

# Educational Financing Management in State Vocational Schools

<sup>1</sup> Kristin Handayani, <sup>2</sup> Pupuk Setiyono, <sup>3</sup> Dian Novika Dewi, Nurkolis Nurkolis <sup>4</sup>

<sup>1</sup> SMKN 1 Cepu, <sup>2</sup> SMKN 1 Cepu, <sup>3</sup> SMKN 1 Jepon Blora City, Indonesia

<sup>4</sup> PGRI Semarang University, Indonesia

Corresponding author, email: [krizthand@gmail.com](mailto:krizthand@gmail.com)

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## Article info:

Submitted: May 2, 2024. Revised: May 2, 2024. Accepted: May 5, 2024.

Publish: May, 2024.

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## Abstract

The research was conducted to evaluate strategies for fulfilling resources and allocating educational financing at SMK Negeri at Blora Regency to improve the quality of education. The research method was a mix of quantitative and qualitative descriptive methods with purposive sampling techniques, involving the school principal and treasurer as participants. Data collection was carried out through questionnaires, interviews, and inspection of school financial documents. Preliminary results show that the process of preparing a budget plan involves meetings with related parties at the Blora Regency Vocational School, but financial policy decisions are still taken top down by the Central Java Provincial Education Office. Fund expenditures are directed by technical instructions from the Central Java Provincial Education Office, although there are different problems in each school. Supervision and inspections are carried out by the school principal, vice school principal, and the Central Java Provincial Education Office to ensure the effectiveness and efficiency of the use of funds. The process of preparing the School Revenue and Expenditure Budget Plan (RAPBS) is carried out collaboratively by various parties in the school, and supervision of education financing is carried out strictly. The monitoring system involves observing every income and expenditure of funds with direct approval from the school principal or treasurer. The contributions of this research can provide a basis for refining future policies to improve the quality of education and opportunities for students to develop their potential.

**Keywords:** Education financing, Education quality, financial management

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## Recommended citation:

Handayani, K., Setiyono, P., Dewi, D. N., & Nurkolis. (2024). Utilization of the Education Report Card as Data-Based Planning in Primary Schools. *Education Science Gazette. Lembaran Ilmu Kependidikan*, 53(1). 97-106. <https://doi.org/>

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## INTRODUCTION

Education occupies a central role in the development of a country. Quality education is not only the key to individual success but also an important foundation for the economic and social growth of society (Suhendro & Wicaksono, 2020). The government has an important role in improving the quality of education and Indonesian people (Suryana, 2020). However, to achieve quality education, adequate resources are needed, and the fulfillment of resources and the allocation of educational funding are very important to study and analyze.

One important factor that influences the implementation of education in a school is education financing. Education financing is an analysis of the sources (*revenue*) and use of costs (*expenditure*) intended for efficient education management to achieve goals (Kurniady et al., 2018;

Suryana, 2020). Education costs are an instrumental input component which is very important in preparing human resources through the provision of education in schools (Lorensius & Ping, 2021; Widjaja, 2021). Responsibility for financing education is not only imposed on the Government and Regional Government but also on the community. Education financing is a complex and central problem in education management (Muspawi & Lukita, 2023). Quality education requires quite a lot of funds, and regional autonomy policies give schools the responsibility for financial management. Education financing management is all activities related to structuring the sources, use and accountability of educational funds in educational institutions. Education costs are an instrumental input component which is very important in preparing human resources through the provision of education in schools (Ida Nurlaya, 2020; Solehan, 2022).

The availability of excessive fees also does not guarantee better school management. Finance and financing are important resources in increasing the effectiveness and efficiency of education management. Transparency in the management of education funds is important to account for the use of funds to the community and government (Waluyo, 2023). Limited funding is a common challenge in the world of education. Financial problems can affect the quality of schools, especially in terms of learning facilities and infrastructure. Even though education financing is not the only success factor, without sufficient financing, quality can only be a dream. Education financing at a school can be seen from the School Activity Plan and Budget (RKAS) document that the school makes every year, hereinafter abbreviated as RKAS is the cost and funding plan for programs or activities for 1 (one) budget year, either strategic or routine in nature. accepted and managed directly by the school.

