

EDUCATION FINANCING MANAGEMENT: STUDY AT BINAMITRA CIKARANG VOCATIONAL HIGH SCHOOL

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui Perencanaan Pembiayaan Pendidikan yang ada di SMK Binamitra Cikarang. Metode yang digunakan adalah metode penelitian deskriptif kualitatif. Responden dalam penelitian ini adalah kepala sekolah, kepala tata usaha, staf tata usaha, serta beberapa orang tua dan wali siswa. Sumber dana yang dimiliki SMK Binamitra berasal dari dana yayasan sendiri, dana dari wali murid untuk dana pendidikan, dana dari pemerintah pusat (BOS) dan dana dari kabupaten (BPMU), serta bantuan sementara dari beberapa perusahaan. Dalam konteks ekonomi, total biaya jangka pendek sama dengan biaya tetap ditambah biaya variabel. Dengan melihat pembiayaan yang ada di SMK Binamitra dibagi menjadi tiga biaya pembiayaan yaitu biaya investasi, biaya pribadi dan biaya operasional. Semua itu dijabarkan dalam RAPBS SMK Binamitra. Dari hasil penelitian, bahwa untuk menjalankan RAPBS di SMK Binamitra melalui tahapan yaitu: 1) perencanaan, 2) pelaksanaan, dan 3) pelaporan dan evaluasi. Untuk menghindari kesalahan program, harus ada evaluasi. Evaluasi biasanya dilakukan dua minggu dalam sebulan. Dari hasil analisis data, temuan penelitian sebagai berikut: anggaran yang disepakati 100% belum sepenuhnya terealisasi, masih ada perubahan yang harus diperbaiki.

Kata kunci: Manajemen, Pembiayaan Pendidikan, SMK Binamitra Cikarang

ABSTRACT

This study aims to determine the Education Financing Planning, which is in SMK Binamitra Cikarang. The method used is descriptive qualitative research method. Respondents in this study were school principals, heads of administration, administrative staff, and several parents and guardians of students. The source of funds owned by Binamitra Vocational School comes from the foundation's own funds, funds from student guardians for education funding, funds from the central government (BOS) and funds from the district (BPMU), as well as temporary assistance from several companies. In the economic context, the total short-term cost is the same as the fixed cost plus the variable cost. By looking at the existing financing at Binamitra Vocational School, it is divided into three financing costs, namely investment costs, personal costs and operational costs. All of which are described in the RAPBS of Binamitra Vocational High School. From the results of the research, that for the running of the RAPBS at Binamitra Vocational School through the stages, namely: 1) planning, 2) implementation, and 3) reporting and evaluation. To avoid program errors, there must be an evaluation. Evaluation is usually done two weeks a month. From the results of data analysis, the research findings are as follows: the 100% agreed budget has not been fully realized, there are still changes to be improved.

Keywords: Management, Education Financing, SMK Binamitra Cikarang

1. INTRODUCTION

Education financing has a very important role in the education process, financing as a supporting factor. The teaching and learning process will run optimally if the objectives to be achieved meet the requirements that have been determined in accordance with the plan.

The concept of education financing is the overall expenditure, both monetary and non-monetary, as an expression of the sense of responsibility of all parties towards efforts to achieve the goals that have been determined. So the cost of education is all expenditures both in the form of money and not money as an expression of the responsibility of all parties (society, parents, and the government) for the development of education so that the desired educational goals are achieved efficiently and effectively, which must be explored from various sources. resources, are maintained, consolidated and managed administratively so that they can be used efficiently and effectively (Matin, 2020).

Then the concept of cost here is the amount of funds that are estimated to need to be provided for certain project activities. This limitation is further emphasized, namely a number of expenditures in the form of money related to the acquisition of various educational input factors, for example: teachers, books, buildings, land, equipment, and so on (Sri Haryati, 2012).

In an economic context, the total short-run cost is equal to the fixed costs plus the variable costs. Fixed costs are costs whose amount does not depend on the amount of production, for example the cost of capital goods, employee salaries, interest on building rental loans. Even when the company is not producing ($Q=0$) fixed costs must be incurred in the same amount. Variable costs are costs whose amount depends on the level of production

