

Educational Financing Management at Islamic Education Institutions

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Abstract

Financing has a crucial role in achieving educational goals that are productive, successful, innovative, efficient, and relevant. The realization of these components is contingent upon the availability of funding in Islamic educational institutions. In the realm of Islamic educational institutions, the factors that facilitate the achievement of an educational objective are the expenses or financial resources. The objective of this study is to provide a comprehensive description and analysis of topics pertaining to: budgetary strategies for allocating income, the utilization of funds in the field of education, and the oversight of financial management in education. The methodology employed in this study is descriptive, utilizing a qualitative approach. The data collection methods employed include interviews, observations, and documentation. Research subjects include principals, deputy principals, school treasurers, and school committees. The findings indicated that the principal spearheaded the budgeting procedure, which entailed the participation of the deputy principal, the head of the department, the treasurer, senior teachers, and the school committee. The analysis of education funding focuses on the financial aspect, emphasizing the need for both the school principal and internal stakeholders to have a comprehensive understanding of all expenses related to educational activities in order to effectively develop the RAPBS. The principle and deputy principal were responsible for overseeing the education financing of SMK Al Huda in Turalak, Ciamis district. The surveillance method is implemented by the meticulous observation of every incoming and outgoing financial transaction. Surveillance or scrutiny through the use of indirect observations, such as requiring the principal or treasurer's approval for any financial transactions. Financial scrutiny is conducted by analyzing the financial statements of each undertaken activity, which are submitted by the deputy principal or treasurer.

Abstrak

Pembiayaan merupakan salah satu faktor pendukung dalam mewujudkan pencapaian tujuan pendidikan yang produkti, efektif, inovatif, efisien, dan

relevan. Tanpa adanya suatu dana dalam lembaga pendidikan Islam maka komponen-komponen tersebut tidak akan bisa terwujud. Dalam konteks lembaga pendidikan Islam, komponen yang menjadi pendukung berjalannya suatu tujuan pendidikan salah satunya adalah biaya atau pendanaan. Tujuan penelitian ini untuk mendeskripsi dan menganalisis hal-hal yang berkenaan dengan: rencana anggaran pendapatan belanja, penggunaan pembiayaan pendidikan, dan pengawasan pembiayaan pendidikan. Metode yang digunakan dalam penelitian ini adalah deskriptif dengan pendekatan kualitatif. Teknik pengumpulan data yang digunakan adalah wawancara, observasi, dan dokumentasi. Subjek penelitian: kepala sekolah, wakil kepala sekolah, bendaharawan sekolah, dan komite sekolah. Hasil penelitian menunjukkan bahwa: proses penyusunan anggaran dilaksanakan oleh kepala sekolah, dengan melibatkan wakil kepala sekolah, ketua jurusan, bendaharawan, guru senior, dan komite sekolah. Penggunaan pembiayaan pendidikan ditinjau dari sisi keuangan, bahwa semua jenis pengeluaran untuk kegiatan pendidikan pada sekolah harus diketahui bersama baik oleh kepala sekolah maupun pihak-pihak internal sekolah yang terlibat dalam proses penyusunan RAPBS. Pengawasan pembiayaan pendidikan pada SMK Al Huda Turalak Kabupaten Ciamis dilakukan oleh kepala sekolah dan wakil kepala sekolah. Sistem pengawasan yang dilakukan adalah dengan cara mengamati setiap pemasukan dan pengeluaran dana. Pemantauan atau pemeriksaan dengan melakukan pengamatan secara tidak langsung misalnya setiap pengeluaran dana harus atas persetujuan kepala sekolah atau bendaharawan. Pemeriksaan keuangan juga dilakukan dengan cara memeriksa laporan keuangan pada setiap kegiatan yang dilakukan, yang diserahkan oleh wakil kepala sekolah atau bendaharawan.

Keywords

Educational management, educational financing, Islamic education

INTRODUCTION

The Indonesian government has developed numerous policies to enhance the quality of its citizens through the educational process. These policies include initiatives to increase educational facilities and enhance overall educational quality. The collaboration among the government, commercial sector, and community is not a self-contained system. The interdependence between government, community, and the business sector is crucial in their collective effort to enhance both the equity and excellence of education. Consequently, education necessitates a shared obligation between the government and community, encompassing financial support as well as the provision of qualified staff and adequate infrastructure.

