BUDGET MANAGEMENT INFORMATION SYSTEM AT FOUNDATION DARUL HIKMAH MANDIRI

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ABSTRACT

The Darul Hikmah Mandiri Foundation is a non-governmental organization (Non Goverrment Organization) engaged in Social, Education, Humanitarian and Religious activities. Founder Choosing the legal entity foundation forms upon the premise that this institution is Founded for nonprofit purposes. Darul Hikmah Mandiri Foundation is located at Jalan Raya Cimindi alley H. Anwar Back No. 177, Kota Cimahi. The source of acceptance of Darul Hikmah Mandiri Foundation from the donation of elementary school education wisdom exemplary (SPP SDHT), Money Receipt of SDHT building, Infak, and Revenue Bank. Darul Hikmah Mandiri Foundation has operational budget, operational budget allocation is divided into 2, namely the allocation of employee welfare budget and operational cost allocation.

In preparing the budget plan of operations, litbang experience difficulty in determining the operational budget plan Yayasan Darul Hikmah Mandiri approach to the realization of the budget. The difficulty of determining the operating budget plan close to being realized due to only see the realization of the previous budget. Impacts budget plans often have limited budgets, for example in 2013, the budget plan shortage of 5%.

Management Information Systems (MIS) Budget is a system that can help Darul Hikmah Independent Research Foundation in determining the operational budget plan approaching the realization of the existing budget in Darul Hikmah Mandiri Foundation to implement the POAC cycle (Planning, Organizing, Leading, Controlling) And Percentage Kanaikan used to determine the budget.Based on the results of black box testing and beta testing it can be concluded that the budget management information system at Darul Hikmah Mandiri Foundation to assist litbang in determining the operational budget planning and monitoring the activities of Yayasan Darul Hikmah budget Mandiri.

Keyword **:** Management Information Systems Budget, Budget Plan, Budget Realization.

1. PENDAHULUAN

The Darul Hikmah Mandiri Foundation is a non-governmental organization (Non Goverrment Organization) engaged in Social, Education, Humanitarian and Religious activities. Founder Choosing the legal entity foundation forms upon the premise that this institution is Founded for nonprofit purposes. Completely existing profit and asset gains are intended for the survival and development and progress of the Foundation. In the Darul Hikmah Mandiri Foundation, the Budget is one of the control tools that plays an important role in achieving the objectives. The budget of the Darul Hikmah Mandiri foundation, which mostly derives from the contribution of educational guidance of elementary school of exemplary wisdom (SPP SDHT), Money Receipt of SDHT, Infak, and Revenue Building from year to year is fluctuating

Darul Hikmah Mandiri Foundation has operational budget which divided into 2 budget allocation, that is budget allocation for employee welfare and operational budget allocation. Employee welfare budget allocation has 4 budget items including Employee Salary, Management Salary, Holiday Allowance, and Performance. While the operational budget allocation has 10 budget items such as Secretariat, Management Activity, Promotion of Elementary School of Elementary School (SDHT), Teacher Duty and SDHT Activities, Inter-agency Subsidies, Teacher Recruitment, Facilities and Building. In general, the number of operational cost operational sub-items is 20 and may change in sub-budget items based on the foundation's needs. The preparation of the operational budget plan is carried out by R & D at the beginning of the new school year and how to determine the operational budget plan by looking at the realization of the previous year's budget as a reference for the preparation of the next operational budget plan. The result of the budget plan that has been compiled and then submitted to the chairman to be approved into the budget plan one year ahead.

In preparing the operational budget plan, R & D has difficulty in determining the operational budget plan of Darul Hikmah Mandiri Foundation which is close to budget realization. The difficulty in determining the operational budget plan that is close to the realization is due to only seeing the realization

of the previous budget. The impact of the budget plan is often lack of budget, for example in 2013, the budget plan has a shortfall of 5% (Appendix D Table D.4)

Based on the problems that have been explained before, then in need of Management Information System (MIS) in order to assist the foundation in determining the operational budget plan nearing the realization of the existing budget in Darul Hikmah Mandiri Foundation. By applying the cycle of POLC (Planning, Organizing, Leading, Controlling) is expected Darul Hikmah Mandiri Foundation can build an optimal budget management system.

1.1. Information Systems

There are various definitions of information systems, as listed in table 1 From the various definitions, it can be concluded that the information system includes a number of components (Human, Computer, Information Technology and Working Procedures) there is a process (data becomes information) and is intended to Achieve a goal or goal.

