
ANALYSIS OF FACTORS INFLUENCING LIBRARY FINANCING SERBAJADI 1ST STATE SENIOR HIGH SCHOOL

¹Suwandi, ²Amirrudin Siahah, ²Muhammad Akhir, ²Asrul Nasution, ²Abdul Salam Nasution

¹STIT Ar-Raudlatul Hasanah Medan, Indonesia

²Universitas Islam Negeri Sumatera Utara, Indonesia

Email: Suwandywandy02@gmail.com, amirrudinsiahah@uinsu.ac.id, mhd.akhirlubis1988@gmail.com, dodolarul@gmail.com, abdul.salam7376@gmail.com

ABSTRACT

KEYWORDS

Libraries, Facilities and Infrastructure, Library Funding

This study aims to find out how the library facilities and infrastructure at SMA 1 Negeri Serbajadi are, then to find out how the interest in visiting students is and to find out whether or not there is an influence between library facilities and infrastructure on students' interest in visiting SMA 1 Negeri Serbajadi. This research is a quantitative research. A sample of 249 students using the Simple Random Sampling technique. Data collection techniques using questionnaires and documentation. Data processing techniques using descriptive analysis techniques and inferential analysis. The results showed that there was no influence between the intensity of student arrivals and library costs which showed a negative correlation of -0.363. There was a simultaneous effect between the availability of library books on library costs for class XI students at the SMA N 1 Serbajadi Library by 32%. So that the increase in the availability of library books will affect the increase in library support costs for class XI students in the library of SMA N 1 Serbajadi. There is an effect of library facilities on library costs for class XI students in the library of SMA N 1 Serbajadi with a partial contribution value of 48.2%. So the better the library facilities, the higher the student library costs. There is an effect of library management on library costs for class XI students in the SMA N 1 Serbajadi library with a partial contribution value of 2.5%. So the more library services increase, the student library costs also increase. There is an effect of library services on library costs for class XI students in the SMA N 1 Serbajadi library with a partial contribution value of 5.83%. So the more library services increase, the student library costs also increase.

INTRODUCTION

The progress of a nation is not determined by the wealth of its natural resources but rather by the quality of human resources (HR). To improve the quality of these human resources, the development of the education sector plays a central role. In order for the output of the educational process to increase, have high competitiveness, and be able to respond to global challenges, the government has developed a national education standard. (Ali, 2013)

As stated in the Government Regulation of the Republic of Indonesia Number 32 of 2013 concerning Amendments to Government Regulation Number 19 of 2005 concerning National Education Standards, the scope of the National Education Standards includes 8 (eight) standards, namely: Content Standards, Process Standards, Graduate Competency Standards, Educator Standards and Education Personnel, Facilities and Infrastructure Standards, Management Standards, Financing Standards, and Education Assessment Standards.

Among the eight education standards, studies on financing standards are rarely carried out, even though the standards are equally important and interrelated. Therefore, it is important to study financing standards, one of which is library financing standards for senior high school or senior high school

Educational funding at the library is one component of various educational funding allocations. Library financing is important to study because libraries make a major contribution in educating the life of the nation. It is also explained in the National Education System Law no. 2 of 1989, emphasized that the library is a very important source of learning. As a source of learning, the existence of a library is absolutely necessary. However, in current library management, it is still far from expectations, the use of library facilities is still not optimal. It can be found that a collection of books and inadequate facilities are factors inhibiting the progress of the library. This situation is possible because school management is less concerned with the existence of a school library. In accordance with initial observations, researchers found data regarding the management of library materials at SMA Negeri 1 Serbajadi. Serbajadi 1 Public High School library is quite complete and adequate. It's just that there are some equipment that is outdated and not suitable for use. shows that there has been a decrease in the number of library visitors from the 2017/2018 academic year to the 2019/2020 year. The average number of library visitors per day is 21 students, while the average number of library visitors for the 2019/2020 school year has decreased to 19 students. The low number of library visitors at SMA Negeri 1 Serbajadi is probably due to the lack of functioning library facilities. Optimizing the library is inseparable from the high contribution in terms of financing that supports it. How schools allocate funds from the government and private school funds is something that needs to be studied further so that school libraries can maximize their function in educating the nation's intelligence. The research is devoted to the financing aspect in high school because it is one of the main issues in the school library problem. The general description of school library management includes management, human resources, funds, facilities which include library facilities and infrastructure. However, researchers conducted more in-depth research on financing. All library management is adapted to the conditions owned by the school. The role of the government, especially the regional government, is of course very influential on the development of libraries in senior schools, especially regarding financial assistance to participate in providing material support in managing school library management so that the library functions set out in the National Library Standards guidelines can be achieved.

a. Library Budget

Basically, all libraries, regardless of their shape, regardless of their number, to be able to carry out their duties and functions must be supported by the availability of adequate funds.

