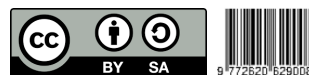


BUDGET-BASED EDUCATION FINANCING MANAGEMENT

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(Case Study at Indonesian College of Logistics Management, Pos Indonesia Polytechnic and Ma'soem University in Bandung)

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Abstract

One important element in the quality of education is funding. Financing is sometimes also the core of every educational problem, especially if it is related to the financing of education at private universities which are mostly sourced from public funds, even though there is actually assistance from the government but it is not too significant to be used as a reference in determining policy, then the quality of private higher education of course very dependent on the management of financing management. Good financing management is one of the keys to the success of a university to advance or improve its quality. Indonesian College of Logistics Management, Pos Indonesia Polytechnic and Ma'soem University in implementing budget-based education financing management with the aim of trying to achieve productivity in education, where productivity is assessed from the economic value of each existing activity, to achieve maximum results by using costs. as minimal as possible, in order to achieve effective and efficient use of education costs.

Keywords: *Management, Financing, Budget. Education.*

INTRODUCTION

One important element in the quality of education is funding. Financing is sometimes also the core of every educational problem, especially if it is related to the financing of education at private universities which are mostly sourced from public funds, even though there is actually assistance from the government but it is not too significant to be used as a reference in determining policy, then the quality of private higher education of course very dependent on the management of financing

management. Good financing management is one of the keys to the success of a university to advance or improve its quality.

Various educational activities require financing, each educational unit requires funding to carry out its program of activities, both the program of activities that are being carried out, the program to be carried out as well as planning for future programs. (Vista & Sabandi, 2020).

Costs in the world of education have a broad scope, namely every type of expenditure related to the provision of education, both in the form of money and goods and services. Education financing is a process in planning, obtaining, allocating and managing costs related to the implementation of the educational process that will be and is being carried out.

Basically, the cost of education consists of operational costs of education and investment costs. Education operational costs consisting of: teaching and learning process costs, research and community service, student and alumni services, education training and education quality assurance, public relations and new student admissions, human resources, consolidation and official travel, maintenance, security, usage, rent, training accommodation and companion grants. While the investment costs consist of: the number of fixed assets, the number of intangible assets, and the development of education.

There are sources of education funding that come from the government and some from the community. For those originating from the government according to the mandate of Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia which has been amended are: "The state prioritizes the education budget at least twenty percent of the state revenue and expenditure budget as well as from the regional revenue and expenditure budget to meet the needs of national education administration." (Educenter, 2016)

Basically, budgeting is a negotiation or negotiation/agreement between the top leadership and the leadership below it in determining the amount of budget allocation (Atmaja et al., 2016). A budget is a detailed plan for the acquisition and use of financial and other resources over a certain period of time, especially one year. The budget covers all aspects, both financial and non-financial, of the activities to be carried out and is used as an operational guideline for the budgeted period and the preparation or preparation process.

Planning is essentially an effort to determine the various things to be achieved or goals in the future and also to determine the various stages that are needed to achieve these goals. Planning can be said to be the most important function among other management functions. Good financial planning is a major factor in achieving an educational goal that has been set along with other components (Rekasari, 2020).

In determining the budget should rely on the factors of efficiency and effectiveness, because only with effective planning and effectiveness can be created an added value. The basic function of a budget is as a tool for planning, coordinating and controlling.

In the preparation of the budget, the estimation used is not necessarily the actual situation, often the conditions used as the basis for the preparation of the budget experience much different developments than planned, because the preparation of the budget involves many parties, it can potentially lead to labor relations problems that can cause problems. hinder the budget execution process. Budgeting cannot be separated from the subjective judgment of policy makers, especially when data and information are incomplete and insufficient (Ellen, 2002).

From this opinion, in the implementation of activities the amount realized may not be the same as the budget. The financial realization that is not the same as the budget must be analyzed for the causes, and if necessary, budget revisions can be made so that the budget function can continue to run.

According to Santosa, the allocation of budget activities is grouped according to the type of activity, consisting of:

1. Basic activities which include management of salaries, allowances and honorariums, completion of power and service subscriptions, and maintenance of infrastructure
2. Activities of main tasks and functions (tupoksi) which include priority activities and supporting activities. The main tasks and functions are directed at achieving the outputs for which they are responsible, as well as to support the realization of program goals. The main tasks and functions are financed with non-binding expenditures. While binding spending is more likely to finance basic activities (Santosa, 2018).