$$TC = FC + VC$$

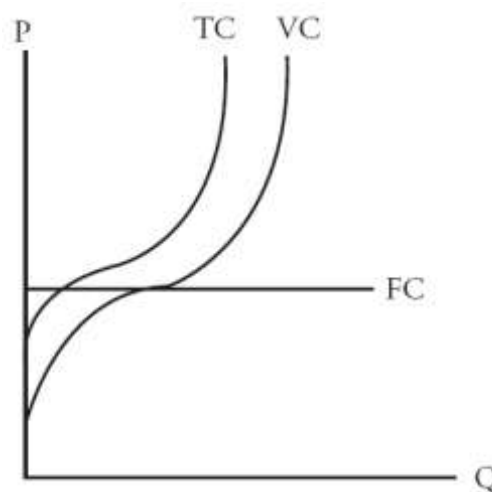
Where TC = Total Cost

P = Price

FC = Fixed Cost

Q = Quantity

VC = Variable Cost



According to the Law on the National Education System (UU RI. No. 2 Th 1998) that the financing as referred to in paragraph 1 includes: Salaries of teachers, other education staff, and administrative staff (Ananda S, 2018).

Costs have a broad scope, namely all types of expenditures related to the provision of education. Financial and financing management is one of the resources that directly support the effectiveness and efficiency of education management. Funding management is basically a part of education financing which is reflected in the budget set by the school (Dedy Achmad K).

Another opinion says that education financing is actually an analysis of sources of income (revenue), and the use of costs (expenditure) which is intended as an effective and efficient management of education in order to achieve the goals that have been determined.

Funding for education is basically a process of allocating resources to activities or programs for implementing educational operations or in the teaching and learning process in the classroom. Matters related to this include: education budget planning, education financing, education budget implementation, education financial accounting and accountability, as well as examination and supervision of the education budget.

Therefore, education financing does not only involve the analysis of sources, but also the efficient use of funds. The more efficient the funds in the education system, the less funds needed to achieve its goals. Therefore, with efficiency, more program objectives will be achieved with the available budget.

Efficiency of education financing is the proper use of education costs in accordance with the priority level of needs in order to realize a quality learning process so as to produce quality outputs in accordance with the competencies set at each level and type of education. This is in line with the management of education based on Permendiknas Number 19 of 2007 concerning Education Management Standards which is confirmed by Government Regulation Number 13 of 2015 (Anshar R, 2017).

The strategy developed by private schools in the management of financing management to achieve the goals achieved certainly requires special attention from the government. In order to provide assistance to improve the teaching and learning process in the form of School Operational Assistance (BOS). With the help of BOS, it is hoped that it will increase the funds owned by the foundation to improve education financing.

To achieve an education requires good and correct management or management so that the expected educational process can run, of course all that needs to be careful planning, implementation in accordance with targets and transparent and accountability reports by evaluating all deficiencies which later there will be significant changes. better.

The pattern of school budget management is limited to the management of the operational level. One of the school-level policies is to seek additional and from community participation. Furthermore, the management method is combined in accordance with the usual order in accordance with applicable regulations. However, in accordance with the spirit of SBM (School-Based Management), schools have very wide authority and flexibility in relation to managing funds to achieve the effectiveness of achieving school goals.

This study traces the financing process through actual research, the implementation of education financing management activities at a Bina Mitra vocational high school (SMK) educational institution, basically implementing a financing strategy that is acceptable to the community and implemented well, through the policy procedures of the Bina Mitra Foundation. Cikarang Partners.

The financing management of Bina Mitra Cikarang Vocational School is allocated for 8 educational standards, ranging from graduation standards to financing standards. Management is calculated and accumulated for one year, parental payments are made in one payment for one year, such as: from intracurricular to extracurricular, learning, up to practice and tests, payments in three periods in the first semester.

The payment system is implemented in one year, then offered to parents in three payment stages, in one semester, so parents feel comfortable, and it is not often for parents to pay every month. Budget income is obtained from; parents, foundations, and the central government (BOS) and from the province or West Java funds called BPMU (Universal Student Education Assistance).

In its development, the number of students from year to year has increased since the opening of new classes. And the number of graduates of SMK Bina Mitra for each year can be seen in the table below.

Total student data

NM. JUR	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
TKR	31	98	168	123	134	148	155	113	84	95	56	55
AK			17	19	13	60	67	26	19	26	19	50
TKJ					15	21	49	20	19	61	28	48
TSM									22	65	49	93
TOTAL	31	98	185	142	162	229	271	159	144	247	152	246

In the management of education financing that is already good, it becomes something interesting for researchers to more closely study the financing system that has been running so far. So it is necessary to study in depth the management of education financing in these institutions.