The economic worth of education is evident in its contribution to socio-economic development by enhancing knowledge, skills, abilities, attitudes, and productivity. Education plays a crucial role in enhancing the economic, political, and cultural aspects of society, as well as in enhancing the capacity to effectively utilize technology for socio-economic advancement. Given the wide-ranging advantages that education financing offers and its potential impact across different sectors, it is imperative for the government and society to prioritize it. This is particularly important in response to the ongoing need for change and innovation (Yoto, 2012: 86). The purpose of education is to eradicate all forms of human suffering caused by ignorance and underdevelopment. According to the Indonesian education system, national education aims to cultivate skills and mold the character and civilization of a respected nation, thereby fostering an intelligent society (Sujana, 2019:30). Education has a crucial role in equipping individuals with the necessary skills and knowledge to adapt to the ever-changing demands of a globalized society. The role of education in engineering social transformation has been insufficiently acknowledged.

The current educational policy remains focused on maintaining the existing state of affairs rather than fulfilling its potential for bringing about significant change. The dynamic culture of contemporary society poses a challenge to the implementation of educational approaches that are transdisciplinary, comprehensive, and highly adaptable. Vocational High Schools (SMK) play a crucial role in enhancing the quality of human resources (HR) through good educational management (Arifin et al., 2016). Enhancements and advancements in societal quality can be achieved through the enhancement of human capital. Education and training are effective means of enhancing the quality of human resources. To enhance the quality of education, it is imperative to address all levels, pathways, and forms of education within a nation's education system. Several factors impact the quality of education, and one aspect that is believed to have a significant influence is educational management, namely School Based Management (SBM) (Pratiwi, 2016).

Within the framework of School-Based Management (SBM), decision-making is characterized by active community participation, as the school principal and teachers engage in deliberations. Therefore, the school, which has been endorsed by the community, is accountable for all aspects of school operations, including financial matters, educational activities, infrastructure, and other components that contribute to the efficient functioning of the educational institution. All school policies and programs are determined by the school committee, which consists of regional education officials, school principals, teachers, student parent representatives, community leaders, and regional officials from the school's location (Pratiwi, 2016:87).

The success of efforts to structure and enhance a high-quality education system is contingent not just on effective management but also

on financial considerations. Financing is an essential element that is required for the educational process to function well. It is crucial to have a solid grasp of educational planning, anatomy, and the challenges associated with educational funding at both the broader and more specific levels (Supriadi, 2006:3). Financing is a crucial requirement for facilitating all educational endeavors, encompassing both formal and informal activities. Financing is a crucial element of education that plays a significant influence in the advancement of the learning process. Ensuring sufficient financial resources for school will lead to optimal learning outcomes. Conversely, the absence of money will impede the smooth functioning of the learning process. Financing and finance play a crucial role in the learning process, alongside other components, by determining the execution of activities (Masditou, 2017: 122).

Regarding the aforementioned comment, the budget issue is relatively fundamental. The cost component is intricately linked to all educational aspects, although it is not totally accurate to claim that expenses will directly impact school quality, particularly in terms of buildings, infrastructure, and learning tools. Attaining a high-quality education consistently necessitates a somewhat substantial financial allocation. Education management refers to the practical execution of management tasks, such as planning, organizing, implementing, and controlling, within the field of education. The primary constituents of educational management encompass personnel, finances, methodologies, resources, and auxiliary infrastructure. The citation is from Rifiani et al. (2016).

Financing refers to the process of identifying and acquiring finances, as well as effectively managing and allocating those funds through the implementation of cost plans, augmenting working capital, and forecasting future financial requirements (Sonedi et al., 2017:31). The education budget comprises both explicit expenses and implicit expenses. Direct costs encompass expenses related to the execution of teaching and student learning activities, such as the acquisition of educational resources, provision of learning facilities, transportation expenses, and teacher remuneration. These costs may be borne by the government, parents, or students themselves. Indirect costs refer to the missed revenues and opportunity costs that students incur while learning (Fattah, 2002:23).