Table 1 Definition of Information Systems

Source	Definition
Gelinas, Oram dan Winggis (1990)	Information Systems is an artificial system that generally consists of a collection of computer-based components and manuals that are made to collect, store and manage data and provide information output to the user.
Wilkinson (1992)	Information Systems are frameworks that coordinate resources (human, computer) to transform inputs into outputs (information) to achieve change goals.
Alter (1992)	Information Systems is a combination of working procedures, information, people and information technology that is organized to achieve goals within an organization.
Bodnar dan Hopwood (1993)	Information Systems is a collection of hardware and software designed to transform data in the form of useful information.
Turban, Mclean, dan Whetherbe (1999))	An information system collects, processes, stores, analyzes, and disseminates information for specific purposes
Hall (2001)	Information Systems is a set of formal procedures in which data are grouped, distributed to users

The term information system is often also in kicaukan with management information system (MIS). These two things are not the same. Management information system is one type of information system, which is specifically intended to generate information for the management and for decision makers [2].

1.2. Management information System

The system is a set of components that work together to achieve a goal. Each component has a different function than the others but can still work together. The main function of the system is to receive input, process input and produce output. In order to run this functionality the system will have components of the input, process, output and control components to ensure that all functions run properly.

Management is a group of people in charge of running a company, organization or government agency. Management is in charge of determining company goals, planning activities for one future period and executing the plan by involving all relevant stakeholders within the company.

Information is data already in though so useful for decision making. Data is the representation of an object. For example a student is represented by a student number, then the number then this student number is data.

If each understanding is combined, it will be understood that the management information system is a set of components that work together, used to record data processing data, and convey information to decision makers in order to make good decisions [1].

1.3. Budget

A budget is a periodic quantitative (Amount of Money) plan prepared based on a program already in place. Budget (Budget) is a written plan on the activities of an organization which is stated quantitatively for a certain period and is generally expressed in units of money, but can also be expressed in units of goods / services. Budget is a management tool in achieving goals. So, budget is not a goal and can not replace management. In the preparation of the budget should be considered factor factors as follows:

a. Knowledge of general corporate goals and policies
b. Past data.
c. Possible development of economic conditions
d. Knowledge of competitor tactics, strategy, and gestures.
e. Possible changes to government policy
f. Research for company development.

In the preparation of the budget should be considered the behavior of the budget implementers by considering things as follows:

a. A. The rate must be made as cereal and as accurate as possible so as not too low or too high. The budget that is made too low does not describe dynamism, while the budget is made too high just wishful thinking.
b. B. To motivate the executive manager in need of top management participation (Board of Directors).

c. C. The budget must reflect fairness, so that the implementers do not feel depressed but rather motivated
d. D. To create a budget realization report in need of accurate and timely reports, so that in case of adverse irregularities it can be anticipated in anticipation [3].

Budget (Budget) Has three main uses:

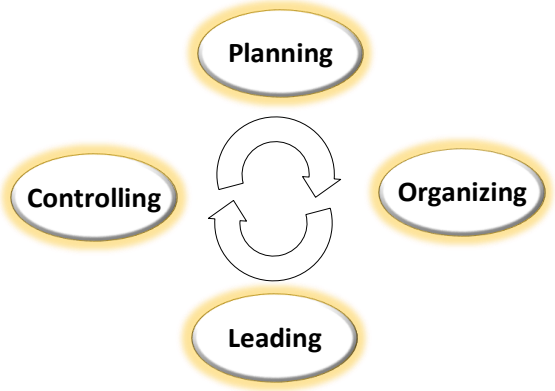
a. A. As a work guide. Budget serves as a work guide and provides direction as well as provide targets to be achieved by the activities of the company in the future.
b. B. As a tool of co-ordinating work. Budget serves as a tool to coordinate the work so that all parts - parts contained within the company can support each other, work well together to reach the target set, thus smooth running the company will be more secure.

As a work supervision. Budget also serves as a benchmark, as a benchmark to assess (evaluation) the realization of corporate activities later [4].

1.4. Analysis POAC

As a leader in addition must have a leadership character, also must menguasi management functions. This management function will help leaders to run the organization in achieving organizational goals. For that as a leader to recognize managerial functions is very important, because management is an art in organizational processing to achieve organizational goals.

