



ANALYSIS OF THE ROLE OF THE PLANNING DIVISION IN PREPARING BASIC EDUCATION BUDGETS AT THE EDUCATION OFFICE OF MESUJI REGENCY

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Abstract :

This study used a descriptive qualitative research method. The method was applied to describe and qualitatively examine the role of the Planning Division in preparing basic education budgets at the Education Office of Mesuji Regency. All data were obtained directly from field informants through interviews and document studies. The findings show that: (1) in the dimension of goal and priority setting, budget preparation has been directed to align with basic education needs, regional development priorities, and education service targets; (2) in the dimension of program and budget synchronization, there is alignment among programs, activities, indicators, targets, and budget allocations so that each basic education program has realistic and appropriate budget support; (3) in the dimension of performance indicator preparation, every program and activity has clear, measurable, and relevant indicators; (4) in the dimension of efficiency and resource allocation, budget use has been directed to be more targeted, economical, and priority-based; and (5) in the dimension of control and evaluation, the suitability between plans, implementation, budget realization, and performance achievements has been monitored. Inhibiting aspects include limited data, limited budget, weak interdivisional coordination, performance indicators that are not yet outcome-based, resource allocation that is not fully targeted, and evaluation that remains administrative.

Keywords : Role, Planning Division, Budget, Basic Education

INTRODUCTION

The Planning Division at the Education Office has a central role as the driving force in the budget preparation process. Good planning determines policy direction, program priorities, and the allocation of resources. In Mesuji Regency, challenges in the provision of basic education remain complex, including limited facilities and infrastructure, uneven distribution of teachers, and the need to improve learning quality. These conditions require planning based on data and accurate needs assessment.

The Planning Division plays roles in:

1. Identifying basic education needs based on data and factual field conditions.
2. Preparing work plans and budgets that align with the vision, mission, and regional development priorities.
3. Integrating national and regional policies into planning and budgeting documents.
4. Conducting cross-field coordination to ensure synergy among programs



and activities.

- Maintaining consistency between planning and budgeting so that designed programs can be realized optimally.

Therefore, the existence and performance of the Planning Division are crucial in producing basic education budgets that are not merely administrative but also strategic and directly impactful on improving the quality of education. The number of elementary and junior high schools in Mesuji Regency can be seen in the following table.

Table : 1 Number of Formal Elementary and Junior High Schools in Mesuji Regency

Year	Level	Number of Schools	Public	Private	Budget Utilization
2025	Elementary School	136 schools	127	9	Elementary education management: school operations, learning and assessment/ exams, library/book development, school administration, facilities and infrastructure maintenance, learning tools, student activities, and support for teachers/education personnel.
2025	Junior High School	56 schools	34	22	Junior high education management: school operations, learning and extracurricular activities, assessment/ exams, books/libraries, school administration, facilities and infrastructure maintenance, learning tools, and support for teachers/education personnel.
2025	Elementary + Junior High	192 schools	161	31	Generally included in regional education affairs, especially the Education Management Program, Curriculum Development Program, and Educators and Education Personnel Program.

Source : Education Office of Mesuji Regency, 2026.

The table shows that budget allocation for each school varies depending on the number of students and school needs. Budget use is generally directed toward elementary education management, including school operations, learning and assessment or exams, library and book development, school administration, facilities and infrastructure maintenance, learning tools, student activities, and support for teachers and education personnel.

Thus, the existence and performance of the Planning Division are decisive in producing basic education budgets that are strategic and have a direct impact on improving education quality. The problems in preparing basic education budgets in Mesuji Regency are not only technical but also involve institutional, resource, and governance aspects. The research problems are formulated as follows:

- How is the role of the Planning Division in preparing basic education budgets at the Education Office of Mesuji Regency?
- What are the inhibiting aspects of the role of the Planning Division in preparing basic education budgets at the Education Office of Mesuji Regency?

To discuss the role of the Planning Division in preparing basic education budgets at the Education Office of Mesuji Regency, the concept proposed by Mardiasmo (2018) is used. Based on this view, the role of the planning division in budget preparation can be seen through the following dimensions:

1. Goal and Priority Setting. The planning division plays a role in formulating organizational goals and determining the priority scale of programs and activities to be funded in the budget.
2. Program and Budget Synchronization. Planning ensures the linkage between planning documents, such as strategic plans and work plans, and budgeting documents so that inconsistencies between plans and fund allocation do not occur.
3. Preparation of Performance Indicators. The planning division establishes performance indicators as a basis for measuring the success of budget use.
4. Efficiency and Resource Allocation. Planning helps allocate resources optimally according to needs and established priorities.
5. Control and Evaluation. Planning becomes the basis for monitoring and evaluating budget implementation so that the level of goal achievement can be identified.

