675,000 | Rp. 23,950,000 | Rp. 56,625,000 |

1.6 Procurement, maintenance, infrastructure and school environment
   
   | Quarter 3 | Quarter 4 | Quarter 5 |
   |-----------|-----------|-----------|
   | Rp. 795,769,500 | Rp. 1,107,651,500 | Rp. 1,903,421,000 |

1.7 Additional income for non-permanent teachers (GTT) and temporary employees (PTT)
   
   | Quarter 3 | Quarter 4 | Quarter 5 |
   |-----------|-----------|-----------|
   | Rp. 441,612,000 | Rp. 121,744,000 | Rp. 563,356,000 |

1.8 School Literacy Activities
   
   | Quarter 3 | Quarter 4 | Quarter 5 |
   |-----------|-----------|-----------|
   | Rp. 800,000 | Rp. 62,300,000 | Rp. 63,100,000 |

1.9 Purchase, add / rent multimedia learning tools
   
   | Quarter 3 | Quarter 4 | Quarter 5 |
   |-----------|-----------|-----------|
   | Rp. 291,700,000 | Rp. 333,100,000 | Rp. 624,800,000 |

1.10 Strengthening character education
   
   | Quarter 3 | Quarter 4 | Quarter 5 |
   |-----------|-----------|-----------|
   | Rp. 20,425,000 | Rp. 8,925,000 | Rp. 29,350,000 |

1.11 Fund activities that have not been funded by regular bosses
   
   | Quarter 3 | Quarter 4 | Quarter 5 |
   |-----------|-----------|-----------|
   | Rp. 237,747,500 | Rp. 163,082,500 | Rp. 400,830,000 |

Total
   
   | Quarter 3 | Quarter 4 | Quarter 5 |
   |-----------|-----------|-----------|
   | Rp. 1,979,505,000 | Rp. 1,979,505,000 | Rp. 3,959,010,000 |

Source: Vocational High School Treasurer 5

Table 2 is a description of the disbursement of funds which is carried out in stages every 3 months per semester. The amount of funds is allocated to the 11 programs / activities that have been planned in the RKAS. The budget realization that has been implemented will be reported in the budget realization report, which is arranged in detail into 4 expenditure groups. The following is a report on the realization of the Vocational High School 5 budget.

Table 3.

BUDGET REPORT

| No. | Information                                | Quarter 3            | Quarter 4            |
|-----|-------------------------------------------|----------------------|----------------------|
| 1.  | Employee Spending                         | Rp. 617,212,000     | Rp. 295,044,000     |
| 2.  | Shopping for goods & services             | Rp. 896,368,000     | Rp. 490,686,000     |
| 3.  | Equipment & Machinery Capital Expenditure | Rp. 390,925,000     | Rp. 1,148,775,000   |
| 4.  | Other Asset Capital Expenditure           | Rp. 75,000,000      | Rp. 45,000,000      |
| total|                                           | Rp. 1,979,505,000   | Rp. 1,979,505,000   |

Source: Vocational High School Treasurer 5
Budgeting Analysis

The preparation of the school budget is in accordance with the Governor of East Java Circular Number 120/71/101/2017 dated January 5, 2017 starting with the calculation, compilation, report and evaluation stages. The analysis comes from the BPOPP calculation which is adjusted to the preparation of 12 financing components according to the BPOPP technical instructions of the East Java Provincial Education Office, SMKN 5 Surabaya implements these technical instructions into 11 components which include learning and extracurricular activities, Increasing Educational Resources and Education Personnel, Organizing / follow competencies, Learning Evaluation Activities, Provision of learning tools / materials / media, Procurement, maintenance, maintenance, infrastructure and school environment, Additional income for non-permanent teachers (GTT) and non-permanent employees (PTT), school literacy activities, purchases, addition / rental of multimedia learning tools, strengthening character education, financing activities that have not been funded by regular bosses, compile RKAS, BPOPP and RKUD. RKAS charged to BPOPP and endorsed by the Head of the Education Office Branch. The budget for the preparation of SMKN 5 is in accordance with the BOPP technical guidelines (Juknis) on the use of funds which includes eleven activity points from SMKN 5 Surabaya as described in table 2, namely the preparation and calculation of realization. The RKAS is charged to the BPOPP every three months, so after the realization of the budget and the used budget, every year the school is obliged to report the remaining budget funds that have been used.

V. CONCLUSION

The conclusion from the research is that the preparation of the budget at SMKN 5 is in accordance with the technical instructions in the East Java governor's circular, the preparation starts with the preparation of the RKAS which is borne by the BPOPP and if there is any remaining then at the end of the fiscal year it is returned to the regional treasury, namely the Regional General Cash Account. (RKUD). The budget for SMKN 5 has been comprehensive with school or student needs starting from student activities, increasing educational resources, evaluating learning, providing media tools / materials for learning and maintaining infrastructure in the school environment. The preparation of this budget is carried out with discipline in budgeting the budget for each student activity or school needs for learning activities by following the existing rules according to the BPOPP technical instructions.

SUGGESTION

Some suggestions that can be submitted by the author based on the research results, namely:

1. SMKN 5 is very obedient to the rules that have been set, it should be used as an example for other schools so that they are on time in the preparation of a neatly organized budget and it is better that operationally and non-operationally the allocators are divided as a percentage, so that it is more appropriate and orderly in the distribution of everything that is needed.

2. Further researchers in examining school budgets need to do more in-depth research on budget evaluation in the RKAS.

3. The government needs to pay attention to budget disbursement because school operations are ongoing and require budget funds.
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