According to the description provided earlier, education funds do not solely refer to monetary expenses, but also encompass all the efforts and sacrifices undertaken in pursuit of educational objectives. Consequently, the amount of money allocated is directly linked to the anticipated level of educational excellence. Hence, in order to finance education and facilitate quality enhancement, it is imperative to implement strategic management at all levels, ranging from federal and regional administrators to individual educational institutions. One of the goals of adopting financial management is to attain educational productivity, which is consistently

associated with the economic worth of an activity. This refers to how to obtain the highest outcomes while utilizing the least amount of funding sources. Productivity in the realm of education pertains to the comprehensive process of organizing and utilizing resources to accomplish educational objectives with effectiveness and efficiency. Within the realm of educational productivity, many methods are employed to integrate educational resources. Proficiency in this combination necessitates the acquisition of many methodologies, which can be achieved through a process of education and practice. Education ensures a higher quality of life within society and plays a significant role in enhancing economic capacities.

A level of secondary education known as Vocational High School (SMK) prepares graduates to become knowledgeable, skilled, and professional laborers who are capable of adapting to advances in science and technology. Obviously, sufficient funds are required to ensure the efficient operation of school activities; however, these funds are significantly greater than those required by other general secondary institutions. The financing is obtained from various sources, including the central government, regional governments, the business community, and grants, loans, and production unit funding, among others. Government funding for education has been comparatively constrained thus far. The inability of the government to allocate APBN funds in the education sector effectively is a significant barrier to the establishment of a high-quality national education system. Among the numerous challenges encountered in Islamic education, such as inadequate funding and facilities, the government should not bear exclusive responsibility for the issue of education expenses. Rather, it is imperative to enhance education financing from within the educational environment by encouraging societal participation.

The financial landscape for vocational schools following the establishment of regional autonomy diverges from centralization, which ensures that all operational requirements of the school are met. This includes the cost of equipment maintenance and upkeep as well as the availability of learning materials, such as practice materials for students in workshops. School-based management is the meaning of the acronym SBM. When individuals in the United States began to query the applicability of education to the needs and advancements of local society, this term first appeared. SBM is an emerging educational paradigm that grants schools considerable autonomy (involvement of the community) while remaining under the purview of national education policy (Mawardi & Fadliah, 2020:2).

School Based Management (SBM) is a managerial framework that promotes increased autonomy for educational institutions and demands the active participation of all stakeholders (including teachers, students, principals, employees, parents, and the community) in decision-making

processes with the ultimate goal of enhancing school quality (Suharno, 2008:39). School-Based Management (MBS) is an instructional framework that grants educational institutions the prerogative of autonomous management. In reality, the school, and the principal in particular, is entrusted with this autonomy so that he may advance the institution he supervises (Achadah, 2019:1).

Academic institutions possess complete autonomy and jurisdiction to establish educational curricula and diverse local policies in alignment with the institution's vision, mission, and educational objectives. Greater autonomy grants educational institutions increased authority in the management of their institutions, thereby fostering a greater sense of independence among them. Schools are more empowered to design programs that are more suitable to their specific requirements and capabilities when they attain independence (Ihsan et al., 2014: 14). Autonomy refers to the capacity to independently organize and manage oneself, as well as independence or independence. In other words, the objective of SBM is to empower schools through the delegation of decision-making authority to schools regarding their own development. Suharno (2008:40) provides a more comprehensive elucidation of the objectives of SBM, which are as follows: enhancing the quality of education by fostering school autonomy and initiative in resource management and empowerment; augmenting community and resident awareness regarding the provision of education through collaborative decision-making; enhancing the school's accountability to parents, the community, and the government with regard to school quality; and fostering healthy competence between educational institutions and stakeholders.

One of the resources that directly supports the efficacy and efficiency of education management is finances and financing. Financial administration of a school must unquestionably be the responsibility of the respective school, given that it is in the best position to comprehend its own requirements. Educational institutions possess the jurisdiction to administer school funds, which entails the allocation and execution of fundraising endeavors (Suharno, 2008: 54). Schools are obligated to plan, execute, assess, and provide an account for the management of funds in a manner that is open and accountable to both the community and the government under MBS.