The Management Functions that are addressed by Louis A. Allen are four cycles that are interconnected with one another namely planning, organizing, leading and controlling. In the control phase, do the evaluation phase to get the back-up for the next planning so that the activity of the management function is a rotating cycle [5]. Here is the cycle of POLC as in Figure 1 below:



Picture 1. Cycle POLC

a. Planning

Planning is a fundamental function of management. In it contains what the objectives of the activities and steps to achieve them. Planning should consider the flexibility to be able to adapt to the latest situation and conditions as quickly as possible. In planning, decide what to do, when to do, how to do, and who to do.

In planning activities to be done is to estimate activities and budgeting. In making estimates, must always pay attention to organizational goals and resources, and conduct organizational analysis to know the potential of internal and external.

b. Organizing

Organizing is a process of organizational structure and the provision of resources (energy, finance, infrastructure, and facilities) within the organization. The division of task in question is the adjustment of job duties so that every officer in the organization is responsible for implementing a limited set of activities. The result of organizing work is the forming of an entity or an organizational unit in which there is an organizational device so that tasks entrusted to supporters can be accomplished.

c. Leading

Leading deals with guidance efforts, provides guidance, suggestions, commandments, instructions for predetermined objectives.

d. Controlling

Controlling is not just controlling the implementation of programs and activities of the organization, but also supervise, so if necessary can make a correction. What staff do can be directed to the right path with the intent of achieving the planned goals. The core of controlling is the process of ensuring the implementer to fit the plan. In order for the work to run in accordance with the goals of the organization and work program, it takes control, both in the form of monitoring and evaluation.

1.5. Increment Percentage

One percentage usage is to calculate the increase in value. The percentage increase in value is calculated based on the ratio of the increase value to the original value (reference value) before any increase. To calculate the percentage increase in value, the steps are as follows:

1. Know the original value (reference value) before the increase.
2. Know the increase value
3. Compute the ratio of the value of increase to the original value.
4. Multiply step 3 (comparison of the value of increase to the original value) with the number 100%

$$persent\ increase = \frac{new\ cost - previous\ cost}{previous\ cost} \text{ X } 100\ \%$$

Keterangan :
present increase = Persentase Kenaikan
new cost = Harga Baru
previous cost = Harga Sebelumnya

For example we want to calculate the percentage increase from 75 to 90, then:

- Step 1: Establish an initial value of 75
- Step 2: Determine the increment value that is 90 - 75 = 15
- Step 3: Comparison of the value of increase against the original value = (15/75).
- Step 4: Percentage increase = (15/75) x 100% = 20%. [8]

2. RESEARCH CONTENTS

2.1. Analysis of Operational Budget Management Information System

The method used in operational budget management information system at Yayasan Darul Hikmah Mandiri is POLC (Planning - Organizing - Leading - Controlling) method. POLC analysis provides a step identification of the foundation's budget activities that can be viewed based on the organizational structure and the description of tasks related to budget planning.

In this study the source of operational budget funding for the foundation is from the contribution of educational guidance of elementary school of wisdom example (SPP SDHT), Money Acceptance of SDHT, Infak, and Revenue Sharing of Bank. The source of funds will be divided into several pembiyaan foundations. The amount of fund in proleh foundation darul hikmah mandiri in 2014 is Rp. 3.338 million (Appendix D Table D.5). The following activities of the operational budget plan of 2014 at Darul Hikmah Mandiri Foundation can be seen in table 1.

Table 2. Kegiatan Rencana Anggaran Operasional 2014

Budget Posts	Sub Budget Posts
Secretarial	1. ATK and Maintenance
	2. Electricity
	3. Phone
Management Activities	1. Seminar, Training
	2.Mobilization of the Foundation
SDHT Promotion	1. Manasik Hajj
	2. Brochures
Bea Master	1. Home Visit Guru
	2. Employee tax
	3. Teacher Health
	4. Peringantan Teacher's Day
	5. Teacher Picnic
Inter-agency Subsidies	1. SMPHT Subsidy
	2. Subsidy of MI Cimindi
	3. Daycare
	4. Parking
SDHT Activities	1. Sanlat Subsidies
	2. Family Day subsidies
	3. Workshop
	4. Socialization of smt Program
Bank installment	Bank installment
Employee welfare	Employee welfare
Management Salary	Management Salary
Holiday allowance	Holiday allowance
Performance	Performance
Teacher Recruitment	Teacher Recruitment
Means	Means
Building Cost	Building Cost

Management analysis will be done for operational budget planning process at Yayasan Darul Hikmah Mandiri by doing POLC analysis (*Planning – Organizing - Leading - Controlling*). The results of the operational budget plan 2014.

