

Effectiveness and Efficiency in Realizing the Financing Plan for Extracurricular Activities during the Covid-19 Pandemic at WR Supratman High School Medan

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Abstract. Educational programs in schools will not run without cost, so each school must manage existing financial resources effectively and efficiently. This study aims to analyze the effectiveness and efficiency of realizing financing plans for extracurricular activities during the Covid-19 pandemic at Wr. Supratman High School Medan. This type of research is descriptive and qualitative. The research was conducted at Wr. Supratman High School Medan in April-May 2022. The research subjects are the principal, treasurer, head of administration, the teacher concerned, parents, and students. This research was analyzed by qualitative analysis. Research data was obtained through interview techniques, questionnaires, and archive recaps. Based on analyzing the research results, it can be concluded that the planning and management of Wr. Supratman High School financing to carry out extracurricular programs has been effective because there are two programs planned and all of them run during the pandemic. Financing planning is also very efficient because the budget has been properly implemented, and the results were very satisfying. Therefore, it is necessary to conduct a detailed study of the implementation of extracurricular activities so that extracurricular success can be measured by achievement. Extracurricular financing planning should be more detail about the budget.

Keywords: Effectiveness, Efficiency, Financing, Extracurricular, Pandemic Covid-19

1 Introduction

The cost of education has a significant decisive role. No education process is cost less. Every educational process in schools will not run without cost. This causes each education institution, namely schools, to manage existing financial resources effectively and efficiently to help to achieve educational goals. Education financing has been regulated in the 1945 Constitution of the Republic of Indonesia (Amendment IV) which states that every citizen has the right to educate, every citizen is obliged to attend a basic education and the government is obliged to finance it, the government seeks and organizes a national education system, which increases faith, piety, and noble character in the context of educating the nation's life which is regulated by state law [1].

For implementing the regulation, the state prioritizes the education budget at least twenty percent of the State Revenue and Expenditure Budget (APBN) and from the Regional Revenue

and Expenditure Budget (APBD) to meet the needs of national education administration. Education financing is certainly influenced by the situation and conditions in a region. And in the last two years, Indonesia has declared an emergency for the COVID-19 pandemic, starting from March 2020. Distance learning, which has become a necessity, which is carried out in almost all schools around the world, is a radical change that involves everyone.

This pandemic made the learning activities completely changed, and financing during the COVID-19 pandemic generally changed significantly. Learning from home programs were implemented throughout Indonesia with local policies for each region [2]. UNESCO stated that since March 25, 2020, school closures in many countries around the world during the spread of COVID-19 and forced almost all students out of the normal learning process. Alternative approaches have been taken, such as online learning from home so that students do not stop learning. This online learning involves students, parents/guardians, teachers [3].

Educational financing during the COVID-19 pandemic changed in terms of the allocation of funds issued. According to Sulhan, etc., the ineffective and inefficient distribution of these funds was due to the switching of funding from the RKAS which had been prepared at the beginning of the year, including the extracurricular activities due to changes in the learning system and changes to the BOS technical guidelines during the COVID-19 pandemic. Education financing is a complicated problem for education managers to figure out regarding the financing of educators, extracurricular costs, learning processes, and infrastructure [4].

In achieving quality education, education has a reference standard to achieve a quality of education which is expected to be able to face the work environment and give a contribution to social and economic development [5]. There are eight references that are used as standards in an educational institution so that the goals of quality education can be achieved. Among them are Content Standards, Process Standards, Graduate Competency Standards, Educators and Education Personnel Standards, Facilities and Infrastructure Standards, Management Standards, Financing Standards, and Educational Assessment Standards. The Covid-19 pandemic forced the government to issue an online learning policy. This will be certainly had a significant effect on the utilization and allocation of education costs that have been budgeted and outlined in the School Work Plan, both in the RKAS sourced from BOS funds and the Education Development Contribution funds sourced from students' parents.

The Ministry of Education, Culture, Research, and Technology has issued Permendikbudristek No. 2 of 2022 regarding technical guidelines for managing operational assistance funds for the implementation of early childhood education, School Operational Assistance (BOS), and operational assistance for the provision of equality education. The regulation states that regular BOS funds can be used by primary and secondary education units to assist the operational expenditure needs of all students. One of the components that can be financed using Regular BOS is the implementation of learning and extracurricular activities. Regular, namely the provision of educational tools and learning support materials, costs for developing learning media based on information and communication technology, Provision of applications or software for learning, and other relevant learning activities in order to support the learning process [6].

