



Financing Management in Islam-Based Schools in the City of Tasikmalaya

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Abstract

The purpose of this study was to analyze budget planning to improve education in Islamic-based schools, organize and implement financial management to improve the quality of education, and the monitoring and accountability system for financing education in Islamic-based schools in Tasikmalaya City. The research design is qualitative combined with percentage descriptive. Data collection uses observation and interview methods, as well as documentation. The data analysis technique uses Miles, Huberman, and Saldana's interactive analysis model, which includes four stages: data collection, data condensation, data presentation according to the classification of themes, and drawing conclusions. The results of the study found that 1) education budget planning was prepared and stated in the form of a school income and expenditure budget plan which was prepared at the end of each year by establishing all program plans and the budget for each program, involving internal school stakeholders through meetings, 2) organizing funding Education starts from the source of the funds themselves, 3) budget execution is used according to plan with slight modifications in real implementation, 4) the supervision of education financing is carried out by foundations, and 5) the responsibility for school financing is left to school committees, foundations, and education offices.

Keywords: financing, quality of education, Islamic schools, supervision

A. Introduction

Education costs play a very important role in the administration of education (Suharsaputra, 2013). Education financing is related to school quality, equity, efficiency and relevance of education, the welfare of education, and education staff (Sopwandin et al. 2019). Education costs are a very important input factor for improving the quality of education, and the quality of human resources (Jones, 2005).

The empirical gap that occurs, the majority of which occur are Islamic-based schools, the income plan is only sourced from students whose number is very small (Shaturaev 2021), the number of students is indeed small and the unit cost per student is also not too high. Meanwhile, the fixed costs of Islamic-based schools are very large (Tang, Shen, Cheng 2010), especially when you have to pay teachers properly. Fortunately, so far, religion-based schools have been assisted by School Operational Funds (BOS) funds, one of which can be used to pay teachers (Sari, 2019).

The next problem is the low quality of Islamic-based school education facilities and infrastructure (Shaturaev 2021a), so when compared to the standards of educational facilities and infrastructure it is still very far from fulfilling it (World Bank 2018). Various efforts to improve facilities and infrastructure are asking for help from donors (OECD/ADB 2015), social services, local government, the Ministry of Education, the Ministry of Religion, and others.

Another problem related to Islamic-based school financial management is the low salary of teachers who are still below the Regional Minimum Wage (UMR) (Zuilkowski, et.al., 2019). Teachers are only paid according to the number of teaching hours, there is no basic salary, and there are no other benefits besides teaching salary (Indra, 2016). As an illustration, when a teacher teaches 20 hours of lessons in one week, the teacher will get a salary of 20 hours x Rp. 50,000.00 = Rp. 1,000,000.- In the second, third, and fourth week, the teacher is not paid. Up to Rp. 50,000.00 for 1 hour for four weeks or the equivalent of Rp. 12,500.00/face-to-face. The teaching honorarium is very low.

Another problem related to education financing is the non-transparency of the Foundation in managing finances so that the entire budget is centered on the Foundation. Principals, teachers, education staff, and various student activities When in need of activity funds must submit an application to the Foundation. The decision whether to fund it or not really depends on the subjectivity of the Foundation, by looking at the urgency of the activity. Foundations in considering the financing of a school activity, also use the consideration of whether it is a form of waste or not. When it is considered a form of waste, the financing proposal is not approved (Fitriana, 2012).

The results of preliminary interviews with school principals [RR] stated that BOS funds often experienced delays in disbursement, which were usually disbursed every 3 months. This makes it difficult for the school to cover the lack of funds needed for school operations. Many Islamic-based schools waive tuition fees for students (Afkar, et al. 2020), because they receive tuition fees from donors, BOS, and other non-binding donations, but all of them are uncertain (Shaturaev 2021b). This is why Islamic-based schools are

sometimes late in paying teacher salaries (World Bank, 2020). Some of the problems faced with Islamic-based school teacher salaries are shown in Table 1.

Table 1. Financial administration issues related to teacher salaries

Number	Problems	Yes (%)	No (%)
1	Salary does not match UMR	98,1	1,9
2	No base salary	100	0
3	Honor teaching according to teaching hours	97,8	2,2
4	Honor is not based on hours standing in front of the class,	100	0
5	Often late salary payment date	96,5	3,5
6	It is not uncommon for salaries to be raised for several months	96,5	3,5
7	Cooperative and social contributions are always deducted	100	0
	Average	98,4	1,6

The most acute problem is felt by teachers when their salary is delayed from a predetermined date because it involves fixed costs in their family, obligations that must be paid to third parties, children's school fees, costs for eating, drinking, and other basic needs (World Bank, 2020). The problem of delayed salaries becomes even more acute when the payday date becomes unclear, whether it is the 25th of each month, the 1st, or the 5th. Likewise, when teachers' paychecks are drawn up for the past few months. This results in low teacher performance, low teacher commitment to school, low discipline, low-quality culture, and threatened school sustainability (Shaturaev 2021b).

