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MODEL OF STRENGTHENING GOVERNANCE OF EDUCATION FEES IN SCHOOLS: A CASE STUDY AT SMK 4 NEGERI PAYAKUMBUH

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Abstract

This research aims to design a model to strengthen the governance of education fees at SMK Negeri 4 Payakumbuh that is transparent, accountable, and efficient. Through a descriptive qualitative approach with case studies, it was found that schools have implemented needs-based budget planning and involve stakeholders, but still face constraints in the flexibility of BOS funds and limitations of the supervision system. The developed model emphasizes the principles of good governance and the use of information technology such as the ARKAS application to improve the efficiency and accuracy of financial management. The results show that collaboration with the community and the digitization of reporting are key to the success of adaptive and replicable financial governance in other vocational schools.

***Keywords**: Strengthening, Governance, Education Fees*.

INTRODUCTION

In the era of decentralization of education, effective school governance is the main foundation to ensure the quality of sustainable educational services. One of the important aspects of this governance is the management of education costs. In the midst of budget limitations and demands to improve the quality of education, schools are required to build a transparent, accountable, and efficient cost governance system (Rojaki et al., 2021).

Education is a long-term investment that plays a strategic role in improving the quality of human resources. Therefore, a good education financial management system is indispensable so that education can run effectively, efficiently, and accountably. In this context, schools as educational technical implementation units need to have strong cost governance in order to answer the challenges of quality and equity in education (Fangestu & Syahrizal, 2023).

Governance of education costs is an integral part of school management which includes the process of planning, budgeting, implementation, supervision, and financial evaluation. In Indonesia, this governance strengthening model is increasingly relevant with the policy of decentralization of education and the implementation of

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the School Operational Assistance (BOS) program which demands high accountability (Berliani et al., 2024). Common problems that often arise include the limited flexibility of BOS funds, late payment of tuition fees, and lack of an integrated supervision system. This causes the implementation of school programs that have been optimally planned, and can have an impact on the quality of graduates (P. Sari & Siregar, 2021).

Vocational secondary education is one of the important pillars in building the competitiveness of Indonesia's human resources in the era of industrial revolution and the global economy. Vocational High School (Vocational High School) as a vocational education institution not only has a strategic role in preparing graduates who are competent in their fields, but also serves as a bridge between the world of education and the world of work. To carry out this role optimally, efficient and accountable institutional governance is needed, especially in the aspect of managing education costs (Ariyadi & Astuti, 2021). Good governance will ensure that all resources, whether sourced from the government, the community, or third parties, are managed in a transparent, participatory, and targeted manner.

However, in practice, many vocational schools in Indonesia face challenges in financing governance related to weak budgeting systems, lack of stakeholder involvement, and lack of internal monitoring instruments. This results in inefficient use of the budget, delays in meeting practical learning needs, and low public accountability for school financesh (Herawati & Adiman, 2020). In fact, the success of vocational education is highly determined by the effectiveness of financing management, considering the high need for operational costs which include the maintenance of practical equipment, consumables, teacher training, and student skills certification.

SMK Negeri 4 Payakumbuh, as one of the leading state vocational schools in West Sumatra Province, has unique challenges and opportunities. This school has collaborated with several business and industrial worlds, and has expertise programs that are relevant to the needs of the job market. However, in the process of managing the education budget, there is still an inequality between planning for the needs of education costs and the realization of the use of funds. Based on initial observations, the financial governance mechanism in this school is not fully data-based and participatory, and there is no standard model used to strengthen internal and external supervision.

Strengthening the governance of education costs needs to be directed at the integration of good governance principles, namely transparency, accountability, efficiency, participation, and fairness. This approach encourages the active role of school principals as strategic budget managers, the involvement of school committees and the community in the process of preparing school budget plans (RKS/RKAS), and the use of information technology for the publication and monitoring of budget realization openly (Rochaendi et al., 2022). In this case, the governance strengthening model is not only interpreted as the addition of administrative instruments, but also the transformation of institutional culture and financial management behavior.

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Strengthening the education cost governance model is expected to be able to overcome these challenges by strengthening aspects of data-based planning, stakeholder involvement, transparency, and the use of information technology in the budgeting and reporting system. Previous studies have shown that the involvement of school committees, teachers, and parents in budget planning contributes to increased transparency and accountability (Mulyasa, 2004). With this collaboration, schools can ensure that expenses are really in accordance with the needs of students.

There are several previous studies related to the Model for Strengthening Governance of Education Fees in Schools, namely Research by Hasibuan (2021) emphasized that good management of education costs must be based on the principles of transparency, efficiency, and accountability. They highlighted the importance of budget information disclosure and the involvement of various stakeholders so that the management of education funds becomes effective and on target. This approach is very relevant for SMK Negeri 4 Payakumbuh which has quite complex socio-economic challenges for students, so optimal fund management greatly determines the success of learning.