RKAS is a detailed program/activity cost and funding plan for one budget year. RKAS is an official school budget document that is approved by the school principal and ratified by the local Education Office (for state schools), or education organizers/foundations (for private schools). The RKAS period is only valid for the next academic year, consisting of income and expenditure (expenses). The funding listed in the RKAS only covers expenditures in the form of money that will be received and managed by the school. Budgeting is an activity process or the process of preparing a budget (budgeting). This budget is an operational plan expressed quantitatively in units of money which is used as a guideline in carrying out institutional activities within a certain period. The School Activity and Budget Plan (RKAS) is a description of the financing of the schoolwork program. Planned financing, both receipt and use for one year (Mesiono et al., 2021).

State Vocational Schools in Blora Regency are one of the pillars of vocational secondary education institutions which have a long history of contributing to the progress of education in their region. However, big challenges often arise in terms of fulfilling resources and allocating financing in SMK. Adequate education funding is very necessary to ensure an effective and efficient learning process. Through this research, strategies for fulfilling resources and allocating education financing at SMK Negeri Blora Regency will be reviewed. By understanding the strategies implemented by these two vocational schools, it is hoped that the best pattern can be found in utilizing available resources and allocating funding appropriately. This research not only provides a clearer picture of the financial conditions at State Vocational Schools in Blora Regency but also provides a basis for better policy improvements in the future. In this way, it can be hoped that the quality of education will improve and there will be better opportunities for students to develop their potential in the vocational field.

Vocational High School (SMK) is a level of secondary education that specifically prepares graduates to become skilled, educated, and professional workers, and able to develop themselves in line with developments in science and technology. To support the smooth running of school activities, of course, adequate funds are needed, which are much higher compared to the needs of other general secondary schools. The sources of financing include central government, regional government, community, business world, and other sources originating from grants, loans, and production unit funds.

Financing for Vocational Schools after the implementation of regional autonomy is not like centralization where all school operational needs can be met both in terms of the availability of learning materials such as student practice materials and the costs of maintaining and maintaining

equipment. Currently, funding for the operation of these things is very minimal. However, the continuation of vocational schools in Blora Regency continues, although not as expected.

## **METHODS**

This research is a descriptive effort that combines quantitative and qualitative methods. Conducted in 2023 in Blora Regency with research subjects focusing on two main Vocational High Schools (SMK), namely SMK Negeri 1 Cepu and SMK Negeri 1 Jepon. The sampling method used was purposive, where the selection of schools was based on their willingness to open access to their financial reports. This is important because school financial data is included in the sensitive category.

The main informants for this research are the school principal and school treasurer who have direct access to school financial information in the researchers' immediate environment. Two schools that were willing to be research subjects were SMK Negeri 1 Cepu and SMK Negeri 1 Jepon, both located in Blora Regency. To maintain the validity of the research, method triangulation was carried out by combining questionnaires and interviews. The main qualitative instruments are researchers supported by interview instruments, while the quantitative instruments use questionnaires filled out by the school principal or treasurer. In addition, to ensure the validity of the data, triangulation was carried out by examining school financial documents.

Qualitative data analysis follows the Miles and Huberman model which includes the steps of data collection, data condensation, data analysis, and concluding. Meanwhile, quantitative data analysis was carried out using Microsoft Excel software. Through this approach, it is hoped that research can provide a comprehensive understanding of the financial conditions of schools in Blora Regency, especially at SMK Negeri 1 Cepu and SMK Negeri 1 Jepon

## **RESULTS AND DISCUSSION**

### **Revenue and Expenditure Budget Plan at State Vocational Schools in Blora Regency**

In the budget plan spending income from school can be broadly grouped into two activities, namely acceptance and budget expenditure. Field findings show that on the State Vocational School in the Regency Blora, reception finance from APBN funding sources, namely through Student Operational Assistance (BOS) funds recorded based on procedure management which aligned with agreed provisions, both in the form of concepts theory and government regulations. According to as a result of the interview, it is known that there are several financial acceptance procedures for the Blora Regency State Vocational School budget which has been determined by the government the main thing is party school no candeviate from instruction use orexpenditure, the school only as a user implementer at the institutional micro level. Management patterns finance school limited on management and level operational.

