

INCREMENTAL BUDGETING IN BUDGET ALLOCATION FOR TEACHER PEDAGOGIC COMPETENCY DEVELOPMENT AT MADRASAH IBTIDAIYAH AL-ADLI PALEMBANG

Mira Marisa¹, Muhammad Nawawi², Sari Muhiba³, Atrika Iriani⁴, Eva Novaria⁵

¹²³⁴⁵ Program Magister Ilmu Administrasi Publik, Stisipol Candradimuka Palembang.

miramarisa97@gmail.com

(*) Corresponding Author
miramarisa97@gmail.com

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ABSTRACT

This study aims to analyze the budget allocation policy for the development of teacher pedagogical competence at Madrasah Ibtidaiyah Al-Adli Palembang towards the quality of learning. The development of teacher pedagogical competence is a crucial aspect in improving the quality of education. research related to this article using the library research method. This study aims to analyze the budget allocation for the development of teacher pedagogical competence at Madrasah Ibtidaiyah Al-Adli Palembang through the incremental budgeting model. This study examines how the principles of incremental budgeting are applied in the context of teacher competence development, especially pedagogical competence, including the budget preparation process, allocation priorities, and their relationship to teacher professional development needs..

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INTRODUCTION

Quality education is the main foundation for the progress of a nation. In the context of Islamic education in Indonesia, Madrasah Ibtidaiyah has a crucial role in shaping character and providing the basics of science for students. The success of MI in carrying out its mission is greatly influenced by the quality of educators or teachers. Competent teachers are not only able to deliver subject matter effectively, but are also able to inspire, motivate, and develop students' potential optimally.

Education is one of the main pillars in nation building, and teachers play a central role in realizing quality education. . In the context of madrasah ibtidaiyah, the role of teachers is not only limited to teachers, but also moral and spiritual guides of students. Therefore, improving teacher competence is a must so that the quality of education in madrasas can continue to develop along with the demands of the times.(Ningrum, 2021)

Realizing the importance of the role of teachers, the government through various policies continues to strive to improve their competence. One of the significant policy instruments in this effort is the allocation of the education budget. An adequate and targeted budget is expected to facilitate various teacher competency development programs, ranging from training, seminars, workshops, to further studies. .(Mustofa, 2020)

Madrasah Ibtidaiyah Al-Adli Palembang as one of the religious-based educational institutions at the elementary level has a commitment to improve the quality of learning. However, one of the challenges that is often faced is the limited budget allocation, especially those allocated for teacher competency development programs. In fact, this

development is important so that teachers can keep up with the development of the curriculum, educational technology, and innovative learning approaches (Murti & Sabarudin, 2023).

The reality that occurs in the field shows that activities such as training, workshops, seminars, and strengthening pedagogic and teacher professionalism are still not running optimally. This is allegedly closely related to budget limitations, both sourced from the government and from internal madrasah institutions. In addition, the lack of structured and sustainable budget planning for teacher development has also magnified these challenges (Muzaini & Fadhilah, 2023).

The lack of attention to this aspect of human resource development is feared to have an impact on the quality of graduates and the competitiveness of madrasahs in facing the dynamics of the world of education. Therefore, it is necessary to conduct an in-depth study on how to allocate the budget for the development of teachers' pedagogic competencies at MI Al-Adli Palembang, as well as how effective it is in encouraging the improvement of the quality of education in the madrasah.

RESEARCH METHODS

Results of the Discussion

Incremental Budgeting

Incremental budgeting is a method in budget preparation that uses the previous period's budget as a basis, then makes adjustments in the form of adding or subtracting small amounts (increments) for the new budget period (Nasrulloh et al., 2022). This is based on factors such as inflation, population growth, or minor changes in each policy.

Simply put, if it is illustrated that a program or activity in the previous year received a fund allocation of 100 million, then in the following year with the incremental budgeting method, the allocation of funds for the activity program will most likely remain around the lift, plus or subtract slightly.