Table 3 The 2014 Budget Plan uses the percentage increase method.

Budget Posts	Sub Budget Posts
1. ATK and Maintenance	Rp12.376.830
2. Electricity	Rp6.928.819
3. Phone	Rp3.133.590
1. Seminar, Training	Rp5.952.590
2.Mobilization of the Foundation	Rp16.438.017
1. Manasik Hajj	Rp10.718.443
2. Brochures	Rp3.313.793
1. Home Visit Guru	Rp2.044.287
2. Employee tax	Rp5.584.365
3. Teacher Health	Rp4.869.769
4. Peringantan Teacher's Day	Rp4.036.494
5. Teacher Picnic	Rp18.013.716
1. SMPHT Subsidy	Rp36.478.463
2. Subsidy of MI Cimindi	Rp9.654.386
3. Daycare	Rp8.800.000
4. Parking	Rp727.634
1. Sanlat Subsidies	Rp 0
2. Family Day subsidies	Rp6.780.958
3. Workshop	Rp28.983.521
4. Socialization of smt Program	Rp1.574.434
Bank installment	Rp170.755.457
Employee welfare	Rp 1.992.945.384
Management Salary	Rp 198.625.432
Holiday allowance	Rp 99.470.269
Performance	Rp 33.005.714
Teacher Recruitment	Rp6.319.043

Means	Rp31.595.214
Building Cost	Rp270.583.626
Total	Rp2.986.927.600

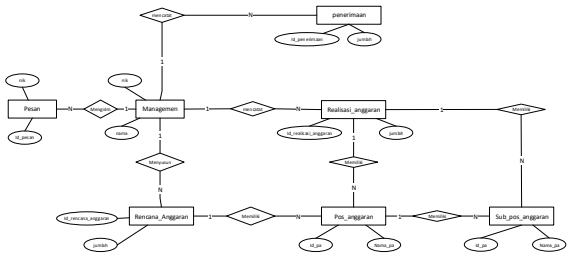
Realization results of operational budget 2014
Table 4 Organizing the realization of operational budget

Budget Posts	**Sub Budget Posts**
1. ATK and Maintenance	Rp12.532.400
2. Electricity	Rp6.524.000
3. Phone	Rp3.002.000
1. Seminar, Training	Rp5.800.000
2.Mobilization of the Foundation	Rp15.850.000
1. Manasik Hajj	Rp9.205.000
2. Brochures	Rp3.200.000
1. Home Visit Guru	Rp1.800.000
2. Employee tax	Rp5.600.000
3. Teacher Health	Rp5.000.000
4. Peringantan Teacher's Day	Rp4.160.000
5. Teacher Picnic	Rp18.137.802
1. SMPHT Subsidy	Rp35.000.000
2. Subsidy of MI Cimindi	Rp10.000.000
3. Daycare	Rp9.800.000
4. Parking	Rp760.000
1. Sanlat Subsidies	Rp 0
2. Family Day subsidies	Rp6.690.000
3. Workshop	Rp33.134.950
4. Socialization of smt Program	Rp1.490.000
Bank installment	Rp70.579.000
Employee welfare	Rp1.992.803.280
Management Salary	Rp197.300.000
Holiday allowance	Rp97.400.000
Performance	Rp32.800.000
Teacher Recruitment	Rp8.800.000
Means	Rp32.460.000
Building Cost	Rp301.800.000
Total	Rp2.921.628.432

Based on tables 3 and 4 it can be concluded that the reallocation of the 2014 operational budget can be said to go according to plan as the 2014 operational budget plan is close to the realiation of operational budget 2014.

2.2. Database Analysis

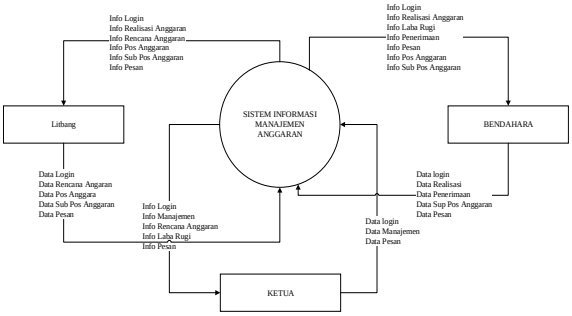
Stage of database analysis is done so that the system made in accordance with the desired, at this stage used entity relationship diagram (ERD) for its analysis. ERD can simplify the work of the database, because of the ERD can know the relationship of each data. Database analysis in Yayasan Darul Hikmah Mandiri using ERD can be seen in Picture below.