Based on observations and documentation studies carried out, one of the school's financial policies is to seek additional funds from external assistance, such as assistance from donors. The management method is combined following the usual order and by applicable regulations. The assistance obtained from external parties is not very large, but the process of using it still requires guidance from the Central Java Provincial Education Office. This is in line with the opinion of Awaludin, RF (2021) who states that school financial management is the way an agency (school) carries out management and accountability for all or all forms of school financial activities both in terms of use, expenditure, finances received from students and obtained from various other funding sources. Financial management in schools is considered to be something very important for the continuity of the school, this is because finance is all of the sources for carrying out a school's operational activities, therefore good financial management or arrangements are very necessary in carrying out activities and operations for the continuity of a school.

In addition, in line with the spirit of regional autonomy and decentralization of education, schools should ideally have considerable authority and freedom about financing management to

achieve effectiveness in achieving school goals, however the existing reality is still top down, in the sense that there are several policies finances are decided by the Central Java Provincial Education Office.

Field findings show that basically the process of preparing the budget and expenditure of the Blora Regency State Vocational School studied is in a standard format including planning income sourced from the Government (APBN and APBD), students and donations from local and other foreign donors both in the form of money and goods. Based on the recapitulation of the use of Blora Regency State Vocational School funds for the 2023 Fiscal Year, including: a). Shopping Goods and Services and operations with fund which used from second school the average reached 63.50 % and b) Shopping Capital as big as with fund which absorbed reached 36.50 %. Meanwhile, in the proposed cost details in the DIPA for Fiscal Year 2023 at Blora Regency Vocational Schools, there are components for goods and services and operational spending, and capital spending, such as budget planning for spending on daily office needs and spending on goods for the implementation of main duties and functions.

Planning as one of the management functions is a process of making decisions from a number of options that will be implemented in the future. Planning is an absolute requirement that must exist before activities take place. Without careful planning, an activity carried out will experience obstacles, and even threaten to fail to achieve the expected goals. In relation to budget financing management at Blora Regency Vocational Schools, planning has a very important role because of the limitations it has, both related to human resources and the source of the funds themselves.

As a result of observations and interviews conducted by the author with several informants, information was obtained that the stages of preparing the School Revenue and Expenditure Budget Plan (RAPBS) at the Blora Regency Vocational School were to hold meetings with related parties within the Blora Regency Vocational School. Relevant parties, namely the principal, deputy principal, treasurer, senior teachers, and school committee. As a result of the deliberations carried out based on instructions from the Central Java Provincial Education Service, a budget plan was prepared by the Blora Regency Vocational School. The proposed design was then submitted to the Central Java Provincial Education Service the person responsible for managing educational units in Blora Regency.

The sources of funds obtained by the Blora Regency Vocational School in carrying out educational programs can be categorized into two categories, namely the source of funds which is the source of the routine budget for financing comes from BOS funds. Apart from that, there are also sources of funds obtained by the Blora Regency Vocational School as additional funds, namely funds resulting from collaboration with other agencies, such as those obtained from assistance from other donor agencies. Planning financing institution education like the case vocational school need accurate data so that all planning needs for the future can be anticipated in the draft budget. To make it effective preparation of plans budget on level school, head school is as a responsible *top manager* answer as executor. The head school must capably translate program education into cost equivalence in preparation for RAPBS.

