

# Implementation of School-Based Management: The Role of School Committees in the Preparation of Revenue and Cost Budget Plans

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## Keywords:

School-Based Management, School Committee, School Budget.

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## Abstract

The involvement of school committees in school budget planning remains largely symbolic and administrative in many educational institutions, falling short of the participatory principles central to School-Based Management (SBM). This study aims to examine the strategic roles of the school committee in the formulation of the School Revenue and Expenditure Budget Plan (RAPBS) at SMKN 1 Bone and to identify the barriers and enabling factors influencing their level of participation. A qualitative case study approach was employed, involving in-depth interviews, participatory observations, and document analysis with key stakeholders, including school principals, administrative staff, and committee members. The findings reveal that the school committee plays a vital role as advisor in budget allocation, supporter in alternative fundraising, supervisor of fund utilization, and mediator between the school and parents; however, their involvement is uneven across different planning areas, particularly in extracurricular activities. These findings highlight the urgent need for structured training, supportive policies, and institutional empowerment to enable school committees to fulfill their functions effectively and contribute to a transparent, inclusive, and quality-oriented model of school financial governance.

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## Abstrak

Keterlibatan komite sekolah dalam penyusunan anggaran sekolah di banyak satuan pendidikan masih bersifat simbolik dan administratif, belum sepenuhnya mencerminkan prinsip partisipatif yang menjadi inti dari Manajemen Berbasis Sekolah (MBS). Penelitian ini bertujuan untuk mengkaji secara mendalam peran komite sekolah dalam penyusunan Rencana Anggaran Pendapatan dan Belanja Sekolah (RAPBS) di SMKN 1 Bone serta mengidentifikasi hambatan dan peluang yang memengaruhi tingkat keterlibatan mereka. Pendekatan kualitatif dengan desain studi kasus digunakan dalam penelitian ini, di mana data dikumpulkan melalui wawancara mendalam, observasi partisipatif, dan analisis dokumen terhadap berbagai pemangku kepentingan, termasuk kepala sekolah, staf administrasi, dan anggota komite. Hasil penelitian menunjukkan bahwa komite sekolah memainkan peran penting sebagai pemberi pertimbangan dalam alokasi anggaran, pendukung penggalangan dana alternatif, pengawas penggunaan dana, serta mediator antara sekolah dan orang tua; namun, keterlibatan mereka belum merata di seluruh aspek perencanaan, khususnya pada kegiatan ekstrakurikuler. Temuan ini menekankan pentingnya pelatihan, dukungan kebijakan, dan pemberdayaan kelembagaan agar komite sekolah dapat menjalankan fungsinya secara optimal dalam membangun tata kelola keuangan sekolah yang transparan, inklusif, dan berorientasi pada peningkatan kualitas pendidikan.

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## Kata kunci:

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## INTRODUCTION

The decentralization of education through the implementation of School-Based Management (SBM) has become the main approach in education system reform in various countries, including Indonesia (Bandur, 2018). SBM gives autonomy to schools to design internal policies and manage resources independently in the hope of improving the quality of educational services in accordance with local needs (Rofahima, 2024). One of the important dimensions in the implementation of SBM is the active participation of the community, especially school committees, in the process of planning, implementing, and evaluating policies at the education unit level (Alwi & Mumtahana, 2023; Berhanu, 2023; Huda & Rokhman, 2021). The school committee is expected not only to be an administrative complement, but also to function as a strategic partner in accountable and responsive school governance (Adil et al., 2018; Allen & Mintrom, 2010). This involvement is crucial in the preparation of the School Revenue and Expenditure Budget Plan (RAPBS), which is the main instrument to regulate the management of education funds (Al-Filali et al., 2024; King & Mestry, 2023). In this context, school committees have great potential in bridging the interests of parents, schools, and the government (Leithwood, 2010). However, in practice, the contribution of the school committee in the preparation of the RAPBS is still often a formality. In many schools, committee involvement is limited to the final approval stage, with no involvement from the initial planning stage (Amaliyah & Giu, 2023; Azizah & Mardiana, 2024; Fitriah, 2010). This raises questions about the extent to which participatory principles in SBM are really realized in school financial management, especially in vocational education environments such as vocational schools.

Previous studies have discussed various aspects of SBM implementation, ranging from improving the quality of education services to strengthening school autonomy. However, most of these studies are still macro and focus on general policy, without specifically addressing internal dynamics such as the involvement of school committees in the technical process of budgeting. The research of Hartati highlights the role of supervision in the prevention of illegal levies in schools (Hartati et al., 2025), while Kapelela emphasize the importance of school governance in the context of decentralization (Kapelela et al., 2025; Supriadi et al., 2024). However, the real contribution of the school committee in the process of preparing the RAPBS in depth has not been widely revealed, especially at the vocational high school level. In fact, financial management in vocational schools tends to be more complex due to various industrial work practice programs and the need for specific infrastructure facilities. In these conditions, the involvement of an active, critical, and empowered school committee becomes increasingly important. Unfortunately, most studies only describe the role of committees normatively, without clearly mapping out the obstacles faced and the good practices that may develop in the field. Therefore, there is still a wide enough space to fill the gap in the literature on the role of school committees in participation-based financial governance.