What is the role of costs in education? Costs have an important role and factor in the provision of education, but costs are not the main requirement to produce educational excellence. We can see this from the statement of Jones H. Thomas (1985); "Finance is the necessary but not sufficient conditions for educational excellence. it is recognized too the finance is one of several perspective that are essential in understanding and analyzing education". Finance is a necessary but not sufficient condition for educational excellence. It is also recognized that finance is one of several perspectives that are important in understanding and analyzing education (Nanang Fattah, 2017).

Therefore, education in its operations cannot be separated from cost or monetary problems. Education costs incurred for the provision of education will not show real results in a relatively short time. Therefore, the money spent by the government, society and parents to buy education for their children must be seen as an investment (Ansar R, 2017).

Thus, it can be said that the cost of education is a burden on society in the expansion and function of the education system. Producers, sellers, and consumers of education will unite themselves into one economic transaction in the field of education. Costs in education include direct costs (direct costs) and indirect costs (indirect costs). Direct costs are costs incurred for the purposes of implementing teaching and student learning activities in the form of purchasing learning tools, learning facilities, transportation costs, teacher salaries, both issued by the government, parents and students themselves. Meanwhile, indirect costs are in the form of lost profits (earnings forgone) in the form of lost opportunity costs (Opportunity costs) sacrificed by students during learning.

The importance of management is so important that we can see that management has been known for a long time, even in earlier prophetic times. For example, management at the time of the Prophet Yusuf 'alaihi salam. He is a very reliable manager, apart from being a prophet, he has two qualities that are

exemplary by a manager, this is explained in the word of Allah Subhanahu Wata'ala. Al-Qur'an Yusuf (12) verse 55 which reads:

قَالَ اجْعَلْنِي عَلَىٰ خَزَائِنِ الْأَرْضِ ۗ إِنِّي حَفِيظٌ عَلِيمٌ

Yusuf said: "Make me treasurer of the state (Egypt); indeed I am a person who is good at guarding, and knowledgeable".

"Khozaa'in" plural of "Khizanah" which means guard, what is meant is the guardian of food and property, or if in Indonesian terms it is the treasurer, because the meaning of the word treasurer is the holder of state property (wealth) or the king. As for what is meant by "hafidz" and "aliim", the scholars of interpretation express it in various terms, but if we conclude back to the meaning of competence, namely the Prophet of Allah Yusuf 'Alaihi salam, believes that he has high competence in carrying out the mandate to become royal treasurer. Competent itself in our language means the skills needed by someone who are demonstrated by their ability to consistently provide an adequate or high level of performance in a specific job function. Even because of the high competence and professionalism shown by Prophet Yusuf 'Alaihi salam, which was consistent and increasing, the king at that time promoted him to al-Aziiz, that is, if today is similar to prime minister. Therefore, Islam teaches its people to manage financing properly, as narrated in the Qur'an Al Karim.

3. METHODOLOGY

The research was conducted at the Vocational High School (SMK) Bina Mitra Cikarang, Bekasi. The school has been run by the Bina Mitra Cikarang Foundation since 2005. The approach used in this research is a qualitative approach, which places more emphasis on revealing meaning and processes with a natural background as a direct data source (Nur Gamar). A qualitative approach is used because of the similarity between the characteristics and the characteristics in the field that are suitable whose main instruments are humans and researchers. Because researchers are in the field when collecting research data.

The data to be used is obtained from the situation as it is, without any intervention from the researcher. Data collection is carried out by researchers directly by entering the field situation. The data is then described in the form of a report for further analysis. Researchers mostly observe things related to the planning, implementation and reporting processes of the activities that have been carried out so far. The qualitative approach is more concerned with the process than the final result; therefore the sequence of activities may vary depending on the condition and the number of symptoms found.

The results of the interview obtained information, that the source of education funds that have been allocated for teaching and learning activities for students in the Bina Mitra Cikarang Vocational School is from the Foundation itself, public funds through student education payments in the form of package payments that have been arranged previously based on an agreement between parents, principal with the Education Foundation. However, schools also receive funding from the government called the School Operational Assistance (BOS) fund. To get BOS funds, of course, through procedures that have been determined by the government based on the criteria that have been set by the government itself. As stated in the Decree of the Minister of Education and Culture of the Republic of Indonesia Number 3 of 2019 concerning Technical Guidelines for Regular School Operational Assistance. Permendikbud 3 of 2019 was signed by Minister of Education and Culture Muhadjir Effendy on January 22, 2019 and promulgated by the Directorate General of Legislation Kemenkumham on January

25, 2019. And in-kind assistance has also been received by the Foundation from relevant agencies for educational activities as a form of agency concern. to the education sector.