So the writer can conclude that the budget is a written plan regarding receipts or expenditures set aside for institutional activities within a certain period of time. The budget is closely related to the institutional planning process, because resources and activities will require a budget to achieve the goals of the library or information center. This budget contains plans for receipts, expenditures, estimates of wealth, capital, income and costs in the future. The numbers that indicate the amount of money will become the standard for measuring future activities.

Budgets must be well organized, clear, comprehensive, realistic, achievable and well documented. In the budget there must be innovation and flexibility to deal with unexpected events. Every manager must prepare a budget periodically. Budget reports

can be used to accumulate information, plan and control. This report can be prepared monthly, quarterly, six months or annually (Bafadal, 2001)

The library comes from the word "pustaka" which means book after getting the prefix and the suffix becomes "library" which means book, primbon book, or a collection of books which are then referred to as a collection of library materials. However, today's library collections are no longer limited to just books, but also films, slides, microfilms, and so on.

From some of the definitions of these experts, the writer can conclude that the library is a work unit of an institution that collects, processes, and disseminates all kinds of information or library materials, both books and non-books, which are regulated and arranged according to a certain system, so that at any time it is needed. can be found easily and quickly.

Libraries are often divided into two types, namely public libraries and special libraries. Public library is a collection or collection of books consisting of various names and written in various names and written in various languages, both printed and non-printed (Anene & Imam, 2011).

Based on the characteristics of a special library, the school library is included in the form of a special library, both in terms of collection and use. So what is meant by a school library according to Supriyadi is a library held in schools to support teaching and learning programs in formal educational institutions. The function of the school library is as a center for teaching and learning activities as stated in the school curriculum, a simple research center that allows students to develop creativity and imagination, a center for reading books that are recreational and filling spare time, an independent learning center for students. The library as a work unit that has to carry out guidance and development of collections and services absolutely requires a budget every year. So in the organizational budget for the library, budget allocations are determined every year clearly within the framework of the organization's budget.

The availability of a budget with a definite source, an adequate and continuous amount, and endeavored to always increase every year, is one of the main factors supporting the organization of the library. Without the budget, it is impossible for the library to carry out its duties and functions properly. The budget is to finance so that the library can still be used and growing. Library budget management The development of the amount or volume of the budget is one of the barometers of library development. This needs to be studied in depth both in terms of the ability to formulate strategies and policies, in planning activities and budget requirements, as well as the ability to show library performance Irianto, (Rudi, Camoriano, & Rosasco, 2015)

Another thing that is also important is how to use budgetary resources in a transparent, open, accountable and accountable manner according to the rules and regulations in force. Success in fostering the library budget can be seen from the better performance and appearance of the library, the entire budget is absorbed according to planning, there is no mismanagement, library activities and services increase, and the amount of the budget always increases.

b. Library budget function

1. Planning Tool

Planning and decision making regarding a future step requires careful calculation to determine its feasibility, both from an economic and operational perspective. Good organization and administration requires planning to make a

library work plan. In preparing the planning required estimates that can be compiled based on statistical data. (Khairuddin, 2013)

1) Coordination tool

In preparing the plan, it will be related to various fields, sections, and units within an institution. So if there is a discrepancy between fields or units, it can be renegotiated again how well.

2) Control tools

One of the goals of control is so that the targets that have been set can be achieved. Therefore, by paying attention to the budget and its realization, it will be easy to detect if there is a fraud. Thus a warning and correction will be immediately held.

3) Establish Standard Activities to be Implemented

With a definite budget, all activities within the institution can be carried out immediately according to plan because there is a guarantee of costs. How good is the program, if the budget is not clear, then the program will not go according to plan.