From this opinion, that the budgeting process is a budget allocation mechanism at universities to support the main tasks and functions of universities in a certain period, namely for a period of one year. The budgeting process provides an opportunity to participate, where everyone involved has equal access to information on the basis for budget decisions.

If the budget requires a function as a planning and control tool, then the budget must be prepared based on the following principles:

1. There is a clear division of authority and responsibility in the management system and organization
2. The existence of an adequate accounting system in carrying out the budget
3. The existence of research and analysis to assess organizational performance
4. There is support (Zahrudin et al., 2019).

Based on Government Regulation number 19 of 2005 concerning National Education Standards (SNP), this is the implementation of Law number 20 of 2003 concerning the National Education System. This Government Regulation is intended:

To spur managers, organizers, and educational units to improve their performance in providing quality education services, as well as software to encourage the realization of transparency and public accountability in the implementation of the national education system. (Pemerintah RI, 2005).

Then the Government Regulation is a minimum criterion regarding the education system in all jurisdictions of the Unitary State of the Republic of Indonesia (NKRI). This National Education Standard was born in order to improve the quality of education.

Eight National Education Standards, namely:

1. Graduate Competency Standards (SKL)
2. Content Standard
3. Process Standard
4. Education and Education Standards
5. Facilities and Infrastructure Standards
6. Management Standards
7. Financing Standard
8. Educational Assessment Standards

The financing standard is one of the eight National Education Standards that have a very important role in achieving quality national education goals in addition to other standards. As stated in Government Regulation number 19 of 2005, Chapter IX article (62) states as follows:

1. Education financing consists of investment costs, operating costs, and personal costs.
2. The investment cost of the education unit as referred to in paragraph (1) includes the cost of providing facilities and infrastructure, developing human resources, and permanent working capital.
3. Personal costs as referred to in paragraph (1) include educational costs that must be incurred by students to be able to follow the learning process regularly and continuously.
4. The operational cost of the education unit as referred to in paragraph (1) includes:
 - a. Salaries of educators and education personnel as well as all allowances attached to salaries,
 - b. Consumable educational materials or equipment, and
 - c. Indirect education operating costs in the form of power, water, telecommunications services, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, taxes, insurance, and so on.

Private Universities in the context of education financing receive the smallest share from the government, because the financing or funding for educational units established and managed by the Foundation is the responsibility of the community, the education unit concerned. The issue of financing is the most crucial issue in the improvement and development of the education system, where financing is one of the conditions or elements that will determine the success of the implementation of education.

Private Universities are required to have the ability to manage and allocate education funding, so that resources in the form of money can be utilized optimally, the planned program must run according to plan, the more activities carried out, the more costs required.

METHOD

The method used in this research is a case study where the researcher tries to examine how budget-based education financing management is the basis for preparing strategic plans at the Indonesian

Logistics Management College, Pos Indonesia Polytechnic and Ma'soem University to carry out education financing, work programs that have been established and strategic planning.

Case studies are used to find out more deeply and in detail about a problem or phenomenon to be studied, so that it can focus on meaning by showing the situation about what happened, was seen and experienced in the actual environment in depth and comprehensively (Sugiyono, 2010).

RESULT AND DISCUSSION

The data analysis process is described sequentially according to the research aspect of the mediator's performance. While the data collection process as the basis for the assessment tends to use direct interview techniques with informants, where the informants are considered to understand or master things related to research problems, in addition to researchers also conducting document reviews.

For more complete planning, organization, implementation, which is carried out at the Indonesian College of Logistics Management, Pos Indonesia Polytechnic and Ma'soem University as follows:

1. Analysis of budget-based education financing planning at the Indonesian College of Logistics Management, Pos Indonesia Polytechnic and Ma'soem University

a. Analysis of budget-based education financing planning at the Indonesian College of Logistics Management

Based on the results of research on budget-based education financing planning conducted at the Indonesian Logistics Management College, that education financing planning is an income used to develop every educational activity, and the use of funds is effective and efficient. Education financing planning is carried out for financial management activities that regulate the receipt, allocation, and financial accountability to support the implementation of education programs.