From the funds that have been collected, it is used for the most important and prioritized activities in the implementation of education, other facilities and infrastructure. Then in terms of vocational education infrastructure, the longer it continues to grow in accordance with the times as evidenced by the increase in students and improvement of infrastructure and collaboration with companies as partners.

The results of the interview regarding the management of education financing at Bina Mitra Cikarang Vocational High School, it is still clear that there is a program in SMK still in terms of education financing management. Based on the priority period. The timeframe used consists of: short term, medium term, and long term. Revenue management to be achieved in the short term is at the end of the current semester or the end of the year. Budget revenue management is usually done at the beginning of the lesson.

The realization of education financing management at SMK Bina Mitra in determining the cost budget is more about cost efficiency, choosing the most important things to be prioritized. So that it can reduce costs that should not be spent in the activities of the educational process.

The results of the interview are also supported by observations about the use of the education funding budget for Bina Mitra SMK. Based on the observations made, it shows that the use of the budget is in accordance with the initial management that has been planned and is on target. Regarding school accountability, the following are the results of interviews which show that the accountability for the use of the education funding budget at SMK Bina Mitra is in accordance with procedures and is officially recorded based on official rules. By making a breakdown of the use of the budget at the end of each year. Which is then implemented to obtain activity funds, each deputy principal submits a financing proposal for activities whose value limits have been determined at the annual budget meeting.

Regarding the results of the interview regarding the supervision of the education financing of the Bina Mitra Vocational School, that in the supervision of the education financing of the Bina Mitra Vocational School, a special team of foundations is assigned to carry out and control the finances obtained by the Bina Mitra Vocational School as well as the expenditure of basic necessities. The team was formed as a result of a meeting with the foundation. With the aim of forming this supervisory team so that the use of the budget is in accordance with the procedures. In this case, the treasurer checks and continues to monitor, for example, if there is an activity that is proposed by the deputy head of the fund in the form of a proposal, the treasurer must see whether it is in accordance with the RKAS, so that there is a review if it is not appropriate.

The results of these interviews are supported by observations made that the supervision of education financing is carried out by an internal team from the foundation. Supervision of the implementation process is reported every month, usually the treasurer reports the virtual account received every month, besides that, it also reports students who have not paid in the form of printed bills to be submitted to parents after being reported to the foundation.

The process of collecting data that researchers do must really have scientifically accountable validity from each research. Because researchers are

dealing with data and facts to show the truth of the information in each activity, so that it can be accounted for.

As for getting the data, the researchers did: The data that has been collected will be analyzed in stages through the following steps: (1) Classify the data based on the research questions; (2) comprehensive and integrated presentation of data in the form of narrative exposure for each research question; (3) Ensure the accuracy, correctness of information and draw conclusions as the essence of the data presentation. The conclusions obtained are the answers to the research questions posed as well as the decisions or theoretical considerations that become the research reference.

To strengthen the validity of the data found and the authenticity of the research, the researcher refers to the use of data validity standards consisting of: Credibility, transperability, dependability and comfirmability.

1. Credibility, namely maintaining the trustworthiness of research by:

a. Take a persuasive approach with the Principal, Deputy Principal, Treasurer and Administrative Staff at the Bina Mitra Cikarang Vocational High School, so that data collection and information about all aspects needed in this research will be obtained perfectly,

b. Persistence of observation (persistent observation), because the information and the actors need to be cross-questioned to obtain valid information,

c. Conduct triangulation, which is a data validity research technique by utilizing something other than the data for the purpose of checking the existing data. The purpose of the triangulation is to increase the theoretical, methodological, and interpretative power of qualitative understanding. Tringulation is also defined as an activity of checking data through various sources, techniques and time. (Arnild AM,2020) ie with:

1) Comparing the observational data with the results of interviews with the Principal, Deputy Principal, Treasurer and Administrative Staff at the Bina Mitra Cikarang Vocational High School,

2) Comparing the results of interviews with the Principal, Assistant Principal, Treasurer and Administrative Staff at the Bina Mitra Cikarang Vocational High School with the results of the contents of the related documents,

3) Comparing one's situation and perspective (point of view) with various opinions and views of others,

4) Can be transferred (transferability). Readers of this research report are expected to get a clear and transparent picture of the implementation of organizational communication in Bina Citra Cikarang Vocational High School, and can be applied or applied to other similar contexts or situations so that it makes sense and can be understood.