Budgets can be prepared if you already have a work program. The budget is used as a tool to ensure that short-term and long-term goals can be achieved by comparing them with reality. (Ortlieb, Biddix, & Doepker, 2010)

From this explanation, it can be concluded that the functions of the library budget include paying librarian salaries, procurement and processing of library materials, maintenance of library materials, dissemination of information, marketing and promotion of library services, procurement of office stationery, repair and maintenance of buildings, repair and maintenance of tools

c. Library Budget Sources

In the national standards for junior high school or madrasah tsanawiyah libraries, it has been explained that the source of the school or madrasa library budget comes from the regional revenue and expenditure budget (APBD) or the state revenue and expenditure budget (APBN) or non-binding foundations and/or donations, including funds from corporate social responsibility. However, at this point the source of the library budget is not only what has been mentioned but also from school operational assistance funds or often referred to as BOS funds. One of the components funded by BOS funds is library development. (Irianto & Marimin, 2015)

d. Library Budget Utilization

The library as a work unit or organization with its duties and functions must be carried out as well as possible. One of the factors for the library to carry out its duties and functions, there must be an adequate budget available. After the budget is available, what must be considered is how to utilize it as well and as efficiently as possible. Nugroho, (Wadi-Ramahi, Naqvi, & Chu, 2001).

In short, budget utilization can be interpreted that all funds are used effectively, efficiently, optimally, in accordance with financial administration procedures, and there is no waste or misuse or deviation. Therefore, financial resources can be put to good use. (Moenir, 2008)

METHOD RESEARCH

This study uses a quantitative research approach. Population research methods are generalization areas consisting of objects or subjects that have certain qualities and characteristics determined by the researcher to be studied and then drawn conclusions.

The sample is part of the number of characteristics possessed by the population (S. Sugiyono, 2015). The population is a collection of individuals or research objects that have certain qualities and characteristics.

This study used 1 class XI class students as the research population, totaling 140 people (according to data from the student affairs section of SMA N 1 Serbajadi as of May 2022). Students who are the object of research are specifically students of class XI SMA Negeri 1 Serbajadi.

The method used in sampling is non-probability sampling, namely a sampling method that does not provide equal opportunities or opportunities for each element or member of the population to be selected as a sample because of certain considerations. The conditions for consideration in non-probability sampling in this study were all students of class XI who visited the library at SMA Negeri 1 Serbajadi. While the sampling technique in this study was in the form of purposive sampling with division based on majors, namely Science and Social Sciences majors.

In conducting research, the data collected will be used to solve existing problems so that the data must be truly reliable and accurate. The data used in this study were obtained through the questionnaire method, which is a data collection technique that is carried out by giving a questionnaire or a set of questions or written statements to respondents (F. X. Sugiyono, 2017). In this questionnaire there will be a design of questions that are logically related to the research problem and each question is an answer that has meaning in testing the hypothesis.

Compared to an interview guide, a list of questions or a questionnaire is more detailed and complete. Researchers used the Likert scale developed by Ransis Likert to determine the level of library costs by determining the score for each question. The Likert scale is a scale used to measure attitudes, opinions, and perceptions of a person/group of people about social phenomena. This scale is widely used because it is easy to make, free to enter relevant statements, high reliability and applicability in various applications.

RESULTS AND DISCUSSION

a. Data Validity Test

Validity test is the initial stage which is carried out after the data from the questionnaire is obtained. This validity test is done by calculating the correlation between the score of the instrument item and the total score. The value of the correlation coefficient between the scores of each item and the total score is calculated using the corrected item total correlation analysis. An instrument is declared valid if the correlation coefficient r_{count} is greater than the correlation coefficient r_{table} at a significance level of 0.05. This can be seen in the table below, where the r_{table} is 0.213 which is calculated from $N-2 = 29-2 = 27$ (where N is the amount of data). The results of the data validity test in this study can be seen in Table 1 Data Validity Test Results

Items	r (korelasi)	R tabel	Ket
Intensity	-0,048	0,3115	Not Valid
Arrival	0,689	0,3115	Valid