The results of previous research (Nitiswari, 2015) stated that, the better the school's financial management, the higher the level of welfare of teachers and education staff. Other literature (Morphet, 2003) states that free education costs will provide comfort for students while studying at school, otherwise getting quality education services becomes difficult to achieve. Another study (Gaffar, 2000) states that to improve the quality of education, the most important aspect to be carried out is to increase the education budget that can be entered into the classroom, in the form of teacher salary costs, teacher fees when giving tests, teacher salaries for correcting student work,

Other literature (Mulyono, 2010) explains that 'fixed costs' will always be a burden on the school because they have to be spent, but 'variable costs' can be saved so that they are not a burden on the school. Other research (Haryati, 2012) states that Islamic Education Foundations are sometimes inhumane in paying teachers and education staff. Meanwhile, teachers only rely on one source of income, namely the school.

Novelty research focuses on budget planning strategies that are able to improve the quality of education in Islamic-based schools, organizing and implementing financial management in improving the quality of education and teacher welfare, as well as the monitoring and accountability system for financing education in Islamic-based schools in Tasikmalaya City.

Research Questions:

1. What is the budget planning strategy that can improve the quality of education in Islamic-based schools?
2. What are the strategies for organizing and implementing financial management in improving the quality of education?
3. What is the education financing monitoring and accountability system that can reduce fraudulent financial reports in Islamic-based schools in Tasikmalaya City?

B. Literature Review

1. Education Management

From a macro perspective, education management is a step in structuring national education starting from planning, organizing, implementing, and evaluating in order to improve the quality of education nationally (Usman, 2009), so that the available human resources have high competitiveness (Tang, et.al, 2010). Education Management is an effort to achieve educational goals through management activities (Umar, 2004,5) both in finance, human resources, facilities and infrastructure resources, curriculum, process, management, assessment, and others (Sopwandin, et.al. 2019). Education Management in a narrow sense is the management of Education at the school level in order to achieve the vision, mission, and goals (Supriadi, 2004) by using various strategies that can improve teacher performance, teacher commitment, school culture, school climate, student achievement, and performance school (Nurlatifah, 2015). In other literature, it is stated that the ultimate goal of education management is to increase school productivity such as the number of outputs, the number of graduates received at quality secondary schools, the number of awards received by students, the number of teacher outputs, the number of collaborations, and various other school products (Shaturaev, 2021b).

Good school management is characterized by starting from good planning, which involves all internal and external stakeholders, by combining bottom-up and top-down strategies which all aim to increase the progress of an equitable school (Shaturaev, 2021a). Good school management is characterized by transparency, is carried out with full togetherness, and democracy, and prioritizes the interests of customers, in this case, students, because they are the candidates for the next generation who will become national leaders equipped with integrity, passion, and high commitment in building the nation (Sari, 2019).

With good education management, the level of welfare of school stakeholders becomes more prosperous, because they get excellent service from elements of the Foundation. Foundations and schools can carry out education management with full dedication to building future human resources who are more cultured, more humane, and have more character (Rosser & Joshi, 2013).

2. Educational Financing Management

Education Financing is a complexity that includes aspects of funding sources, allocation systems and mechanisms, effectiveness, efficiency, accountability for use, and

others (Afkar, et.al, 2020). Akdon, et.al, (2015) explain that education costs are all expenditures that have a direct relationship with the implementation of education. Matin, (2014) states that education costs are all expenses in the form of money or non-money as an expression of the sense of responsibility of all parties for the quality of education (Sadiarti, 2012).

Funding management is the most important aspect in ensuring the implementation of quality education programs (Fadillah, et.al, 2015). So far, the function of financing in schools has been carried out by the school principal as the executor of all school management functions which include the functions of planning, organizing, implementing, supervising, and accountability of the budget. Planning and implementing financial management is carried out by taking into account the needs of students and educational staff in achieving educational goals. Law Number 20 of 2003 concerning the National Education System states that the government and regional governments guarantee the availability of funds for the implementation of education. Article 49 paragraph (1) states that education funds other than teacher salaries and official education costs are allocated at least 20% of the APBN and APBD. Wijaya (2009) states that although the government and local governments require a minimum budget allocation of 20%, in practice private schools get a smaller portion than public schools. When viewed from the financial management functions in detail can be seen in the following diagram.