The main characteristics of *Incremental Budgeting* itself include:

1. Based on the historical budget, the starting point in preparing the budget is the previous year.
2. Marginal adjustments, namely budget changes between periods, tend to be small and gradual.
3. Focus on inputs, which is more emphasis on resource allocation such as employee spending and goods spending compared to expected results or performance.
4. Simple and straightforward, meaning that the preparation process is relatively easier and does not require an in-depth analysis of each budget item from scratch.
5. Stability, which tends to produce a stable budget from year to year.

The advantages of *Incremental Budgeting* in the public context include:

1. Simple and Practical, that is, easy to understand and apply by government organizational units.
2. Fast in Preparation, namely the process of preparing a budget is relatively faster because it does not require a thorough evaluation of existing programs.
3. Budget Stability, which provides certainty and stability in the allocation of funds for sustainable programs.
4. Minimal conflict, i.e. small budget changes, tends to cause less debate and rejection between organizational units.
5. Maintaining a Running Program, means ensuring the continuity of existing programs that are considered important.

In addition to the advantages of the public budgeting system, there are also disadvantages of Incremental Budgeting, including:

1. Less efficient, meaning that this can perpetuate inefficiencies and budget waste from the previous period because there is no fundamental evaluation of real needs.
2. Unresponsive to Priority Changes, it is difficult to significantly shift resources to new or more urgent priority programs.
3. Inhibiting innovation, namely not encouraging the emergence of new innovative programs or activities because of the focus on the continuation of existing programs. (Agung, 2020)

Thus, it means that *incremental budgeting* is still often used in public budget preparation efforts, especially for routine and sustainable programs. Despite its advantages and in terms of ease and stability, it also has significant shortcomings in terms of efficiency, responsiveness to change, and orientation to performance. Therefore, it is important

for the government or related institutions to be able to consider a budgeting system to achieve a more effective and accountable allocation of public resources.

1. Pedagogic Competence of Teachers

Teachers' pedagogic competence is the teacher's ability to manage the learning process of students. This competency is a distinctive competency that distinguishes teachers from other professions and determines the level of success of students' learning processes and outcomes (Afifulloh & Sulistiono, 2023). In detail, pedagogic competencies include several important aspects, including:

- a. Understanding Student Characteristics, namely teachers must understand the characteristics of students from various aspects, such as moral, social, emotional, intellectual, and physical aspects. This understanding includes their family background, culture, interests, talents, learning styles, and learning potentials and difficulties. By understanding the characteristics of students, teachers can design and implement learning strategies that suit the needs of each individual. For example, teachers need to understand whether students learn faster visually, auditory, or kinesthetics.
- b. Mastery of Learning Theory and Principles of Educational Learning, that teachers are required to master various learning theories and educational learning principles. This includes an understanding of how learners learn, the factors that influence learning, as well as a variety of effective learning approaches, strategies, methods, and techniques. Teachers must be able to choose and adapt the learning method that is most suitable for the teaching material, the characteristics of the students, and the learning objectives. For example, teachers can use discussion, demonstration, or project methods according to the topic being discussed.
- c. Curriculum Development, that teachers must be able to develop a curriculum related to the subjects they teach. This includes the preparation of a syllabus, a learning implementation plan (RPP), as well as the determination of learning objectives, teaching materials, learning activities, and evaluation tools that are relevant to educational standards and student needs. Teachers also need to be able to select, arrange, and arrange learning materials that are appropriate for the age, level of learning ability, and the context of students' daily lives. For example, teachers can prepare lesson plans that contain systematic and structured learning steps.
- d. The implementation of Educational and Dialogical Learning, which means that teachers must be able to carry out effective, interesting, and meaningful learning for students. This involves the ability to manage the classroom, use a variety of varied learning methods and techniques, make optimal use of educational media and technology, and build positive and responsive interactions with students. Educational learning also means that teachers are able to create a learning environment that is safe, comfortable, and conducive to student development. For example, teachers can use interactive learning media or hold educational games to increase student engagement.
- e. Utilization of Information and Communication Technology (ICT) in Learning. In this digital era, teachers are expected to be able to utilize ICT to improve the quality and effectiveness of learning. This includes the ability to use various software, applications, and digital platforms to search, process, present teaching materials, and facilitate interaction and collaboration between students. For example, teachers can use online learning platforms to assign assignments, additional materials, or discussion forums.
- f. Facilitation of Student Potential Development, that teachers have an important role in helping each student achieve maximum development according to their talents, interests, and abilities. This includes the ability to recognize the unique potential of each student, provide appropriate guidance and support, and create opportunities for students to develop optimally. For example, teachers can provide enrichment assignments for students who are quick learners or special guidance for students who are struggling.
- g. Effective, Empathetic, and Courteous Communication with Students, meaning that good communication skills are crucial aspects of pedagogic competence. Teachers must be able to convey information clearly and easily understand, listen attentively, provide constructive feedback, and build positive and trusting relationships with students. Empathetic and polite communication will create a harmonious learning climate and support the social-emotional development of students. For example, teachers use age-appropriate language and show concern for their feelings.
- h. Assessment and Evaluation of Learning Processes and Outcomes, that teachers must be able to conduct comprehensive and continuous assessments and evaluations to monitor the learning progress of students. This includes the ability to design valid and reliable assessment instruments, analyze assessment results, provide