Picture 2. ERD Foundation Darul Hikmah Mandiri

2.3. Context Diagram

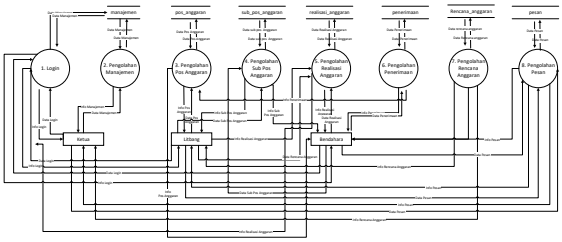
The context diagram is the highest level diagram of the DFD that describes the user relationship with the system. There are several users who play a role in this system namely, R & D, Chairman and Treasurer. Each user has different access rights that can be seen in Figure below.



Picture 3. Context Diagram

2.4. Data *Flow Diagram (*DFD*)*

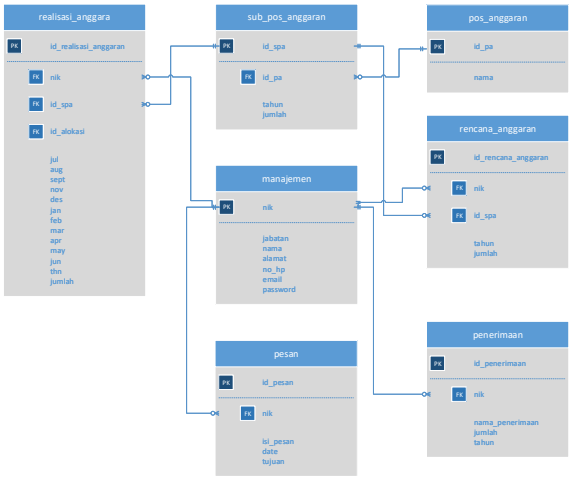
Data Flow Diagram is a model of the system to describe the division of the system into smaller modules.



Picture 4. DFD Level 1

2.5. Relation Scheme

The relation schema describes the interconnected data between multiple data and their constraints.

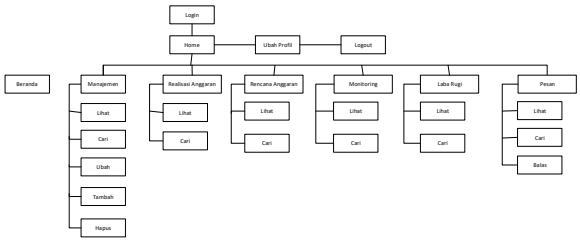


Picture 5. Relation Scheme

2.6. Menu Structure Design

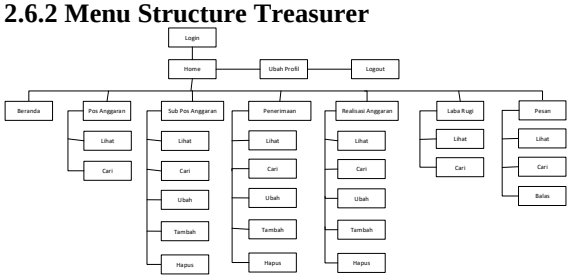
Design The menu structure is designed to provide the functions that will be used in information systems to be built.

2.6.1 Menu Structure Chairman



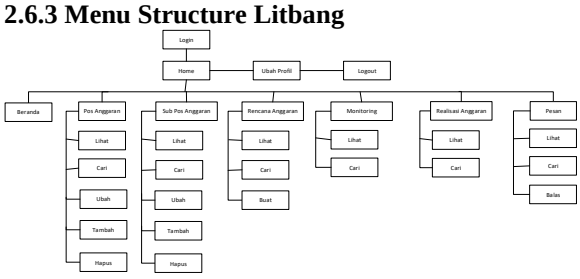
Picture 6. Menu Structure Chairman

2.6.2 Menu Structure Treasurer



Picture 7. Menu Structure Treasurer

2.6.3 Menu Structure Litbang



Picture 8. Menu Structure Litbang

3.1 Interface Implementation

Implementation of the interface is done based on each view of the budget management information system at Darul Hikmah Mandiri Foundation with coding in the form of program files. Display interface of the built interface is divided into 3 namely for Chairman, Treasurer and R & D.

