



## Analysis of Standard Education Financing Management in State Vocational Schools

Asep Suparman<sup>1</sup>; Sudarwan Danim<sup>2</sup>; Nirwana<sup>2</sup>; Muhammad Kristiawan<sup>2</sup>

<sup>1</sup> Dinas Pendidikan Rejang Lebong, Bengkulu, Indonesia

<sup>2</sup> Universitas Bengkulu, Bengkulu, Indonesia

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### **Abstract**

The aims of this study were to (1) determine the implementation of education financing standards for State Vocational High Schools in Rejang Lebong Regency; (2) determine the impact of the implementation of education financing standards on the quality of education; (3) determine the role of factors that influence the implementation of education financing standards on the quality of education at State Vocational Schools in Rejang Lebong Regency. This research is a qualitative research with a case study strategy. Vocational Schools were selected using a purposive sampling technique based on the considerations and objectives of the researcher. This study uses observation, interview, and document analysis techniques to collect data. The validity check technique uses triangulation and source triangulation. The data analysis technique used interactive analysis, namely by doing data reduction, data presentation, and drawing conclusions. The results of this study can be concluded that (1) State Vocational Schools in Rejang Lebong Regency have implemented education financing standards to manage finances in schools optimally; (2) State Vocational High Schools still require additional costs to be able to develop the quality of education; (3) the factors that influence the smoothness of financing to improve the quality of education are the Principal, Treasurer, Class Teachers, and Parents. This paper provides suggestion for principal to more focus on school finance management to gain quality of education.

**Keywords:** *Management of Education Financing; School Financing; Financing Standards; Vocational School*

### **Introduction**

National Education Standards are the constituents of the education system in Indonesia that cannot be separated from one another, all standards regulate the clear management of all aspects of education in schools. Education in Indonesia is standard-based education, educational standards serve as a reference or reference for schools or educational institutions in planning, managing, guiding, then administering. The National Education Standards are not solely made to regulate the implementation of education, the standards here have the aim of equalizing the minimum criteria in all aspects of education in Indonesia. Indonesia is a country consisting of many islands that have diversity in various aspects,

requiring standards to equalize the minimum criteria for all educational institutions. By referring to existing standards in implementing learning in schools, it is hoped that all regions in Indonesia have the same quality or quality of education.

All educational institutions certainly need to carry out managerial functions to carry out their duties and functions. Vocational High School as one of the educational institutions carrying out managerial activities starting from planning, organizing, controlling, and leadership. Good and correct governance is needed so that all members and elements can carry out their duties and activities to the maximum. Good governance related to resources is financing. Financing needs to be a concern because it can support all school activities

Financing is a very important component and it can be said that the education process will not run smoothly without budgetary support. Education financing is a very important instrumental input component in the implementation of education. That the financing of education is important in the success of the implementation of education and the government has a big role in it. Quality education is produced by the leadership of quality principals, professional educators and the community or committees who are willing to play a role in the administration of education. These three elements act as a school development team that has the task of managing and developing schools comprehensively (comprehensively) with programs to improve quality, with the aim of schools being able to have outstanding student graduates. In the implementation of quality education requires the support of all existing components.

Mehrotra (2012) explains that the costs and financing to realize the right to education in India. In the journal it is known that the Indian government passed a law so that all children aged 6-14 years must receive at least eight years of education. To achieve this, Mehrotra said that there would be an increase in the allocation of funds, especially in the education sector. To meet the required financing, the journal suggests the Indian government to cooperate with the private sector.

Funding for education in vocational high schools based on applicable standards, most schools are still experiencing difficulties. The difficulties faced by schools are related to the implementation of bookkeeping and accountability reports. As is known, at the vocational high school level, the administrator is the class teacher. Teachers find it difficult because they are not specially prepared to handle bookkeeping. In financing management, accountability reports are very important. If there are errors, it will have a long impact. Therefore, in reporting, it must be in accordance with the actual situation. It aims to realize the implementation of quality education in Indonesia. Saputra, (2016) & Leonard (2013) states that the implementation of quality education starts with quality commitments from various parties, then continues with the formulation of policies, regulations, and quality management in accordance with the existing theoretical formulation.

