

To Keep Committee Fund Management SMA Education Quality

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Abstract. Face-to-face learning (PTM) is limited. Education funding for health sanitation and incentives for teachers and education personnel. This research uses descriptive research methods with a qualitative approach through observation, interviews, and documentation in the form of videos and recordings. The results of the data were analyzed by reducing, displaying, and verifying them. Educational funding sources come from school operational assistance funds, educational operational assistance, and school committees. Based on Permendikbud 75 of 2016 committee funds are used to cover the lack of funds, improve school quality that is not budgeted for in the BOS and BOP, develop facilities and infrastructure as well as school committee operational activities that are reasonable and accountable in a transparent manner. Committee funds are voluntary, meaning they have been agreed upon through a meeting and are mandatory. The results of the research on additional assignments funded by the school committee in high schools such as allowances for operators, laboratory managers, library coordinators, homeroom teachers, website managers, administration, excess hours, teacher fees, daily pickets, excess teaching hours, and meeting consumption. and guide students in maintaining the quality of education

Keywords: Incentive, Committee Fund, Permendikbud nomor 75, 2016

1. Introduction

Based on Permendikbud number 44 of 2012, article 5, the government and/or local governments are prohibited from charging basic education ¹units organized by 9-year basic education from elementary to junior high school, and it is prohibited from collecting any fees from parents for any purpose. As stated in Article 11, it is prohibited to charge students who are economically incapable for costs associated with new student admissions, assessment of learning outcomes, student graduation, and the welfare of stakeholders in the education unit, while at the SMA/SMK level, Permendikbud number 26 of 2016, Article 10 Paragraph 5b, financing activities related to improving school quality that is not budgeted ²for in other sources of

¹Permendikbud No. 44, 2012.

²Permendikbud No. 75 for 2016.

education financing, namely school operational assistance (BOS) and educational operational assistance (BOP). Circular of the Governor of North Sumatra number 440/1413/2022 regarding controlling the spread of the *Covid-19* virus, the *Omicron* variant. Face-to-face learning (PTM) is limited to 100 percent, while PTM is limited to 50 percent. Until further notice, hybrid learning (online and face-to-face learning at the same time) will be available. Learning in schools has not been effective and efficient to Lubis, SHH, et al. (2022). The problem of education financing is used as efficiently and effectively as possible³. According to Wardiyah, S. et al. (2015), the school activity and budget plan (RKAS) and the school income and expenditure budget plan (RAPBS) are prepared by the principal, teacher council, and parents⁴. Funds that are prepared with parental participation are committee funds or education coaching donations (SPP). According to Komariah, N (2018), the amount of committee funds is determined through committee meetings. There are three types of committee funds, including (1). Monthly fixed funds (students are required to pay every month), (2). Incidental funds (paid once while being a student); (3) Voluntary funds are funds given voluntarily⁵. The SPP fixed fund is one of the funding sources. This fund will be used to maintain education at SMAN 1 Silaen. Although there is a gap between education (SD and SMP), which eliminates the school committee or SPP funds, secondary education (SMA, SMK, and MA) is allowed to obtain one of the sources of SPP funds or committee funds.

2. Research Method

This research was conducted at SMAN 1 Silaen in Hutnamora village, Silaen sub-district, Toba district, North Sumatra province. The research method used is the descriptive method, describing the state of the phenomenon as it is.⁶ Descriptive research can be done now or in the future. Descriptive research was conducted with a qualitative approach. Several research subjects (committee chairman, acting (plt) principal, treasurer, honorary teacher, teacher, and student's parents) provided data. The data collection techniques were data reduction, data display, and data verification (triangulation) carried out continuously until the data is saturated⁷(valid according to theory). The research subjects consist of (1) committee management, (2) acting principal, and (3). Treasurer, (4). PNS teacher (5). Honorary teacher, (6) Parents of students. The sources of data used in this study are primary data from interviews and documentation (school archives, photos, and videos). Secondary data sources include journals, books, articles, and the internet (Google).