This research aims to examine in depth the role of school committees in the preparation of the RAPBS at SMKN 1 Bone, a public vocational school in South Sulawesi. The focus of the study is directed at how the school committee understands, runs, and contributes to the school financial planning and budgeting process. In particular, this study also aims to identify the factors that support and hinder the committee's involvement in the process. This research is expected not only to produce empirical findings, but also to offer strategic recommendations that can strengthen the capacity and position of school committees as important actors in decision-making. By raising the

local context, this study seeks to show that participatory practices in school budget planning cannot be seen as a purely technical process, but rather as a reflection of democratic and community-oriented educational governance. This is in line with the global demand to make schools an open, inclusive, and accountable center of learning, where school committees play the role of representing the public voice in the delivery of education.

In its conceptual framework, this research is built on the assumption that the active involvement of school committees in the preparation of the RAPBS can improve the quality of planning, the efficiency of the use of funds, and public accountability at the school level. The author argues that the greater the involvement of the school committee in the early stages of budget planning, the higher the chance of creating financial management that is right on target and in accordance with the real needs of the school. In other words, the participation of the committee is not only symbolic, but makes a real contribution to the democratic deliberative process. The hypothesis tested in this study is that the involvement of school committees will meaningfully strengthen the implementation of SBM and improve budget management performance, both in terms of efficiency and effectiveness. This research also positions itself as a complement to various previous studies by presenting concrete case-based empirical evidence, and thus is expected to be able to make a significant contribution to the development of more adaptive and participatory community-based education policies.

## RESEARCH METHODS

This research was carried out at SMKN 1 Bone, which is located on Jalan Lapawawoi Karaeng Sigeri, Tanete Riattang District, Bone Regency, South Sulawesi Province. SMKN 1 Bone was chosen because of its relevance to the topic of the implementation of school-based management and the role of school committees in budget planning, income and costs. This study uses a qualitative approach with a case study design to explore in depth how the school committee participates in the budget planning process and the challenges faced in school financial management. Key data sources include principals, school committees, administrative staff, and relevant documents, including school policies and budget plans.

Data collection is carried out through three main techniques: observation, structured interviews, and documentation. Observations are made to monitor activities related to budget planning, including meetings involving principals, school committees, and administrative staff. Structured interviews were conducted with principals, school committee members, and administrative staff to explore their understanding of the role of school committees in crafting budget plans. In addition, documentation in the form of school activity reports, school-based management policies, and previous budget plans were collected to support data analysis. Data collection lasted for three months with observations carried out 2-3 times a week and interviews for 30-45 minutes with each informant.

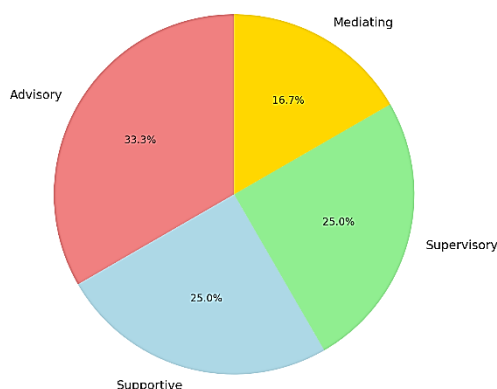
To ensure the validity of the data, the study used triangulation, which involves using a variety of different data sources and data collection techniques. This triangulation aims to improve the accuracy and consistency of findings by comparing information obtained from interviews, observations, and documentation. The collected data is then analyzed through three main stages: data reduction, data presentation, and conclusion drawn. Data reduction is carried out by filtering and organizing relevant data, while data presentation is carried out by arranging data in the form of a systematic narrative to facilitate the understanding of findings. Drawing conclusions is done by

identifying emerging patterns and connecting them to the research objectives. Although this study has limitations, such as limited time and potential subjectivity in data interpretation, triangulation and systematic analysis are expected to minimize bias and produce reliable findings. The findings of this study are expected to make an important contribution to the understanding of school-based management and the role of school committees in budget planning at SMKN 1 Bone.

