

The Instrument Development for Evaluating the School Budgeting Planning Management at Yogyakarta Elementary School

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Abstract: The purpose of this research is to develop the instrument to evaluate the Budgeting Planning Management at Yogyakarta Elementary Schools. Type of This research is a development research consisting of four phases: 1) phase of the initial investigation, 2) phase of design and 3) phase of expert validation, and 4) phase of the trial. From the phase of initial investigation obtained 6 components of the evaluation that is; 1) school program; 2) Financing; 3) fund source; 4) Planning; 5) organizing; 6) Implementation; 7) supervision; 8) evaluation. The phase of design is done by studying from various the theory and making the instrument in the form the questionnaire as many as 31 items. The phase of expert validation is done by 2 evaluation experts, the school management expert and, and 6 management practitioners. The assessment results from expert and practitioners were analyzed using the Aiken's formula. The phase of the trial was analyzed using confirmatory factor analysis (CFA) and construct reliability with the assistance Lisrel software 8.80. From the analysis results of validity and reliability acquired 31 items of the questionnaire were valid and feasible to be used to evaluate the Budgeting Planning Management at Yogyakarta Elementary Schools.

1 INTRODUCTION

Government Regulation No. 17 of 2010 concerning Education Management and Implementation, especially in articles 50 and 51 states that the unit of education must plan and develop education policies following schools regulation. One of the education policies that are the obligation of the school is to develop an annual work plan and prepare an annual income and expenditure budget. The government hopes that with the planned school activities, the government will ease in monitoring and evaluating school development. This school activity plan can be a reference and working guide in submitting what educational resources needed in developing schools' program.

School expenditure budget management will make it easier for schools to find out what activities will be carried out by the school so that the expected goals can be achieved and school obligations can be fulfilled. In terms of participation, school budget management can provide an overview of what is needed and what support is needed by school stakeholders both internally and externally. This is in line with the regional autonomy policies

developed within the scope of formal education, namely School-Based Management (SBM). SBM makes the school's education development better in terms of school management, school funding, and supervision. Schools become more independent and have a responsibility for managing and developing their schools. Schools will ease and flexible in developing school programs have designed or planned following the needs and the school resources capabilities.

Budget planning is an activity of planning activities for the future and how much funding is needed to support the intended activities and to explore sources of funds, collect, also describe into activities that have been programmed for the achievement of an educational goal. School financing planning requires accurate and complete data so that all future planning needs can be anticipated in the draft budget. The position of the Principal as a leader must be able to develop some dimensions of administrative actions. The ability to apply educational programs into cost equivalents is important in preparing the budget. Activities to make budgets are not routine or mechanical work, involve consideration of the basic purposes of education and

programs Based on these perspectives the planning of school education costs must be able to open the way for the development and explanation of concepts about desired educational goals.

Harjanti's (2010) research on budget planning concluded that there were still important school needs that had not been identified, budget planning implemented in schools was still not accordance to school needs, schools' program targets, program alternatives selection, and selection of effective costs. If budget planning is not done well, then budget implementation often appears important but unplanned programs beforehand. activities to evaluate the budget will be difficult because some components of the budget are not recorded in planning but implemented.

The school budgeting will be a success if involve of all parties, namely the community, parent, principal, teachers, schools committee and students. The results of research conducted by Yuliasuti & Prabowo (2014) state that the principals, teachers, and school committees have involved in the budget planning process of the school. the principals and teachers in planning the school budget in the good category but the school committee is still lacking in planning and controlling the process of the school budget planning. The school committee also signed the ratification of the APBS but in the budget planning process, the school committee didn't get involved. In the preparation of the school budget, a budgeting team has been formed, but the school does not yet understand how to estimate the ideal budget, so many school programs are not carried out by school, and there was a lack of commitment to the budget prepared. Reports made by schools were less accountable because the administration wasn't neatly arranged. Budgeting management transparency is still lacking because the APBS is not disseminated to school residents.

The elementary school in Yogyakarta also faces a big dilemma between the strong desire to provide quality-assured education on the one hand and the fact that there is a lack of funds from the government on the other side. Of the 93 Elementary Schools in the city of Yogyakarta, the sources of funds in the School Expenditure and Revenue Budget Plan (SERBP) that come from School Operational Costs (SOC) funds are on average 55 percent, from the State School Operational Costs (SSOC) an average of 24 percent, and those that come from school committee contributions are on average 23 percent. The use of financial resources for the construction and procurement of school facilities and infrastructure averages 22 percent, for school needs as much as 20

percent, for teaching and learning activities as much as 19 percent, for honorariums as much as 16 percent, for student activities as many as 16 percent, and for other purposes as much as 3 percent (Setyaningrum, 2010).

Thus, the quality of education can be guaranteed by program synchronization with the budget planning at each year. Planning is the first and foremost thing to do. If in carrying out activities there is no planning, then the goal will not be achieved so that waste occurs and activities are not as expected. based on the problems that have found, the development of instruments to evaluate budget planning needs to be carried out so that weaknesses or shortcomings can be identified that need to be improved in improving the quality of learning through the management of good school budgets.

