



Funding Management to Improve Human Resource Empowerment (Case Study at MI Ma'arif Panjeng Jenangan Ponorogo)

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ABSTRACT

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In order to realize optimal education in madrasa needs professional management. It can happen if supported by adequate funding sources because education without funding will not work. The provision of BOS funds by the government is a breakthrough program to help finance schools. However, in the implementation process, it experiences many obstacles. As experienced by MI Ma'arif Panjeng Jenangan Ponorogo, such as delays in distributing BOS funds. Of course, this can hinder the learning process. However, even so, MI still exists and takes part in the world of education. The increasing number of students each year is proof of the importance of good Human Resources financing management at MI Ma'arif Panjang. This issue cannot be overlooked. The aims of this study were (1) to find out the planning, (2) to find out the implementation, and (3) to find out the evaluation of education management financing in MI Ma'arif Panjeng. This study uses a type of qualitative research. Data collection used in this study were semi-structured interviews, observation and documentation. The data analysis technique uses an interactive model from Milles and Huberman to analyze the research data by collecting, condensation, drawing conclusions and presenting. The results of this study are (1) On the planning aspect, preparation of the budget plan begins with holding the institution's annual work meeting, (2) On the implementation aspect of education financing includes two activities, namely receiving funds and disbursing funds, (3) On the evaluation aspect of education financing, it is accountable, namely following planning and can be accounted. There are two forms of evaluation, namely internal and external evaluation. The foundation carries out internal evaluations, which are monthly, annual, and committee evaluations. At the same time, the external evaluation is carried out by the government (BOS funds).

KEYWORDS:

Education Management
Financing,
Human Resources
Empowerment

1. INTRODUCTION

Education has long been recognized as a central element in development (Rena 2008, 73–97). Education has an important and strategic role in developing nations and significantly contributes to economic growth and social transformation. Education will create educated people, which is a prerequisite for forming a society that is advanced, independent, democratic, prosperous, and free from poverty (Ginting 2019, 209–16). It is crucial to consider education funding when implementing the educational process.

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This funding plays a vital role in carrying out all planned programs. The success of education development depends on the efficient management of potential sources of funds and their allocation towards core needs and priorities by human resources (Ningsih and et,al 2021, 859–69). According to the *Depdiknas* (Ministry of National Education), management is financial management which includes recording, planning, implementation of accountability and final reporting (Wahyudin 2021, 2).

The learning process in educational institutions can occur if it is supported by adequate funding because the education that is not funded will not run optimally. The financing and financing of education referred to is contained in the Government Regulation of the Republic of Indonesia No. 48 of 2008 concerning the financing of education funds, namely that education financing is the responsibility of all parties, namely the central government, regional governments, and even the community (Assegaf 2014, 114–

19). It is a requirement by the laws and regulations that the funding for the education process must be sufficient, coming from the central government, regional governments, and even the community (Handayani and Huda 2020, 332–41). The government has recognized the significance of funding educational institutions to achieve high-quality educational goals. Eight standards have been established as references for educational institutions, including Graduate Competency Standards, Content Standards, Educators and Education Personnel Standards, Process Standards, Financing Standards, Facilities and Infrastructure Standards, Management Standards, and Assessment Standards.

Effective management of education funding is paramount in improving the quality of education, thereby creating a skilled and competent human resource pool. When human resources are empowered, they become more willing to carry out their duties and responsibilities professionally, a critical factor in organizational success. Human resources are the backbone of any organization, encompassing all individuals working within its environment. Their potential serves as a non-material capital for the organization, contributing significantly to its existence and prosperity, both physically and non-physically. Therefore, harnessing this potential should be a top priority for any organization seeking success (Madya 2018, 1–12). This is as explained by Jakhongir Shaturaev “Education has and will continue to play a significant role in the development of human beings.”(Shaturaev 2021, 57–65).

These problems raise stakeholders' awareness in the MI Ma'arif Panjeng environment to make strategies or solutions in the financial sector. Therefore, in connection with the facts and phenomena described above, the researcher wants to research "Management of Financing to Increase Empowerment of Human Resources (Case Study at MI Ma'arif Panjeng Jenangan Ponorogo)".

