Leadership: Jurnal Mahasiswa Manajemen Pendidikan Islam
ISSN (P): 2721-7108, ISSN (E): 2715-0399
DOI: http://dx.doi.org/10.32478/leadership.v6i1.2645
Available online at: https://e-journal.staima-alhikam.ac.id/mpi

EVALUATION MANAGEMENT THROUGH EDM APPLICATION IN PREPARING e-RKAM

Taufiqur Rahman*[1], Hurriyatul Ifadhah[2], Eva Zakiyatul Fakhiroh[3], Ali Nurhadi[4]
[1,2,3,4] Institut Agama Islam Negeri Madura, Indonesia

Corresponding author: taufiqmanyun703@gmail.com
Submission Track:
Submission : 06-09-2024
Accept Submission : 20-12-2024
Available Online : 27-12-2024

© 2024 The Author(s). This open-access article is licensed under CC-BY-SA 4.0 (creativecommons.org/licenses/by-sa/4.0/).

Abstract

The EDM and e-RKAM applications are key components of the Madrasah Reform Program. This initiative, launched by the Directorate General of Islamic Education with support from the World Bank, aims to enhance the quality and accountability of madrasa education. Through these applications, madrasas can improve evaluation management processes, ensuring transparency and effectiveness in budget planning and implementation. This study aims to analyze how EDM is applied in the preparation of e-RKAM, specifically in the stages of planning, organizing, implementing, and controlling at MIS Tarbiyatul Ulum Pamekasan. Using a descriptive qualitative approach, data were collected through interviews, observations, and documentation, verified using credibility, transferability, dependability, and confirmability tests. The findings highlight that RKAM is prepared annually with a student-centered approach. The head of the madrasa organizes a Quality Assurance Team, assigning specific roles to ensure smooth execution. During implementation, the EDM process aligns with e-RKAM instruments, facilitating comprehensive evaluation. Moreover, the control mechanisms are notably effective, with 100% budget realization across all programs. This showcases the significant role of EDM and e-RKAM in promoting efficient resource utilization and improving madrasa management quality.
Keywords: Evaluation Management; EDM; e-RKAM; Madrasah Reform.

A. INTRODUCTION

The rapid development of the modern world demands that nations, including Indonesia, prepare effectively to address challenges posed by globalization and technological advancements. Various global challenges indicate that Indonesia as part of the international community must be ready to face problems that arise due to the development of the times and ongoing

globalization. In addition, the advancement of information technology is also a major challenge for Indonesia. Without proper filtering efforts, Indonesia could be dragged into the current of globalization without a clear direction. Therefore, education must be used as a force to protect the Indonesian people by improving the quality of faith, piety, and knowledge and technology.

Various global challenges indicate that Indonesia as part of the international community must be ready to face problems that arise due to the development of the times and ongoing globalization. In addition, the advancement of information technology is also a major challenge for Indonesia. Without proper measures, Indonesia risks losing direction amidst the rapid currents of globalization. Therefore, education must be used as a force to protect the Indonesian people by improving the quality of faith, piety, and knowledge and technology (Hayati, 2019). Management has an important role because it can support the management of educational institutions effectively while providing appropriate guidance for these institutions to realize quality education (Sena Sopiana et al, 2023).

Positive feedback can show employees that their work is appreciated and provide insight into areas for improvement, thus motivating them to improve their performance. The importance of performance evaluation is not only limited to determining salary increases or promotions, but also allows companies to identify the strengths and weaknesses of each employee. With a deep understanding of potential and areas for development, companies can direct employee development efforts more effectively (M. Arif Pratama Manurung et al, 2024).

Performance appraisals provide employees with the opportunity to improve themselves through feedback provided by the company (Hartati, Hikmah, & Leliyanah, 2022). The results of this assessment can be used to determine appropriate compensation, which in turn motivates employees. In addition, the results of performance appraisals can also help in designing more effective training and development programs. Through this process, superiors can identify the causes of poor performance and provide the necessary assistance to overcome them. Feedback based on the results of the assessment can be an indicator of how effectively the human resource function is running. Performance appraisals provide benefits to all parties involved, including human resource management such as HR and managers. Some of the benefits to the company are the creation of better communication regarding company goals and an increased sense of togetherness among team members.