³Sultan, et al: Effectiveness and Efficiency of Education Costs During the COVID-19 Pandemic in Mandailing District High Schools. Unimed, Ridwan Institute Journal, Vol 3, No 12 (2021)

⁴Sri: School Committee Strategy to Improve Education Quality at SD Negeri 1 Lhoknga, UnSyiah Postgraduate Program, Journal of Education Administration, Vol 3, No 2 (2015)

⁵Nur: Education Financial Management Concept, Al-Afkar, Indragiri Islamic University, Vol. 6 No. 1,76 (2018)

⁶Sudaryono: Development of Educational Research Instruments, Graha Ilmu, Yogyakarta, first edition, 9 (2013)

⁷Sugyono: Research and Development Methods, Alfa beta Bandung, third printing, 366 pages (2020)

3 Results and Discussion

3.1 Research Results

Commitment to Committee Funding. Funding for committee funds According to 6 research subjects, schools cite routine school committee funds through SPP for operational financing and infrastructure facilities sourced from parents, which are paid every month. Financing is one component that cannot be separated from the implementation of education⁸. Based on the description above, the funding needed for operational activities and infrastructure facilities in the education unit comes from parents. Based on the description above, the funding needed for operational activities and infrastructure facilities in the education unit comes from parents. Additional operational tasks funded by school committees in SMA are in Table 1

Table 1. Committee Fund Allocation for the 2021-2022 Academic Year.

No	Activy	Cost	Total
1.	Operator Allowance	Rp.350.000, -	Rp.350.000, -
2	Lab Manager Allowance (Computer, chemistry, biology, and physics)	@Rp.50.000, -	Rp.400.000,-
3..	Library manager	Rp. 50.000, -	Rp. 50.000, -
4.	Homeroom Alliance of 15 study groups	Rp. 50.000, -	Rp. 50.000, -
5.	Web Manager Allowance	Rp. 150.000, -	Rp.150.000, -
6.	Four Employes administrative allowance	Rp.300.000, -	Rp.300.000, -
7.	30 hours honorarium for extra teaching hours	@Rp.100.000,-	Rp.300.000, -
8.	24-hour counseling guidance teacher honor	Rp. 90.000, -	Rp.2.160.000,
9.	The advantages of teaching hours for Civil Cervantes ari 107 hours	@Rp. 5.000, -	Rp.535.000,-
10.	Daily package 6 days x 3 teachers = 18 teachers	@Rp.40.000, -	Rp.720.000,-
Total			Rp.7.615.000, -

Source: RAB Committee 2021-2022

The number of študent amounted to 662 according to the dáta in the dapodik, minus 17 študent (1 študent committee child, 7 sons and daughters of the teacher, and 9 študent who dropped out) = 654 x Rp. 15.000,-= 9.675,000,- - Rp.2.060.000,- (reserve cost), which is used' fór internet network maintenance and payment of teacher fees in the middle of the school year.

⁸Nur Gamar: Implementing Education Financing Management (Case Study of MTS Darul Khair Respective, Batu District, Banggai District, Central Sulawesi, Gorontalo, Islamic Education Management Journal, vol 7 no 1, 12 (2019)



Fig. 1. Interview Alt Committee treasurer.
Source: Djuni Posma Rouli, April 23, 2021.

The Legal Foundation. The legal basis for funds is from the Permendikbud committee number 75 of 2016 and Government Regulation number 66 of 2010 concerning the management and implementation of education. The school committee has a role and function⁹ in Permendikbud number 75 of 2016.

Funding Sources for the Committee. The committee's source of funding comes from parents, the amount of which is determined through committee meetings.¹⁰ At the parents' meeting, a committee fund was formed to pay attention to schools by improving the quality of education. But in the atmosphere of the COVID-19 pandemic, it is to maintain the quality of education.

The Function of Voluntary Committee Funds. Permendikbud number 75 of 2016 committee funds are voluntary, especially Article 1 paragraph 5. The contribution of educational development is the provision of money in the form of goods or services from parents, and the community voluntarily and does not bind the education unit¹¹ based on the consensus of the parents.

Committee Funds to Cover Shortages. The purpose of the committee funds to cover the lack of funds is to improve quality and motivate student services. Its management is to improve the quality of facilitating learning, repair small buildings, and assist in financing honorary teachers who are not funded by BOS and BOP. Covering this lack of funds is under the committee's duties, one of which is to raise public funds in the context of financing the implementation of education in schools¹² to improve the quality of education, although financing is needed in the education unit, meaning that BOS and BOP funds cannot be allocated for activities in the education unit. cover the lack of costs so that all activities can take place.