II. RESULTS

1. Education Funding Planning in Improving Human Resource Empowerment at MI Ma'arif Panjeng

The methods used by MI Ma'arif Panjeng Jenangan Ponorogo for planning education funding are outlined below:

a. Outlining RKAM

The team carries out the preparation of the RAPBS/M, or what is often referred to as the RKAM (Madrasah Work Plan and Budget), by making an objective planning budget. From the RKAM, it can be seen that madrasas are trying to prepare budgets properly.

b. Making a Long-Term Program Priority Plan

Effective planning is crucial for achieving the intended goals in education implementation. It is important to prioritize long-term program planning to ensure that education is carried out systematically and well-referenced rather than being done haphazardly. The quality and outcomes of education are greatly impacted by its

implementation, making it imperative to develop comprehensive and mature long-term program plans.

The steps for making a long-term school activity plan and budget include 1) calculating the cost per program or activity, 2) allocation of costs or plans for using the money to sources of funds by the rules for allocation of funds from each source, and 3) Calculate the surplus (excess) or deficit (lack) of budget use.

c. Making a Short-Term Program Priority Plan

The budget for short-term programs has been included in the RKAM, which covers various areas such as curriculum, student affairs, community relations, Human Resource empowerment, organization, and management.

d. Making an Analysis of costs, Sources of Funds and Plans for Using School Funds

Based on the cost analysis, the school must already know the sources of these funds and the allocation of these funds.

e. Sustainability Plan and Budget

It is important to note that the sustainability of education budgets is crucial in ensuring that plans are successfully executed. To this end, schools follow guidelines to guarantee ongoing financial support for implementing these plans. These guidelines involve specific steps that prioritize the long-term sustainability of the budgets and procedures put in place.

- 1) Ensure that all stakeholders, committees, and foundations know about the RKAM that the madrasah has prepared.
- 2) Helping the treasurer and school principal run the budget according to what has been programmed in the budget plan.
- 3) Ensure that all stakeholders have a sense of accountability in supporting the sustainability of the budget plan.
- 4) Disseminating budget reports to all stakeholders, committees, foundations, and student guardians to build transparency in madrasas.
- 5) Also report the results of plans and budgets to the District and City Education Offices.

The financing management for empowering educators at MI Ma'arif Panjeng Jenangan Ponorogo is as follows:

a. Making the IHT program (in house training).

In-House Training (IHT) is a training program held at the trainee's place or the school by optimizing the potential in the school, using the equipment of the trainees with relevant material and the problems being faced. It is hoped that participants can absorb and apply the material more easily to solve and overcome problems experienced and directly improve their quality and performance (Ayuningtyas, Slameto, and Dwikurnaningsih 2017, 171).

MI Ma'arif Panjeng Jenangan Ponorogo is one of the schools implementing In House Training independently and programming. It is said to be independent because this school organizes the IHT training program on its initiative and costs,

and it is said to be programmed because the IHT training program at this school is held every year, such as continuous professional development training (PKB) from the Ministry of Religion of Ponorogo Regency. IHT has been implemented intensively since seven years ago. IHT is held to improve teacher competence to achieve the school's vision as a "superior school." The costs incurred by MI for teacher training were taken from BOS and sometimes committee money.

- b. Education and Training based on the MGMP programs
Training is expected to achieve other results than modifying employee behavior at work. This training also needs to be supported organizationally with goals such as improving service more quickly, precisely, and efficiently, improving quality, and more effective personal relations between people (Priyono 2010, 33).

At MI Ma'arif Panjeng, teachers usually take turns in their respective teaching fields once every semester. Science teachers are included in science training; Jurisprudence teachers are included in *ubudiyah* education (the knowledge about worship) and training; al-Qur'an teachers are included in Upgrading, and so on. The madrasah also bears the costs of this training. This training also actively involves various parties. The parties in question are the government, society, and family because education is believed to be able to realize the availability of quality human resources and compete with other nations in the era of globalization.

MI Ma'arif Panjeng Jenangan Ponorogo uses on-the-job training to empower educators, allowing for efficient knowledge and work experience transfer from senior to junior employees. These activities include:

- a. Internship/Apprenticeship Training.
An internship is a provision for new employees to learn directly with seniors and be supervised by experts or experts. To get the same skill as the master takes a relatively long time (Ahyakudin, Najib, and Haryadi 2019, 20).
- b. Learning by Doing
This training directly deploys new employees to work by their respective job descriptions/job descriptions under the supervision/supervision of senior employees.
- c. Vestibule Training.
Vestibule training provides education and training outside of the work environment, similar to the work carried out by new academic staff.