Correlations

		Intensitas	Ketersediaan	Fasilitas	Pengelolaan	Pelayanan	Biaya	Total
Intensitas	Pearson Correlation	1	-,148	-,115	-,249	-,024	-,287	-,048
	Sig. (2-tailed)		,442	,554	,193	,901	,131	,806
	N	29	29	29	29	29	29	29
Ketersediaan	Pearson Correlation	-,148	1	,616**	,240	,018	,491**	,689**
	Sig. (2-tailed)	,442		,000	,211	,924	,007	,000
	N	29	29	29	29	29	29	29
Fasilitas	Pearson Correlation	-,115	,616**	1	,470*	,143	,538**	,813**
	Sig. (2-tailed)	,554	,000		,010	,458	,003	,000
	N	29	29	29	29	29	29	29
Pengelolaan	Pearson Correlation	-,249	,240	,470*	1	,378*	,308	,657**
	Sig. (2-tailed)	,193	,211	,010		,043	,104	,000
	N	29	29	29	29	29	29	29
Pelayanan	Pearson Correlation	-,024	,018	,143	,378*	1	,105	,443*
	Sig. (2-tailed)	,901	,924	,458	,043		,587	,016
	N	29	29	29	29	29	29	29
Biaya	Pearson Correlation	-,287	,491**	,538**	,308	,105	1	,729**
	Sig. (2-tailed)	,131	,007	,003	,104	,587		,000
	N	29	29	29	29	29	29	29
Total	Pearson Correlation	-,048	,689**	,813**	,657**	,443*	,729**	1
	Sig. (2-tailed)	,806	,000	,000	,000	,016	,000	
	N	29	29	29	29	29	29	29

** Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).

b. Data Reliability Test

The data reliability test was carried out using the Cronbach's Alpha method where an instrument is said to be reliable if it has a reliability coefficient of 0.70 or more. The results of data reliability testing can be seen in the following table:

Tabel 1
Hasil Uji Reliabilitas Data
Reliability Statistics

Cronbach's Alpha	N of Items
,728	7

Based on the data reliability test results table above, the instrument criteria is said to be reliable if Cronbach's Alpha ≥ 0.70 . Cronbach's Alpha is $0.728 > 0.70$, the instrument is reliable and valid, so it can be used to retrieve data and can be used for further testing.

c. Normality test

The normality test is carried out using the P-P Plot graphic test for testing the residual regression model shown in Figure 1 below.

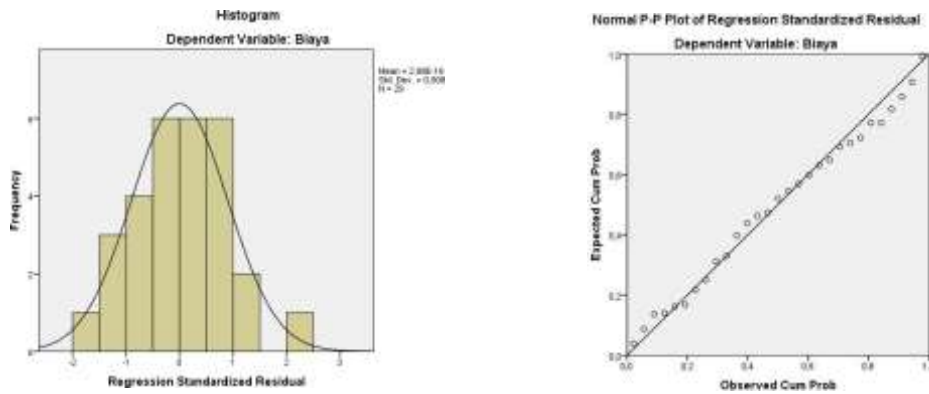


Figure 1
P-Plot Graph

Source: Processed primary data, 2022

The normal probability plot graph shows that the data spreads around the diagonal line and follows the direction of the diagonal line, so the regression model meets the assumption of normality.

d. Multicollinear Test

The multicollinearity test aims to test whether the regression model found a correlation between the independent (independent) variables. A good regression model should not have a correlation between variables (Ghozali, 2001). To be able to determine whether there is multicollinearity in the regression model in this study is to look at the VIF (Variance Inflation Factor) and tolerance values and analyze the correlation matrix of the independent variables. The VIF values can be seen in table 2 below.

Tabel 2
Pengujian Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Intensitas	,920	1,087
	Ketersediaan	,607	1,648
	Fasilitas	,508	1,968
	Pengelolaan	,640	1,563
	Pelayanan	,847	1,181

a. Dependent Variable: Biaya

Tabel 3
Matrix Variabel Independen

Coefficient Correlations^a

Model		Pelayanan	Ketersediaan	Intensitas	Pengelolaan	Fasilitas	
1	Correlations	Pelayanan	1,000	,060	-,071	-,358	-,001
		Ketersediaan	,060	1,000	,114	,068	-,589
		Intensitas	-,071	,114	1,000	,241	-,072
		Pengelolaan	-,358	,068	,241	1,000	-,397
		Fasilitas	-,001	-,589	-,072	-,397	1,000
Covariances	Pelayanan	,075	,005	-,006	-,026	-8,613E-5	
	Ketersediaan	,005	,081	,010	,005	-,053	
	Intensitas	-,006	,010	,092	,019	-,007	
	Pengelolaan	-,026	,005	,019	,070	-,033	
	Fasilitas	-8,613E-5	-,053	-,007	-,033	,099	