To achieve the goals of education financing planning, creativity is needed in exploring sources of funds. In the administration of education. Education financing planning is a very decisive potential, namely the management of all forms of finance, both efforts to obtain or raise capital to finance educational program activities or activities that directly or indirectly support the implementation of education.

According to the Government Regulation of the Republic of Indonesia number 48 of 2008 concerning education funding, it is stated that the cost of education includes:

Education unit costs, costs for organizing and/or managing education, personal costs for students. Education unit costs as described in Article 3 include investment costs consisting of land and non-educational land investment costs, operating costs consisting of personnel and non-personnel costs, tuition assistance, and scholarships.

Based on this opinion, education requires a certain amount of investment from the government budget and public funds. The investment must be managed effectively and efficiently. This is an activity in the management of education costs which includes three things, namely: planning, implementing and evaluating the management of education costs.

Budget education financing planning carried out at the Indonesian Logistics Management College is a financial management activity that regulates financial receipts, allocations, and accountability to support the implementation of education programs.

b. Analysis of budget-based education financing planning at the Pos Indonesia Polytechnic

Budget-based education financing planning, which is carried out at the Pos Indonesia Polytechnic, that in order to achieve budget-based education financing planning by managing the implementation of the budget by preparing books, carrying out expenditures and making transactions, making calculations, supervising implementation in accordance with applicable work procedures, and making financial reporting and accountability. Funds obtained from various sources need to be used for educational purposes, especially teaching and learning activities effectively and efficiently.

Each income and expenditure is based on needs that have been adjusted to the education financing budget plan. Planning by determining priorities, into operational performances that can be measured, analyzing alternative achievements with cost-effectiveness analysis, and making recommendations for alternative approaches to achieve goals. Adapting activities to the applicable budget mechanism, its form, distribution, and clearly formulated educational program targets.

c. Analysis of budget-based education financing planning at Ma'soem University

Research conducted at Ma'soem University in budget-based education financing planning, that in order to increase the effectiveness and efficiency of the use of education financing budgets, increase financial accountability and transparency, maintain goods (assets), it is necessary to have good cooperation in the management of education financing, while still taking into account the interrelationships between the parties involved in the formation of education, foundations, educational institutions, lecturers, students, parents and the community, the existence of targeted education financing management.

From the results of research conducted at the Indonesian College of Logistics Management, Pos Indonesia Polytechnic and Ma'soem University, in planning budget-based education financing, the researcher can conclude that in preparing education financing planning, it must be based on the act of selecting and connecting facts and making and using assumptions about the future, in terms of visualizing and formulating proposed activities that are considered necessary to achieve the desired.

Budget planning contains details of activities to be carried out within a certain period of time, used as a guide in carrying out activities. A good plan must be based on research that is sourced from past experience, taking into account social and environmental aspects, to be projected into the future.

The Indonesian College of Logistics Management, Pos Indonesia Polytechnic and Ma'soem University in running the budget program and education costs must be in accordance with the Work Plan and Budget (RKA) that has been set. By not achieving the maximum use of the budget in accordance with the work program that has been set, it is necessary to evaluate the factors that hinder the implementation of the budget and education costs.

The budget allocation and education costs that have been determined can be achieved to the maximum, one of which must make a work program for a period of one year, which is made according

to a predetermined schedule. Meanwhile, to find out the achievement of the budget against the cost of education, it is necessary to analyze the growth each year by comparing the achievements from year to year as a reference in formulating strategic planning.

Management control has a very strategic role in the effective and efficient management of budgets and education costs. In order for educational institutions to develop an effective management control system, it is necessary to have a clear policy on who is the implementer of the budget and who is responsible, as well as a realistic program that allows it to be realized by the implementer of the budget.