useful feedback, and utilize assessment results for further learning improvement. For example, teachers can use different types of assessments such as written tests, observations, or portfolios.

- i. Utilization of Assessment and Evaluation Results for the Benefit of Learning. The results of the assessment and evaluation not only function to determine the level of mastery of students, but also as a reflection material for teachers to improve the quality of their learning. Teachers must be able to analyze the results of the assessment to identify the strengths and weaknesses of the students as well as the effectiveness of the learning methods, then design appropriate follow-ups. For example, teachers can provide remedial for students who have not reached KKM or adjust learning strategies if most students have difficulties with certain materials.
- j. Reflective Action for Improving the Quality of Learning, meaning that as a professional, teachers are required to continuously reflect on their learning practices. This includes the ability to self-evaluate, identify areas for improvement, seek new information and knowledge, and participate in professional development activities. Reflective action will help teachers to continue to improve their pedagogic competence and provide increasingly quality learning. For example, teachers can take note of what went well and what didn't go well after teaching, then find solutions to the challenges faced. (Asmarani, 2022)

2. Teacher Competency Development

As with the current condition of Indonesian education, H.A.R. Tilaar and Riant Nugroho stated that education as personality development includes a very broad effort because it has many theories about personality, structure, development and goals.

The quality of education is still so low due to the quality of the teachers themselves. However, this is not entirely the fault of the teacher, but the teacher is still the central point of education. If the quality of teachers is increased, the quality of education can also improve. Therefore, there is a need for certification that can effectively make teachers in Indonesia more professional. (Nugroho, 2015)

According to Law No. 14 of 2005, the prospects of the teacher profession are professional, protected and prosperous. The law for teachers aims to provide legal protection, including professional protection, welfare, social security, rights and obligations. In addition, teachers should already have qualifications. Qualifications for the teachers themselves include academic qualifications, competencies, and certifications. As for the teacher's duties, the teacher has the main task of educating, teaching, guiding, directing, training, assessing and evaluating students. (Supriadi, 2014)

According to his policy, professional teachers have a vocation of spirit and idealism, are able to improve the quality of education, have academic qualifications and competencies according to their duties, professional responsibility, income according to achievements, and are able to develop their profession in a sustainable manner, guarantee legal protection and have a professional organization. (Asmarani, 2022)

Thus, in realizing professional teachers, there are several points that need to be considered, namely, consistency to the standardization of professional teachers as mandated in laws and regulations with all its consequences and realizing teacher professional development as a continuous and mutually supportive cycle (starting from pre-position, recruitment process and teacher development in office, in addition to efforts to manage teacher management in accordance with characteristics and able to realize the synergy of roles and responsibilities between teachers, the government, LPTK and Professional Organizations. (Gunawan, 2021)

Teacher professional education is to develop and equip graduates with subject teacher competency standards so that teacher graduates are able to become professional teachers. Teacher competency standards are achieved through two stages, namely S1 education and professional education which is carried out on an ongoing basis. S1 is an academic competency mastery, while the competency standard to be achieved in the teacher professional education program is professional competence.