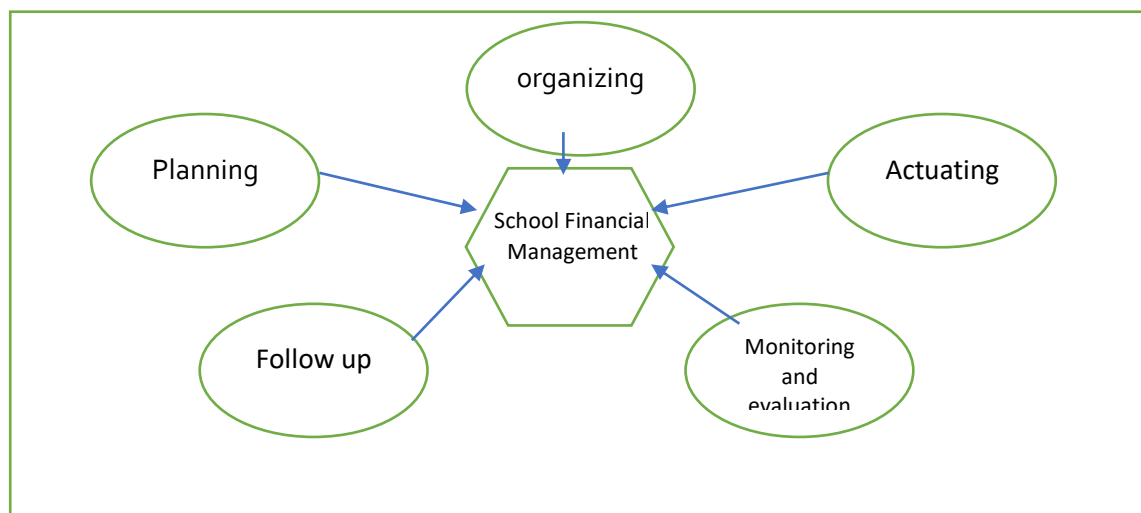


Diagram 1. School financial management functions

In Diagram 1, it appears that the school's financial management functions include the functions of planning, organizing, implementing, evaluating, and monitoring, as well as following up on the results of monitoring and evaluation. Another theory related to school financial management includes the function of determining (P) school financial policies, implementing (P) school policies, evaluating (E) implementing school financial policies, controlling (P) over evaluation results, and developing (P) financial policies, so that when shortened to (PPEPP).

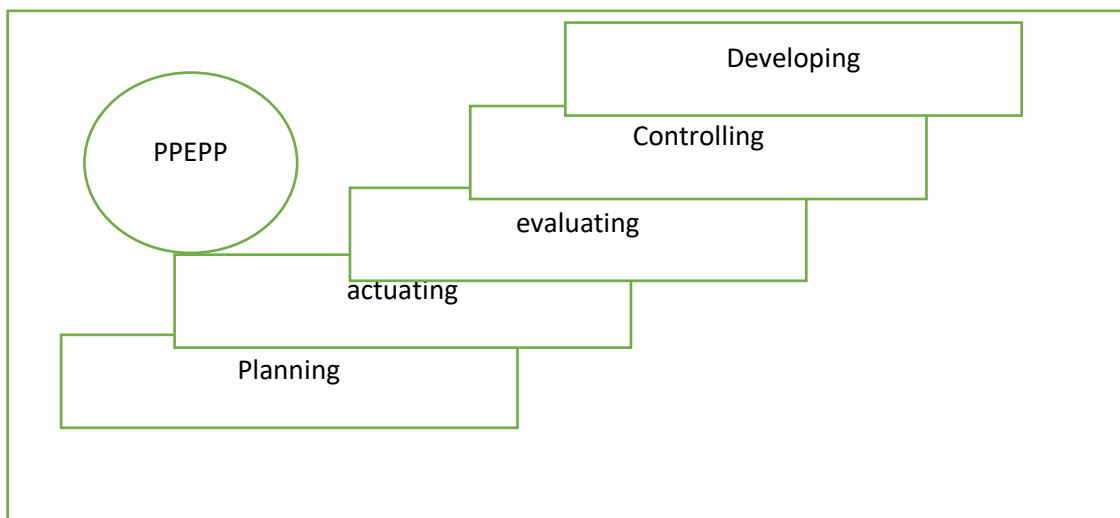


Diagram 2. The Function of Financial Management in Schools

Diagram 2 explains that financial management must refer to five stages of activity starting from planning, implementation, evaluation, control, and development (Beatty, et, al., 2018). Thus, there is always an evaluation and there is development for improvement in a better direction. At the national level, various education financing can be tabulated as follows.

Table 2. Budget in the education sector

Number	Type of budget	Information
I	The education budget goes through the central government	V
A	Education Budget in Ministries or institutions	V
	a. a. Ministry of Education and Culture	V
	b. b. Ministry of Religion	V
	c. c. other ministries	V
B	Education Budget in Non-ministries or institutions	V
II	Education budget via transfer to Provincial/District/City Regional Government	V
	a. a. DBH Education and Culture	V
	b. b. DAK for Education and Culture	V
	c. c. DAU for Education and Culture	V
	d. d. Additional income funds for PNSD Teachers	V
	e. e. Additional Income Professional Incentive Fund for teachers	V
	f. f. Regional incentive funds for Education	V
	g. g. School Operational Assistance (BOS)	V
	h. h. Special Autonomy Fund for Education	V
III	Etc	
	a. a. Aku-Aku Aku, education budget through financing costs	V
	b. b. National Education Development Fund	V

Source: The state revenue and expenditure budget of the Republic of Indonesia 2021-2022; (World Bank)

The table above shows that the government's support in the education sector is very serious so all aspects of financing for progress in the education sector are always emphasized.