## RESULTS OF RESEARCH AND DISCUSSION

### Research Results

The involvement of the school committee at SMKN 1 Bone in the preparation and management of the RAPBS shows that they are not only administrative complements, but also important actors in participatory school governance. The dominant role as a negotiator reflects their strategic involvement in formulating budget priorities, while the function as a supporter affirms a tangible contribution in raising non-BOS funds to meet the needs of school facilities. In addition, the supervisory function carried out by the committee strengthens transparency and accountability in the use of school budgets, in line with the principles of good governance in school-based management. Although the role of mediator is recorded less quantitatively, its contribution remains vital in bridging parents' aspirations with school policies. These findings suggest that school committees have played an active and constructive role in four key domains of budget planning, although their involvement in extracurricular activities is still limited, which opens up opportunities for the expansion of roles to non-academic aspects to support holistic student development.



**Diagram 1:** Distribution of the role of the SMKN 1 Bone School Committee in preparation and management of the RAPBS

As a consideration body, the school committee is directly involved in the process of preparing the RAPBS, providing proposals and inputs related to the allocation of funds for activities that are considered priorities for schools. The committee ensures that the proposed expenditures are in line with the school's long-term vision and goals. For example, committee chairman Sainal Abidin explained that the committee always actively participates in the RAPBS drafting meeting and ensures that each proposed activity and proposed expenditure is in accordance with the needs and priorities of the school. Sainal Abidin, Chairman of the SMKN 1 Bone Committee, explained:

"We actively participated in the RAPBS drafting meeting and ensured that the proposed activities not only fit the school's needs but also reflected our long-term

vision and goals." This shows that the committee has an important role to play in formulating the budget by considering the long-term goals and vision of school education."

In addition to acting as a consultative body, the committee also functions as an important supporting institution for meeting the needs of schools, especially in terms of procurement of facilities and infrastructure that cannot be financed with BOS funds. The committee plays a role in identifying sources of funds derived from students' parents' contributions, in addition to BOS funds sourced from the government. They also play a role in raising funds for other purposes that cannot be handled with the existing budget.



**Figure 1:** Documentation of the RAPBS Preparation Meeting between the school and the Committee

Sainal added: "We support the needs of schools, especially in terms of the construction of facilities and infrastructure that are not covered by BOS funds. We also coordinate donations from students' parents." In addition, the committee serves to ensure that any donations received are used in accordance with the school's needs and have been approved in a joint meeting.

The role of the school committee as a controller is crucial in maintaining transparency and accountability in the management of the school budget. The committee functions to supervise the use of school funds to ensure that each expenditure is in accordance with the budget that has been approved in the RAPBS. Syamsuddin, the Principal, stated that the committee is always involved in the ratification of the RAPBS and supervises the expenditure made by the school. "We are very involved in the committee in the supervision of funds. Every existing expenditure and budget must be in accordance with the decisions that have been mutually agreed," said Syamsuddin.

In addition, the school committee at SMKN 1 Bone also functions as a mediator who connects students' parents with the school. The committee conveyed the complaints and aspirations of parents regarding the policies and decisions taken by the school, especially in terms of the use of funds and budget policies. Anang Syaiful, Secretary of the Committee, explained that they serve as a bridge between parents and schools, ensuring that any complaints submitted can be accommodated and considered. "We function as a bridge between parents and schools, conveying their aspirations and complaints regarding various issues, including in terms of school fund management," said Anang.



**Figure 2:** school committee meeting documentation With parents of students

The results of the observation show that the school committee actively documents every decision taken during the RAPBS preparation meeting. This documentation is important to ensure that all processes are carried out in a transparent and accountable manner. However, the committee is not always involved in the supervision of extracurricular activities, where these activities are more regulated by the school and are not always the responsibility of the committee. "We focus more on supervising budgets and policies that are directly related to education, while extracurricular activities are more regulated by the school," explained Syamsuddin.

The committee is also involved in the process of identifying activities that require funding in the preparation of the RAPBS. They work closely with the school to evaluate needs and prioritize activities to be financed according to the available budget. Sainal added that the committee assists in identifying activities that need to be funded and ensuring that the budget is used efficiently. "We assist in identifying activities that require funding and prioritizing activities to be financed according to existing budget capacity."

In addition, the committee plays a role in identifying the sources of income used to fund various activities in the school. The committee works closely with the school to ensure that the funds used come from legitimate sources, such as student parents' contributions, BOS funds, and other donations channeled through the committee. All of these processes are carried out in a transparent and accountable manner, with the committee ensuring that the use of funds follows established procedures. "We ensure that every fund that goes to the school comes from a legitimate source and in accordance with existing regulations," said Anang (2024).

Overall, the results of this study show that the school committee at SMKN 1 Bone plays a very important role in the preparation and management of the RAPBS. The committee not only serves as a consultative body that provides input, but also as a supporter who ensures resources are available, a controller who maintains transparency in the use of funds, and a mediator who bridges communication between parents of students and the school. The role of this committee is very important in maintaining the sustainability and success of school financial management, as well as supporting the improvement of the quality of education at SMKN 1 Bone.