The purpose of budget planning is to facilitate future work, so decisions can be made with careful planning. According to Robbins & Coulter (2012: 204), "planning involves determining the objectives of the organization, strategies for achieving goals, and developing networks to achieve goals. Poston, (2011: 5), states that school budget planning is part of prediction, communication, and decision making, (Lipham, 1985: 237) "School budgets are systematic planning for income and expenditure related to educational programs and supported by data that reflects the needs, goals, and results that the school wants to achieve.

Anthony & Govindarajan (2005: 373) states that budgeting planning is one of important activity for effectively developing, controlling, and planning an institution like schools. Budget planning is one strategy to help the program made by schools in achieving institutional goals have planned . Budget planning is affected by the length of management carried out by schools stakeholders (Sato, 2012). Based on the expert statement above, it can conclude that budgeting planning management of schools is an important thing have to consider in implementing an education program.

(Sisk, 1969) states that school management is a unity of all resources through a process of planning, organizing, directing and controlling. Education management is activities that related to education management at school (Sun, 2014). Management made by stakeholders aims to check standards or criteria with their implementation, which can increase the attitude of the value of the individual in the workgroup (Berggren and Söderlund, 2008). School management is various roles in education were made by schools to give education and training to schools community who are carried out teaching and

learning process (Pant and Baroudi, 2008). School management is a system needed to handle student diversity so that the school can get the goal of the school program was the transferring knowledge to the student (Passailaigue and Estrada, 2018; Oplatka and Arar, 2017) stated that school management is an important part to implement good atmosphere for school staff in getting a good quality of teaching and learning in the classroom.

2 RESEARCH METHOD

Research on instrument development to evaluate The Instrument Development for evaluating the School Budgeting Planning Management at Yogyakarta Elementary Schools using research and development. The purpose of this research is to develop a valid and reliable instrument of a questionnaire for evaluating the budgeting planning management at Yogyakarta elementary schools. (Borg, 1983) model was an appropriate model for carrying out this research. This model consisting of 10 steps which are simplified into four steps:

- phase of initial investigation
- phase of design
- phase of expert validation
- phase of trials

Initial investigations were done by studying the theory from a variety of sources and FGD with 10 Participants consisting of 6 expert and 4 practitioners. The purpose of the FGD is to get what is component can be used to evaluate budgeting planning management of Elementary Schools of Yogyakarta Province. The instrument design phase was conducted by developing a questionnaire. Validation Phase conducted by 2 evaluation experts or 1 measurement expert and 4 practitioners. The validation phase aims to see the validity of the contents of the developed questionnaire. Content validity affects the accuracy of data to be obtained in the field. The trial used to see the validity and reliability of component or indicators have got from studying the theory.

2.1 Population and Sample

The population in this study were all elementary schools from 5 districts in Yogyakarta Province, namely; 289 schools from Kolun Progo Regency, 280 from Bantul Regency, 431 from Gunung Kidul Regency, 379 from Sleman Regency, and 99 from

Yogyakarta City. The sampling technique in this study is the Proportional Random Sampling Cluster technique, which is school sampling in each region. Sampling is based on the school from a defined area using the Krejcie & Morgan table developed from Isaac and Michael, if the population is 1,464 Elementary Schools with an error rate of 5%, the total sample is 284 Primary Schools.

2.2 Population and Sample

The instruments in this study were expert validation sheets and instrument effectiveness sheets. Instrument validation sheet is used to assess the content of the instrument being analyzed. the instrument effectiveness sheet is used to test whether the instrument is effective in gathering information. The instrument to be developed in this study is a questionnaire consisting of 8 components or indicators, namely; school programs, financing, Fund Source, Planning, Organizing, Implementation, Supervision, and Evaluation.

2.3 Analysis Data Technique

Analysis data in this development research used Content Validity uses Aiken's Validity, Construct Validity uses CFA, Cronbach's Alpha, and Construct Reliability. Aiken's Validity used to see the content quality of the instrument. CFA used to check the construct validity of the instrument has developed. Cronbach' Alpha used to analysis the reliability of items of instrument. The construct reliability used to analysis the construct reliability of each indicator or components.

3 RESULT & DISCUSSION

3.1 Content Validity

Content Validity analyzed with the help excel program based on Aiken's Formula. The assessment of experts and practitioners analyzed from the score have given through the assessment sheet. the result shows that 31 items of the instrument has a high category and middle category. 19 items with the high category and 12 items with the middle category. these results show that all items have developed by researcher have a good category and can use to get good data from the field.

3.2 Reliability of Instrument

Reliability of instrument based on all items or items total was analyzed with Cronbach's Alpha. For getting the reliability coefficient, the researcher gives the instrument to the respondent as many as 30 respondents and analyzed using Cronbach's Alpha Formula with the help SPSS software. From the analysis, the result was got the coefficient Cronbach's Alpha about 0.87. Based on this result can make a conclusion that the instrument was developed by the researcher was reliable.