Theoretically, education costs incurred by schools include fixed and variable costs (Indra, 2016). Fixed costs include teacher salaries, electricity, water, telecommunication, internet network, and other operational costs. Variable costs include Office stationery (ATK), procurement of facilities and infrastructure, incidental funds, social funds, and others. Fixed costs are costs that must be incurred, whether there are organizational activities or not (Law Number 20 of 2003 concerning the National Education System (Yuliani, 2016). Meanwhile, variable costs are only incurred when there are activities within the school organization. Fixed costs are usually greater than variable costs. These costs must be incurred by schools because they are closely related to school operations (OECD/ADB (2015).

C. Research Methodology

1. Research Design

The research design used is qualitative research, especially with a descriptive approach (Putera, 2012). Qualitative research was chosen because it wanted to examine the meaning of the actions taken by school leaders in managing school finances from the point of view of education management, especially financial or financing management (Prastowo, 2012). As is well known, one of the eight national education standards is a financing standard. This means that all schools in Indonesia must meet these financing standards as a form of school accountability to the community. Communities must get quality education services, through good financial management.

2. Research Informants

The research setting is an Islamic-based school in Tasikmalaya City, West Java, Indonesia. This study took subjects, namely the chairman of the foundation, the principal, the vice principal, the treasurer of the foundation, and teachers who teach in Islamic-based schools. The key informants for this research (Creswell, 2009) are the chairman of the foundation, the principal, and the treasurer who knows the school's financial management exactly. Meanwhile, teachers, parents, and guardians of students, students, donors, and managers of school operational costs at the Tasikmalaya City Education Office are only ordinary informants (not key informants).

3. Research Setting

The research was conducted starting in 2021 and ending in August 2022. The research time was longer than other studies because the researchers focused on understanding the subject's understanding with an ethical and emic approach (Mulyana, 2013). An ethical approach is taken to reduce conflicts of interest between researchers and research subjects. Research subjects should really feel happy with the presence of

researchers, and not feel disturbed or pressured. Research subjects must be able to communicate openly. As is well known, financial problems are very crucial issues, and it feels impossible to get financial transparency, but with a good ethical approach, impossible things become possible.

The emit approach is used by researchers to obtain data purity by making observations with a larger portion than interviews. The process of checking, rechecking, and cross-checking is very important to get data credibility. In addition to data purity, the emic approach helps researchers in obtaining valid conclusions that can be realized in the form of propositions that are feasible to be tested through further research in the form of quantitative research (hypothesis testing).

4. Data Collection

The three core methods used are observation, interviews, and documentation (Singh and Nath 2007). Documentation in qualitative research is more important for additional data that is not necessarily used to answer research questions (Twumasi, 2001) because most research questions are answered through observation and in-depth interviews. Open your eyes and ears "wide" is the key to success in collecting data. See Table 3.

Table 3. Guidelines for observing and interviewing guidelines

Number	Observation guide	Number	Observation guide
1	Observe the number of students	11	Observe the quality of learning tools
2	Observe the number of teachers	12	Observe the quality of the infrastructure
3	Observe the number of incoming funds, including BOS funds for each student	13	Observe the teacher pay system
4	Observe the use of incoming funds	14	Observe the bonus system,
5	Observe all costs made by the school.	15	Observe the incentive system
6	Observe the funding planning model	16	Observe the level of HR welfare
7	Examine the model of organizing education funding	17	Observe the vehicles used by teachers and education personnel
8	Observe the implementation of the education budget	18	Observe SDM's snack pattern
9	Observe the funding evaluation process	19	Observe the HR lunch pattern
10	Observe the funding evaluation follow-up process	20	Observe the cell phones of teachers and educational staff.

The interview guidelines to collect qualitative data can be seen in Table 4.

Table 4. Interview guidelines

No	interviewed aspects	Informant				
		Headmaster	Vice principal	teacher	student	Other stakeholders
1	How is the strategy to improve the quality of good financial planning	V	V			V
2	What kind of financial organization can improve the quality of budget execution	V	V	VV		V
3	In implementing the budget, what strategies can improve the quality of learning	V	V	V		
4	In carrying out the evaluation, what steps can be taken?	V	V	V		V
5	What kind of follow-up is done to improve the evaluation findings?	V	V	V		
6	From what aspects are the school's income, and what is the amount per month or per year?	V	V	V		
7	What does the fixed cost of schooling include and how much?	V	V			
8	What do the variable costs of education include, and how much?	V	V			
9	How is the HR payroll system	V		V		V
10	What is the system for giving benefits, incentives, bonuses, etc	V		V		V
11	How is the education development donation payment system?	V			V	

Source: The results of reading various theories

Before conducting observations and interviews, researchers need to familiarize themselves with the social distance between researchers and informants (Mack, et.al, 2005). The informants themselves must have no more suspicion so that they can easily accept the presence of researchers (Silverman, 2006).

The researcher continued to conduct snowballing interviews until the data obtained was saturated, meaning that the last data obtained was the same as the previous data (Kumekpor, 2011). Researchers will return to the research location when there are research data that have not been obtained (Herdiansyah, 2010) or there are doubts about existing data (Kamal, et.al, 2005; Dunne & Akyeapong, 2007). Thus, the researcher is able to get clarity on the phenomenon being studied, because he is already able to be in the deepest recesses of a research process.