Supervision of educational quality is basically the supervision of the quality of human resources in the system. To determine the level of effectiveness of supervision, information is needed about the condition of students, whether there are changes, whether teachers are functioning well, and whether schools support the implementation of educational programs so that the results can be achieved optimally (Damanik, 2019). One method to obtain information related to quality control is to conduct valid, reliable, comparable evaluations, assessments, trials,

and measurements of education, and is carried out with professionalism and independence. Assessments are expected to act as a tool to ensure quality, control, and improve the quality system of education at various levels, from class, school, region, to national and international.

In the world of education, evaluation is an important activity that cannot be ignored. The evaluation process almost always takes place in every learning activity, although the level of formality varies. Evaluation has a strong relationship with instructional objectives, needs analysis, and the teaching and learning process (Idrus, 2019). Supervision in educational management is the process of identifying performance and assessing the efficiency of the use of various educational components, known as evaluation, monitoring and supervision (Febi Eldami Menda, 2023). Supervision includes the leadership's efforts to monitor and assess staff performance through educational supervision programs. Evaluation includes various aspects such as curriculum, teaching methods, media and learning resources, and assessment techniques in the teacher administration system (Rahman, 2021). Monitoring and evaluation must be carried out transparently and objectively as a control tool to assess competence and performance effectiveness, in accordance with the strategies, methods, and techniques that have been planned (Ginting, 2023).

Quality control of education is essentially the management of the quality of human resources involved in the system. To assess the effectiveness of control, information is needed regarding the condition of students, whether there are changes, whether teachers play a good role, and whether schools provide support for the implementation of educational programs, so that the expected results can be achieved optimally (Damanik). One method to obtain data related to quality control is to conduct evaluations, assessments, trials, and measurements of education that are valid, reliable, comparable, and carried out professionally and without intervention. This assessment process is expected to function as a tool to guarantee quality, control, and improve the education quality system at various levels, from class, school, region, to national and international levels.

Efforts to improve the quality of education can be achieved through improvements in the learning aspects and assessment systems. An effective assessment system will encourage teachers to design more efficient teaching strategies and motivate students to study more diligently. Evaluation can spur students to try harder consistently and also encourage teachers to improve the quality of the learning process. In addition, evaluation plays a role in helping educational institutions improve facilities and improve overall education management.

The Ministry of Religion, as an institution responsible for Islamic education, pays great attention to improving the quality of Islamic education. Achieving this quality of education can only be realized through the implementation of an effective quality assurance system, both internally and externally (Adi Pradana, et al, 2023). Management in the field of education is very vital, especially in Islamic

education, which aims to produce a quality and advanced generation. Institutions that manage Islamic education must design strategies carefully and efficiently in order to obtain the best results. Islamic educational institution managers need to have a plan that is in accordance with the planning. Planned and structured educational management is very important, as found in this study. The purpose of this study is to improve management in educational institutions to be even better. Madrasah Self-Evaluation (EDM) is a process of assessing and mapping the quality of education implementation carried out by stakeholders at the madrasah level. This assessment refers to the main indicators based on the 8 National Education Standards (SNP). With EDM, madrasahs can understand the current conditions that need to be improved, identify strengths and weaknesses, and assess existing opportunities and challenges. This process is carried out through an online application system connected to the EMIS and e-RKAM applications.

Referring to the madrasah reform program carried out by the government, it should be a shared responsibility to support the sustainability of education. By utilizing EDM and e-RKAM applications to the maximum, educational institutions can simplify the evaluation management process, making it more effective and efficient (Putri, S. D., & Sakapurnama, E. 2024).

The e-RKAM platform is expected to be able to answer various challenges and needs of madrasahs related to facilities that can support the efficiency of the work of madrasah managers in the RKAM submission process. The use of this platform also has the potential to simplify the bureaucratic pathways that have been implemented so far. This digital transformation initiative is a real step from the Ministry of Religion to create more effective, efficient, transparent, and corrupt-free madrasah education governance (Aprizal, 2023).

MIS Tarbiyatul Ulum Pamekasan is a madrasah that uses the EDM application in conducting evaluation management which is used as a tool in compiling e-RKAM conceptually starting from planning, organizing, implementing to the control stage. So that MIS Tarbiyatul Ulum Pamekasan in its implementation uses the EDM and e-RKAM applications optimally by utilizing optimal resources.

This study aims to examine evaluation management planning through the EDM application in compiling e-RKAM, organizing evaluation management through the EDM application in compiling e-RKAM, implementing evaluation management through the EDM application in compiling e-RKAM, and controlling evaluation management through the EDM application in compiling e-RKAM.