The three main sources of finance and financing in a school are as follows (Mulyasa, 2002:47): society, which includes both obligatory and non-obligatory contributions; the government, whether at the central, regional, or both levels, which provide general or specific educational objectives; and parents or students' education. The expenditure dimension, meanwhile, comprises both routine and development expenses.

Routine costs include operational expenses, building maintenance costs, employee salaries (both teaching and non-teaching), and teaching instruments and facilities (consumable items) that are required to be

purchased on an annual basis. In contrast, construction expenses encompass a range of matters such as the procurement or development of land, the construction of buildings, the repair or rehabilitation of structures, the incorporation of furnishings, and additional expenditures for non-consumable goods. The three phases of financial management or management in MBS are financial planning, implementation, and evaluation. Budgeting, which comprises financial planning activities, entails the systematic coordination of all accessible resources in order to attain predetermined objectives while minimizing any adverse consequences. The activity of implementation involvement accounting, also known as budget implementation, is predicated on predetermined plans and the potential for necessary modifications. Participation in evaluation is the procedure for assessing the attainment of objectives.

Budget procedures, financial accounting procedures, warehousing expenditure and distribution procedures, investment procedures, and inspection procedures comprise the primary elements of financial management. Financial management, in its execution, conforms to the principle of duty separation by allocating responsibilities among the positions of authorizer, organizer, and treasurer. Authorizers are officials endowed with the power to execute procedures that generate budgetary inflows and outflows. A coordinatorate is a designated representative endowed with the power to conduct examinations and request remuneration for all activities executed in accordance with pre-established authorization. The treasurer is an official entrusted with the responsibility of performing accounting and calculation duties and possessing the authority to receive, store, and issue money or other securities denominated in money. As manager, the principal assumes the role of the authorizer and is entrusted with the responsibility of arranging payments as the donator. Nevertheless, performing the duties of the treasurer is not deemed permissible due to his obligation to conduct internal oversight. The treasurer is endowed with the coordinatorate function, which enables the assessment of the right to payment, in addition to the treasurer functions.

METHOD

This study employs descriptive methods, qualitative approaches, observation, interviews, and documentation to gather data. The study had the participation of principals, deputy principals, instructors, and members of the school committee from Al Huda Turalak Vocational School in Ciamis Regency. Methods for analyzing qualitative data. The data used in this study is obtained from a specific source and category of information that is rich in comprehensive case details. This specific information has been categorized as advanced-level. The data gathering procedures examined in this study are extremely relevant to the topic matter that will be investigated. Sugiyono (2013:309) outlines four research techniques: observation, interviews, documentation, and triangulation/combination.

The researcher acquires knowledge about behavior and the associated significance by means of observation. Observation allows the researcher to get knowledge about behavior and the corresponding connotations. Interviews will reveal numerous occurrences that are hidden and not mentioned in the provided documents and data (Sugiono, 2013:309).

Gottschalk argues that documentation can be comprehended in two unique manners: firstly, as written sources of historical information in opposition to oral testimony; secondly, as archeological relics, painted artifacts, and vestiges. The second category is reserved for official correspondence and government papers, such as agreements, laws, grants, and concessions. Triangulation, as defined by Sugiyono, is a data collection method that combines many existing methodologies and sources to gather information. Triangulation is a research method used to ensure the accuracy of data by comparing interview results with the topic matter being studied (Moleong, 2000: 103).

RESULTS AND DISCUSSION

Budget Plan and Expenditure Income

Initial planning is the primary phase in the process of formulating a school budget, intended for individuals who possess comprehensive knowledge of all aspects of the institution. Effective planning greatly enhances the overall success of management tasks. The School Revenue and Expenditure Budget Plan is initially formulated by the principal and deputy principal through the estimation of funds expected to be collected from the parents of the students. Subsequently, discussions were conducted with the Foundation and the school committee. Having a pre-existing reference during deliberation simplifies the process, as it only requires receiving input and suggestions from the foundation and committee. By adopting this approach, all stakeholders are actively engaged and accountable for the school's plans and programming.