5. Data Analysis Techniques

The data analysis process was carried out since the researchers were in the field (Meleong, 2005), but the process of making conclusions while in the field was only

temporary (Bracketing) or in temporary brackets. The conclusion becomes the final conclusion when the research has been completed, the researcher has classified the data according to the themes found and the researcher has carried out various data reduction steps. Researchers will return to the research location when doubts are found when drawing conclusions.

Data analysis was carried out using the Miles, Huberman, and Saldana (2014) approach which included data collection using three methods, data classification according to the themes found in the field, data filtering by conducting data triangulation and drawing conclusions from initial conclusions to final conclusions. Data condensation is the most important step to get clear conclusions, which really match the reality that is happening.

D. Results and Discussion

1. General Description of the Research Locus

The research was conducted on 5 Islamic-based private schools, consisting of two schools with A accreditation, 2 schools with B accreditation, and 1 school with C accreditation. It is hoped that the selection of different school accreditations can enrich research studies so that the results of this research can be utilized for other Islamic-based schools that have similar or the same characteristics and characteristics.

The research locations include the city center and suburbs. There are 3 schools in the city center and 2 schools in the suburbs. The reason for choosing the two different locations is also to describe the condition of a more comprehensive Islamic-based school.

Table 5. The number of schools that became the locus of research

Location	School accreditation ranking		
	Accreditation A	Accreditation B	Accreditation C
In the city center	1	1	1
On the city border	1	1	
Amount	2	2	1

Source: selection of research locus

Based on Table 5, it can be seen that the number of schools accredited A which became the locus of research was 2 with details that in the city center, there was 1 school and on the city border there was 1 school. There are two schools with B accreditation with 1 school in the city center and 1 school on the city border. Meanwhile, 1 school with C accreditation rating is located in the city center.

2. School Financing Planning

Planning for school funding has been carried out well, by holding joint meetings between the head of the Foundation (head of the education provider) the school principal, the vice principal, the school teacher, the school committee, and other internal parties.

Table 6. Financing Planning

Number	Alternative	f	%
1	Very good	8	13,8
2	Well	23	39,7
3	Currently	21	36,2
4	Not good	4	6,9
5	Not very good	2	3,4
Average		58	100

Table 6 above shows that, out of 58 school principals and deputy principals, they answered that 13.8% had very good financing planning, 39.7% answered well, 36% moderate, 6.9% poor, and very poor dance 3,4. Thus, most of the answers are good and very good.

The phenomenon regarding education financing planning is basically in accordance with the opinion of Ade (principal) who states that:

"At the beginning of the school year, the process of preparing the RAPBS is always carried out well by the head of the foundation, school principal, vice principal, teachers, school committee, and other invited parties. The school has implemented a Planning Programming and Budgeting System (PPBS). It's just that because the school's income is uncertain, we as compilers don't expect much of the entire plan to be fully realized."

The implementation of the Planning Programming and Budgeting System (PPBS), it will facilitate the delegation of responsibilities, reduce workload, and eliminate programs that overlap or differ from achieving the vision, mission, and goals of the organization. Babe (43 years) also expressed a similar opinion regarding school financing planning, who said:

"Educational financing planning that focuses on 'objectives' and 'activities' is something that must be done by schools before various school activity programs are carried out, because all school activities require funding because all of them must be carried out and financed optimally, to produce good school performance. the maximum."

The data above shows that financing planning is more top-down than bottom-up. Private school voters will feel safe when more incoming funds than outgoing funds. Institutional security will be embedded when the opposite occurs. Before the second phenomenon occurs, the school owner will make various savings.

The results of the research above are in accordance with the results of previous research (Tang, et.al, 2010) which says that good planning is the key to good success. Conversely, poor planning is the beginning of the failure of an activity. At the school level, fair, transparent, and accountable financing planning can be carried out when all parties related to education are involved. Another study (Shaturaev, 2021b) states that, without good planning, the level of program achievement will be good, on the other hand, the results of program implementation will not be good if the financing plan is not prepared

carefully, in detail, and sufficiently. Surur et al. (2020) insisted that the school finance plan must serve as a guideline in the implementation process.

3. School Funding Organizer

In connection with the organization or administration of school financing that has been planned in the RAPBS, it is necessary to carry out socialization and form an implementation committee. This can be described in Table 7 below.

Table 7. Funding Organizer

Number	Alternative	f	%
1	Very good	6	10,4
2	Well	20	34,5
3	Currently	24	41,4
4	Not good	7	14,0
5	Not very good	1	1,7
Average		58	100

Table 7 shows that school principals and deputy principals have the perception that, organizing school financing has gone well 10.4%, good as much as 34.5%, moderate as much as 41.4%, not very good as much as 14%, and very poor good as 1.7%.