Meanwhile, Wahyudin (2021) In his work, he explained that education cost governance needs to be built through an efficient management system, with an emphasis on standardized financial reporting and the use of technology to support transparency. This model can be applied in SMK 4 to answer the need for a digital financial reporting system which is still manual and limited. Further, Wulaningsih dan Asriati (2024) reinforcing the importance of resource efficiency and effectiveness through community-based supervision and technology integration in school financial management. This research also emphasizes the need for collaboration between schools, committees, and the community in the management of BOS funds and the use of digital-based school management information systems.

These three studies show that strengthening the governance of education costs is not only a technical administrative issue, but also requires a participatory and innovative approach that is able to adapt to the contextual needs of the school, as faced by SMK Negeri 4 Payakumbuh. This study is also relevant in the context of national education reform which leads to the autonomy of school management and the strengthening of vocational education through the Vocational Education Revitalization Program as stipulated in Presidential Decree No. 68 of 2022 concerning the Revitalization of Vocational Education and Training. Therefore, strengthening the governance of education costs is not only an administrative issue, but an integral part of the strategy to improve the quality of vocational education as a whole (Kurniawan, 2016).

This study aims to design a model for strengthening local context-based education cost governance at SMK Negeri 4 Payakumbuh that can be applied systematically and replicatively. The model will be developed through a participatory approach, based on the real needs of schools, and supported by principles of effective education governance. With this model, it is hoped that schools will be able to improve budget efficiency, improve public accountability, and encourage community

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participation in budget decision-making.

RESEARCH METHOD

This study uses a descriptive qualitative approach with the type of case study research. This approach was chosen to enable researchers to understand in depth the practice of education cost governance at SMK Negeri 4 Payakumbuh and design a strengthening model based on empirical data and local context. The case study research provides a comprehensive framework for exploring the phenomenon of school financial governance contextually, focusing on the question of how and why a system works as it is (Yin, 2017). This research was conducted at SMK Negeri 4 Payakumbuh, a public vocational school in West Sumatra that has complexity in managing education costs due to the many skills and industrial cooperation programs that are carried out.

The research subjects consisted of deputy principals in the field of infrastructure, and productive teachers. The selection of informants is carried out purposively, taking into account direct involvement in the process of planning, implementing, and evaluating the school budget. Data were collected through three main techniques, namely in-depth interviews, participatory observations, and documentation studies. Interviews were conducted to explore the perspectives and policies of education cost management, while participatory observations were used to capture the dynamics of managerial practices in the field (Sugiyono, 2013).

Data analysis is carried out in an interactive and continuous manner, which consists of three main stages: data reduction, data presentation, and conclusion drawn. This process is carried out simultaneously during the data collection. Data reduction is carried out by sorting out important information that is relevant to the focus of the research, then presented in the form of narratives and matrices that facilitate conclusions being drawn. The results of the analysis were used as a basis for formulating a model for strengthening contextual education cost governance. The model includes several components, such as transparency of budget reporting, involvement of school committees and the community in financial decision-making, and the integration of information technology for public oversight (I. N. Sari et al., 2022)

RESULTS AND DISCUSSION

SMK Negeri 4 Payakumbuh is one of the vocational high schools that carries the vision of producing graduates who are qualified, have national and entrepreneurial character, have an environmental culture, and are ready to fill the world of work. This school also aspires to realize superior institutional leadership and performance, as well as become a fortress of the nation's morality and the center of social welfare of the school community.

Students at SMK Negeri 4 Payakumbuh come from lower middle socioeconomic backgrounds, most of them are children of farmers, laborers, and small traders from Payakumbuh City and Fifty Cities Regency. Despite facing limitations in learning facilities such as technology devices and internet access, students' enthusiasm for

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learning remains high, especially in mastering ready-to-use skills in the field of technology. In terms of culture, students bring strong Minangkabau local wisdom values, such as mutual cooperation, good manners, and respect for teachers. The diversity of students' areas of origin demands an inclusive and adaptive approach to learning so that education services remain fair and equitable.

As a vocational school based on Information and Computer Technology, students show great interest in the world of technology, although their academic abilities still vary. Therefore, a contextual, project-based, and integrating local potential approach to learning is important. Local values such as the tradition of "baralek gadang" and arts such as randai and talempong, as well as the culinary potential of Payakumbuh such as rendang and sanjai, are used as contextual learning resources in cultural arts subjects, local content, and the Pancasila Student Profile Strengthening Project (P5). This is in line with the development of a curriculum that not only prioritizes technical competence, but also cultural preservation and strengthening local identity.