The budget plan categorizes school expenditure income into two main activities: receipts and expenditure. Field observations indicate that Al Huda Turalak Vocational School in Ciamis Regency follows proper management procedures for recording financial receipts from funding sources. These procedures adhere to agreed-upon provisions, including theoretical concepts and government regulations. Based on the interview findings, it is evident that the financial acceptance procedures for Al Huda Turalak Vocational School in Ciamis Regency involve predefined budgets set by the government. The main requirement is that the school must strictly adhere to the instructions regarding the use and expenditure of funds. Essentially, the school acts as an implementing user at the micro level within the institution. The scope of school financial management patterns is restricted to the management and operational levels.

According to the findings of observations and documentation studies, one of the financial practices of the school is actively pursuing additional finances through external sources, such as seeking aid from benefactors. The management approach is implemented in line with the established order and in compliance with relevant rules. The external support obtained was limited, but, it still necessitated guidance from the West Java Provincial Education Office in order to be effectively utilized.

The field research reveals that the budget and expenditure preparation process for Al Huda Turalak Vocational School in Ciamis Regency adheres to a standardized format. This includes planning income derived from the Government (APBN and APBD), student fees, and donations from local benefactors in the form of monetary and material contributions. According to the summary of the expenditure of funds from Al Huda Turalak Vocational School, Ciamis Regency, for the fiscal year 2020, the following are included: There are a total of 9 items allocated for employee/personnel expense, with the institution utilizing funds at an average rate of 93.50%. The average number of items for expenditure on goods and services is 4, with funds absorbed equivalent to 5%. The average maintenance cost for 3 items is 1.50%.

In the proposed detailed costs for DIPA (Detailed Implementation Plan) for the 2020 Fiscal Year at Al Huda Turalak Vocational School, Ciamis Regency, several components are included. These components consist of employee expenditure, which encompasses honorariums for non-permanent teachers, honorariums for excess teaching hours for both permanent and non-permanent teachers, honorariums for excess teaching hours specifically for permanent teachers and non-permanent teachers, committee honorariums, and exam supervisors. In addition, there is also the allocation of funds for daily office expenses and procurement of commodities necessary for carrying out primary activities and functions.

The purpose of the meeting at Al Huda Turalak Vocational School, Ciamis Regency is to establish the School Revenue and Expenditure Budget Plan (RAPBS) by engaging with relevant stakeholders inside the school. The relevant parties include the principle, deputy principal, treasurer, senior teachers, and school committee. Following orders from the West Java Provincial Education Service, Al Huda Turalak Vocational School in Ciamis Regency created a budget plan as a consequence of their deliberations. Subsequently, the proposed design was presented to the West Java Provincial Education Office, which holds the authority to oversee educational institutions in Ciamis Regency.

The funding sources for Al Huda Turalak Vocational School in Ciamis Regency can be divided into two categories: routine budget sources, which include funds from DIPA, APBN, APBD, and student fees. In addition, Al Huda Turalak Vocational School in Ciamis Regency also receives additional funding from collaborations with other agencies, including help from donor agencies. The compilation of the school Revenue and Expenditure

Budget Plan has met the requirements set by the government in Law no. 20 of 2003 Chapter XV Part Three Article 56 paragraphs 1 and 3, which outline the responsibilities and functions of the School/School Committee. The community contributes to enhancing the quality of educational services by engaging in activities such as planning, monitoring, and reviewing educational programs through the Education Council and School/School Committees. The School/School Committee, functioning as an autonomous entity, is established to enhance the quality of services by offering thoughtful guidance, oversight, and assistance in matters pertaining to personnel, facilities, infrastructure, and pedagogical supervision at the educational unit level.

The budget preparation technique necessitates a systematic approach, as outlined in Article 48 of Law No. 20 of 2003. The allocation and administration of education finances are guided by the values of fairness, effectiveness, openness, and governmental responsibility. During the process of preparing financing planning, Al Huda Turalak Vocational School has successfully completed the necessary activities for school financing planning, as outlined by Mulyasa (2007:56). These activities consist of two parts: the preparation and development of RAPBS. The school implements education financing planning by developing a budget that includes income and spending. This budget follows the idea of division of authority, with the treasurer responsible for managing education financing obtained from parents.