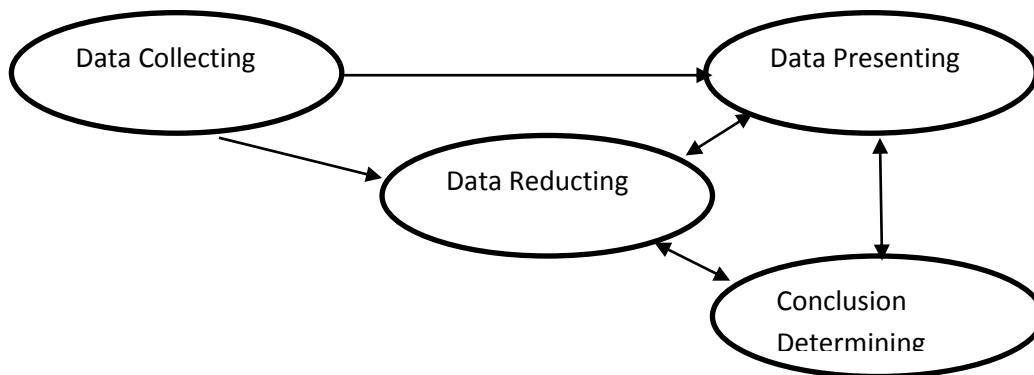
### ***Research Method***

This research was conducted at the State Vocational School in Rejang Lebong. The schools are State Vocational School 1, State Vocational School 2, State Vocational School 3, State Vocational School 4 and State Vocational School 7. This place was chosen as the research location for several reasons. The school was cooperative towards the implementation of the research. The State Vocational School was chosen because it is a school organized by the government with the main objective of providing the widest opportunity for the community to get an education. These schools were selected based on the level of school accreditation and based on the results of the 2018 National Examination. In addition, these schools were chosen because they were recommendations given by the vocational school supervisor in Rejang Lebong Regency as key informants.

This research is in the form of descriptive qualitative research in the form of case studies. Researchers only analyze phenomena that occur without any action. Implementation of education

financing standards is a complex activity, so research is directed to collect data, take meaning, gain understanding from observed events. After that, the researcher described and explained the process of implementing education financing standards in Vocational High Schools and their impact on the quality of education in schools. Documentation is done to obtain data. The documents analyzed are RKJP (Medium Term Work Plan), RKJM (Medium Term Work Plan), RKAS (School Budget Work Plan), bookkeeping, and reporting. Then the school profile, photos of activities carried out by the school, a list of student achievements, as well as an inventory of school facilities and infrastructure. Interviews were conducted with the Principal, Class Teacher, Treasurer, Committee, Parents and students.

Triangulation was carried out to increase the validity of the data in this study. The data analysis technique used in this study is interactive model analysis (Interactive Model of Analysis). The choice of this method is because this research is descriptive qualitative, so the emphasis is on extracting in-depth information, describing, explaining, and interpreting the data obtained. According to Huberman & Miles, (1992) in this model there are three components, namely, data reduction, data presentation and drawing conclusions, carried out in an interactive form with the data collection process as a cycle. Data reduction in qualitative research is very necessary so that the presentation of data is more concise and can be understood by the reader (Akinyode & Khan, 2018; Nevedal et al., 2021). The cycle in data analysis is depicted in Figure 1



**Figure 1. Component in Data Analysis ( Interactive Model)**

## ***Results and Discussion***

This research was conducted in schools by observing the existing financing process in schools from planning to reporting, analyzing the role of financing in improving the quality of education in schools, and observing the factors that influence financing and the quality of education in schools. The presentation of the data is presented by discussing the implementation of existing financing in schools. Starting from the planning stage of the use of the budget, the process in the realization of the use of the budget, the preparation of the accountability report, and the evaluation of the use of the budget for the following year. In this study, by analyzing the process of using the education budget, it is seen the role of education costs on the quality of education in schools and the factors involved in it.

Research findings globally can be described as follows :

1. State vocational schools in Rejang Lebong Regency carry out education financing based on financing standards. This standard of financing is used to meet other educational standards.
2. Vocational High Schools define financing standards in the Technical Guidelines for the Use of BOS (Bantuan Operasional Sekolah/ School Operational Assistance) Fund. This is because it only main funds for funding the schools.