a. Dependent Variable: Biaya

The table shows that no variable has a VIF value greater than 10 and a tolerance value smaller than 10%, which means that there is no correlation between independent variables greater than 95%. Meanwhile, from the independent variable correlation matrix, it can be seen from the table, that the independent variable that has the highest correlation is Management (X4) with Services (X5) with a correlation value of 35.8%. The correlation value is still tolerable because it is below 95%. So from the things mentioned above it can be concluded that there is no multicollinearity between the independent variables in the regression model.

e. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from one observation to another (Ghozali, 2001). The way to detect it is to see whether there is a certain pattern on the Scatterplot graph between SRESID and ZPRED, where the Y axis is the predicted Y, and the X axis is the standardized residual (Y prediction – Y actually) (Ghozali, 2001). The heteroscedasticity test produces a scatter plot graph as shown in Figure 2 below.

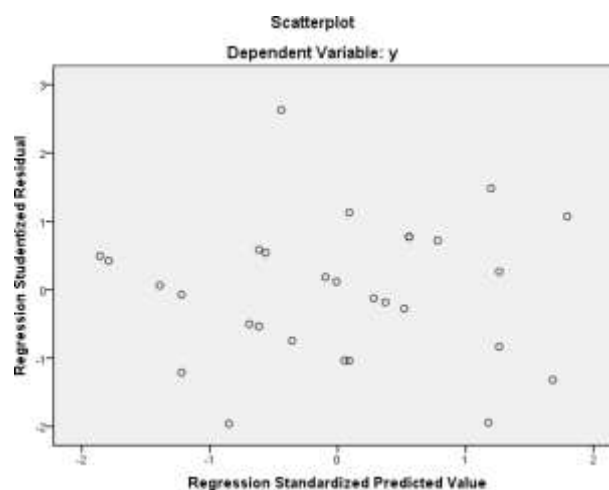


Figure 2
Heteroscedasticity Test

The results of the heteroscedasticity test show that the dots do not form a specific

pattern or there is no clear pattern and the dots spread above and below the number 0 (zero) on the Y axis, so there is no heteroscedasticity. Thus, the assumptions of normality, multicollinearity and heteroscedasticity in the regression model can be fulfilled from this model.

f. Simultaneous Test (Test F)

Simultaneous test (F test) is used to jointly examine the significance of the influence of the variable intensity, service, availability, management, facilities on library support costs. This test uses the Fisher method statistical test tool (F test) at a significance level of 0.05. The test criterion is to compare the F-count with the F-table which can be known by calculating df_1 (total number of variables-1) = 6-1 = 5, and df_2 (n-k-1) = 29-5-1 = 23 (n is the amount of data and k is the number of independent variables), so that the F table obtained from the statistical table is 2.640. If F-count > F-table then H_0 is rejected, and if F-count \leq F-table, then H_0 is accepted.

Table 4
Simultaneous Test Results
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13,026	5	2,605	2,766	,042 ^b
	Residual	21,663	23	,942		
	Total	34,690	28			

a. Dependent Variable: Biaya

b. Predictors: (Constant), Pelayanan, Ketersediaan, Intensitas, Pengelolaan, Fasilitas

Source: Results of SPSS Data Processing, 2022

Based on the results of the F test in table 4 above, an F-count value of 2.766 is obtained with a significance value of 0.042 (0.042 < 0.05), while the F-table at the 95% confidence level ($\alpha = 0.05$) is 2.640. This means F-count > F-table (2.640 > 2.130). These calculations show that the variable intensity, service, availability, management, facilities on the cost of supporting the library together have a significant influence on the cost of supporting the library at SMA Negeri 1 Serbajadi or in other words, the hypothesis (H_0) is accepted.

g. Coefficient of Determination

The coefficient of determination (R^2) refers to the ability of the independent variable (X) to explain the dependent variable (Y). The R value of the coefficient of determination ranges from zero to one. The components related to the coefficient of determination can be seen in the model summary table below:

Table 5
Determinant Coefficient
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,613 ^a	,376	,240	,971

a. Predictors: (Constant), Pelayanan, Ketersediaan, Intensitas, Pengelolaan, Fasilitas