School principals and their deputies should engage in the study of educational funding planning in order to strategize for the programs they aim to accomplish in the upcoming year. Strategic plans should be formulated in alignment with the school's vision, mission, and consider the prevailing circumstances and future prospects. It is crucial to base planning on the vision and goal, as failure to do so will lead to the program being created not aligning with the school's objectives. Financial budgeting. The principle and his deputies are engaging in the subsequent phase of planning, which involves allocating funds to meet the school's requirements for implementing its programs. The expenditure planning at Al Huda Turalak Vocational School is determined by the school's potential capabilities, while the school's financial capabilities are contingent upon the income and expenditures obtained during the fiscal year. Income planning involves the Principal and his deputies strategizing the inflow and outflow of funds that the school may receive from different sources within a single fiscal year. The school's revenue is allocated towards fulfilling the school's requirements and implementing its planned initiatives. Therefore, making the acquisition of finances from parents a priority for the school is justified. These three facets of planning implementation are the outcomes of scholars' investigations into planning management as disclosed by Bafadal (2010: 72). The task of planning management is entrusted to individuals who possess a comprehensive understanding of companies. This planning process is grounded in accurate and relevant information

pertaining to both the present and future, and is executed meticulously and comprehensively. Management planning should be implemented in a straightforward, adaptable, and pragmatic manner, and should be collaboratively developed before being presented to top-level management for approval.

According to this theory, the management of education funding planning supplied from parents at Al Huda Turalak Vocational School is commendable, despite three parts of planning that have not been handled adequately. Several parts have been implemented in accordance with past theories. However, when formulating the plan, various factors are considered and cannot be detached from execution and existing as well as future requirements.

Use of Educational Financing

The budget allocation at Al Huda Turalak Vocational School, Ciamis Regency, has been utilized in accordance with the specified expenditure categories, using monies from various sources as previously mentioned. The West Java Provincial Education Office has provided technical instructions (Juknis) for the allocation and utilization of funding at Al Huda Turalak Vocational School in Ciamis Regency. This elucidates that, from the standpoint of managing education financing, top-down direction is not as efficacious as previously thought. This is predicated on the premise that the challenges encountered by individual educational establishments at the elementary level vary amongst schools.

The allocation of money for Al Huda Turalak Vocational School in Ciamis Regency, based on the planned RAPBS and following technical instructions from the West Java Provincial Education Office, is provided through DIPA funds. The allocated funds distributed by Al Huda Turalak Vocational School in Ciamis Besar Regency, which originate from pure DIPA funds, are utilized for various purposes. These include the payment of honorariums to teachers, compensation for additional teaching hours, remuneration for exam committee members and supervisors, wages for community service employees, and other related expenses. Optimal expenditures will effectively enhance the performance of personnel (teachers and administrative staff), elevate the well-being of teachers and administrative personnel, and upgrade the facilities and infrastructure at Al Huda Turalak Vocational School, Ciamis Regency. Another beneficial impact will be the capacity to enhance educational services in schools, exemplified by the improvement in the quality of output at Al Huda Turalak Vocational School, located in Ciamis Regency.

Considering management concepts as integral to the production process positions management as a key driver of productivity. If there exists dependable information regarding the correlation between input selection and output selection, it is feasible to establish a function that will delineate the production process in educational institutions. Specifically,

this function can precisely demonstrate the impact of altering the input on the output. The objective of education financing is primarily to achieve educational equity and enhance the overall quality of education. Approach to distribute education funding in a manner that maximizes the effectiveness of its utilization. This efficiency strategy is implemented with the objective of proactively identifying constraints within the budget. This idea is sometimes referred to as a fundamental principle in school finance management, specifically when there are constraints on available resources that align with pre-established plans. The mechanisms utilized in executing operations must be accurate, impactful, and proficient. The budget allocation adheres to the fundamental concept of school expenditure, which stipulates that the utilization of school funds must be equal or more when administered by school officials.