The data above is in accordance with the opinion of Cece (46 years) who said that:

"Before implementing school financing, the head of the school and the chairman of the foundation must first organize the existing resources properly. Resources must be well organized because they will determine the success or failure of an activity. In organizing there are three activities, namely the division of financial tasks and authority, data collection and financial reporting, and bookkeeping of budget implementation."

Other opinions related to organizing activities, can be gleaned from the opinion of Neneng, a school principal (35 years) said:

"Organizing a budgeting activity is very much needed for the success or failure of an activity stage. This process is identical to the preparation of the person who will carry out the required field of expertise, additional competencies that must be possessed, and various other relevant aspects, such as experience, work team, the time required, and other supporting aspects."

Another opinion related to organizing was conveyed by Didin, the school principal (38 years) who stated that,

"Organizing is a bridge between planning and implementation. The management will provide various inputs, literacy, or explanations regarding the implementation of activities, so that when monitoring does not occur fatally errors. If the organizers don't do it properly, it will cause the implementation of activities to be ineffective and inefficient."

Islamic-based schools always identify routine and non-routine expenditures, and carry out chronological and systematic data collection which includes measuring financial data as well as recording and classifying data, and carrying out financial reports both monthly and annually to internal and external stakeholders. Each record must be supported by valid and appropriate invoices, receipts, and notes.

Based on the results of interviews and observations, it can be seen that the organization of the budget in Islamic-based schools has been carried out ideally starting from inventorying sources of funds, determining the size of the budget, analyzing and allocating the budget carefully and carefully so that the funds obtained are sufficient for all activities.

The findings above are in principle in line with previous research (Sari, 2019) which states that a good organizer is the first start of an activity. Activities will be successful when after being planned they are organized taking into account aspects of competence and responsibility. Other studies have also found that everything will be good when in the process of implementation, Indra (2016) organizes it first so that there are no obstacles during the implementation of activities.

4. Implementation of the Education Budget

Implementation of education financing activities must be based on good planning. Good implementation because it starts with good planning. As mentioned above, before carrying out the implementation of the program, it is necessary to organize the resources in implementing it first. Implementation of the financing refers to the Regulation of the Minister of National Education number 69 of 2009 which includes personnel and non-personnel costs.

Table 8 lists the perceptions of school principals regarding the implementation of budgets in Islamic-based private schools.

Table 8. Budget execution

Number	Alternative	f	%
1	Very good	4	6,9
2	Well	18	31,0
3	Currently	24	41,4
4	Not good	8	13,8
5	Not very good	4	6,9
Average		58	100

Based on Table 8, it is known that according to the perceptions of school principals and deputy principals, budget implementation can be said to be very good 6.9%, good 31.0%, moderate, 41.4%, not very good 13.8%, and very poor good 6.9%.

The results of the interviews and observations found that non-personnel costs incurred by Islamic-based schools in Tasikmalaya included the cost of school writing instruments (ATS), the cost of materials and consumables (BAHP), maintenance costs,

power and service costs, transportation costs, consumption costs, insurance costs, student coaching fees, student welfare fees, and reporting fees. The standard cost of education at the elementary school or madrasah Ibtidaiyah (MI) level for ATS is at least 10%, BAHF is at least 10%. The operational cost per class or study group is IDR 9,355,894.00/study group.

The findings above are basically in accordance with the opinion of one school principal (Desti, 9 years old) who stated that:

"Implementation of activities requires the cooperation of all parties so that difficult aspects become easy, difficult aspects become light, aspects that take a long time become shorter, aspects that require high costs become cheap. Therefore, in the implementation process, it must really refer to the planning that has been done."

In connection with the implementation of program activities, one can also observe the opinion of Yeyen (41 years) who said,

"In implementing education budget spending, school treasurers and education stakeholders should work together so that the implementation process gets better. There is good coordination and cooperation between one field and another."

The findings above are in accordance with the results of previous research (Beatty, et, al, 2018) which stated that the implementation of budgeting activities must be carried out in a transparent and accountable manner, because it involves student funds originating from donors, the government, BOS and other donors who are voluntary and not tie. The results of other studies state that, when the implementation of activities can run well, then the entire budgeting process can run according to the targets that have been carried out (Afkar, et.al, 2020).

5. Budget Implementation Evaluation

The implementation of activities that are already underway should be followed by an evaluation of activities so that if an error occurs it can be immediately identified and resolved immediately so that it does not become a major problem or obstacle.

Table 9. Evaluation of the budget implementation

Number	Alternatives	f	%
1	Very good	6	10,3
2	Good	20	34,5
3	Moderate	24	41,4
4	Not good	5	8,6
5	Very bad	3	5,2
Average		58	100

Table 9 shows that the evaluation of budget implementation can be said to be very good 10.3%, good 34.5%, moderate 41.4%, not good 8.6%, and very bad 5.2%. The opinion

of the head of the Foundation, Gigin (56 years) regarding the supervision of the implementation of the education budget in schools can be explained as follows.

"The supervision implemented by the Foundation is to assign each division the task of being the supervisor of other divisions so that supervision is inherent in each section. However, the Foundation also directly supervises, so there are two layers of supervision models."