Budget planning is planning activities for the future and how much funds are needed to support the activities in question as well as exploring sources of funds, collecting, and translating them into activities that have been programmed to achieve an educational goal. Planning in financial management is the activity of planning sources of funds to support educational activities and achieve educational goals at school. Planning collects several resources that are directed towards achieving a goal related to the budget as the translation of a plan into funds for each activity component. School financing planning requires accurate and complete data so that all planning needs for the future can be anticipated in the draft budget. To make school financial planning more effective, the principal responsible as the implementer is the school principal. The position of the school principal as *top manager* must be able to develop several dimensions of administrative actions. The ability to apply educational programs to cost equivalence is important in preparing expenditure budgets. The activity of making a budget is not a routine or mechanical task, it involves consideration of the basic purposes of education and programs.

Based on this perspective, school education cost planning must be able to pave the way for the development and explanation of concepts about the desired educational goals and designing methods of delivery. It is realized that the goals and objectives that vocational school institutions

want to achieve are not the same as other secondary schools, such as high school. It can be further explained that the preparation of the school income and expenditure budget is carried out by the school principal, involving the Deputy Principals, senior teachers, and the school committee. Apart from that, it also involves the treasurer and several staff in the administration department. Financing is very important, because every activity is always related to funds. This is as stated by Lorensius & Ping (2021) & Widjaja (2021) as follows: "Education costs are an instrumental input component which is very important in preparing human resources through the provision of education in schools."

Based on the complexity of planning and managing education financing management, it is necessary to involve the budget preparation team, so that the RAPBS is prepared according to the aspirations and internal needs of schools (SMK) and the community as users of educational services. This is in line with the view that planning is essentially an activity of thinking about a better future, which describes the desired changes both qualitatively and quantitatively compared to previous conditions. Through budget planning, efficiency will be realized in the education process. This is as explained by Mesiono et al., (2021), as follows: "Educational efficiency means having a relationship between utilizing limited educational resources to achieve high optimization. In education costs, efficiency will only be determined by accuracy in utilizing the education budget by giving priority to educational input factors that can stimulate learning achievement."

Based on information obtained from informants, although the Blora Regency Vocational School proposed the draft budget, the school did not fully manage financial problems. Because certain budgeting problems are handled directly by the Central Java Provincial Education Office. Budget management at the Blora Regency Vocational School adheres to a centralized and decentralized system, where not all funding sources are regulated by the Central Java Provincial Education Office. Relation to school financial resources. To achieve quality improvement according to the wishes of various parties, one of the main factors is closely related to the issue of financing. The greater the amount of education costs, the greater the possibility of improving the quality of education (Murtafiah, 2021). Therefore, if we want to improve the quality of education funding must be doubled. Financing and funding are resources that directly support the effectiveness and efficiency of education management. Education financing is an activity related to the acquisition of funds (income) received and how these funds are used to finance all educational programs that have been determined. In determining program funding, schools are encouraged to budget based on 8 education standards. Eight educational standards, namely, content standards, process standards, management standards, financing standards, facilities and infrastructure standards, teacher and education staff standards, assessment standards, and graduate competency standards.

Education financing at a school can be seen from the School Activity Plan and Budget (RKAS) document that the school creates each year. Following Minister of Education and Culture Regulation 8 of 2020 concerning Regular BOS Technical Guidelines Article 1 paragraph 15, School Activity Plans and Budgets, hereinafter abbreviated to RKAS, are cost and funding plans for programs or activities for 1 (one) budget year, whether strategic or routine, which are received and managed directly by School. RKAS is a detailed program/activity cost and funding plan for one budget year. RKAS is an official school budget document that is approved by the school principal and ratified by the local Education Office (for state schools), or education organizer/foundation (for private schools). The RKAS period is only valid for the next academic year, consisting of income and expenditure (expenses).

The funding listed in the RKAS only covers expenditures in the form of money that will be received and managed by the school. Budgeting is an activity process or the process of preparing a budget (*budgeting*). This budget is an operational plan expressed quantitatively in units of money which is used as a guideline in carrying out institutional activities within a certain period. The School Activity and Budget Plan (RKAS) is a description of the financing of the schoolwork program. Planned financing, both receipt and use for one year (Mesiono et al., 2021). Meanwhile, vocational schools receive a budget of IDR 1.65 million per student.