B. RESEARCH METHOD

This study employed a descriptive qualitative approach, collecting data through interviews, observations, and documentation. To ensure validity, the data were tested for credibility, transferability, dependability, and confirmability. The data validity techniques used include credibility (internal validity) concerning the extent to which the data and research findings can be trusted and believed by the researchers themselves, Transferability (external validity) relating to the extent to

which the research results can be applied or transferred to other contexts or situations outside the research environment, dependability (reliability) refers to the stability and consistency of data and research findings in the same context and under repeated conditions, confirmability (objectivity) states the extent to which research findings can be objectively accounted for, where data and analysis are not influenced by the researcher's point of view or bias.

C. RESULTS AND DISCUSSION

1. Evaluation management planning through EDM application in compiling e-RKAM

Madrasah Self-Evaluation (EDM) and Madrasah Work Plan and Budget (RKAM) are closely related in the madrasah management process. Both are designed to explore and understand the relationship between the internal evaluation process and strategic planning, with the main goal of improving the quality of education in madrasahs. EDM functions to assess the condition and performance of madrasahs, while RKAM plays a role in planning and allocating the budget based on the results of the evaluation. The synergy between the two ensures that budget planning is carried out more precisely and in accordance with the needs that have been identified. Educational management, including in the context of Islamic education, is highly dependent on a process cycle that includes various important stages. This process includes planning, implementing, organizing, supervising, and evaluating within an educational institution. Each stage in this cycle is interrelated and supports each other to ensure that educational institutions function optimally and achieve the educational goals that have been set. With structured management, all aspects of education can be managed effectively and efficiently, thus supporting the achievement of the desired results. The planning stage is a crucial initial step when starting a job, both in the form of a concept of thought and the preparation of a framework, to ensure that the desired goals can be achieved with maximum results (Nur Sholahuddin, et al, 2021).

Every activity in an educational institution must follow the guidelines set out in the Madrasah Work Plan and Budget (RKAM). RKAM is an important document that every madrasah must have, because this document plays a key role in ensuring the continuity and smoothness of the education process. With RKAM, madrasahs can plan and manage budgets systematically, ensuring that all educational activities are carried out according to the established plan and support educational goals effectively. The School/Madrasah Work Plan is prepared for a four-year period, including long-term planning in the management and development of education. The process of preparing the Madrasah Work Plan should be carried out in stages and involve various stakeholders, including the principal, teachers, and the Madrasah Committee. The involvement of various parties in each stage of preparation ensures that the resulting plan reflects the needs and aspirations of the entire madrasah community, and

provides a clear direction for achieving educational goals within a predetermined time period.

Financial issues are a major challenge in madrasahs because they have a direct impact on the quality of education. Many madrasahs face difficulties in implementing the teaching and learning process optimally due to various financial constraints, such as paying teacher salaries or providing educational facilities. To overcome this problem, the management of the Madrasah Work Plan and Budget (RKAM) is very crucial. RKAM functions to ensure the provision of adequate facilities and infrastructure, which in turn will increase the effectiveness of the learning process and student achievement. This step is in line with the provisions stipulated in the National Education System, which emphasizes the importance of good financial management to support the quality of education (Latif, H., Karim, H. A., & Septiawan, A. 2024).

In line with the research findings that MIS Tarbiyatul Ulum budgets in filling out the EDM assessment as a reference for filling out the RKAM planning. This aims to ensure that the funding for the program that will run for one year can be met optimally. That way, MIS Tarbiyatul Ulum can find out in detail what obligations must be carried out and what the needs are, so that the quality of the madrasah can be measured. The Madrasah Activity and Budget Plan (RKAM) is prepared at the beginning of the school year and involves a collaborative process between the madrasah principal, the teaching staff, and the madrasah committee. This preparation process is carried out through deliberation and mutual agreement, ensuring that the plans made cover the needs and priorities of all parties involved. By involving all stakeholders, RKAM can develop effective strategies and budgets, support the smooth running of educational activities, and improve the quality of education in the madrasah. Educational planning should focus on student needs and ensure that every decision is made with high accountability, effectively involving all madrasah resources to achieve common goals. At MIS Tarbiyatul Ulum, financial management not only emphasizes transparency, but also requires active support from various parties. This support includes community involvement, the madrasah committee, and student guardians, who play an important role in ensuring that the financial process runs well and supports the overall educational goals.