At MI Ma'arif Panjeng, this on-the-job training activity is usually done for new administration staff. Because the task is quite heavy, it is required to understand and master the field. In this case, the old administration staff was asked to guide new employees regarding coding, school administration, data archiving, teacher attendance, and others during and outside school hours.

The following are empowerment activities included in Financial Management for students at MI Ma'arif Panjeng Jenangan Ponorogo:

- a. The habitual activities of Dhuha and Dhuhur prayers in congregation.
The role of financing management in these activities is like procuring infrastructure facilities such as making ablution places, buying sound and mics for the call to prayer and praise, and buying prayer mats for the imam. For prayer clothes, female students usually bring their own. With this habituation, it is hoped that the quality of graduates who understand worship will also increase the quality of faith and good religious character. Schools implement strategies for implementing character education in four ways, namely: learning (teaching), modeling (modeling), strengthening (reinforcing), and habituating (habituating) (Huda 2021, 4190–97). This education character is also in line with the theory, which states that the best practice of developing human capital starts at the educational level, so the educational process in educational institutions must be optimized.
- b. Practical Exam for the Science Subject

The science practicum involves using "Becak" media, a three-dimensional visual aid that helps students understand grafting material better. Using this media helps students visualize and practice grafting, making it easier to learn and apply in science. The experimental method aims to improve the critical thinking skills of MI students (Widiana 2018, 189).

To implement this practical exam, the school provided 50 plants ready for grafting. The madrasah also bears the funds. This exam is conducted only for the sixth grade. Another goal of implementing this science practicum is to train psychological students to be creative and think critically, which will also be useful in the future.

- c. The School Provides Al-Qur'an Learning Using the Ummi Method Taught by Certified Teachers.

The head of the *Madrasah* provides empowerment to students in the form of *ummi* learning. The *Ummi* method reads the Qur'an with pitched readings or *tartil* using the *Iqra* books and teaching aids compiled by KH. Masruri and Yusuf. The *Ummi* method differs from other methods in terms of the system used. The purpose of learning the Qur'an with the *ummi* method is for students to become graduates who understand the recitation of the Qur'an with good and *ghorib* recitation. The costs incurred for implementing the *ummi* method are not small because many things must be prepared, such as the salaries of 13 Al-Qur'an teachers and Al-Qur'an teacher certification (with teacher certification, students will certainly receive guidance). From teachers who are experts in their field, buying props for *Iqra* books, *ghorib*, and *tajwid* books, buying Al-Qur'an tables, then costs for *munaqosyah* or exam trainers, costs for upgrading Al-Qur'an teachers, making slings for graduation *ummi* for students have passed

the *munaqosyah* or exam and other activities support for *Ummi* method activity. Holding this *munaqosyah* is to show parents and the local community that qualified MI Ma'arif Panjeng graduates can be qualified and be able to read Al-Qur'an readings with good and correct *tartil*. So it is hoped that many parents will send their children to MI Ma'arif Panjeng.

d. Tryout for ANBK

ANBK exams require a computer, so MI Ma'arif Panjeng bought five new computers using funds from the committee and BOS. Students are given simulations or training to prepare for ANBK, ensuring better grades and improved school quality.

e. Participated in\ the PORSENI Competition

Sports and Arts Week (PORSENI) is a multi-national sports and arts event held every two years and is the culmination of sports activities in the context of improving and evaluating training results.

2. Implementation of Education Funding to Improve Human Resource Empowerment at MI Ma'arif Panjeng

Education financing at MI Ma'arif Panjeng began with socializing with the head of the madrasa, deputy student affairs, and deputy curriculum director to make the initial *RKAM*. The results of the initial *RKAM* socialization will then be discussed with stakeholders before final *RKAM* preparation is reported to the Education Office as a requirement for disbursing *BOS* funds.

After preparing the *RKAM*, madrasa always record incoming and outgoing funds in the cash book as an accountability report. In the midst of this, there are always internal and external checks from the head of the madrasa and the center. And finally, at the end of the year, there is always a plenary meeting for budget evaluation which involves the school principal, teachers, committee chairs, advisory board (*MaBin*), and representatives of student guardians.