Source: Results of SPSS Data Processing, 2022

The test results for the coefficient of determination from table 4.16 show an R value of 0.613, meaning that the correlation between the variables of intensity, service, availability, management, facilities and library support costs is 0.613. This shows the closeness of the relationship between the independent variable and the dependent variable because the R value is close to one. Furthermore, the test results also show an Adjusted R2 value of 0.240, meaning that the percentage contribution of the variable intensity, service, availability, management, facilities to the cost of supporting the library is 24%, while the remaining 76% is influenced by other variables not included in the model this.

g. Partial Test (t test)

The t test (partial test) is used to determine whether partially the variable intensity of student arrivals, services, availability, management, library facilities has a significant or not significant effect on library support costs. The test criteria used is to compare t-count with t-table based on a significance level of 0.05 and 2 sides with degrees of freedom $df (nk-1) = 29-5-1 = 23$ (n is the amount of data and k is the number of variables independent), so that the t-table obtained from the statistical table is 1.991. If $t\text{-count} \leq t\text{-table}$ then H_0 is accepted, whereas if $t\text{-count} > t\text{-table}$ then H_0 is rejected.

Table 6
Results of Regression Analysis and T Test
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,632	1,671		,977	,339
	Intensitas	-,363	,303	-,206	-1,198	,243
	Ketersediaan	,319	,285	,237	1,121	,274
	Fasilitas	,482	,315	,353	1,529	,140
	Pengelolaan	,025	,264	,020	,095	,925
	Pelayanan	,058	,275	,038	,211	,835

a. Dependent Variable: Biaya

Based on the constant values and regression coefficients in the table above, it is known that the multiple linear regression equation is as follows:

$$Y=1632-0,363X_1+0,319 X_2+0,482 X_3+0,025 X_4+0,058 X_5$$

The numbers in the multiple linear regression equation can be interpreted as follows:

- A constant value (α) of 1.632 means that if the variable intensity of arrival, service, availability, management, library facilities is assumed to be zero, then the library support variable will have a positive value of 1.632.
- The regression coefficient value of the student arrival intensity variable (β_1) has a negative value of 0.363; meaning that every one unit increase in the intensity of student arrivals, will reduce library support costs by 0.363 assuming other variables have a fixed value.
- The regression coefficient value of the book availability variable (β_2) has a positive

- value of 0.319; meaning that every one unit increase in the availability of books, will increase the cost of supporting the library assuming other variables have a fixed value.
- d. The regression coefficient value of the library facilities variable (β_3) has a positive value of 0.482; meaning that every increase in one unit of library facilities, will increase the cost of supporting the library by 0.482 assuming other variables have a fixed value.
 - e. The regression coefficient value of the library management variable (β_3) has a positive value of 0.025; meaning that every increase of one library management unit, will increase the cost of supporting the library by 0.025 assuming other variables have a fixed value
 - f. The regression coefficient value of the library service variable (β_3) has a positive value of 0.058; meaning that every increase in one unit of library services, will increase the cost of supporting the library by 0.058 assuming other variables have a fixed value.

1. 1. Characteristics of Library Funding Sources at Serbajadi 1 Public High School, Serdang Bedagai Regency

The research results obtained in the field through interviews, observations, and documentation related to the source of funds for library financing, the source of funds obtained came from School Operational Costs (BOS). The funds obtained from BOS were not sufficient for school operations. Schools manage funds from student guardians in the form of Education Fund Contributions (IDP). Sources of funds obtained from parents/guardians of students are determined through a meeting of school committee members. Voluntary sources of funds come from people who care about school development. Jointly drafting the School Revenue Expenditure Budget (RAPBS) to align school and community needs and education management. Sources of finance and financing are one of the resources that directly support the effectiveness and efficiency of education management. This is even more pronounced in the implementation of SBM (School-Based Management), which requires the ability of schools to plan, implement and evaluate and be accountable for transparent management of funds to the community and government. The existence of funds obtained from parents and the community shows that the community and parents have participated in the implementation of education at SMA Negeri 1 Serbajadi. Thus we examine how the management of sources of funds for the library at SMA Negeri 1 Serbajadi is in line with the conditions, facilities and convenience of students in using the library which is a storehouse of knowledge at school.