In realizing Professional Teachers, each party is able to play a role in realizing it, namely:

- a. The role of LPTK is to become a "crater of candradimuka" for the education of prospective teachers who are complete, through a selective recruitment process by providing many practical portions, both to build professional ethics and other skills. In addition, to develop various innovations to enrich the abilities and build the personal life of prospective teachers. Therefore, LPTK plays a role as a performance strengthening institution that builds cooperation and synergy of roles with *related stakeholder* elements.
- b. The role of teachers is related to the appreciation of the profession. Teachers are a profession of choice and not an alternative profession with all the consequences that exist. Teacher professional development is a

series of integral parts that are carried out inherently with the implementation of teacher duties to improve professionalism and not only as part of promotion but consistently strive to build a person as a competent professional positionholder.

- c. The role of the government, improving management and the implementation of teacher management authority more appropriately through comprehensive technical guidance activities, the provision of scientific media, competition vehicles, and professional development groups. (Gunawan, 2021)

As a tangible manifestation of the above role efforts, the government will implement the Teacher Professional Education (PPG) policy implemented by LPTK which is mandated to be able to implement it.

Discussion

This study aims to analyze the budget allocation for teacher competency development at Madrasah Ibtidaiyah Al-Adli Palembang through the *incremental budgeting* model, which then also examines the impact on teacher quality and the learning process. The results of the study show several important things which include, namely:

1. *Incremental Budgeting in Budget Allocation*

As is known, the analysis of data regarding the budget of MI Al-Adli Palembang over the past few years indicates the strong influence of the *incremental budgeting* model. In this case, the budget for teacher competency development tends to be determined by the amount of the budget in the previous year, with relatively small adjustments. Budget increases or decreases in this case are rarely based on a comprehensive evaluation of competency development needs or clear priorities. This can be seen from the pattern of linear and proportional budget changes to the total madrasah budget without a significant spike that focuses on improving the quality of teachers (Amirya & Rosalina (2016)).

2. *Justification of the Need for Teacher Competency Development*

In this case, the implementation of *incremental budgeting* at MI Al-Adli Palembang has the potential to lead to a lack of strong and measurable justification regarding the need for teacher competency development. The process of submitting a budget for training, workshops and other qualification improvement programs tends to be routine and follows the previous year's allocation, without being preceded by an in-depth analysis of which competency areas are most urgent to improve based on the results of teacher performance evaluation or the demands of the curriculum itself. Therefore, budget allocation may not be optimal in answering the real challenges and needs of teachers in the field (Ortynsky et al., 2021)

3. *Diversification of Teacher Competency Development Programs*

The reliance on *incremental budgeting* also has implications for the limited diversification of teacher competency development programs. Budget allocations that tend to be stable and less responsive to new needs can hinder initiatives in adopting innovative training methods, bringing in expert speakers from outside, or developing more specific programs according to the field of study and the teacher's career path. The development program carried out is part of routine activities that have existed in previous years.

4. *Non-Conformance to Quality Improvement Priorities*

In this case, although *incremental budgeting* provides stability in financial planning, in this study it indicates a discrepancy between *incremental* budget allocation and madrasah priorities to improve the quality of education through teacher competency development. If improving the quality of teachers is the main focus, then a budgeting model that is more responsive to needs and results-oriented leads to resource management.

5. *Improving the Quality of Competence*

This identifies opportunities to increase the effectiveness of teacher competency development budget allocation at MI Al-Adli Palembang. Measures such as conducting periodic competency development needs evaluations and setting clear priorities based on the madrasah's vision and mission, as well as adopting a more flexible and responsive budgeting approach can help in optimizing the use of existing budgets.

CONCLUSION

The application of the *incremental budgeting* model in the budget allocation for teacher pedagogic competency development at Madrasah Ibtidaiyah Al-Adli Palembang tends to create budget stability, but has the potential to hinder

responsiveness to real needs and innovation in development programs. This affects the improvement of teacher competence may not be optimal because the budget allocation is not based on an in-depth needs analysis and clear quality improvement priorities.

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