6. Follow-up of Supervision Results

After the supervision process has been carried out, the next step is to follow up, so that various supervisory findings can be corrected immediately, and when there are various procedural matters can be corrected in the form of policy improvements. Table 10 shows the follow-up assessments that have been carried out according to the perceptions of the principal and deputy principal.

Table 10. Follow-up budget evaluation

Number	Alternative	f	%
1	Very good	6	12,1
2	Well	20	32,8
3	Currently	24	37,9
4	Not good	5	12,0
5	Not very good	3	5,2
Average		58	100

Table 10 provides interesting information that, according to the school principal and deputy principal, out of 58 people who were given a questionnaire, that follow-up on the findings of the budget implementation evaluation, they answered very well as much as 12.1%, as much as 32.8% good, while as many as 37.9%, less good as much as 12%, and very unfavorable as much as 5.2%.

The results of this study are in accordance with the opinion of Dwiningrum, (2018) who says that evaluation will be good if followed up properly. If it is not followed up, the evaluation process will not give any meaning, it will even seem like a waste of energy and time. Therefore, according to Dacholfany (2017) every finding, no matter how small, must be followed up for improvement in the future.

Table 11. Principal performance achievements in each management function

financial management function	1	2	3	4	5
Planning	52	51	49	48	50
Organizing	41	40	40	36	52
Actuating	39	38	37	33	41
Controlling	20	19	17	18	20
follow up	37	35	35	31	42

Source: Research data 2021-2022

Table 11 shows the level of achievement of activities from planning to follow-up, where the planning stage occupies the best position, followed by organizing, implementing, following up, and the least is evaluation. If the above data is described in the form of a Diagram 3 it will look as follows.

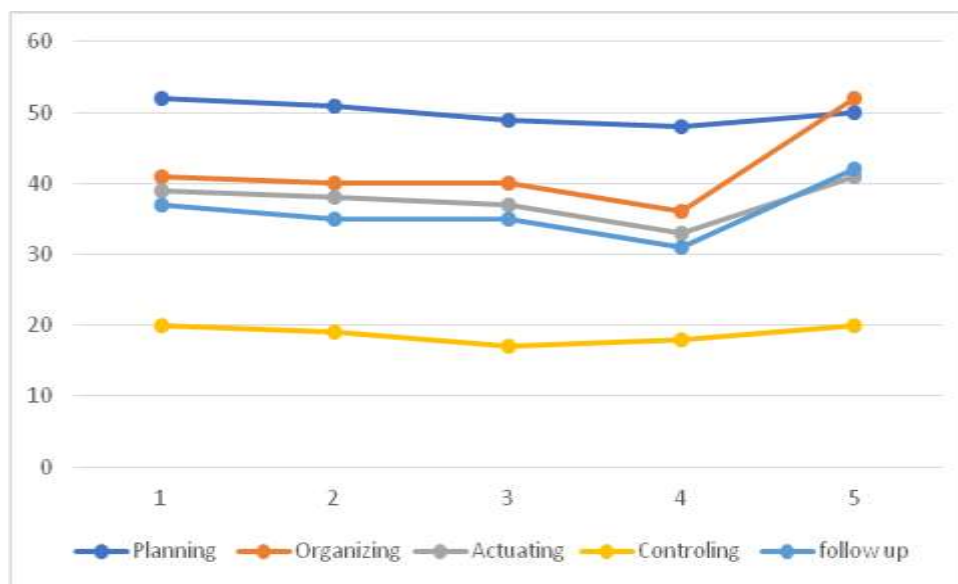


Diagram 3. Priority Aspects of Financial Management according to the Principal

Planning data represented by a 'dark blue' line is at the top followed by organization, implementation, follow-up, and supervision. When compared with other opinions, in this case, the opinions of the vice principals, it appears as follows.

Table 12. Perceptions of vice principals related to financial management

Aspect	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Total
Planning	1		1		1	1	1		1		1			1		8
Organizing	1						1	1	1			1	1			6
Actuating		1		1	1	1	1				1				1	8
Controlling		1									1	1	1		1	6
follow up		1	1	1	1		1	1	1	1		1		1		10
Total	2	3	2	2	3	2	4	2	2	3	2	3	2	3	2	

Data from Table 12 shows that according to the informant (deputy principal for curriculum, facilities, and infrastructure, and student affairs) the most important aspect to be carried out in improving the quality of education is the follow-up, considering that so far there has been no evaluation process that has been carried out the complete follow-up, that is, answered by 10 informants, planning and implementation aspects were prepared, each with 8 votes. While the organizing and controlling aspects are the aspects that place the third rank honor.

This is in accordance with the results of an interview with Dedi [33 years] who explained that;

"So far, the process of planning and evaluation of the implementation of the Education budget in schools has been carried out routinely, it's just that follow-up related to various weaknesses in the budgeting process has not been directly corrected in the form of policies. In this case, planning is always done well, it's just that after being evaluated it has never been followed up."