3. The source of funding for education in schools comes from BOS (Bantuan Operasional Sekolah/ School Operational Assistance) funds and donations from the Committee or student guardians. Public schools are prohibited from collecting money from students which are binding or mandatory.
4. The source of BOS (Bantuan Operasional Sekolah/ School Operational Assistance) funds received by schools is adjusted to the number of students. student. People's educational background influences parents' concern for their children's education.
5. In preparing school financing plans, maximizing the amount that can be taken from BOS funds. Then the unmet shortage of BOS (Bantuan Operasional Sekolah/ School Operational Assistance) funds was covered by donations from the student's parents.
6. The school's planned programs are largely the same from year to year. The cost of hiring non-civil servant teachers is quite a large expense every year.
7. If there is a delay in the source of school income, the principal and teacher must pay personal money which will later be replaced with BOS (Bantuan Operasional Sekolah/ School Operational Assistance) money.
8. One way for schools to prepare student output for the national exams is to budget for several try outs in collaboration with students' parents.
9. Schools and parents are more concerned with the quality of education in schools than the National Examination and the sustainability of their students' education at the level of further education. That's why the school made several trial programs for the National Examination.
10. Schools still often face obstacles in reporting the use of BOS (Bantuan Operasional Sekolah/ School Operational Assistance) funds. This is due to differences in the standards set with the needs that must be allocated by schools. The class teacher's duties are also not infrequently disturbed to fulfill his duties as BOS (Bantuan Operasional Sekolah/ School Operational Assistance) treasurer.

Financing at Vocational School in Rejang Lebong Regency is carried out based on the Education Financing Standards to meet the eight Education Standards in Indonesia. Vocational schools in Rejang Lebong Regency have implemented financing management to provide education in schools in accordance with existing financing standards. This financing standard contains the amount that can be financed in a program that is designed to meet other national education standards. Education financing is carried out in a systematic process, starting from planning, implementation, reporting and evaluation. The school translates the ceiling or budget amount at the time of planning according to the school's needs. Up to financial reporting that all the rules must be followed by the school. Financing starts from Planning, Implementation and at the end is reporting and evaluation.

The educational process in schools mostly takes place in teaching and learning activities in the classroom. The results of the learning are then measured and then analyzed to see the achievement of the learning process. Realizing quality education is a goal that must be achieved by schools. Parents of students as users of educational services will send their children to schools that are considered to have good quality. It is known that the quality varies from one school to another. This can be seen from the school's achievements in the National Examination and academic and non-academic achievements.

Competition between schools is also a concern. Currently, there are many private vocational schools that have more capacity than public schools. In addition, private schools can rely on the ability of parents to pay school fees. The difference in achievement between public schools and private schools is a consideration for parents (Joshi, 2020). Therefore, State Vocational Schools must always improve the quality of their education. Schools are indeed obliged to shape their students for the quality of education in vocational schools, many of which are seen from academic results, non-academic or extracurricular results, and student attitudes.

Schools have their own strengths, therefore schools have different qualities (Corcoran et al., 2018; Edmonds, 2020; Joshi, 2020; Lipscomb et al., 2017; Muller & Kerbow, 2018). However, in general, the school's goal remains the same, namely to produce student outputs that can compete in the community. Based on the results of the evaluation, it is known the weaknesses and strengths of the school, therefore the school formulates a program to minimize its shortcomings. Student academic results such as academic competition results and National Examination results are taken into consideration in looking at school quality. Schools through BOS (Bantuan Operasional Sekolah/ School Operational Assistance) funds have been allocated a lot to support the academic achievement of their students. BOS (Bantuan Operasional Sekolah/ School Operational Assistance) funds of 20% per year must be allocated to purchase student handbooks. The academic quality of the school can be seen from the achievements in the Olympic competitions and the results of the National Examination (UN) for 12<sup>th</sup> grade students. Both are programs that are prioritized by schools because they are a form of competition with other schools. Schools make it happen by programming additional learning and test preparation for the National Examination. The source of the funds is using BOS (Bantuan Operasional Sekolah/ School Operational Assistance) funds and also donations from students' parents. Previous research has found the effect of changes in the school financial system on student test results (Bigirwa et al., 2020; Grey, 2018; Jamei et al., 2020; Lafortune et al., 2018). This is in line with the findings in the field that schools that plan to try out the National Examination with more funding sources from their parents have better National Examination results. This is of course realized by quality learning, learning that can be understood by students. Quality learning can be realized through the belief and treatment of teachers in the classroom who are able to maximize student achievement (Fauth et al., 2019; Wong et al., 2017).

Many non-academic competitions are held to improve and explore students' potential. Becoming a champion in the arts and sports is an added value in organizing extracurricular activities, of course with donations from students' parents. Furthermore, schools do not forget to provide attitude education to students. Attitude education is expected to be applied in everyday life as well as a manifestation of the quality of vocational education where students attend school. Such as building a prayer room to instill spiritual values in students. In addition, school buildings can also play a role in improving student achievement and school quality (Irmayani et al., 2018; Young et al., 2017).