Although the government has fulfilled the constitutional mandate of Law No. 20 of 2003 concerning the allocation of the APBN and APBD of 20% for the education sector, private schools only receive a much smaller portion of the budget than public schools [7]. During the Covid-19 pandemic, some activities did not go well in every school, especially extracurricular

activities. According to Mila, it refers to the process standard which is an educational unit for implementing interactive, inspiring, fun, challenging, motivating students to participate actively and provide sufficient space for Initiatives, be creative and independent according to their talents, interests, and physical and psychological development of students. In order to increase the knowledge, skills, attitudes, and productivity of students. The author is interested in researching the Effectiveness and Efficiency in Realizing the Financing Plan for Extracurricular Activities During the Covid-19 Pandemic at WR Supratman High School Medan [8].

2 Method

The type of research is descriptive research with a qualitative approach. The qualitative approach was carried out to gain some insights into the general concept of education administration, especially education financing. This research was conducted in Wr. Supratman High School Medan from April to May 2022. The research subjects were adjusted to the education funding at Wr. Supratman High School Medan, namely all sources deemed to provide the necessary information data. Where the sources of data related to the characteristics of this research are the principal, treasurer, head of administration, the teacher concerned, parents and students. This study was analyzed by qualitative analysis. Qualitative data analysis techniques were carried out before the study, during the study, and after the study. The data was obtained through interview techniques, questionnaires and archive recaps.

3 Result and Discussion

3.1 Interview result

Effectiveness (Output). The current principal of Wr. Supratman High School Medan is Mr. Pinondang Situmorang, S.S., S.Pd., M.M. has served for 36 years since 1986 until now. Based on the results of interviews with school principals, during the COVID-19 pandemic, there were two types of extracurricular activities that were still being carried out. This program is carried out in a hybrid learning manner and its implementation remains in accordance with the health protocol. Extracurricular activities are programming and Paskibra activities. The achievement of the targets to be achieved from this extracurricular activity is the development of student talents and promotions for schools. Due to the Covid-19 pandemic, extracurricular activities at Wr. Supratman High School Medan was a bit constrained because all the students could not attend. However, according to the high school principal, Wr. Supratman's level of achievement of student independence with extracurricular activities above 80% is real, so it can be concluded that during the covid pandemic period, the independence of Wr Supratman High School students is well-formed and extracurricular activities can improve student talent achievement and are effective to carry out.

Effectiveness is related to achieving the goals that have been set. Garner, defines effectiveness even more deeply because according to him effectiveness does not stop until the goal is achieved but arrives at the qualitative results associated with achieving the vision. Financing management is stated to fulfill the effective principle if the activities carried out can regulate activity costs to achieve qualitative outcomes according to the established plan. So it can be concluded that cost-effectiveness is the ability of financing to achieve targets and targets as planned [9].

The following is based on the results of interviews with the Wr. Supratman Medan school treasurer, the planning for the financing of the extracurricular activity program at Wr. Supratman High School is adjusted to the needs of extracurricular activities and planning according to the educational calendar. Likewise with the target of reporting on financing for the management of extracurricular funds at Wr. Supratman High School Foundation, following the schedule or stages determined by the government. The results of the treasurer's task in the process of managing extracurricular funds are that it can assist school principals in planning, implementing, and reporting.

Based on the results of interviews with the Wr. Supratman Medan school treasurer, the financing planning carried out by the Wr. Supratman High School for extracurricular activities, one of which is by taking trainers from outside the school for extracurricular marching band activities, is paid a salary of 5 million / month and has been implemented. It is carried out on Tuesdays and Thursdays from 15.00 WIB to 16.30 WIB. The results obtained by the students and schools are that the existence of extracurricular activities programs will improve the quality of children's education and school.

Funding for education can not be separated from the economic problems of education. Johns and Morphet argued that "education has a vital role in the economy and the modern state." In general, education financing is a complexity, in which there will be interrelationships in each of its components, which have a micro (education unit) to macro (national) nature, includes education financing sources, systems, and mechanisms for their allocation, effectiveness, and efficiency in its use, accountability for the results as measured by changes that occur at all levels, especially schools, and problems that are still related to education financing, so a special study is needed to be more specific about this education financing. Financial management and education financing are an urgent position to be applied, because normatively and sociologically the school is not a profit institution, thus providing responsibility for the community and every parent of students, where every acceptance of educational institutions must be used to improve the quality and quantity of professional education services. [10].

Based on the results of interviews with the school teacher Wr. Supratman Medan, the teacher moved closer to discuss extracurricular activities. The teacher council discussed and said that the achievement of extracurricular activities was a joint achievement between students and the school so that all teachers expected to support extracurricular activities at school. And the influence of extracurricular activities on subjects at school is not very influential because extracurricular activities are carried out after students return home from school.

Based on the results of interviews with school teachers Wr. Supratman Medan that in school activities, students are able to take part in extracurricular activities and extracurricular activities always involve students and student council members in the management of their activities. The achievement of results from extracurricular activities has a very positive and effective impact on students such as students being able to actively socialize and carry themselves in student learning and psychological activities after participating in these extracurriculars is they have their own pride in the extracurricular activities they participate in.