RESEARCH METHOD

This study used a qualitative approach with a descriptive research type. The qualitative approach was chosen because the study aimed to understand in depth the role of the Planning Division in the process of preparing basic education budgets, including the processes, obstacles, and dynamics that occur within a government organization, particularly at the Education Office of Mesuji Regency.

Descriptive research was used to describe systematically, factually, and accurately the phenomena being studied without manipulating existing variables. In this case, the researcher sought to reveal how the Planning Division performs its function in preparing basic education budgets, beginning from the program planning stage to budget allocation.

FINDINGS AND DISCUSSION

The Planning Division at the Education Office of Mesuji Regency has an important role in preparing basic education budgets so that education programs can run effectively and according to need. This division collects data on school needs, prepares work programs, and plans budgets based on regional education development priorities.

a. Goal and Priority Setting

Basic education is an important sector in regional development because it contributes to improving the quality of human resources. To support effective and quality basic education, good planning and budgeting are needed so education programs can run according to community needs and regional education development objectives. Based on an interview with the Head of the Education Office of Mesuji Regency, it was stated that:

The Planning Division has a very strategic role in ensuring that basic education budget preparation is not only administrative but is truly directed toward achieving education development goals. (Interview results, May 2026).

In the context of the Education Office of Mesuji Regency, the Planning Division plays a role in formulating basic education development goals based on the vision and mission of the local government and the real needs of schools. These goals include improving education quality, equalizing access to education, improving school facilities and infrastructure, and improving the quality of teachers and students. Based on an interview with the Head of the Planning Division of the Education Office of Mesuji Regency, it was stated that:

In determining the goals and priorities of basic education budgets, the Planning Division first examines needs data, performance achievements, education problems, and proposals from technical divisions and educational units. After that, we adjust them to regional planning documents such as the Strategic Plan, Work Plan, Regional Government Work Plan, and education priority policies. (Interview results, May 2026).

Therefore, the role of the Planning Division is very important in ensuring that the process of setting goals and priorities is conducted objectively, based on data, and in accordance with the needs of basic education in Mesuji Regency. With good planning, basic education budgets are expected to be used effectively to improve education service quality, equal access to education, and the development of quality human resources.

b. Program and Budget Synchronization

Program and budget synchronization is the process of aligning work program plans with budget allocations so that each planned activity can be carried out effectively, efficiently, and on target. In this regard, the Planning Division has a strategic role in ensuring that basic education programs are prepared according to school needs, local government policies, and regional financial capacity. Based on an interview with the Head of the Education Office of Mesuji Regency, it was stated that:

The Planning Division has an important role in ensuring that every basic education program prepared truly has appropriate budget support. (Interview results, May 2026).

The role of the Planning Division in the dimension of program and budget synchronization is reflected in the preparation of planning documents such as the Strategic Plan, Work Plan, and Work Plan and Budget. Through these documents, the Planning Division adjusts basic education priority programs to available budgets so that inconsistencies between program needs and financing do not occur. Based on an interview with the Planning Expert Staff of the Education Office of Mesuji Regency, it was stated that:

Technical aspects that need attention include the suitability between programs and basic education needs, the linkage between activities and performance indicators, the adequacy of the budget for the targets to be achieved, and alignment with regional development priorities. (Interview

results, May 2026).

In the synchronization process, the Planning Division functions as a bridge between the technical needs of the education sector and regional financial management policies. The Planning Division must be able to translate school needs and basic education programs into systematic budget plans that comply with applicable regulations.

c. Preparation of Performance Indicators

The preparation of basic education budgets at the Education Office of Mesuji Regency is not only related to calculating expenditure needs, dividing budget ceilings, or preparing annual activity lists. More than that, budget preparation must demonstrate a clear relationship among basic education problems, planned programs, implemented activities, allocated budgets, and expected performance results. Based on an interview with the Head of the Education Office of Mesuji Regency, it was stated that:

The Planning Division has a very important role in ensuring that every basic education program and activity has clear, measurable, and relevant performance indicators in accordance with education development goals. (Interview results, May 2026).