Based on previous research presented by Muhamad Yasin (2017) in his dissertation entitled *Quality Management in Achievement Educational Institutions (Multi-Site Study MAN 3 Kediri and SMA Ar-Risalah Lirboyo Kediri)*, stated that the application of quality management starts from planning, implementing, and evaluating to realize outstanding educational institutions that refer to the application of TQM in Education (TQME) Plus SNP, namely: (1). Planning: establishing the vision and mission as quality guidelines, commitment to implementing SNP standard schools, comfortable school service processes, improving the quality of student input, using quality references from the government, quality planning in management reviews, improving the quality of school inputs as a result of the program sustainable, improve service with a questionnaire, the design of quality assurance. (2). Implementation: implementing the national curriculum and typical of the institution, educators and education staff have a minimum qualification of S.1 teachers, continue S.2 and S.3, there is satisfaction of students and parents as users, 100% graduates and equipped with skills, facilities representative infrastructure, transparent education management, very close relations between schools and the community, special services for learning support facilities. (3). Evaluation: conducting a self-evaluation of school performance based on transparency, accountability, efficiency, and effectiveness, carrying out an evaluation of the learning process at the end of each semester, compiling a report on the results of the school's self-evaluation, compiling a priority scale of activities and follow-up programs on the results of the EDS and the results of context analysis as form of continuous improvement.

For this reason, in strategic planning decisions must be made regarding the programs to be implemented by educational institutions, along with the estimated amount of resources or funds to be allocated to each of these programs, and the implementers of their activities. Because strategic planning is the basis of policy in preparing budget-based education costs.

2. Analysis of budget-based education financing organization

a. Analysis of budget-based education financing organization at the Indonesian School of Logistics Management

The organization carried out at the Indonesian Logistics Management College is carried out by compiling all the resources required in the plan, especially human resources. Based on research data, theoretical data and the opinion of researchers, organizing in education financing needs to pay attention to the availability of resources and take advantage of everything that already exists as consideration for organizing the program to be run.

The organization of education financing is made based on higher education work programs and self-evaluation, then higher education programs are grouped by looking at the priority scale of activity

program needs in the form of a one-year work plan and budget (RKA). Organizing is carried out to collect and compile all the resources indicated in the plan, especially human resources, in such a way that the activities to achieve the goals that have been set can be carried out effectively and efficiently.

From field data and theoretical data and opinions of researchers, it can be emphasized that in every activity of organizing financing there are three elements, namely, cooperation, priority needs, and goals to be achieved. Work effectively related to motivation, communication, group dynamics, and leadership.

b. Analysis of the organization of budget-based education financing at the Pos Indonesia Polytechnic

Organizing at the Pos Indonesia Polytechnic requires innovation and far-sighted thinking in order to develop, taking into account the standards of education management to achieve progress and improvement in various aspects, both academically, non-academic achievements and managerial abilities in preparing, planning financing, organizing, implementing, and supervision which in the end the Pos Indonesia Polytechnic will have high competitiveness and be loved by the community, therefore it requires a visionary university manager who is able to answer the challenges of the times.

c. Analysis of budget-based education financing organization at Ma'soem University

The placement of people who are competent in their field will help streamline the appropriate financing program and provide optimal benefits for students as subjects of education. This is in accordance with the general management principles put forward by Henri Fayol, namely the principle of division of labor, the principle of authority and responsibility, the principle of discipline, the principle of unity of command, the principle of unity of direction, the principle of public interest over personal interest, the principle of centralization of authority, the principle of hierarchy, the principle of order, the principle of justice, and the principle of initiative.

From field data, theoretical data, and the opinion of researchers, it can be concluded that the determination of the priority scale in organizing education financing is seen as being able to provide solutions for all financing interests by taking into account the amount of budget available at Ma'soem University.

Based on the results of research conducted at the Indonesian College of Logistics Management, Pos Indonesia Polytechnic and Ma'soem University, the researcher can conclude that the process of organizing budget-based education financing is carried out through the following stages:

In the first stage the job breakdown process is carried out by detailing the work by determining what tasks are carried out to achieve the goals to be achieved in education financing at the Pos Indonesia Polytechnic.

The second stage divides the entire workload into activities that can be carried out by individuals or groups. Here it should be noted that the people who will be assigned the task of preparing education financing must be based on qualifications, not too heavy and not too light so that the organization or governance can be carried out.

In the third stage, namely combining the work of the person in charge of the activity program in a rational and efficient manner. The grouping of interrelated tasks is to facilitate the allocation of financing.

In the fourth stage, establish a working mechanism to coordinate work in a harmonious whole so that the objectives can be achieved with available funding.