Meanwhile, based on the results of interviews with the guardians of students or parents of Wr. Supratman High School Medan, the parents stated that it was true that extracurricular activities were held at the school and their children participated in these activities free of charge, they only paid for their own transportation and that does not burden parents/guardians of students. With the extracurricular activity program, in addition to students gaining knowledge and insight,

high school students also acquire values and skills so that they can play an effective role in society through ways of thinking, feeling and behaving according to social norms to participate as family members in the family and surrounding community groups. Children/students feel happier with the extracurricular activities at this school, it can be seen when children come home from school always with happy feelings.

Efficiency. Based on the interview with the principal of Wr. Supratman High School Medan, the budget of BOS funds for extracurricular activities at Wr. Supratman High School Medan was 10%. Several extracurricular activities got some achievements such as programming, marching band, basketball, scouting, dancing club, and paskibra. The principal also stated that participating in extracurricular activities can help by improving children's achievement based on their talents and interests. Extracurricular activities are activities outside the subject matter to facilitate students as a form of self-development that is followed by the potential, needs, talents, and interests of students through planned activities and specifically organized by educational staff/experts who have competence and authority in schools [11].

The definition of education costs is an effort to raise funds to finance the operations and development of the education sector. The cost of education is defined as the amount of money generated and spent for various purposes of providing education in schools/madrasahs. Among the scope of the costs are teacher salaries, increasing professional abilities of teachers, procurement of learning room facilities, repair of study rooms, procurement of furniture/moblers, procurement of learning tools, procurement of textbooks, office stationery (ATK), extracurricular activities, education management activities and educational supervision of education development as well as school/madrasah administration. Education financing is a concept that should exist and can't be understood without examining the underlying concepts.

Program efficiency is measured by cost-effectiveness with a certain budget. The different possibilities are compared, then the levels of effectiveness are determined, although in this case, it was not stated as money. The better effectiveness probability leads to more and better results. Concerning efficiency, Rahman [12] said that In a given school system, efficiency is the relationship between what is achieved (actual output) and what could be achieved with the economic resources available (potential output). It is following with what was stated by Nanang F., that efficiency can be assessed through the education system that produces the output with a minimum cost. It can be also stated that certain inputs can maximize the expected output. [11].

Based on the results of interviews with parents/guardians of Wr. Supratman High School Medan stated that the students could express their thoughts generally, feelings and desires through verbal communication or non-verbal communication to gain understanding from others and this extracurricular activity has little impact on students as a lack of time to study and do intracurricular tasks. Parents also spend funds for extracurricular activities in the form of student transportation costs and others. It does not burden the guardians/parents of students because all facilities and funds for extracurricular activities have been funded by the school. The value of efficiency is assessed from the point of view of the ability to use costs properly and appropriately. Financing will be efficient if the achievement of goals or targets could be obtained with minimum sacrifices or with minimum costs. Vebrianty Efficiency is related to the quantity of results of activity [13].

Efficiency is the best ratio between input and quadrant (output) or between power and result. The power that mentioned is energy, thought, time, and cost. The comparison can be seen in terms of using of time, effort, and cost. It means that educational financing activities can be

concluded to be efficient if the use of time, energy, and costs are as small as possible but can achieve the specified results. When viewed in terms of results, educational financing activities can be said to be efficient if the use of time, energy, and certain costs gives as many results as possible both in quantity and quality. The description above explains that the high level of efficiency and effectiveness will enable the implementation of educational services to the community satisfactorily with the available resources in an optimal and responsible manner. Meanwhile, the value of efficiency is assessed from the point of view of the ability to use costs properly and appropriately. Financing is said to be efficient when the achievement of goals or targets is obtained with minimum efforts or with minimum costs.

Table 1. Interview result and data observation

No.	Extracurricular programs	Input			Output		
		Cost Realization (Rp) per month	Goals	Activities	Target	Target Realization	Conclusion
1	Marching band	5.000.000	Improving students' abilities in non-academic fields	Drum band, Scout	Percentage of student attendance above 80%	Hybrid extracurricular training	Effective
2	Scout	4.000.000	Teacher training who foster scouts	Basic Advance course at KWARD ASU	Graduated and have a KMD certificate	KMD Training	Effective

The best comparison between inputs and outputs (results between profits and the resources used), as well as the optimal results achieved with the use of limited resources. In other words the relationship between what has been completed.

4 Conclusion and Suggestion

Based on the analysis of the research results, it can be concluded that the planning and management of Wr. Supratman High School Medan financing to carry out extracurricular programs has been effective because there are two programs planned and all of them run during the pandemic. Financing planning was highly efficient because the budget used has been properly implemented and the results are very satisfying. Therefore, it is necessary to conduct a detailed study of the implementation of extracurricular activities so that extracurricular success can be measured by achievement. Extracurricular financing planning should be more detailed about the budget.

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