2. Organizing evaluation management through EDM application in compiling e-RKAM

Organizing is a process or method in compiling and adjusting the organizational structure to be in line with its goals, resources, and environmental conditions. The organizational structure serves to determine the division of work tasks, describe the level of specialization in work activities, show the hierarchy or structure of authority in the organization, and explain the pattern of reporting relationships.

Since 2005, the government has begun to distribute School Operational Assistance (BOS) to madrasahs, both those managed by the state and by the private sector. The procedure for disbursing BOS funds begins with the preparation of a budget through the Madrasah Work and Budget Plan (RKAM). This process involves submitting a budget plan from the relevant educational unit level, followed by verification and approval at the provincial level, and finally obtaining approval from the central government. This layered approach ensures that the allocation of BOS funds is carried out appropriately and in accordance with the needs that have been planned at each level of government. After the Madrasah Work and Budget Plan (RKAM) is approved, the disbursement of funds is carried out by the central government based on the number of students listed in the proposal. The more students reported, the greater the funds received by the madrasah, and vice versa.

This School Operational Assistance (BOS) is designed to support and improve the quality of education by providing the funds needed for various operational needs and facilities in madrasahs. The government is responsible for ensuring the quality of education in all educational institutions. The management of School Operational Assistance (BOS) funds for madrasahs is carried out based on the provisions stipulated in the regulations of the Ministry of Education and Culture (Kemendikbud), which include Technical Instructions (Juknis) for the use and accountability of BOS funds.

These regulations regulate in detail how funds are used and reporting obligations, thus ensuring that the funds provided are used effectively and in accordance with the objectives of improving the quality of education. In these Technical Instructions (Juknis), it is stipulated that reporting on the use of BOS funds for madrasahs must be carried out in stages. The reporting process begins at the education unit level, then continues to the city or district level, then to the provincial level, and finally to the central government. This tiered reporting system is designed to ensure transparency and accountability in the use of funds, as well as to facilitate more effective monitoring and evaluation at each level of administration. This report covers various madrasah activities that have been planned in the RKAM (Madrasah Work Plan and Budget), including recording, implementation of fund expenditures, summary of fund use, and handling of public complaints. If the madrasah carries out activities in accordance with what is reported, then the allocation of BOS funds received by the madrasah is considered to be in accordance with the technical guidelines (Juknis).

Every activity carried out in an educational institution must follow the guidelines stated in the Madrasah Work Plan and Budget (RKAM). RKAM is a crucial document that must be owned by every madrasah, because it functions as a guarantee for the continuity and smoothness of the education process. This document is designed to cover a four-year period, ensuring that the education plan is well planned for the long term. The process of preparing the Madrasah

Work Plan is ideally carried out in stages and involves various related parties, such as the Head of Madrasah, teachers, and the Madrasah Committee.

The involvement of various parties is important to ensure that the plan made reflects the needs and aspirations of all stakeholders, and supports the achievement of educational goals effectively. Along with current technological developments, the government, especially the Ministry of Religion, has introduced a new system designed to make it easier for madrasahs to plan and report the use of School Operational Assistance (BOS) funds (Nasrullah, 2023). This system is in the form of an online madrasah financial reporting application known as e-RKAM (Electronic Madrasah Budget Activity Plan). This application can be accessed via the website www.erkamkemenag.go.id.

Madrasah Self-Evaluation (EDM) in each madrasah is the main responsibility of the Madrasah Principal and is carried out by the Madrasah Development Team (TPM). This team consists of the Madrasah Principal, teachers, members of the Madrasah Committee, parents of students, education supervisors, and religious figures from the local community. This process involves contributions from various parties to provide a comprehensive picture of the performance and quality of the madrasah, as well as to identify areas that require improvement and development. By involving various stakeholders, EDM aims to ensure that the evaluation is carried out comprehensively and in accordance with the needs and expectations of the education community.

In an interview, the Head of MIS Tarbiyatul Ulum Pamekasan revealed the purpose of implementing EDM-eRKAM by saying, “We conducted this evaluation to deeply understand the aspects of strengths and weaknesses in the madrasah, which will then become the basis for designing further development plans. This evaluation also aims to identify opportunities that can be used to improve the quality of education, evaluate the effectiveness of the programs that have been implemented, and make necessary adjustments. In addition, we are committed to recognizing the challenges being faced and determining the specific needs that must be met to make significant improvements.”.