2. Allocation and Realization of Library Funding at SMA Negeri 1 Serbajadi

The research results obtained by interview, observation, and documentation techniques regarding the allocation and realization of library financing include: allocation of funds for library financing where funds are obtained from 20% of the BOS budget provided by the government. Each year SMA Negeri 1 Serbajadi receives BOS funds in the amount of IDR 1,400,000 per student, if multiplied by the total number of students SMA Negeri 1 Serbajadi which totals around 500 students, in general the BOS received is IDR 700,000,000 which is 20% of the funds 140,000,000.00 was allocated for library financing, where the funds were used to purchase library books, maintain the library, and maintain library facilities, however, these funds were still lacking, said Mrs. Sri Utary as head of the high school library section. Country 1 Versatile .

For contributions and education (IDP) at Serbajadi 1 Public High School, it is relatively cheap compared to other high schools in urban areas, students only pay around Rp. 920,000 and do not reach 1 million. . The strategy for allocating education funding is to increase the efficiency of the use of these funds. This efficiency approach is carried out with the aim of anticipating limitations in the budget, this principle is known as the basic principle in school financing management when there are limitations in existing resources referring to predetermined plans. The mechanism adopted in the implementation of activities must be correct, effective and efficient. The use of the budget takes into account the general principle of school expenditure, namely that the minimum utilization of school fees must be the same, if the money is used by the school administrator. Every implementation of activities that burden the budget, there are ties in the form of restrictions, prohibitions, requirements, and principles that must be considered by every officer who is given the authority and obligation to manage school fees. What is planned has been allocated in accordance with existing posts. The use of the budget and financial administration is carried out by the treasurer on the orders of the principal. For controlling school finances, the Principal must know every expenditure, every expenditure made by the treasurer must be in accordance with the RAPBS made. The use of the budget takes into account the general principle of state spending, especially those originating from the APBN and APBD, namely that the benefits of using state money must be at least the same if the money is used by the people themselves.

The steps of the school principal and his staff in managing school finances include (1) Designing an ideal school program to achieve the set goals (2) Carrying out an inventory of all activities and making estimates of the need for supporting funds (3) Conducting a review of the initial program based on the possible carrying capacity available. The RAPBS includes use for personal operational activities, school operations, academic development, rehabilitation and procurement and maintenance, teacher/employee Eid, teacher/employee family recreation for investment. carry out good financial management, in which in managing finances SMA Negeri 1 Serbajadi has carried out the process of planning, organizing, directing, coordinating, supervising or controlling and carrying out several activities by determining funding sources and funding allocations which are the implementation of funding utilization. Similarities with the results of Furtwengler's research (2008) with the results of this study both concluded that in school financial management financial planning and control and supervision are indispensable, but in Furtwengler's research (2008) it is more focused on the function of controlling and supervising budget planning in the year following. Meanwhile, this study focused on school financial management in general.

3. Accountability of Education Funds in SMA Negeri 1 Serbajadi

The research results obtained by interview, observation, and documentation techniques regarding the accountability of education funds include: books for which library financing costs are allocated for purchasing books, the books purchased consist of textbooks where the books are lent to each students, and for the current new curriculum, namely the 2013 curriculum, Serbajadi 1 Public High School has updated all textbooks so that they are in accordance with the curriculum, even though the funds allocated for library financing have not covered all library needs, even the library itself is the final priority, where library repairs and repairs were carried out at the end after repairing classrooms and other teaching and learning activity rooms, besides that the

school was unable to charge a larger additional fee to the student's guardians because the average student who attended this high school was a student with a lower middle class economy. The library also provides story books such as novels, encyclopedias, and other knowledge books, but what is very unfortunate is that these books are old stock so they don't attract much attention from students. However, the library subscribes to a youth magazine, namely MOP every month, even though it only orders a few copies of the magazine. As for the library facilities at SMA Negeri 1 Serbajadi, it can be said that they are quite adequate, the library provides sufficient chairs, computers, wifi and also air conditioning for the convenience of students. However, due to the minimal repair costs for the library, the computers in this library have started to break down, and some of them have been moved to fill the laboratory. Budget funds that have been set by BOS are also not fully used, because funds from BOS only depend on the number of students, if there is a reduction in students, the funds must be returned in full, this is what makes the management of funds for the library at SMA Negeri 1 Serbajadi still very less. The library has one librarian and two librarians consisting of one male and one female. the average student wants reading books in the form of stories, while the story books are not updated and are old stock, this is because and what is still lacking is to buy new books, besides that the library also holds events in the form of book review writing competitions, things This is done as a form of promotion while increasing student interest. The relationship between the intensity of student visits to library support costs is negatively correlated so that there is no effect between the intensity of student arrivals to the library and the level of library support costs to the library. No matter how many students come to the library, it will not affect the cost of each student who comes to the library. The availability of books in the library has a positive relationship to the cost of supporting the library, so that there is an influence between the availability of books in the library and the cost of supporting the library on the library. The data shows that the significance of the availability of books on costs shows a figure of 0.007. Because $0.007 < 0.05$, it means that there is a significant influence between the availability of books on the cost of supporting the library in the library. If the library provides a full range of books needed by students, students will feel satisfied coming to the library. So that the availability of books at SMA N 1 Serbajadi needs to be increased considering that many students think that the availability of books in the library is still lacking