5) Attachment (defendability). In research on the implementation of organizational communication at the Bina Citra Cikarang Vocational High School, the researchers sought consistency in the entire research process in order to meet the applicable requirements. All research activities must be reviewed against the data obtained by paying attention to consistency and accountability. Therefore, the researcher emphasizes by repeating the same question in the study, which means to state that the validity of the data is guaranteed.

Certainty or can be confirmed (confirmability). The data must be reliable or recognized by many people (objectivity) so that the quality of the data can be accounted for according to the focus of the research conducted. Thus becoming a reference material or scientific research.

4. DISCUSSION

The research was carried out at the Bina Mitra Cikarang Vocational High School (SMK), a private school that has been active since 2005. The construction of the first phase of the Binamitra Cikarang Campus began on May 2, 2005 to coincide with the National Education Day by PT. Ghita Bangun Persada. In the first phase of construction, four classrooms and two office spaces were built which are now the halls of Binamitra Vocational High School on 1000 m² owned land. the building can be completed on July 7, 2005. after being built the building is used to support the activities of the foundation.

Binamitra Vocational High School was established and submitted by the Karya Mandiri Education Foundation to the Bekasi Regency Education Office in July 2005. The permit for the establishment and operation of Binamitra Vocational High School was from the Bekasi Regency Education Office through the Decree of the Head of the Education Office number 421/315-Disdik dated August 25, 2005. School Identity Number (NIS) SMK Binamitra is 400490, issued by the Head of the Bekasi Regency Education Office, Number 491/86 Disdik dated September 4, 2006. A year later, in the 2006/2007 school year there were only three classes of students, about 90 people, so the total number of students in that year to 114 people. In the 2007/2008 academic year, Binamitra Vocational School obtained permission to add more majors, namely Business and Management majors for the Accounting, Office Administration and Sales Expertise Program. The permit for additional majors is issued by the Head of the Bekasi Regency Education Office through Decree No. 421/55/Disdik, dated March 5, 2007. Of the two programs that were opened in the 2007/2008 school year and currently running, the Accounting Expertise Program.

The expansion of the Binamita Campus was in line with the need for study rooms and other facilities for students of Binamitra Vocational High School and lectures for S-2 students at that time, starting in 2006/2007 the foundation tried to expand the land. Alhamdulillah, currently the Binamitra campus has a two-story building on approximately 7,000 m² of land, equipped with mosque worship facilities, as well as office room renovation, administration, building new classrooms, computer laboratory rooms and industrial classrooms. And the addition of a new two-story class built in 2019 for industrial classes and classrooms continues to be built in line with the needs of students who continue to grow every year.

Binamitra Vocational High School (SMK) has a Vision, Mission and School Goals(Nana S, 2019). In connection with the school's vision, the ideals or dreams of the future of all school members who can provide inspiration, motivation and strength to school members, are formulated in words that contain the meaning of the future of graduates or educational institutions. Binamitra Vocational High School's vision at the time it was founded in 2005 was formulated as follows: Excellence in Achievement, Partnership and Independence, this vision means that Binamitra Vocational High School graduates must demonstrate achievement in academic or non-academic fields according to their talents and interests, demonstrate the ability to collaborate with others. various parties and demonstrate independence in work and business. Over time the vision changed, the foundation changed the vision in 2017. With this new vision, it is hoped that the direction of ongoing education goals will be wider. Namely "producing graduates who are ready to work, polite, independent and creative".

This vision implies that Binamitra Vocational School is committed to producing graduates who are ready to work because they have the skills and abilities in the fields they study, demonstrate polite behavior in everyday life, have good self-confidence, are creative in carrying out their work wherever they are as individuals or as employees. community members. Based on this vision, the mission carried out by Binamitra Vocational School is as follows:

1) Organizing honesty education to be able to master the science, technology and art needed to continue the level of education to a higher level in the world of work.

2) Organizing honesty education to create human beings who believe and are devoted to God Almighty and have noble character.

3) Organizing honesty education to create capable and skilled human beings needed to enter the world of work and continue education at a higher level.

While the objectives of the Binamitra Vocational High School are formulated as follows:

1) Develop a spirit of independence in learning, work and entrepreneurship accompanied by a spirit of partnership with various parties in order to be able to compete in a healthy manner with colleagues.

2) Strive for a conducive, religious, challenging and fun learning atmosphere so that every student develops their creativity.

3) Establish cooperation with various parties, especially with industrial/business parties with mutual benefits.

4) Implement participatory management by involving all school members and school committees based on the principles of openness and togetherness.

5) Apply the character values of students with the term "cool in the eyes" namely Religious, Caring, Honest, Cooperation, Discipline, Independent and Responsible.