The principal has formed a well-structured quality assurance team, which includes various key roles such as advisor, person in charge, chairman, secretary, and treasurer. This team is also divided into several sections that focus on specific areas, including aspects of discipline for all madrasah residents, development of teacher competencies, preparation and assessment of the learning process, use of teaching materials, and budget planning and management. Each section is tasked with ensuring that every element in the education process is managed optimally and well integrated to achieve the expected quality standards. This team will later formulate the madrasah self-evaluation which can then help the madrasah budget design. As in the following figure 1:

Figure 1.1 Composition of the Quality Assurance Team

SUSUNAN TIM PENJAMIN MUTU (TPM)
MADRASAH IBTIDAIYAH TARBIYATUL ULUM
PERIODE 2022/2023 – 2023/2024

No	Jabatan	Nama / NIP	Jabatan di Sekolah
1.	Pengarah/ Penasehat	**BADRUS SHOMAD, S.Ag. M.Pd.I NIP.197604031999031002**	Kasi Penmad Kemenag Pamekasan
		M. HAFILUDDIN, S.Pd.I	Pengawas Madrasah
		K. Muhammad Khairul Umam	KetuaKomite
2.	PenanggungJawab	TAUFIQUR RAHMAN, S.H	Kepala Madrasah
3.	Ketua	NURHALIMAH	Wakil Kepala
4.	Sekretaris	JAMILATUL AIDA, S.Pd	Waka Kurikulum
5.	Bendahara	ZAINUR ROHMAN	Bendahara Madrasah
6.	Seksi :		
	a. Aspek Kedisiplinan Warga Madrasah	ROMLI, S.Pd	Waka Kesiswaan
	b. Aspek Pengembangan Diri Guru	QAMARUDDIN, S.Pd	Operator BOS
	c. Aspek Persiapan Pelaksanaan dan Penilaian Proses Pembelajaran	TIYAMA, S.Pd	Kepala TU
	d. Aspek Penggunaan Materi Pembelajaran	NURHALIMAH, S.Pd	Guru
	e. Aspek Perencanaan Pembiayan	JUBRI, S.Pd	Guru

KEPALA MADRASAH,

TAUFIQUR RAHMAN, S.H

3. Implementation of evaluation management through the EDM application in compiling e-RKAM

Madrasah Self-Evaluation (EDM) and e-RKAM have a very important role in efforts to improve the quality of education in madrasahs or schools. These two applications are not only important tools, but also essential elements for madrasahs in achieving better quality standards. With the relationship between EDM and e-RKAM, madrasahs can determine priority programs or activities that will be implemented to support continuous improvement and development.

According to Barbara et al. as quoted by Nurul Istiqomah et al., Self-evaluation based on the e-RKAM application can help schools assess the extent to which the planned learning program is in accordance with the needs and development of students (Istiqomah, Bedi, & Fauzan, 2024).

To improve the quality of education, educational institutions are required to be able to manage educational services optimally for the benefit of the community. In this context, funding plays a very vital role. Adequate funding is needed to ensure the smooth implementation of effective education programs. Investment in education has been proven to have a major economic impact, especially when a country makes it a major element in human resource development (Febriawan & Bakri, 2022).

Management plays an important role in the implementation process, where the role of the manager greatly determines the smooth operation of the organization and the realization of the plan (Febriawan & Bakri, 2022). Therefore,

the implementation of self-evaluation by the Madrasah Development Team (TPM) MIS Tarbiyatul Ulum Pamekasan and the Head of Madrasah as a manager has high significance in management. A competent manager in carrying out his duties certainly has a special strategy, such as providing motivation to his team members. Providing this motivation aims to raise work enthusiasm, which is one of Allah's attributes, namely Al-Ba'ist, which means to raise.

Thus, the role of a manager is very crucial in self-evaluation management. This is because managers must be able to provide positive encouragement to their subordinates so that they can carry out their duties and responsibilities effectively.

The implementation of Madrasah Self-Evaluation (EDM) in accordance with the instruments in e-RKAM is carried out through five main stages: (1) Formation of the Madrasah Quality Assurance Team: This team is formed by the Head of Madrasah with the main task of implementing Madrasah Self-Evaluation and recommending priorities based on the Quality Achievement Performance Score (SKPM). This team consists of the Deputy Head of Madrasah, supervisors, education staff, and the Madrasah Committee. (2) Socialization and Division of Tasks: This stage is usually carried out in August, with the aim that the team can prepare to collect the necessary physical evidence, considering that the implementation of EDM is scheduled for November and December. (3) Filling in the EDM Instrument: Data collection through the EDM instrument is a crucial stage in this process, because the data collected will affect the success of quality management based on the e-RKAM application.