Education financing procedures in MI concern the budget plan recorded in the quarterly and annual reports, which follow *BOS* technical guidelines by limiting income to spending. This procedure starts with bookkeeping, monitoring, and accountability activities. Bookkeeping activities for each activity implementation will expedite the accountability letter. This accountability letter is to the theory, which says that supervision is assessing, properly recording, and determining the procedures for implementing the budget, whether by applicable regulations, policies, or standards. In line with the above, Nanang Fattah clarified that the supervision process consists of three stages: setting standards, measuring work, and identifying deviations. Soegito stated that leadership is crucial for effective management through supervision (Soegito 2008, 34).

Furthermore, including bookkeeping (accounting) in education financial management activities, the first

arrangement concerns the authority determining the policy of receiving/spending money. This management is known as administrative management. The second management affects the first business action: welcoming, saving, and spending a lot of money. Bookkeeping here can be in the form of post books, invoices, cash books, check sheets, journals, ledgers, school fees, cash books, accounts receivable cash books, and trial balances. Regarding bookkeeping, MI Ma'arif uses a special control/book as a place of record, which is always ensured according to the *RKAM* that has been made and continues to prepare its Accountability Report so that later there will be valid evidence afterward.

The next activity is auditing. The auditing process carried out by MI Ma'arif Panjeng Jenangan Ponorogo namely:

1. Inspections carried out by the school principal
2. Reporting and accountability for financial assistance from the government, namely *BOS* funds
3. Inspections are conducted yearly, examining *RKAM* financing and all madrasah financing management activities.

The last is the accountability activity by MI Ma'arif. The objectives of accountability are as follows: 1) ensure that what is available can be used for the activities of educational institutions as well as to ensure a regular and sufficient supply of funds for these problems and use excess funds to be reinvested, 2) maintain school goods (assets), to ensure adequate returns to shareholders which will depend on earning capacity, market prices, and shareholder expectations, 3) ensure that the regulations and practices of receiving, recording, and disbursing money are known and implemented, 4) increase stakeholder participation the interest of education in the financing, 5) building a sound financial management system, 6) and improving the cost control of educational institutions.

3. The Evaluation of Education Funding in MI Ma'arif Panjeng Jenangan Ponorogo

At this stage, education funding is evaluated from two directions, internal and external. The two evaluations are explained as follows:

- a. Evaluation of internal education funding is carried out by the head of the madrasah to the management team and treasurer every month. This evaluation is carried out to control the planning and implementation of education funding, whether it is going according to plan. So every month, the head of the madrasa will always ask for the report.
- b. The evaluation discussed *BOS* funds, carried out at the end of the year, and financial book closing meetings held by the education office, school committees, foundations, school principals, treasurers, educators, educational staff representatives, and external speakers representing student guardians. This evaluation is done

to see how much total income and expenses are reported transparently without anything being covered up. As well as to measure financial strength, whether it is a deficit or a surplus, it will be used later as a reference for the following year's RKAM to make it even better. The evaluation of funding is intended so that all activities and financing processes run without any irregularities and as a measure to prevent mistakes in managing education financing, as well as evaluating the implementation of the RKAM so that the previous design can be used for the following year, of course with changes and additions to school programs as needed.

III. DISCUSSION

1. Perencanaan Pembiayaan Pendidikan dalam Meningkatkan Pemberdayaan SDM di MI Ma'arif Panjeng

In carrying out budgeting, the first step taken by madrasas is to prepare with certain methods or steps used in preparing the plan. In preparation, 3 points are carried out: planning, coordinating and controlling. These three things must be ensured to work as a reference for implementing the budget plan that is made later. Coordination with all school members is always done at the outset before starting budget planning because there is no miscommunication between school members.

Then the steps taken by MI Ma'arif Panjeng in carrying out this budgeting are the first to make an RKAM, which is the RKAM that is a reference for incoming and outgoing money and predictions for the next academic year. With this RKAM, it is hoped to reduce the risk at the end of the entry and exit of money that must be used. After making the RKAM, the madrasah makes long and short-term priority programs, creates a cost analysis and sources of funds and makes a school financial implementation plan, and finally ensures the sustainability of the budget plan that has been made. By the research results and budgeting that the madrasa has made, researchers can conclude that the fund's management at MI Ma'arif Panjeng is good and goes according to theory.