Basic education is an important local government affair because it is directly related to fulfilling basic community services, especially at the elementary and junior high school levels. In Mesuji Regency, basic education budget preparation needs to be directed to address various education service needs, such as increasing school access, equalizing facilities and infrastructure, improving learning quality, strengthening educators, and fulfilling minimum service standards in education. Based on an interview with the Planning Expert Staff of the Education Office of Mesuji Regency, it was stated that:

Technical aspects that need attention include the suitability of indicators with program objectives, clarity of measurement units, availability of supporting data, measurability of targets, and relevance of indicators to basic education needs. (Interview results, May 2026).

Thus, the preparation of performance indicators is a fundamental aspect of the basic education budgeting process. Through appropriate indicators, the Education Office of Mesuji Regency can ensure that the budget prepared truly responds to basic education needs, has clear achievement directions, and can be accounted for in terms of performance.

d. Efficiency and Resource Allocation

Basic education budget preparation at the Education Office of Mesuji Regency does not only function as an annual expenditure list, but also as a tool to address the real needs of educational units, improve service quality, expand access to education, and support the achievement of regional development targets in education. Based on an interview with the Head of the Education Office of Mesuji Regency, it was stated that:

The Planning Division has an important role in ensuring that basic education budgets are used efficiently and on target. Efficiency does not merely

mean reducing the budget, but ensuring that every allocation truly supports basic education priorities. (Interview results, May 2026).

In this context, the Planning Division has an important role in ensuring that basic education budget preparation is carried out efficiently and is based on proper resource allocation. Efficiency in budget preparation means that every budget use must be directed toward activities that are truly beneficial, support basic education priorities, and provide results comparable to the resources used. Based on an interview with the Head of the Planning Division of the Education Office of Mesuji Regency, it was stated that:

The process is carried out by examining basic education needs based on data, proposals from technical divisions, school conditions, previous program achievements, and the available budget ceiling. The Planning Division then sharpens activity proposals so that budget allocations do not overlap and are truly directed toward priority activities. (Interview results, May 2026).

The role of the Planning Division in this dimension is not only administrative but also analytical and coordinative. Administratively, the division prepares planning and budget documents according to the applicable mechanism. Analytically, it must be able to read education needs data, evaluate previous program achievements, identify main problems, and assess the suitability between proposed activities and education development priorities.

e. Control and Evaluation

Basic education budget preparation is an important process to ensure that education programs and activities can run according to community needs, regional development priorities, and established performance targets. Within the Education Office of Mesuji Regency, basic education budgets are not only understood as annual financial documents but also as policy instruments to improve education service quality, expand access, improve infrastructure, and ensure the continuity of education services at elementary and junior high school levels.

Based on an interview with the Head of the Education Office of Mesuji Regency, it was stated that: The Planning Division has an important role in ensuring that basic education budgets are not only prepared, but are also controlled and evaluated according to the established goals. (Interview results, May 2026).

Control in basic education budget preparation serves to ensure that planned programs, activities, and sub-activities remain aligned with education priorities. The Planning Division needs to ensure that every budget proposal is in accordance with objective needs, does not deviate from office policy direction, does not overlap, and has a clear relationship with performance targets. Based on an interview with the Planning Expert Staff of the Education Office of Mesuji Regency, it was stated that:

Technical aspects that need attention include the suitability between programs and performance targets, budget realization, output achievement, activity benefits, and implementation constraints. Evaluation should not only

look at the level of budget absorption but must also assess whether the activity truly has an impact on basic education services. (Interview results, May 2026).

Thus, control and evaluation are fundamental aspects of basic education budget preparation. Through the optimal role of the Planning Division, the Education Office of Mesuji Regency can ensure that basic education budgets are not only formally prepared but also controlled in implementation and evaluated based on performance achievement.

CONCLUSION

The Planning Division has an important and strategic role in preparing basic education budgets at the Education Office of Mesuji Regency. Based on the findings: (1) in the dimension of goal and priority setting, budget preparation has been directed to align with basic education needs, regional development priorities, and education service targets; (2) in the dimension of program and budget synchronization, there is alignment among programs, activities, indicators, targets, and budget allocations so that each basic education program has realistic and appropriate budget support; (3) in the dimension of performance indicator preparation, every program and activity has clear, measurable, and relevant indicators; (4) in the dimension of efficiency and resource allocation, budget use has been directed to be more targeted, economical, and priority-based; and (5) in the dimension of control and evaluation, the suitability between plans, implementation, budget realization, and performance achievements has been monitored. Evaluation is needed so the results of budget implementation can become material for improvement in the following year budget preparation.

The inhibiting aspects include limited data, limited budget, weak interdivisional coordination, performance indicators that are not yet outcome-based, resource allocation that is not fully targeted, and evaluation that remains administrative.

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