In the fifth stage, monitoring and taking adjustment steps to maintain and increase effectiveness, because organizing in education financing is a continuous process, it is necessary to reassess the previous five steps programmatically to ensure consistency, effectiveness, and efficiency in meeting needs education financing.

In addition to the detailing stages, it is necessary to pay attention to the scale of priority needs, lest these needs are not organized in the work plan and budget (RKA) so that they cannot be financed, then proper coordination and segregation of needs is required. Management activities must always lead to the achievement of organizational goals which include decision-making activities.

3. Analysis of the implementation of budget-based education financing

a. Analysis of the implementation of budget-based education financing at the Indonesian School of Logistics Management

Analysis of the implementation of budget-based education financing carried out at the Indonesian Logistics Management College, that in determining the budget and education costs it is conveyed to all work units and stakeholders of educational institutions to be completed and described in the form of activities and or work programs that lead to efforts to achieve strategic plan targets , with a clear priority scale, so as to contribute positively to the achievement of the goals of educational institutions. These activities and work programs are prepared by each work unit, involving all components of the budget implementer, complete with the implementation schedule, types of financing and sources of funds.

Activities and work programs are then reviewed in stages at a higher level to avoid the possibility of overlap and see the overall alignment of activities and work programs, so that they are cumulative. After that, a comprehensive work program and budget will be determined, to be implemented by each work unit.

Based on previous research proposed by Ahmad Suja'i. (2019) in his dissertation entitled *The Concept of Educational Planning in an Islamic Perspective (Study of Normative and Historical Approaches)*, said that in Islam there are models of educational planning concepts which include: principles, stages, patterns and elements of educational planning.

In accordance with the statement, the researcher argues that to carry out education planning related to the implementation of budget-based education financing management goals and programs, apart from involving several related sections, it is discussed with several sections based on their respective work programs and tasks. After getting an agreement from the results of the discussion, it is stipulated in a decree as a reference in implementing the work program.

In the implementation of budget-based education financing planned in the short term and in the long term requires human resources and the availability of funds, therefore budgeting is very important to actualize planning, because it is not only related to issues of acceptance, storage, use and accountability.

In the preparation of the education budget, there are several rules that become a firm basis for taking anticipatory action or steps so that there is no deviation from the education budget. Choose a program by taking into account the estimated amount of available funding and other resources, as well as existing human resources.

b. Analysis of the implementation of budget-based education financing at the Indonesian Postal Polytechnic

The preparation of the education financing income budget involves various parties to take part in decision making. Budget revenue management is usually done at the beginning of the new school year.

The budget realization process is adjusted to the schedule of activities that have been determined and based on the submission of responsibilities or financial reports of the activities that have been carried out, accompanied by a description of the results of activities in the form of a narrative. Meanwhile, the monitoring and evaluation of its implementation is carried out by the audit unit and the quality assurance unit, which is then submitted to the leadership of the educational institution. To regulate all matters related to finance so that efforts to obtain funds from various sources can be carried out as well as possible.

The implementation of budget-based education financing carried out at the Pos Indonesia Polytechnic, that education financing has a broad scope, namely all types of expenditures related to the implementation of education, both in the form of money and goods and labor.

Budgeting for education financing needs to be prepared a Strategic Plan to decide on a strategy in achieving the vision and mission, because budgeting is a detailed plan for obtaining and using financial resources and other resources over a certain period. The Strategic Plan must be in line with the vision, mission and objectives that have been stated in the statutes, as directions and objectives.

Budgeting is needed to achieve more optimal goals because budgeting itself is the process of determining goals or targets to be achieved and determining the paths and resources needed to achieve those goals as efficiently and effectively as possible. In determining the budget, it is better to rely on efficiency and effectiveness factors because only with efficient and effective planning can an added value be created.

c. Analysis of the implementation of budget-based education financing at Ma'soem University

The process of implementing budget-based education financing begins with policy planning on the Work Plan and Budget (RKA), which is usually prepared for a period of one year. The implementation of budget-based education financing, so as not to deviate from the agreed agreement, it is necessary to have a management control system or an internal control system, as well as an adequate and reliable financial accounting system and financial information system to support budget control.