This study is more likely to use school achievement in the academic and non-academic fields to measure the quality of education in SMK. This is because the results are easier to observe and measure. However, it is possible that the inculcation of student values and attitudes can also be linked to school financing. Understanding that the resources owned by the school have an impact on the quality of school education (McGreal, 2017). The resources owned by the school are of course met by using school finances. The needs that must be met in order for learning to run smoothly. In addition, to equalize the quality of education, schools can share resources between schools (Liu, 2018). Schools collaborate with each other to share their resources. This method can be used to build the quality of education in underdeveloped schools.

The financing process is carried out sequentially starting from planning, implementation, reporting and evaluation. The whole process involves many parties, not only schools. Funding is certainly related to money, therefore it cannot be used carelessly. Smoothness in each process will certainly affect the implementation of education in SMK.

The principal as a leader in the school certainly has a very important role, including financing in schools. The principal is in control of making strategic decisions in the school environment. The BOS (Bantuan Operasional Sekolah/ School Operational Assistance) financing management team at the school clearly stated that the principal was the person in charge. Starting from planning, the Principal must translate the existing technical instructions, then adjust it to the conditions of the school and the abilities of the parents. The principal's communication skills greatly support the establishment of mutually supportive relationships between all stakeholders. Tugas utama guru kelas tentunya adalah membimbing

jalannya pembelajaran di kelas. Pembelajaran menjadi penyumbang terbesar dalam peningkatan mutu pendidikan. Oleh karena itu, peran guru menjadi sangat penting meskipun harus mengerjakan tugas tambahan lain. Guru sebagai seorang profesional bertugas sebagai eksekutor dari rencana yang sudah disusun sebelumnya. Jadi meskipun sudah disusun rencana dan dianggarkan sebaik apa pun apabila tidak dieksekusi dengan tepat akan sia-sia.

Being a teacher is required to have the appropriate qualifications. Therefore, the government has a program, namely certification for teachers. This means that teachers are required to have specifications or have attended training to teach in class. Because teacher qualifications have a positive impact on student achievement (Banerjee et al., 2017; Reeves et al., 2017). Teachers with these qualifications are expected to provide more optimal learning for their students. Quality learning is expected to contribute to improving the quality of education in the SMK in particular.

School administration have a very strategic role in learning and in school management. Therefore, classroom teachers must participate in managing the administration in vocational school, in order to overcome the lack of school administration employee. Teachers are also in charge of managing school financing, teachers are part of the school's regular BOS (Bantuan Operasional Sekolah/ School Operational Assistance) Team, both as treasurers and members. School financial management certainly involves teachers in the entire process. The preparation of teacher financing plans plays a role in proposing programs that will be financed for school progress and based on the needs of the class. The class teacher is the person who best understands the needs that must be met in the class. These needs are proposed to the school development team to determine priorities. Teachers as BOS (Bantuan Operasional Sekolah/ School Operational Assistance) treasurers have an obligation to record and report all use of money in vocational school.

The task of the treasurer is not an easy task, this is something new that must be mastered by the teacher. Although training and socialization on financial management have been carried out, especially for managing BOS, there are still many obstacles. The need for budgeting funds for the implementation of teacher professional improvement programs is proven to be able to improve student learning outcomes (Kumpas-Lenk et al., 2018)

## ***Conclusion***

National Education Standards are made to equalize the criteria that must be met or achieved by every school in Indonesia. Vocational High Schools in Rejang Lebong Regency have been maximal in implementing the existing Education Financing Standards. Education financing standards regulate schools in managing the sources of funds they receive. Vocational schools are more concerned with education financing standards embodied in instructions for the use of BOS funds. Vocational High Schools have challenges to match the needs in schools with existing standards. In addition, because every school has different conditions. The implementation of education in schools cannot be completely free, BOS can only be used to meet the basic needs of schools. If the school wants to develop itself, it requires additional costs that cannot be met with BOS funds.

The State MK School in Rejang Lebong Regency currently still requires additional costs to develop itself if it wants to improve the quality of its education. Although this is not an absolute thing, costs are needed to improve achievement both in academic and non-academic. This is manifested in several ways, such as the fulfillment of educators, extracurricular development, to facilities and infrastructure in schools. The use of these costs must be used as effectively as possible in achieving school goals through the school's vision and mission. Many people see the quality of school education from the results of student achievements during exams. Then added with student achievement in the competition.

The factors that influence the improvement of the quality of education through education financing are also decisive. These factors can be supportive or hindering. Principals, classroom teachers and committees are parties that have interrelated and inseparable roles. Improving the quality of education will not be achieved without the mutual support of the three elements

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