This is a brief overview of the Binamitra Cikarang Vocational High School which is sourced from the school profile and recorded in the Binamitra Vocational High School education manual.

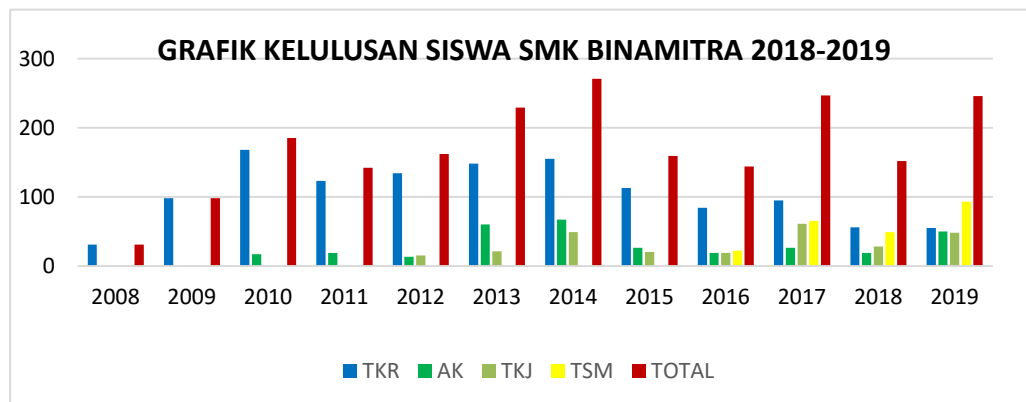
In the 2019/2020 school year, the number of teachers and non-teacher/education staff at SMK Binamitra is as follows:

In its development, the number of students from year to year has increased since the opening of new classes. And the number of graduates of SMK Bina Mitra for each year can be seen in the table below.

Table of Number and Study Groups of Students 2019/2020 Academic Year

Major/Skill	The Number of students (Class)			The Number of Rombel	The Number of Students
	0	1	2		
Teknik Kendaraan Ringan	65	70	55	8	190
Teknik Sepeda Motor	135	140	93	11	369
Teknik Komputer Jaringan	66	71	48	6	185
Akuntansi	60	59	50	6	169
Jumlah	326	340	246	29	913

Meanwhile, the development of the number of graduates of SMK Binamitra Cikarang each year can be seen as shown in the graph below:



NM. JUR	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
TKR	31	98	168	123	134	148	155	113	84	95	56	55
AK			17	19	13	60	67	26	19	26	19	50
TKJ					15	21	49	20	19	61	28	48
TSM									22	65	49	93
TOTAL	31	98	185	142	162	229	271	159	144	247	146	246

Education at SMK Bina Mitra Cikarang will not run well if the Management of Education Financing at the institution is not optimally managed, because an education will continue to develop over time. The managerial ability of the principal in leading and managing the financing system in the budget for the next year is very decisive for the education process in the future.

Bina Mitra's Vocational High School (SMK) has been accredited by BAN-SM with an A (Excellent) Accreditation Score. In its journey, the Bina Mitra Foundation made breakthroughs in improving welfare and rewards for teachers and non-teachers, including the establishment of savings and loan cooperatives, facilitating home ownership through mortgages, providing full scholarships to participate in further education in the postgraduate program (S-2) UNJ, fully funded Umrah trips to the holy land every year one person. So far, 7 teachers have graduated from master's degree with full scholarships from the foundation. Likewise, there are already 7 teachers and employees who have performed Umrah to the holy land. Starting from the 2019/2020 school year, outstanding teachers are given special awards. In addition, teachers and non-teacher employees with permanent foundation status are given old age insurance. Old age guarantees are provided by the foundation in cooperation with other institutions in the form of insurance, for a minimum period of ten years. The monthly policy is a minimum of 80% paid by the foundation and a maximum of 20% is paid by the teacher/employee concerned. Of course this is for those who have good performance.