CONCLUSION

Library financing management at SMA Negeri 1 Serbajadi has been well implemented. It's just that there are several obstacles that greatly affect library financing, namely the allocation of funds from RABS which is felt to be lacking. For library facilities at SMA Negeri 1 Serbajadi it can be said that it is sufficient. Based on the results of the analysis and discussion in this study, the following conclusions can be drawn:

There is no influence between the intensity of student arrivals and library fees which shows a negative correlation of -0.363.

There is a simultaneous effect of the availability of library books on library costs for class XI students at the SMA N 1 Serbajadi Library by 32%. So that the increase in the availability of library books will affect the increase in library support costs for class XI students in the SMA N 1 Serbajadi library.

There is an influence of library facilities on library costs for class XI students in the library of SMA N 1 Serbajadi with a partial contribution value of 48.2%. So the better the library facilities, the higher the student library costs.

There is an influence of library management on library costs for class XI students in the SMA N 1 Serbajadi library with a partial contribution value of 2.5%. So the more library services increase, the student library costs also increase.

There is an effect of library services on library costs for class XI students in the SMA N 1 Serbajadi library with a partial contribution value of 5.83%. So the more library services increase, the student library costs also increase.

REFERENCES

- Ali, Mohammad. (2013). Penelitian kependidikan prosedur & strategi. *Bandung: Angkasa*.
- Anene, Justina, & Imam, H. (2011). Entrepreneurship education curriculum content for undergraduate students in Nigerian universities. *Journal of Education and Practice*, 2(3), 1735–2222.
- Bafadal, Ibrahim. (2001). *Pengelolaan Perpustakaan Sekolah*, Jakarta: Bumi Aksara. Jakarta: PT. Raja Grafindo Persada.
- Irianto, Rudi, & Marimin, Marimin. (2015). Pengaruh Fasilitas Perpustakaan Dan Kinerja Pustakawan Terhadap Minat Baca Siswa SMK Negeri 9 Semarang Tahun 2014/2015. *Economic Education Analysis Journal*, 4(2).
- Khairuddin, Zurina. (2013). A Study of Students' Reading Interests in a Second Language. *International Education Studies*, 6(11), 160–170.
- Moenir, Ari Soenanda. (2008). *Manajemen pelayanan umum di Indonesia*.
- Ortlieb, Evan T., Biddix, J. Patrick, & Doepker, Gina M. (2010). A collaborative approach to higher education induction. *Active Learning in Higher Education*, 11(2), 109–118.
- Rudi, Alessandro, Camoriano, Raffaello, & Rosasco, Lorenzo. (2015). Less is more: Nyström computational regularization. *Advances in Neural Information Processing Systems*, 28.
- Sugiyono, F. X. (2017). *Instrumen Pengendalian Moneter: Operasi Pasar Terbuka* (Vol. 10). Pusat Pendidikan Dan Studi Kebanksentralan (PPSK) Bank Indonesia.
- Sugiyono, S. (2015). *Metode penelitian pendidikan:(pendekatan kuantitatif, kualitatif dan R & D)*. Bandung: Alfabeta. CV.
- Wadi-Ramahi, Shada J., Naqvi, Shahid A., & Chu, James C. H. (2001). Evaluating the effectiveness of a longitudinal magnetic field in reducing underdosing of the regions around upper respiratory cavities irradiated with photon beams—a Monte Carlo study. *Medical Physics*, 28(8), 1711–1717.

Copyright holders:
Suwandi, Amirrudin Sihan, Muhammad Akhir, Asrul Nasution, Abdul
Salam Nasution (2022)

First publication right:
Devotion - Journal of Research and Community Service



This article is licensed under a [Creative Commons Attribution-ShareAlike 4.0 International](https://creativecommons.org/licenses/by-sa/4.0/)