Internally, the work unit budget report is prepared by the head of the work unit and submitted to the leadership on a regular basis, using a predetermined form. The budget report includes the amount of the work unit budget allocation, the amount of the budget that has been issued along with the achievement of the work results or activities and work programs that have been implemented, as

well as the remaining unused funds and activities or work programs that have not been implemented. Reports are usually accompanied by problems faced by the work unit in implementing the budget.

The use of education costs carried out at Ma'soem University shows that the schedule of activities in the implementation work program is not in accordance with the predetermined time, this has an impact on the size of the education budget that has been set. The problem is that in carrying out the work program there are links with internal parties, such as industrial visits, internships, workshops, research and community service.

The implementation of the education cost budget is the implementation of the activities that have been planned in the planning and contained in the work plan and budget (RKA), namely the planning and budgeting document that contains the work plan and budget, budget realization, the difference between less or more budget and the achievement of budget realization

Based on the results of the research analysis of the implementation of budget-based education financing conducted at the Indonesian Logistics Management College, Pos Indonesia Polytechnic and Ma'soem University, so that it can be carried out effectively as follows:

First, it is necessary to have clear strategic objectives. This means that each budget user agency must develop a strategic plan with a focus on the things it wants to achieve. The plan must contain goals based on outcomes which ultimately can be directly felt by the community. Clear strategic targets will make it easier for decision makers, especially in the budget allocation process according to the priorities set in the medium-term expenditure framework.

Second, the need for development and availability of performance indicators. It means that budget-using agencies must develop performance indicators in the form of specific and systematic outcomes, in order to determine how well an agency can achieve its strategic goals.

Third, there needs to be a clear linkage between strategic goals and performance indicators, in order to facilitate the linkage between budget allocations and the results to be achieved, and how far the strategic targets can be achieved in accordance with the performance indicators that have been set.

Fourth, there is a need for clarity on performance accountability and performance accountability reports that emphasize outcomes. In order for the principle of accountability to be realized, it is necessary to have clear and firm regulations, guidelines and technical instructions regarding performance accountability that emphasizes outcomes.

Fifth, need early planning. This is intended to build consensus between work units and build competition in these work units, so that they can produce the best outcomes with relatively limited funds.

Sixth, the need for leadership to promote change. In this case, a strong leadership is needed that is committed to pushing for better change.

Seventh, it is necessary to apply the precautionary principle in the implementation of the education budget. This relates to the scope and steps of its implementation, whether simultaneously or gradually according to the established implementation schedule.

The seven prerequisites for the implementation of budget-based education costs are needed, because budget-based education costs are classified based on activities or work programs, so that the preparation and management of the budget is more focused on grouping activities or programs and focuses more on the work performance produced.

To realize the objectives of implementing budget-based budgets at universities that have been planned in the short term and in the long term, it requires human resources and the availability of funds, therefore budgeting is very important in actualizing planning, because it is not only related to issues of receipt, storage, use and the answer.

Budget-based education financing in the implementation of work program activities will be achieved according to what has been determined, if the focus is on the activities that have been determined. With the determination of work program activities, the use of the budget will be more effective in accordance with the predetermined plan.

In connection with the implementation of budget-based education financing carried out at the Indonesian Logistics Management College, Pos Indonesia Polytechnic and Ma'soem University, it can be concluded that in order to run well there must be a strategy that must be applied, namely by developing good cooperation with the community, government, universities Height and foundation. Such as lecturer professionalism development training, it does not only lead to the provision of material, but how the program can involve stakeholders who increase resources, thereby improving the quality of human resources. Universities do at least three things which are commonly referred to as the Tri Dharma of Higher Education, namely: education, research, and community service.

CONCLUSION

Educational financing management is an important and inseparable component in the implementation of the teaching and learning process. In the context of establishing the potential of human resources (HR), the effective and efficient use of education budgets and financing can produce effective and successful human resources. Transparent and accountable financing management will generate trust from stakeholders and it will be a motivation for every academic community.

The Indonesian College of Logistics Management, Pos Indonesia Polytechnic and Ma'soem University in implementing budget-based education financing management with the aim of trying to achieve productivity in education, where productivity is assessed from the economic value of each existing activity, to achieve the maximum possible results using costs. as minimal as possible, in order to achieve effective and efficient use of education costs.

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