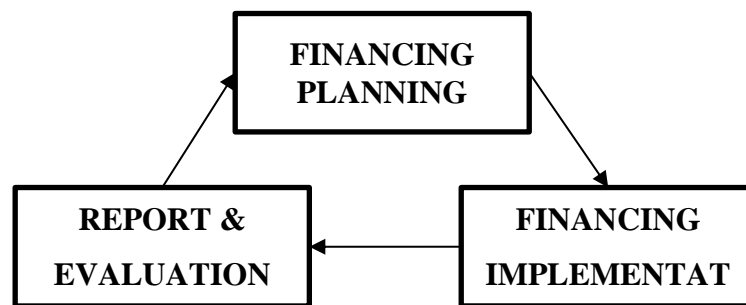
Education financing is not only about analyzing sources of funds, but also how these funds are used efficiently. In other words, more program objectives are achieved with the available budget. Seeing that education involves a lot of people and money, both in terms of the number of students and the number of workers involved in it, this is also seen from the amount of the budget. As with financing for the implementation of education in schools, the process of organizing

education in the education unit needs to be supported with adequate or sufficient costs so as to ensure smooth running of various activities in the implementation.

Funding for education basically focuses on efforts to distribute the benefits and burdens that must be borne by the community. Therefore, it is necessary to make efforts to manage education financing both efficiently and effectively in order to meet the needs in order to achieve the achievable and predetermined school goals.

Educational financing management at Binamitra Cikarang Vocational School regulates all matters related to inflows and outflows related to school finance. The education management in this school includes the process of financing planning, implementation, reporting and evaluation of financing.

The following is the flow of the Education Financing Management process for Binamitra Cikarang Vocational High School:



Financing management process flow at SMK Binamitra Cikarang 2021

Based on the results of interviews, observations, and documentation studies conducted by researchers in the field. The author received information related to financing planning at the Binamitra Vocational School (SMK) Cikarang. School financing in this school is done by planning the budget needed by the school for one period. This requirement is implemented based on the previous year's analysis. Which will then become the basic priority for the formation of the RAPBS. In designing the budget, the first thing to do is to look at the previous budget plan, then adjust the needs for this year, and determine the cost of the budget efficiently. After that, to be included in the budget, and the preparation of the budget, the school has a team that is known by the foundation, principal, staff, and teachers, including the treasurer, senior teacher, head of the school and vice principal, to design the budget.

The source of funds is usually obtained from foundations, parents, provincial and district governments called BPMU (Universal Student Education Assistance). Sometimes there is also assistance from companies that are partners where SMK cooperates in the industry. School collaboration with industry for vocational high schools is mandatory because graduates will eventually work in the industrial/business world. Of course, the chosen industry and business world are those that are relevant to the majors/expertise in the school. The donation given by the company that researchers got information from was in the form of educational facilities assistance in the form of 1 X-Pander car from PT. Mitsubishi Motor Krama Yudha and 1 engine and transmission from PT. KIA motorcycles Indonesia

The allocation of development funds is based on 8 standards. Namely from the standards of the content of the education curriculum, process standards, graduate competency standards, standards for educators and education personnel,

standards for facilities and infrastructure, management standards, financing standards, education assessment standards: evaluation, accreditation, certification, quality assurance. There are also personnel expenses, office and class stationery purchases, building maintenance and others. The essence of spending directly on learning or not, goes into the budget. The time for designing the RAPBS or RAPBM is usually carried out two months or three months before the new school year, so that everything needed has been properly prepared. Around April or May after the UN is held. Everything is calculated based on last year's budget with planning for next year. It takes two to three days to discuss until it is approved. It becomes not smooth if the team has other activities. So that the principal has an interest in determining the right schedule so that other activities are no longer there. The school principal is authorized with the assistance of a team to prepare the RAPBS/RAPBM for this year's needs, which are adjusted to 8 educational standards.

In the process of preparing the RAPBS, the first thing that is done is the deputy principal of each department at SMK Binamitra starting with identifying and taking an inventory of activities or programs. At the identification and inventory stage, needs are grouped based on routine and urgent needs. In addition, the vice principal asked the teachers concerned, what are the needs for the new school year. So that teachers know the allocation of funds in one academic year. After the team is formed, the budgets that will be issued for the new academic year are drawn up. Although the budget is still raw in nature. With information related to the needs of the new school year already obtained from the teachers, the vice principal submits the budget plan to the principal. From the principal as the leader, he coordinates with the foundation to plan the budget needs for the new school year. As we know that it is the foundation that determines whether the foundation is approved or not as the final result. In this case, the teachers involved only reached the deputy head of the department who were obtained from each department, such as: Deputy Head of Department of Light Vehicle Engineering, Deputy Head of Department of Motorcycle Engineering, Deputy Head of Department of Network Computer Engineering, and Deputy Head of Department of Accounting. However, the main team involved in preparing the budget is the Head of the Foundation, the Principal, the Deputy Principal and the Head of Administration, who will determine the budget for the new school year to prepare the RAPBS/RAPBM.