The research results show that the largest proportion of the vocational school budget in



Blora Regency is for operational expenditure and goods and services, namely between 63.50 %. And for capital expenditure 26.50%. As a result of the implementation of centralized and decentralized systems in financing education at vocational schools, there has been an accumulation of tasks on the part of the Central Java Education Service, resulting in delivery delays. Funds fell, not by the previously planned activity schedule. This delay in funding is also proven by the accumulation of several activities that must be carried out at the end of the year. One of the policies implemented by school principals to anticipate the accumulation of end-of-year activities is to use loan funds to carry out planned activities.

### **Use of Education Financing at Blora Regency State Vocational Schools**

The use of the budget at Blora Regency Vocational School from various sources of funds obtained as mentioned above has been used according to each expenditure item. For the use or expenditure of funds at Blora Regency Vocational Schools, most expenditure posts already have technical instructions (Juknis) from the Central Java Provincial Education Office. This provides clarity that *top-down guidance* is not as effective from an education financing management perspective. This is since the problems faced by every educational institution at the lower level are not the same between schools which one with another.

The authority to distribute funds given to the Blora Regency Vocational School based on the proposed RAPBS and following technical instructions from the Central Java Provincial Education Service is DIPA funds. The posts for the use of allocated funds distributed by Blora Regency Vocational Schools which come from pure DIPA funds are the use of funds for the following purposes: Expenditures for Goods and Services and operational expenditures as well as capital expenditures. Implementation of main duties and functions which include field practice, operations, and organizing other school activities.

The results of interviews with several informants provide clarity that adequate costs will have a positive impact on improving the performance of personnel (teachers and administrative staff), and improving the welfare of teachers and administrative personnel, facilities, and infrastructure at SMK Blora Regency. Another positive influence will be the ability to improve the service of learning activities in schools, one of which is shown in the form of improving the quality of output at Blora Regency Vocational Schools. This is in line with what was conveyed by Wahyuni, Mursalim, & Nurwana, (2023) as follows: The inability of institutions to provide education costs can hinder the teaching and learning process and reduce public trust. Meanwhile, Nguyen (2022) also explains quality in the field of education, namely: "Quality in the field of education includes input, process, output and outcome. Educational input is declared quality if it is ready to be processed. The educational process is quality if it can create an atmosphere that is PAKEMB (Active, Creative, Fun, and Meaningful Learning). Output is declared quality if students' academic and non-academic learning outcomes are high. "Outcomes are declared quality if graduates are quickly absorbed into the world of work, salaries are reasonable, all parties recognize the greatness of graduates and feel satisfied."

Viewing management principles as something that must be carried out in a production process proves to place management as one that contributes to achieving productivity. If there is reliable knowledge about the extent to which input selection is related to output selection, then it is possible to define a function that will characterize the production process in educational institutions, namely a function that can show exactly how a change in input will affect output.

The results of interviews with several informants explained that adequate costs would have a positive impact on increasing personnel, increasing the welfare of teachers and administrative personnel, facilities, and infrastructure at vocational schools. Another positive influence will be the ability to improve services for teaching and learning activities at vocational schools. This is in line with the opinion of Shaturaev (2021) that the learning process developed by education is developing students' abilities according to their talents and interests. This is done with the aim of ensuring that students can achieve both academically and non-academically according to their talents and interests.

The process of spending funds at schools is viewed from a financial perspective, so all types

of expenditure for educational activities at schools must be known to both the Central Java Education Office and the internal parties of the Blora Regency State Vocational School who are involved in the RAPBS preparation process, as mentioned above. This mechanism is considered important as an effort to minimize misuse of funds both in terms of income and school expenditure, so that the education budget at vocational school institutions can be utilized effectively and efficiently.

School budget management patterns are limited to operational level management. One of the school level policies is additional search and community participation. Furthermore, the management method is combined according to the usual order in accordance with applicable regulations. However, in accordance with the spirit of SBM, schools have very wide authority and discretion in relation to managing funds to effectively achieve school goals (Wahyudin & MM, 2021).