It can be seen that the method used is the radical theory, meaning that madrasas have the right and are free to compile the education budget in a flexible, fair, responsible, dynamic, and practical manner and can add sincerity to the constituents. Because all the ideas designed can be accommodated according to their needs to realize the vision of the madrasa, without the interference of other parties, this is by the principles of Islamic education management (Mufron 2013, 145–50).

In line with Ali Mufron, Husain Usman also explained that radical theory suppresses the freedom of institutions to carry out their planning, to meet local needs more quickly. This theory contains weaknesses: the space to prepare a

financing budget will open up opportunities for budget leakage.

Education financing planning contains elements of several previously defined activities; there is a process, results achieved, and concerns the school's future at a certain time. Financing planning is useful for 1) the selection of the best alternatives; 2) preparation of priority scales, both targets and activities; 3) interfering with the utilization of organizational resources; 4) the tool minimizes uncertain work; 5) increased performance (Mufron 2013, 76).

Cost requirements are calculated annually for the following year. Calculation of program costs is obtained by multiplying the number of units by the unit price. Once the annual expenses are received, the sum of all planned costs required for the following year is obtained.

Madrasah funding refers to government regulations, the provincial government budget, the district government, and the RKAM at MI Ma'arif Panjeng. It contains long and short-term program activities, sources of funds and their nominal expenses, and little. This is consistent with the theory that school financing is a process in which available income and resources are used to formulate and operate schools in different geographic areas and levels of education (Akdon and et.al. 2015, 23). An ideal financing plan can be formulated and put into action by carefully calculating and optimizing available resources according to government regulations. This ideal financing will affect how funding sources are expected by madrasas, including BOS, infaq funds, grants, donors, madrasa UKM, and district budget funds.

Madrasah funding sources can expand their reach by involving the world's role and industry, which madrasas have not done. This involvement of the role and industry can also build the character of the madrasa. This is to the theory that Islamic education is an effort to develop, encourage and invite people to be more advanced based on high values and noble life so that a perfect person is formed in reason, feeling and action. So budget sensitivity needs to be developed from various lawful sources and obtained in a legal and commendable way that is not against the law.

2. Implementation of Education Funding in Improving Human Research Empowerment at MI Ma'arif Panjeng

In the financing process at MI Ma'arif Panjeng, they started procedures used for booklet, inspection, and accountability. Then to measure the success of financing education at MI Ma'arif Panjeng, if the previously achieved budget absorption reached 100%, the program targets were right, students were served well, and school operational costs were met.

This success can also be seen if the madrasah has no debt in implementing the program, as explained by Buhari Luneto's research which says that the most important thing in

preparing the RKAM is how to use funds efficiently and allocate funds appropriately according to needs so that the program can be achieved. Allocating funds properly and efficiently is an indication of the usefulness of financing.

From the research data, theories, and opinions of the researchers, it can be seen that the three of them only see success in the physical program but have not penetrated the spiritual. Therefore, MI Ma'arif Panjeng needs to set success standards with these factors. So success in managing financing can be seen from the efficiency and the amount of budget absorption accompanied by evidence of student success in academic and non-academic.

Then regarding supervision, the data obtained explains that the monitoring/control system is carried out periodically, with quarterly management and annual charge. Maintenance can be carried out to facilitate the organization in the Letter of Accountability. This maintenance, if necessary, to the theory, which says that in the supervision process, several elements need attention, namely the standardization of supervision (Fattah 2000, 67).

From field data, theory, and researchers' opinions, it can be emphasized that supervision in education financing is not only quarterly supervision and annual supervision, but supervision can be carried out every week during briefings or coordination meetings; this indicates that the management and supervision of education financing take place in a transparent and full of responsibility by involving many madrasah stakeholders and even student guardians. As stated in the principles of humanism theory, humanizing humans involves colleagues in internal control activities.

Then regarding the supervisor, the party carrying out the supervision is divided into two; the principal of the madrasa treasurer carries out the first internal supervision, and the executors of the financing budget, in this case, are the representatives of the madrasa head plus senior teachers by submitting a letter of accountability in activities. The Ponorogo District Education Office, Ministry of Religion, and the Inspector General of the central Ministry of Religion of MI Ma'arif Panjeng carried out second external supervision.