The findings obtained by researchers regarding the implementation of existing financing at Binamitra Cikarang Vocational School, in fact are not 100% similar to what is budgeted, sometimes there are changes or prioritize the most important things over others. Because this is a new design, sometimes it changes, depending on adjustments. Especially the problem of educational activities. Such as: from facilities, curriculum, hubin and student affairs. However, most of the 85 to 90 reached the target. For the budget from the funds that fell have been previously provided.

The second finding is that there are problems in paying for education through the package system, parents still get their payments not on time (often late paying) for reasons it is difficult to find money and some of them say that with the package system, if they want to pay tuition fees through a virtual account, they are affected. rebates (charges). However, the foundation has provided a solution with a package system through a virtual account, which has eased the burden that must be paid every month such as tuition fees, so with this system parents only need to

pay in 4 stages of payment, starting from May-June, July-August, September-October and November. -December.

The third finding is that information on financing expenditures is not fully transparent. Impressed closed, sensitive and exclusive impressed. However, almost all of the RAPBS that have been prepared by the main team have achieved the target for each academic year in education financing.

The fourth finding was at the RAPBS/RAPBM preparation meeting, where the foundation did not include parents in the School Committee. In this case the foundation has been trusted by the School Committee, because on the other hand the cost of paying for education has received relief for students, especially underprivileged students and orphans get priority, on condition that they submit letters of disability and other certificates so that the foundation knows the situation. student. Because in the preparation of the school budget only the main team is present. However, the financial system implemented by Binamitra Vocational High School is done quite well.

Binamitra Vocational School from its inception to carrying out educational activities, of course, cannot be separated from the RAPBS. Therefore, the implementation of its activities will definitely require financing after the RAPBS is implemented in the education financing scale, but of course in the end it is limited in the short term for a year. After that, it is necessary to report to the foundation the results of the RAPBS implementation activities for that year. SMK Binamitra makes a standard format for reporting at SMK Binamitra Cikarang, including: Monthly, semi-annual and annual reports. From each field represented by the deputy principal, he reported it to the principal, which was then discussed by the principal in a foundation meeting.

The findings obtained from researchers related to financial statement information are still internal, explicit reports to the public are still being covered up. However, this is a system implemented by management, and is the prerogative of the institution where the progress of education is always progressing every year and has a good number of students.

The second finding relates to the priority scale, from which schools can evaluate funding by setting aside activities that are not too prioritized, thus prioritizing more important ones. Many of the activities that have been set out in the RAPBS have been met in the foundation forum, for the sake of cost efficiency and timing the decision can be allowed by the foundation.

The third finding relates to supervision during the financing implementation process at Bina Mitra Vocational School, Monitoring of the implementation process is reported every month, usually the treasurer reports the virtual account received every month, both expenditures and receipts, besides that it also reports students who have not paid in the form of print virtual accounts and print out the bill to be given to the homeroom teacher and to be submitted to the parents and for supervision to the treasurer, make a monthly report and then report it to the foundation. The treasurer can check the payment of SMK students every day, because student payments are usually not always the same time in payment, so it is necessary to check who has paid and who has paid based on the stipulated time. And only treasurers and foundations can see virtual accounts.

The fourth finding relates to the evaluation of financing, in this evaluation of funding it is carried out at the end of the learning year, which is usually in February before the new school year, whether there are activities that are omitted or not, whether there are programs that are eliminated or there are new programs, programs that are definitely eliminated there is no funding, while good programs

will have costs to appear. Semester reports are made based on the accumulation of monthly reports, which will later be examined for the level of financing development as a barometer of last semester's assessment with future semester developments.

5. CONCLUSION

The preparation of the RAPBS in an education requires a committee consisting of the Deputy Principal, Principal, Head of Administration, School Committee and SMK Binamitra Cikarang Foundation. Identify and inventory programs, from routine budgets to sudden needs. The need for coordination to determine an appropriate instrument in a clear formula. And carry out the RAPBS based on an agreement as an accountability to the Foundation in this case the Cikarang Binamitra institution.

The progress and development of Binamitra Cikarang Vocational School is how human resources manage education financing based on correct economic principles, the distribution of costs that come out includes Total Cost, Variable Cost and Fixed Cost.

Smart and affordable education financing through community funds with payment for student education in the form of packages (instead of monthly tuition fees) has been previously arranged based on an agreement between parents, school principals and the Education Foundation. The payment system is implemented in one year, then offered to parents in three payment stages, in one semester, so parents feel comfortable, and it is not often for parents to pay every month

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