(4) Data Input: Entering instrument data into the application is a data analysis stage that will produce a quality score for the current year. These results will facilitate the mapping and preparation of the madrasah priority scale. (5) Preparation of Recommendations: Based on the results of data analysis, a Quality Achievement Performance Score (SKPM) will be produced. The Quality Assurance Team (TPM) together with the Head of Madrasah will then prepare recommendations for priority activities in accordance with the available budget and are stated in the Madrasah Work Plan and Budget (RKAM).

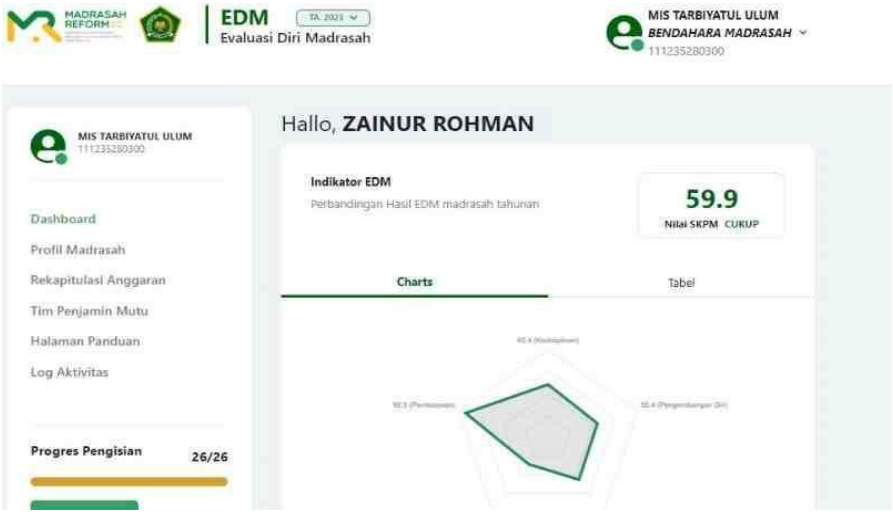
With these steps, madrasahs can systematically improve the quality of education provided, according to existing needs and conditions (Nurul Istiqomah et al., 2024). Based on the research results, EDM functions as a measuring tool for madrasahs to assess various aspects that affect their quality, including the infrastructure and facilities available. Achievements obtained through EDM can be viewed and analyzed further through e-RKAM, which acts as a platform to identify and evaluate these results.

The quality assurance structure plays an important role in the management of EDM and e-RKAM. Research shows that this management cannot be carried out by the head of the madrasah alone, but requires the involvement of several people who are members of the quality assurance team. This team is responsible for analyzing the results of EDM to identify deficiencies in the

madrasah.

The research also revealed that e-RKAM can be an effective solution to overcome the deficiencies found, especially in terms of providing facilities and infrastructure. e-RKAM provides various options for the needs required by the madrasah, so that it can support efforts to improve quality as a whole. For more details, see Figure 2 below:

Figure 2: App EDM



4. Evaluation management control through the EDM application in compiling e-RKAM

The fourth function in management is supervision, which plays an important role in assessing and correcting so that activities remain on the right track, in accordance with the goals and job descriptions of each individual.

This supervision is a follow-up step that aims to ensure that all activities are carried out in accordance with the established plan. This function is also used to assess the level of implementation and detect potential deviations that may arise during the activities in the organization. The main steps in supervision include: 1) setting standards and methods for measuring activities; 2) monitoring ongoing activities; 3) comparing activity results with established standards; and 4) identifying and interpreting any deviations.