The expertise program at this vocational school includes Software Programming, Visual Communication Design, Television Program Broadcast Production, and Computer Network Engineering. Learning is directed so that students are able to develop digital sales applications, product packaging designs, and competitive multimedia promotional content. Students are also equipped with 21st century skills, such as critical thinking, collaboration, effective communication, and digital literacy. In addition to soft skills, students are also trained in mastering vocational skills such as programming, computer networking, graphic design, and cybersecurity.

Effective and accountable management of education costs is an important foundation in creating a quality and inclusive education system. In the context of vocational high schools such as SMK Negeri 4 Payakumbuh, the main challenge lies in limited resources, diverse economic backgrounds of students, and the need to strengthen transparent governance. This research departs from the importance of designing a model to strengthen education cost governance that can accommodate the principles of efficiency, participation, and accountability, as mandated in various national education regulations. Transparency and stakeholder involvement in budget management are key requirements for creating a healthy and sustainable school financial system (Fadhila & Riani, 2024). Therefore, this study examines in depth how the practice of education cost governance at SMK Negeri 4 Payakumbuh can be strengthened through a collaborative and digital approach.

In addition to exploring the empirical conditions at SMK Negeri 4 Payakumbuh, this study also refers to various previous studies that highlight the importance of financial governance based on the principles of good governance. The management of education costs must consider aspects of efficiency and public accountability, in order to avoid wasting budgets and improve the quality of learning (Yoenanto, 2023). In practice, information disclosure and cross-stakeholder collaboration are the main keys in creating an effective governance system. In line with that, the preparation of School Work Plans and Budgets (RKAS) based on data and real needs is an important strategy to support the sustainability of educational programs. Thus, this study aims not only to

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describe the existing conditions, but also to build an education cost governance model that is adaptive, participatory, and relevant to local challenges in the vocational school environment (Salsabila, 2023).

The preparation of the school budget or School Activity Plan and Budget (RKAS) at SMK Negeri 4 Payakumbuh is carried out with a needs-based approach. This procedure begins by reviewing the Education Report Card to identify aspects that have gone well and aspects that have not met expectations. The main focus is directed to the aspects that are still weak, and from the results of the analysis, an activity plan is prepared as a budgeting priority. This shows that budget planning is carried out systematically and data-based, not just an administrative formality.

The main source of school financing comes from two posts, namely School Operational Assistance (BOS) funds and Education Development Contributions (SPP) from students. BOS funds are used to finance various school operational needs, while SPP serves as a complement to financing for activities that cannot be covered by BOS. However, there are significant challenges related to the limited use of BOS funds that can only be used for certain activities, as well as delays in tuition payments which are often an obstacle to the optimal implementation of school programs.

In the process of preparing the budget, the school ensures the active involvement of various related parties, such as the School Committee, teachers, and parents of students. This participation aims to ensure that every budget decision taken represents the real needs and aspirations of all stakeholders. This collaboration is also a form of public participation in school governance, which strengthens a sense of belonging and shared responsibility for the achievement of quality education.

However, in practice, schools face a number of challenges in financial management. One of the biggest challenges is the limited flexibility of BOS funds that cannot be used to finance activities outside of routine operations, as well as the dependence on tuition fees which often experience late payments. This condition causes a gap between the activity plan that has been prepared and the realization of its implementation in the field.

To maintain transparency and accountability in the use of funds, schools have implemented various strategies. Information related to the budget and its use is routinely conveyed to the public through open reports. The school also conducts regular financial reporting and involves the School Committee in every budget decision-making process. These measures are important to maintain public trust and ensure that funds are used responsibly.

In supporting the efficiency of fund management, schools have utilized digital technology. The digital systems used include the ARKAS application which is the official system of the Ministry of Education, as well as the school's internal application for financial management. The use of these systems helps to speed up the administrative process and strengthen the accuracy of financial data, although its effectiveness still needs to be further evaluated on an ongoing basis.

Strengthening the governance of education in improving access and quality of

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education, of course, SMK 4 Payakumbuh has its own strategy, but in general, based on the results of the study conducted by researchers from several sources, there are several important things that must be considered in managing education costs, namely:

1. **Increasing Transparency and Accountability in Education Budget Management**

   Transparency and accountability are the main foundations in strengthening education cost governance. Transparency means disclosure of information related to the planning, use, and reporting of education funds, so that the public can know where and how the budget is used. One of the concrete forms of its application is the preparation of documents such as the Madrasah Budget Work Plan (RKAM) or the Annual Work Plan (RKT) which is prepared together with the school committee and other stakeholders. In addition, periodic financial reporting such as quarterly or year-end ensures that any use of funds can be accounted for (Wahyudin, 2021).

   Accountability, on the other hand, demands responsibility from education managers in using public funds in an efficient and effective way. When the reporting system is running well and open to audits, potential irregularities can be suppressed (Hastina et al., 2020). It also encourages public trust in educational institutions and the government in the management of the state budget.