As stated in theory, the supervisory function includes using standards, monitoring and measuring the implementation of standards, and providing assurance of organizational goals. This supervision ensures disruption for all school management stakeholders, including principals, teachers, school committees, and MI Ma'arif Panjeng Janggan Ponorogo Foundation administrators. Based on the theory, transparency or openness in managing school education funds is important to public information. Field data, views, and researchers' opinions can be interpreted to determine how well the results/recommendations of the product should be considered as momentum for program improvement in the future.

3. Evaluation of Education Funding in Improving Human Resource Empowerment at MI Ma'arif Panjeng

Evaluation is one of the stages of financing management at MI Ma'arif Panjeng, which functions as a step in controlling the planning and implementation of financing. Martin argues that evaluation measures the progress of successful implementation of plans and programs based on certain criteria. In this institution, there are two evaluations, internal evaluation and external evaluation. Internal evaluations are carried out by the head of the madrasah and the school committee. This evaluation includes monthly, annual, and activity evaluations. At the same time, the external evaluation is from the Education Office once a year in a plenary meeting that discusses reports of BOS funds for two semesters and holds student parents' representatives.

The foundation with each institution carries out monthly evaluations at the beginning of the 1st-5th month. This evaluation is carried out to check and measure the cost of financing for one month, according to the RKAM or not and the existing proof of payment. In the monthly evaluation, each institution is faced with submitting cash flow reports and budget realization reports for each institution along with evidence of income; this report is also a condition for disbursing funds for the following month.

The annual evaluation is carried out at the end of the year at the same time as a meeting to close the financial books financed by each institution's pesantren leaders, foundations, and representatives. This annual evaluation is done to see how much total income and how much total expenditure is, whether it is by what was budgeted at the beginning of the year, and to measure financial strength, whether it is a deficit or a surplus so that later it will be used as a reference for the next year's RKAM to make it even better. Also stated Matin's opinion that the purpose of evaluating the use of education funds is to measure and assess the progress and level of success in implementing educational plans and programs, establishing criteria such as taking the basis of expertise, anticipating the future, perfecting annual techniques and programs and carrying out improvements to the implementation of activities and assess the level of efficiency and effectiveness of the use of educational resources in achieving goals (Matin 2014, 205).

The movement organizing committee evaluates activities by creating a report on approved and scrutinized implementations after the workout. An audit or evaluation can be accountable if it fulfills: a) financial management, which is reported to related parties such as foundations, government, teachers, committees, and student guardians periodically; b) school financial accountability is reported openly in committee plenary meetings. Government-appointed supervisors conduct assessments and provide oversight. This supervision is carried out to monitor the

conformity of reports of BOS funds and the reality of the use of BOS funds.

From the description above, it can be interpreted that from this information, it is known that the evaluation carried out by MI Ma'arif Panjeng was classified as good; this can be seen from the checks carried out, namely securing the compatibility of the bracelet with the implementation. In addition, the evaluation is also carried out by assessing the accountability reports made by the foundation's treasurer to each institution. Accountability reports are held monthly and annually.

IV. CONCLUSION

Based on the explanation above, the conclusion of this research as follows:

1. Financing education and empowering human resources starts with a budget plan created during an annual work meeting. MI Ma'arif Panjeng draws funds from five sources: endowments, grants, government, business units, and student guardians. The institution empowers educators, education staff, and students to achieve their goals.
2. In financing education to empower human resources, there are two activities: receiving and disbursing funds. The receipt of funds involves managing each funding source and providing monthly reports to the foundation's treasurer. Disbursing funds requires institutions and committees to submit an application letter, and budget transaction reports to the oversight team. The supervisory team then requests funds to be disbursed to the chairman and committee, and upon approval, the funds can be given to the foundation's treasurer. The institution uses a cash flow book for bookkeeping.
3. In the evaluation aspect of education financing in increasing human resource empowerment, it is accountable, that is, following planning, and can be accounted for; there are two forms of evaluation, namely internal and external. The foundation carries out internal evaluations, which are monthly, annual, and committee evaluations. At the same time, the external evaluation is carried out by the government (BOS funds).

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