Supervision of Education Financing

Supervision is one of the essential biological activities of management. Supervision is the act of ensuring that all operational actions are carried out in accordance with pre-established plans. Supervision is a methodical process that oversees the execution of operational operations to see if the desired levels of efficiency, effectiveness, and production have been attained. Supervision is essential for two primary reasons. When it comes to performing operational duties at vocational education institutions, members of school organizations are susceptible to numerous shortcomings and deficiencies. It could potentially be misconstrued and inaccurate.

Monitoring operations are essential for generating information on the execution of diverse operational activities. The information can be acquired through multiple methods, including reporting, interview outcomes, questionnaire distribution, and direct supervision in the field, particularly at Al Huda Turalak Vocational School in Ciamis Regency. This information will be highly valuable in enhancing the efficiency of all operational elements inside the firm. The responsibility for managing, supervising, and scrutinizing budget utilization at Al Huda Turalak Vocational School, Ciamis Regency is within the internal hierarchy of the school, specifically within the jurisdiction of the Principal and Deputy Principal. Based on the author's observations and interactions with the officials at Al Huda Turalak Vocational School in Ciamis Regency, it can be confirmed that all entering monies are traceable and can be explained. This information can be ascertained by analyzing financial data that detail the outflow and inflow of funds. Similar to the funds allocated for scholarships, which originate from multiple sources.

The distribution mechanism closely monitors all scholarship support provided for vocational schools. Supervision is an essential component in the management of education financing. Supervision can be conducted according to necessity and jurisdiction, as necessity is an integral

component of intrinsic supervision. Within the realm of financial management, the school principal must exercise control over expenses in accordance with the predetermined budget. As the leader, the Principal bears the responsibility for managing internal financial matters inside the school under their leadership.

The oversight of the education budget in any administration is inherently intertwined with the practice of supervision, sometimes referred to as controlling. Supervision refers to the act of closely observing, attentively monitoring, thoroughly checking, evaluating, and reporting on the execution of a program in order to assess the attainment of predetermined objectives. According to Abduraahman in Husnul Yaqin (2009: 113), supervision is a process that aims to identify the outcomes of implementation, including errors and failures, in order to correct them and prevent their recurrence. The goal is to ensure that the implementation aligns with the predetermined plan. Researchers have determined that the accountability report presented by the treasurer of the Al Huda Turalak Vocational School committee does not adhere to the requirements of a comprehensive accountability report. The criteria for a comprehensive accountability report should encompass the provision of information regarding the execution of education finance, including school financial cash flow, activity progress, identified issues and gaps, and potential solutions to address these difficulties. The purpose of the report is to offer leaders a comprehensive summary that can inform the development and implementation of policies. Matin believes that financial reports should provide information on the growth, development, or physical reality of both negative and positive outcomes within a specific time frame.

According to the information provided, the report should contain the necessary statistics and information required for policy formulation. Hence, it is imperative that the report information is precise, reflecting the current circumstances, and delivered punctually. To ensure the effectiveness of the submitted report, it is imperative that the report is given in written form and follows a standardized structure. The report format can be customized to suit specific requirements, is user-friendly, and can incorporate crucial data and information.

CONCLUSION

The budget plan for income and expenditure at Al Huda Turalak Vocational School, located in Ciamis Regency, is prepared by the school principal. This process involves the participation of the deputy principal, head of department, treasurer, senior instructors, and the school committee. The management of vocational school financing follows both a centralized and decentralized method. From a financial standpoint, the allocation of the education financing budget at Al Huda Turalak Vocational School in Ciamis Regency is considered. It is important to have a comprehensive understanding of all expenses related to educational

activities at the school, including the involvement of both the school administration and internal stakeholders in the preparation process of the RAPBS. The oversight of education funding at Al Huda Turalak Vocational School, Ciamis Regency, is conducted by the school principal and the assistant deputy principal. The monitoring system is implemented by the observation of all incoming and outgoing financial transactions. Surveillance or examination through indirect observations, such as requiring the school principal or treasurer to approve all financial expenditures. Financial audits are conducted by scrutinizing financial reports for each conducted activity, which are submitted by the deputy principal or treasurer.

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