3.1.1. Implementation Interface Chairman

Table 3. Implementation Interface Chairman

Menu	Description	File Name
Login	The page used to login to the system	index.php
Lupa password	Page used when admin forgot password	lupa_password.php
Beranda	The main page after the chairman successfully login process	Data.php
Manajemen	The page used to process management data	Data.php
Realisasi Aggaran	Pages used to View Budget Realizations	Data.php
Rencana Anggaran	The page used to budget the budget plan data	Data.php
Laba Rugi	The page used for the profit and loss of the foundation	Data.php
Monitoring	The page used for Monitoring Foundation Budget	Data.php
Pesan	The page used to process message data	Data.php
Ubah Profile	The page used to change the profile data	Profile.php
Logout	Used when going out of the chairperson's page	Logout.php

3.1.2. Implementation of Treasurer Interface

Tabel 4. Implementasi antarmuka bendahara

Menu	Description	File Name
Login	The page used to login to the system	index.php
Lupa password	Page used when admin forgot password	lupa_password.php
Beranda	The main page after the treasurer managed to login	Data.php
Pos Anggaran	The page used for Meliahat Post Budget data	Data.php
Sub Pos Anggaran	The page used to view budget sub data	Data.php
Penerimaan	The page used to view the reception data	Data.php
Realisasi Aggaran	Pages used to View Budget Realizations	Data.php
Laba Rugi	The page used for the profit and loss of the foundation	Data.php
Pesan	The page used to process message data	Data.php
Ubah Profile	The page used to change the profile data	Profile.php
Logout	Used when going out of the chairperson's page	Logout.php

3.1.3. Implementation of Treasurer Litbang

Tabel 5. Implementation of Treasurer Litbang

Menu	Description	File Name
Login	The page used to login to the system	index.php
Lupa password	Page used when admin forgot password	lupa_password.php
Beranda	The main page after the treasurer managed to login	Data.php

Pos Anggaran	The page used to manage the Budget Post data	Data.php
Sub Pos Anggaran	Pages used to manage data sub budget heading	Data.php
Realisasi Anggaran	Pages used to view budget realization data	Data.php
Realisasi Aggaran	Pages used to View Budget Realizations	Data.php
Monitoring	The page used to monitor the budget	Data.php
Pesan	The page used to process message data	Data.php
Ubah Profile	The page used to change the profile data	Profile.php
Logout	Used when going out of the chairperson's page	Logout.php

4.1. System Testing

Testing the system is the most important thing that aims to find errors or deficiencies in information systems tested. Testing the system intended to determine the performance of information systems that have been made in accordance with the purpose of designing information systems. Testing this system using black box testing.

Black box testing is focused on the functional requirements of built software. Testing information systems budget management in the foundation darul hikmah standalone can be seen in Table below.

Table 6. Test scenario *black box*

Test Class	Test Details	Type of Testing
Login	Login user	*Black Box*
Lupa password	Forgot the password	*Black Box*
Manajemen	Add data management Edit data management View management data Delete management data	*Black Box*
Pos Anggaran	Add budget post data Edit budget post data Find budget post data View budget post data Delete postal datan	*Black Box*
Pos Sub Anggaran	Add budget sub data Edit budget sub-data Find budget sub data View budget sub-data Clear data of budget sub-items	*Black Box*
Realisasi Anggaran	Add budget realization data Edit data sub budget realization Find sub data of budget realization View budget realization data Clear budget realization data	*Black Box*
Rencana Anggaran	Create budget data plan Search usb data budget plan View budget data budget	*Black Box*
Penerimaan	Add data reception Edit data reception Search reception data View data reception Delete reception data	*Black Box*
Pesan	Add message data Send message data	*Black Box*
Login	Login user	*Black Box*

3. CLOSING

3.1. Conclusion

Based on the results of testing and discussion Based on the results of the tests and discussions that have been made then it is concluded that the management information system of the foundation's foundation darul hikmah mandiri assist R & D in determining the budget plan that approached the realization.

3.2. Suggestion

Suggestions that can be given to the construction of the budget management information system at Darul Hikmah Mandiri Foundation that has been made for further development can be explained as follows:

1. This budget management information system needs to have a detailed evaluation of budget plans, what needs to be done and can find its deficiency.
2. This budget management information system needs to be added in addition to print functions such as profit and loss prints and monitoring results.

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