Apart from being a tool for planning and control, the budget is also a tool for management in directing an institution to place the organization in a strong or weak position. According to Haryani, Sukarmin, Wahyuningsih, & Supurwoko (2021) "Implementation of optimal financing management policies can improve the quality of schools. Serious attention from education administrators, government and society is needed to maintain the quality and quality of education (Setyo, Mudhofir, & Choiriyah, 2021). "The quality and quality of education is not only the responsibility of schools and the government, but also involves synergy with the community."

### **Supervision of Education Financing at State Vocational Schools in Blora Regency**

One of the organic functions of management is supervision. Supervision is an effort to further ensure that all operational activities take place by previously established plans. Supervision is a systematic activity to monitor the implementation of operational activities to see whether the expected levels of efficiency, effectiveness, and productivity are achieved or not. This is in line with.

Supervision is necessary for two reasons. First, in carrying out all operational activities at vocational school institutions, members of school organizations are not immune from various weaknesses and shortcomings. It may even be mistaken and wrong. These various deficiencies can result in the expected level of efficiency, effectiveness, and productivity not being realized. In addition, it is not impossible that management's expectations are not fully met because the technical skills of the organizers are inadequate and do not match the demands of their respective duties. Second, demands for efficiency, effectiveness, and productivity are not met because there may be members of the organization who display negative behavior due to various causal factors.

Monitoring activities are needed as well as producing information about the implementation of various operational activities that are taking place. This information can be obtained in various ways, such as reporting, interview results, distributing questionnaires, and direct observation by supervisors in the field, especially at each vocational school in Blora Regency.

This information will be very useful in improving the performance of all operational components of the organization. The function of controlling, supervising, and examining budget use at SMK Blora Regency is at the internal level under the authority of the Principal and Deputy Principal at the school. According to observation and results interview writer with a party which authorities at Blora Regency Vocational School, all funds entered can be accountable. The matter can be known based on the report of financial expenses and reception fund.

Thus, supervision is the wrong one process That must done in management financing education. Supervision can be done based on need and authority because the need is part of the supervision attached. In management financing, the principal needs to do cost control in line with the predetermined spending budget. It means as a leader, the principal is responsible answer to the problem of internal management financing in the school which is led by him.

The findings field show that supervision budget/finance is done to know the level of effectiveness and efficiency from the use sources fund available as well as take corrective actions or use track law if there is nonconformity between plan with the realization. According to the results of the interview, supervision budget was not just by head school and party Service

Education Central Java Province, but also by the team inspectorate.

Based on the results of observations, the school principal, as the direct superior and the person responsible for implementing school activities, carries out routine budget monitoring and receives reports on the receipt and use of money from the treasurer every day. Meanwhile, the Central Java Provincial Education Service monitors the budget every month. Field findings also show that the targets of inspections carried out by both school principals and supervision from external parties include cash checks and inspections of the use of inventory items at SMK Blora Regency.

According to the informant, the cash inspection was intended to determine the correct amount of money available by comparing the amount of money that should be available. This cash audit also involves physical evidence of the use of money such as receipts and invoices as well as bank account books at each vocational school. Meanwhile, goods inspection is carried out on all existing inventory. This inventory check is more complex than a cash check, because it not only involves many types of goods, but also compares the number of goods that exist with the goods that should be there.

Based on the conditions above, supervision, control and inspection are important in the financing management process. Budgets can run effectively if they consider the participation aspect of budget preparation, namely the participation of all components in budget preparation. This level of participation, in turn, will encourage good work morale and work initiative. Education financing should be carried out efficiently, where if it is managed correctly then the finances that will be spent will be small (efficient), but even with the small amount of funds spent it must still be maximal and on target (effective). Procurement is not only important for resource allocation but is also directly related to efficiency.

Educational financial supervision is essentially related to the management of the use of resources effectively and efficiently. Supervision is the process of observing the implementation of all organizational activities to ensure that all work being carried out is in accordance with previously established plans.