## Discussion

The results of the study show that the school committee at SMKN 1 Bone plays a very important role in the preparation and implementation of the School Income and Fee Budget Plan (RAPBS). The Committee serves as a consultative, supporting, controlling body, and mediator, which is actively involved in various aspects of the budget management process. Their involvement not only includes financial planning, but also ensures that the budgets drawn up are accountable and sustainable.

The school committee acts as a consultative body that provides input regarding the allocation of funds for school activities. This research shows that the SMKN 1 Bone committee pays close attention to the balance between the needs of the school and the availability of funds. They not only approve the budget, but also play a role in determining the priorities of activities that must be financed (Rohman et al., 2021). Other sources such as parental contributions are also used to ensure that schools have sufficient funds for operations. The role of the committee as a consideration body is consistent with research by Greany which states that school committees should be involved in the planning and budget allocation process to ensure that the expenditure supports the school's long-term goals (Greany, 2022) By involving various related parties, such as parents of students and the school, the committee can provide input that reflects the needs of the school community as a whole.

In addition to being a consideration body, the committee also functions as a supporting institution that ensures that the funds needed by the school are available. The findings of this study show that the committee actively identifies and raises funding sources from parent and third-party contributions to support the needs of the school, which cannot be covered by BOS funds. The committee helps ensure that the funds received are channeled in accordance with the priorities that have been determined in the meeting. This research is in accordance with the findings described by Sabilah, who stated that the role of the committee as a supporting institution is very important in meeting the needs of schools that cannot be financed through the government budget (Sabilah et al., 2023) In the context of SMKN 1 Bone, the committee not only serves as an additional source of financing, but also as a liaison between parents of students and the school, which supports the sustainability of school operations.

As the controller, the school committee is responsible for monitoring and supervising the use of the approved budget. In this study, it was found that the SMKN 1 Bone committee ensured that every expenditure was in accordance with the plan and did not deviate from the budget that had been prepared. With this supervision, transparency and accountability in the management of school funds can be maintained. This role of the controller is in accordance with the concept expressed by Rabani, who emphasizes the importance of the role of supervision in budget management in schools to prevent misuse of funds and increase transparency in financial management (Hidayah et al., 2025; Nur Rabani et al., 2023) The Committee acts as a partner that ensures that any use of funds is properly recorded and used in accordance with the student's educational interests.

The committee also acts as a mediator who conveys the aspirations of students' parents to the school. In this study, the committee serves as a bridge that connects parents with the school, ensuring that any complaints and input from students' parents are heard and considered in the decision-making process (AL-Momani, 2024; Nurmawati et al., 2022; Rachmawaty & Bahiroh, 2025). This shows that the committee not only plays a role in the administrative aspect, but also plays an important role in building good relations between the school and the community. The role of mediators

carried out by this committee reinforces the results of a study by Katel, which states that school committees should not only function in the administrative aspect, but also in creating open communication between parents and the school (Katel & Katel, 2024). The committee plays an important role in maintaining a harmonious relationship between the school and parents, which will ultimately support the success of the student's education (Fleckman et al., 2021; Syaifulloh, 2024).

Although the committee plays an important role in the management of the RAPBS, the results of this study also show that there are limitations in the supervision of extracurricular activities in schools. Extracurricular activities are more managed by the school and do not always involve committees in the planning and budget oversight process. This shows that although committees have a broad role in budget management, there is room to expand their influence in the management aspect of extracurricular activities. Further research can explore how the committee can expand its role in overseeing and supporting extracurricular activities that impact the holistic development of students, particularly in terms of funding and sustainability of the program.

## **CONCLUSION**

This research highlights the strategic role of the school committee in the preparation of the School Revenue and Expenditure Budget Plan (RAPBS) at SMKN 1 Bone. Key findings show that the involvement of school committees in the planning and budget oversight process is greater than previously assumed. The committee not only plays an administrative role, but also plays an active role as a decision-maker, supporter of alternative funding, supervisor of the use of funds, and mediator between parents and schools. This role has a significant impact in realizing more transparent, accountable, and participatory school financial governance.

Academically, this research enriches the discourse on the implementation of School-Based Management (SBM), especially in the context of vocational education in Indonesia. These findings reinforce previous studies on the importance of community participation in education management, while also challenging findings that the role of school committees tends to be symbolic. Moreover, this study introduces a case study-based empirical approach and describes in detail the dynamics of interaction between committees and schools in budget management, making it a new contribution to the community-based education literature.

Although it provides an in-depth picture, this study has limitations that are noteworthy. The scope of the study was only limited to one school, namely SMKN 1 Bone, with a limited sample from the committee and the school. This makes it difficult to generalize findings to the context of other schools that have different social, cultural, or structural conditions. In addition, the committee's involvement in extracurricular activities is still limited, so the non-academic dimension of budget management has not been fully explored. Follow-up research with a broader scope and a comparative approach is indispensable to gain a more thorough and contextual understanding.

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