Fund of the Committee to Maintain Quality. The purpose of the committee funds is to maintain quality and provide motivation with respect so that teachers and education staff remain enthusiastic in carrying out their duties, especially guiding and carrying out the responsibilities of students in the pandemic. COVID-19 According to Hizbullah (2009), the characteristics of

⁹Permendikbud no. 75 for 2016.

¹⁰Nur Komariah: Concepts of Educational Financial Management, Al-Afkar, vol 6, no. 1, p. 76 (2018)

¹¹Permendikbud 75/2016, article 1 paragraph 5, 3

¹²Silabus.web.id

quality education, one of which is in the process, namely having a quality culture (cooperation, feeling of belonging, willingness to change, self-improvement, and openness). Maintaining quality, paying attention, and developing students' self

Table 2. Activities carried out in SMA.

No	Activy	Builder
1.	Literacy Thursday	Djuni Posma Rouli, S.Pd
2	Scout	Benny Hotman Siagian, S.Pd, M.Si Sabar Nursia Siahaan, S.Pd
3..	Marching Band	Remi E.S.Y Simangunsong, S.Pd
4.	Raising saka School	Say Pulma Tamba, S.Pd
5.	Music and Dance	Derita Nababn, S.Pd
6.	Choir	Maretta marbun, S.Pd Dra. Kartina Siagian
7.	Spiritual	Erika Elfrida, S.PAK
8.	The National Science Olympiad	Subject Teacher

Source : Djuni Posma Rouli, April 23, 2021

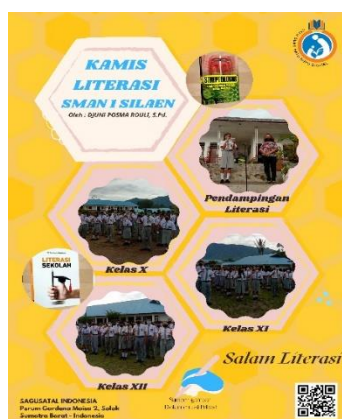


Fig. 2. Literacy Thursday.

Source : Djuni Posma Rouli, April 23,2021

Funds for the Infrastructure Development Committee. Committee funds can be used for infrastructure. However, for the 2021–2022 school year, committee funds are used to maintain the quality of education while infrastructure has not been allocated. Permendikbud number 75 of 2016, committee funds are used for the development of existing infrastructure in the education unit. Education financing consists of two technical concepts, one of which is the effective use of funds and appropriate expenditures, including infrastructure, operational, and management costs. Committee funds are handed over to schools to manage committee funds on

infrastructure as needed in the education unit, for example, making waterways, computers, and so on.¹³

Committee funds are used for transparent and accountable operational activities. Committee funds can be used for operational activities in educational saunas fairly and transparently. Permendikbud number 69 of 2009 concerning standard costs for indirect education operational costs such as power, water, telecommunications, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, taxes, and insurance. Every year the school prepares a RAPBS which shows how to plan income and use costs for school operational purposes, including homeroom teachers, daily pickets, paying honorary teachers, honorary staff, buying consumable educational materials and equipment, consumption (drinking and eating at meetings), telecommunications, allowance for educator operators, laboratory management, wet management, excess teaching hours for 24 hours for both honorary teachers and civil servants). Committee funds for operational activities are fair and transparent¹⁴

3.2. Discussion

Funding of Committee Funds. Funding for committee funds is used for operational activities and infrastructure facilities, which are sourced from parents (Rosmawaty, 2020). According to Ardiyan, L, et al (2022), financing is the provision of money from parents (committee funds) according to deliberation in the education unit.