Educational financial supervision is the activity of observing, monitoring, checking, assessing, and reporting the use of the budget allocated to finance the implementation of education according to previously planned plans. Budget supervision focuses on assessing a financial budget plan compared to its implementation. As a controlling tool, budget supervision is tasked with evaluating budget plans and work plans by comparing the realization of work implementation with the budget plan and taking corrective action if necessary and if there are indeed detrimental deviant activities.

Budget as an efficiency tool is the most essential function in control. Viewed from the perspective of controlling the budget amount which is based on standard figures compared to actual costs that are over or under, it can be analyzed whether there is waste or savings. About the Revenue and Expenditure Budget Plan (RAPB) for school activities, the budget has an important role in planning, controlling, and evaluating activities carried out by the school. For this reason, every person in charge of the program must carry out activities according to the budget which has been determined previously. Because the budget has an important position, a person underwriter answering the program must take notes budget as well as report the realization so that the differences between them can be compared budget with implementation and implementation follows carry on for repair.

Based on the quote above, it is clear that financing is an important factor that must be considered in implementing management functions. Every leader of an organization (school) should ideally carry out various programs and activities following predetermined financing plans. The process of monitoring, controlling, and checking budget use is something that is needed in organizational management, especially in school organizations such as vocational schools. Supervision is an effort carried out to ensure that all operational activities take place according to previously established plans. Monitoring is also important to assess whether or not the expected levels of efficiency, effectiveness, and productivity have been achieved. This is also considered important because in carrying out all operational activities, the members of the organization involved are not immune from various weaknesses and limitations.



With supervision, it is hoped that all operational activities can take place in accordance with previously established plans. Supervision is a systematic activity to monitor the implementation of operational activities to see whether the expected levels of efficiency, effectiveness and productivity are realized or No.

This information will be very useful in frame enhancement performance all over the component operational organization, specifically components in the environment vocational school. With existing supervisory control and inspection can be obtained accurate information about the implementation of various activities in accordance with design. Information can be obtained with various methods like through reports or reporting, results interview, spread questionnaires, and observation direct.

Management control, supervision, and examination of budget use at SMK Blora Regency is carried out by the head school and Representative Head School. According to Collantes (2021), financing management must be able to improve the identification and understanding of the specific needs and requirements of various departments, resulting in more accurate budgeting and resource allocation. System the financing supervision carried out is by observing every income and expenditure fund. Monitoring or inspection with observation in a way not direct for example based on the author's observation that every expenditure funds must be approved by the principal or treasurer. Inspection finance is also done with the method inspecting various report finance on every activity which done, which submitted by part finance or school treasurer.

School usually no take notes all income or help which accepted in the RAPBS, especially if the assistance is not in form Money cash which managed direct by school, for example form development or rehabilitation means physique, scholarship, and help other from various party. Even help from government even for example scholarship and DBO sometimes not recorded as income in the RAPBS Which follow support cost education in level school, specifically vocational school Country in the Regency Blora.

Be aware that it is not easy to obtain number certain about contribution fund non RAPBS which No recorded, Good Because school intentionally or because they think it is not important for administered with Good by school. Matter This become Wrong One reason how difficult it is studies in connection with financing education in level school.

## CONCLUSION

Refers to results discussion about education financing management at vocational schools Land in Blora Regency, can be withdrawn conclusion as follows: Plan Budget Income and Shopping on vocational school Country Regency Blora in process preparation the budget is implemented by the school principal, involving the deputy principal, department head, treasurer, senior teacher, and committee school. Management financing on vocational schools adheres to system centralized and decentralized. Use budget financing education at Regency State Vocational Schools Blora reviewed from side finance, that all types of expenditure for activity education on school must be known together, good head school nor parties' internal school which are involved in process preparation of RAPBS. Supervision of education financing in vocational school Country Regency Blora done by the head school and servant representative head school. System supervision carried out is by the method observe every income and expenditure fund. Monitoring or inspection with observation in a way not direct for example every expenditure fund must be in agreement head school or treasurer. Inspection finance is also done with the method inspect report finance on every activity which is done, which is submitted by the Deputy head of the school or treasurer.

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