2. **Strict Oversight and Multi-Party Collaboration**

   Strong oversight of education financing is an important step to ensure that funds are not misused. In addition to formal institutions such as BPK and the Inspectorate, the public and non governmental organizations can also act as external supervisors. Community-based oversight mechanisms, such as citizens' forums or school committees, can be a social control over budget implementation at the education unit level (Wulaningsih & Asriati, 2024).

   In addition to oversight, this strategy emphasizes the importance of cross-sector collaboration. The government cannot work alone in financing and supervising education. The involvement of the private sector, donor institutions, and civil society organizations is needed in supporting education funding, both through CSR schemes, grants, and cooperation in training programs and learning facilities (Nugroho & Astuti, 2025). This collaboration can expand resources, improve the efficiency of the use of funds, and expand the reach of education programs, especially to disadvantaged areas.

   Utilization of Technology for Efficiency and Access to Education

   The use of technology is a very effective strategy in increasing the efficiency of education financing while expanding access to learning. Digitizing teaching materials through e-books, learning videos, or online learning platforms can reduce long-term operational costs, such as procuring physical books and transportation costs for teachers to remote areas. In addition, information technology can also be used in financial management, where schools or educational institutions can monitor expenses and income in real time through digital systems (Febrianti et al., 2023).

3. **Equitable Allocation of Education Budget**

   Although the allocation of the education budget in the Indonesian State

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Budget has reached 20%, the main problem lies in its uneven and inefficient distribution. Most education funds are allocated to ministries/institutions that do not have a primary focus on education, such as the Ministry of PUPR or the Ministry of Defense. As a result, the budget that should be used for direct services to students and teachers is absorbed for non-priority or administrative projects (Idris, 2010).

Equitable distribution of the education budget is very important so that disadvantaged areas can also enjoy decent educational facilities. For this reason, it is necessary to reform the need-based budgeting policy, where areas with a low human development index (HDI) or a shortage of educators get a larger portion of the budget. Local governments also need to be empowered to manage education funds independently but remain supervised, so that local programs can be carried out in a more relevant and targeted manner (Hakim, 2016).

4. Improving the Quality and Equity of Teaching Staff

Teachers are a key factor in improving the quality of education. Therefore, the education budget should be prioritized to improve the quality and welfare of educators. One way that can be done is to expand training and professional development programs for teachers, either through online training, workshops, or ongoing certifications. The availability of quality teachers in all regions, including in the 3T (disadvantaged, frontier, and outermost) areas, must also be a priority in the allocation of funds (Syafii, 2018).

In addition to capacity building, the distribution aspect of teachers is also important to consider. Equal distribution of teaching staff is not only related to the number, but also qualifications and competencies. The government can provide special incentives for teachers who are willing to serve in remote areas and provide infrastructure support so that teachers can work comfortably (Fattah, 2008). Thus, every Indonesian child, wherever they are, has the same opportunity to obtain quality education.

The hope for the future of the financial governance model in vocational schools is the creation of a transparent, accountable, and efficient system. The governance must be able to manage financial resources optimally to support the improvement of the quality of education, including curriculum development, improvement of learning facilities, and strengthening other supporting resources oriented to the needs of students. As part of continuous improvement efforts, respondents submitted a number of suggestions, including increased transparency and accountability in financial reporting, more targeted budget management, and the need for an effective monitoring system. This is important to ensure that every rupiah used really supports the improvement of the quality of education in schools.

CONCLUSIONS AND SUGGESTIONS

This study concludes that strengthening the governance of education costs at SMK Negeri 4 Payakumbuh is very necessary to answer the challenges of budget limitations, management inefficiencies, and low accountability in the implementation of

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educational programs. Through a needs-based, participatory, and integrative approach, the school has shown positive initiatives in designing budget planning through the analysis of the Education Report Card and involving the school committee and the community. However, there are still major challenges in the form of limited flexibility in the use of BOS funds, delays in tuition fee payments, and weak internal supervision systems. Therefore, the governance model developed in this study emphasizes on strengthening the principles of good governance which includes transparency, efficiency, public participation, and the use of information technology as the main instruments in financial reporting and supervision.

In addition, the results of the study show that the use of technology such as the ARKAS application and the school's internal digital financial system has contributed to speeding up the administrative process and improving data accuracy. Nevertheless, its effectiveness still needs to be improved through continuous evaluation and training for financial operators. The study also reinforces previous findings that emphasize that community participation and information disclosure are important pillars in creating governance systems that are accountable and adaptive to local contexts. The proposed model of strengthening education cost governance is not only relevant for SMK Negeri 4 Payakumbuh, but can also be replicated in other vocational schools with similar conditions. By integrating data-driven management strategies, stakeholder engagement, and technology utilization, this model is expected to be able to encourage sustainable improvement in the quality of education.

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