Legal Basis of Committee Fund. According to Permendikbud number 75 of 2016, committee funds function to increase the role of school committees

Source of Committee Fund. The committee's source of funds comes from parent meetings to improve the quality of education. The task of the committee is to determine the articles of association, and by-laws, provide a strategic development plan, and sign the RAPBS/RKAS without participating in compiling it¹⁵

Voluntary Committee Funds and Its Purpose. Voluntary funds mean the result of an agreement and not mandatory fundraising (Wahyudi, Kdik, 2021). In Permendikbud number 75 of 2016 voluntary does not mean donating as they please and can not donate even though they have the financial capacity to reduce public participation funds (Syahrir, 2019). Voluntary means agreed upon by the meeting and are mandatory

¹³Lidya Ardiyan, et al, Overview of Education Financing at the Deli Serdang District Level in a Pandemic, Syntax Transformation Journal, vol. 3 no. 1(2021)

¹⁴Permendikbud 75/2016, article 10 paragraph 5b, 8,

¹⁵Kunjung Wahyudi et al, Policy Implementation of the Minister of Education and Culture No. 75 of 2016 Regarding School Committees: Case Study of City SMAN and SMKS Committees, Journal of Social and Political Sciences, volume 1, no 2, pp. 111–122(2021)

Committee Funds to cover Shortage Fees. Committee funds cover the lack of funds so that activities in schools take place, even though funds are limited and many activities are not carried out.¹⁶ The need for committee funds in education units varies.

Committee Fund for Sustaining Learning. The role of the school committee in improving the quality of education is not just providing funds, but providing innovative ideas and ideas (Astudidik, 2020: 1)

Funds for the Infrastructure Development Committee. Committee funds before the 2021-2022 school year were used for infrastructure, but during the Covid-19 pandemic, committee funds were used to maintain quality according to Permendikbud number 75 of 2016, the committee funds were used to develop infrastructure, operational costs, and their management according to the needs of the education unit¹⁷

Committee funds are used for operational activities. Fairly and responsibly. Committee funds can be used for operational activities in the education unit fairly and transparently. Permendikbud Number 69 of 2009 concerning standard costs for indirect education operational costs such as power, water, telecommunications, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, taxes, and insurance. Every year the school prepares a RAPBS which consumption, taxes, and insurance. Every year the school prepares a RAPBS which shows how to plan revenue and use costs for school operational purposes among additional¹⁸ tasks to motivate include homeroom teachers, daily pickets, paying teacher fees, honorary staff, buying consumable educational materials and equipment, consumption (drinking and eating at meetings), telecommunications, educator operator allowance, laboratory manager, web manager, overtime teaching 24 hours for both honorary teachers and PNS teachers. Committee funds for educational operational activities can be budgeted fairly and transparently.

4 Conclusion

Financing for education in SMA is sourced from BOS, BOP, and school committee funds. Committee funds come from parents who agreed on the results of the meeting based on Permendikbud number 75 of 2016. Funds can finance components other than those funded by BOS and BOP, Honorary teacher committees, and operational duties for additional teachers in schools.

Committee funds are voluntary. It does not mean they can contribute or not, but funds that have been agreed upon by parents through meetings and the results of the meeting are obligatory to cover the lack of costs that are not budgeted in the BOS and BOP.

Committee funds are handed over to schools to manage committee funds to maintain the quality of education; infrastructure; educational operations; improve quality (teachers and education

¹⁶Widiya Astuti, et al: Policy Implementation Regarding Donation-Based School Committee Services at State Vocational High School 3 Banjarmasin, eprint.uniska-bjm.ac.id (2021)

¹⁷Mahmud, Higher Education Financing in the Context of Internal Efficiency at STKIP Kusuma Negara Jakarta, Journal of Science, vol. 9.7(2017)

¹⁸Hamdan, Education Financing Management (Elementary IT Case Study Trunk Quiz Human Development), Journal of Educational Management, vol. 12 no. 1,1 (2019).

staff honorary); maintain the quality of education (teachers and education personnel honorarium); the welfare of school personnel (consumption); telecommunications (Wi-Fi and website); dapodik operators; laboratory managers and library coordinators; homeroom incentives; web managers; and picket teacher incentives.

Foundations law Permendikbud 75 Number 2016 must be socialized on a broad scale to understand the fund committee volunteer and no levy.

Each subject (chairman's committee, head school, treasurer committee, civil servant teachers, honorary teachers, and parents) must, you're welcome to be responsible for answers to activities and decisions agreed by parents and public

Results meeting and allocation fund published to parents so that parents who are not present know the results of the meeting already decided and agreed upon.

A larger fund committee and more motivated teachers to improve participant education quality

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