The above conditions are in line with the opinion of the school principal (Nana; 34 years old) who answered as follows:

"In our school, the implementation of the budget has been good, even an evaluation of the implementation of the budget has also been carried out at the end of each year, it's just that in the follow-up of the evaluation results the results have not been seen. Any deficiencies in the implementation of last year's budget were not corrected this year, so it is very unfortunate. In the future, we hope that all evaluation results on deficiencies in budget implementation can be corrected, so that the level of welfare for teachers and administration will increase."

If you look at the opinion of the vice principal, with regard to the implementation of the five aspects of financing management in Islamic-based schools, it can be seen in the following diagram.

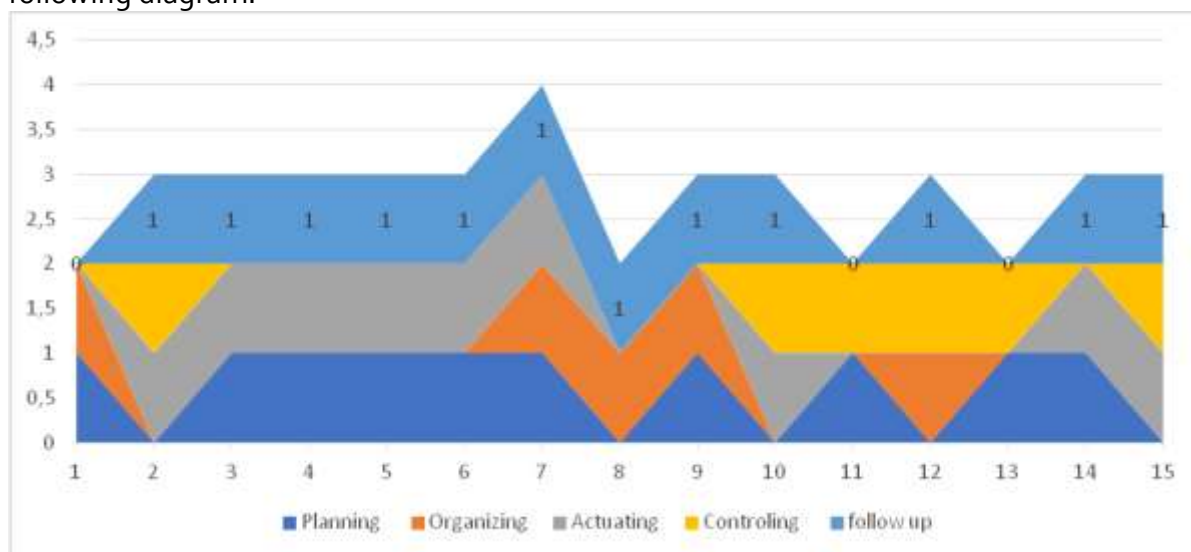


Diagram 4. Student Perceptions Related to Financial Management

Diagram 4 above shows that the follow-up aspect occupies the highest position with 12 answers, followed by planning (10 points) and implementation with 9 points, supervision with 6 points, the controlling aspect with 6 points, and the organizing aspect with 5 points.

The explanation above is in accordance with the opinion of Aan (37 years) who explains that:

"Financial management at our school has been going well, from planning to evaluation and follow-up. With regard to implementation, it was acknowledged that all friends had problems, for example, salaries were often late, increases were uncertain each year, and low incentive or bonus funds. When we are evaluated, we always propose to improve it, but in recent years it has never been repaired."

The results of this study are basically in accordance with the results of previous studies (Hidayat & Machali, 2010) which say that the entire process of implementing financing is always evaluated but never followed up when it has an impact on increasing the amount of the budget. Mudlofir (2013) explains that private school foundations basically want more incoming funds than outgoing funds, so if you find things that don't support the efficiency and effectiveness of the budget program, no improvements will be made.

E. Conclusion

A budget planning strategy that can improve the quality of education in Islamic-based schools is to apply top-down planning combined with bottom-up. It is believed that such a planning model can improve the quality of education budget planning which can improve the quality of services, and the output quality of Islamic-based schools. The budget organization strategy applied in Islamic-based schools is to determine the parties who are responsible for various activities to achieve the school's vision and mission. The party who is given responsibility must meet the requirements, both competence, work experience, and commitment to the organization. Three activities are carried out in organizing, namely the division of financial tasks and authority, data collection and financial reporting, and bookkeeping of budget execution. The implemented budget implementation strategy is by increasing the efficiency and effectiveness of the budget so that all aspects that have been planned can be implemented properly, so that the quality of the learning process and first-hand services are excellent, which has an impact on improving the quality of output, and the quality of outcomes of Islamic-based schools in Tasikmalaya.

A monitoring system that can reduce financial report fraud at Islamic-based schools in Tasikmalaya City is by carrying out supervision as early as possible by the Foundation, so that any irregularities can be detected from the start, and can be prevented from becoming a big problem. Each unit is also the supervisor of other units, so the supervision that occurs is inherent. In connection with the follow-up of the results of supervision, it can be concluded that the follow-up of the results of supervision that are irregular in nature can be immediately straightened out in accordance with the predetermined plan. Policy follow-up will be carried out in stages in the form of improving the policies of the Foundation and school principals.

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