3.3 Validity and Reliability of Construct

3.3.1 Confirmatory Factors Analysis (CFA)

CFA used to check so far model measurement has developed by studying theory from various sources is fit with data to have acquired from the field. Measurement model can be said fit with the data from the field if this model already fulfills criteria or standard from statistics expert or consensus of statistics expert based on statistics theory that is Goodness of Fit Index. The result of analysis CFA in this model can be seen in Table 1.

Table 1: Standard and Result of Goodness of Fit Model Budgeting Planning Management.

GOF	Standard	Result	Conclusion
Chi-Square	P > 0,05	0,4421	Fit
RMSEA	RMSEA < 0.08	0,000	Fit
GFI	GFI ≥ 0.90	0.96	Fit
NFI	NFI ≥ 0.90	0.95	Fit
CFI	CFI ≥ 0.90	0.96	Fit
IFI	IFI > 0.80	0.96	Fit
RFI	RFI 0-1	0.91	Fit

From table 1 acquired that seven criteria of GOF show the data was fit with the measurement model was built by the researcher. From this result can be concluded that the measurement model has built from studying theory from various sources was fit with data were acquired at the field

CFA is the measurement model that shows one latent variable can be measured by one or more observed variables. CFA will see so far the observed variables or indicators were got from studying the theory are the variable builder. CFA will be helped by Lisrel Software. At this analysis, observed variables or indicators must meet established standard with loading factor at standardized > 0.3 or T-value > 1.96. The analysis result can be seen clearly in table 2

From Table above can be concluded that planning, organizing, implementation, supervision, evaluation,

Table 2: Summary of Measurement Model of Manifest Variables

Manifest Variables	Standardized	T-value	Decision
Planning	0,48	12,28	Significant
Organizing	0,26	8,41	Significant
Implementation	0,65	15,1	Significant
Supervision	0,51	12,86	Significant
Evaluation	0,55	13,45	Significant
School program	0,63	13,98	Significant
Financing	0,73	15,08	Significant
Fund Sources	0,43	11,41	Significant

school program, financing, and fund sources are significant so that eight indicators have found from studying the theory were indicators as variables builder of budgeting planning management variable. indicators of budgeting management variable have T-value score more 1.96 so that indicators have found from studying the theory has fulfilled the good of measurement standard.

3.3.2 Construct Reliability

Construct reliability used to the analysis level of construct reliability from various indicators from studying the theory both the references book or journals have published at various publishers. Good indicators are indicators have high construct reliability coefficient is more 0.70. this reliability was calculated with error and loading factor have found from analysis uses CFA. the summary of CFA analysis can be seen in Table 3 below.

Table 3: Construct Reliability

Observed Variables	Loading Factor	Error	CR
Planning	0,70	0,51	0,82
Organizing	0,55	0,70	
Implementation	0,84	0,20	
Supervision	0,68	0,54	
Evaluation	0,69	0,33	
School program	0,80	0,37	
Financing	0,85	0,27	
Fund Sources	0,66	0,56	
<i>Total</i>	<i>2,31</i>	<i>1,20</i>	

Based on Table 3, it was got construct reliability coefficient about 0.82. This value or coefficient more good standard of measurement theory that is more 0.70. from this table can make a conclusion that all of the indicators have found from studying the theory were valid and reliable based on construct so that this instrument can be used to get information or data about the school budgeting planning management.

Evaluating an education program needs an instrument valid and reliable based on content and construct. the content validity shows how far

items have developed from indicators are fulfilled or appropriate indicators definition or items represent indicators have found from studying the theory of various references sources, while construct explains how far indicators are valid and reliable which marked have good loading factor is more 0.30 (Andrian et al., 2018) Feasibility of an instrument to evaluate an education program is very important in the measurement theory. This thing shows for getting good data from field needed a good instrument. The instrument becomes the main key in getting good information or data in the field.

The instrument for evaluating the school budgeting planning management already valid and reliable in content and constructively (Wynd et al., 2003). This instrument is expected to provide convenience in evaluating the school budgeting planning management at elementary school fo Yogyakarta Province. The instrument has a good validity of content and construct can give valid information and the right conclusion (Setiawan and Mardapi,). The valid and reliable instrument will describe what happened in the education program evaluated. The valid and reliable instrument will give accurate information about weakness and strengthen of educational programs have created or designed the government or private (Wright and Craig, 2011). If an instrument was good in content and construct, it will give a good conclusion in making a policy (HADI et al., 2019).

4 CONCLUSIONS

Based on the analysis result can be made the conclusion that the instrument was developed by the researcher as many as 31 items were valid and reliable in content and construct. Analysis of Aiken's formula shows all items have assessed by experts have score or coefficient with middle and high category, while the reliability of instrument based on total items show coefficient from Cronbach's Alpha is more 0.70. Construct reliability was analyzed with CFA shows all indicators have loading factor is more 0.3 or has fulfilled the good standard of measurement theory, while construct reliability has coefficient more 0.70. The Instrument for evaluating the school budgeting planning management is feasible to get good or valid data in the field.

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