Supervision, as one of the management functions, is the final step taken by managers in an organization. According to Siagian, supervision (controlling) is the process of monitoring and observing the implementation of organizational activities to ensure that all ongoing work remains in accordance with the previously determined plan (Iin Meriza, 2018). Supervision can also be interpreted as an evaluation process that is the responsibility of each manager. In an educational institution environment, evaluation is a crucial aspect of management. This evaluation is important because it is related to efforts to

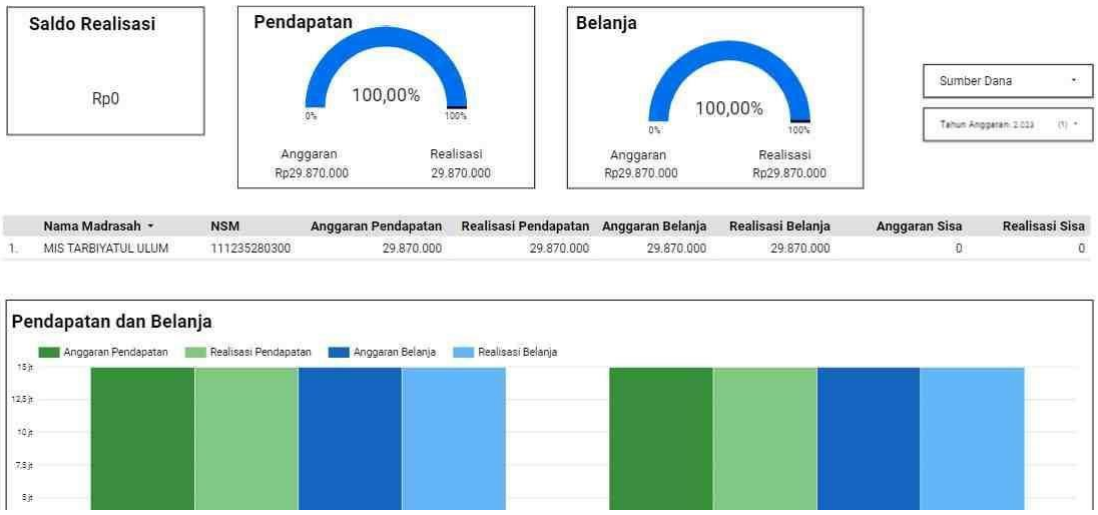
improve the effectiveness and efficiency of the organization in achieving its stated goals. The main purpose of evaluation or supervision is to assess whether an activity is running optimally or not(Iin Meriza, 2018).

It can be concluded that supervision in management is an important function that ensures that every organizational activity runs according to the plans and objectives that have been set. In the context of EDM (Madrasah Self-Evaluation) and RKAM (Madrasah Work Plan and Budget), supervision plays a vital role in ensuring the effectiveness and efficiency of data and budget use to achieve educational goals.

Supervision in EDM functions to monitor how educational data is collected, processed, and used in decision making. Education managers use supervision to ensure that the data used is accurate, relevant, and consistent with established standards. This helps in making appropriate policies and appropriate strategies to improve the quality of education.

Supervision in RKAM is needed to ensure that the planned and approved budget is used according to its purpose. Education managers carry out supervision to ensure that funds allocated for various educational programs and activities are used effectively and efficiently. This includes evaluation implementation of activities, ensuring all expenditures are in accordance with the budget plan, and identifying and addressing possible deviations. Therefore, supervision in EDM and RKAM serves to ensure that data and financial resources are managed properly, so that educational goals can be achieved optimally. Without effective supervision, the risk of errors in data or budget management will increase, which can ultimately hinder the achievement of educational goals. Details of the budget and its results can be seen in Figure 3 below:

Figure 3: Results and Budget Details



Based on the image obtained from the research results, it can be seen that

the realization balance is Rp0, which indicates that there are no remaining funds that have not been realized in the analyzed period. All planned revenue budgets have been fully realized, as well as the expenditure budget which has also been realized without any remaining funds. Thus, both the revenue and expenditure budgets for this madrasah have been realized 100%. The Revenue and Expenditure graph at the bottom also illustrates that both the revenue and expenditure budgets, as well as their realization, show balanced results. There is no difference between the planned budget and its realization, which indicates efficiency in budget implementation.

Research shows that budget management at MIS Tarbiyatul Ulum is very effective, with all income and expenditure fully realized according to plan. There is no difference between budget and realization, which reflects the accuracy in planning and implementing the madrasah budget. Based on the results of the budget analysis that has been carried out, here are some indications of how control is carried out by MIS Tarbiyatul Ulum Pamekasan: (1) Efficiency in Budget Management. With the realization of the income and expenditure budget reaching 100%, this shows that MIS Tarbiyatul Ulum Pamekasan has a strict control mechanism in financial management. This control ensures that every fund allocated in the budget is used fully according to the plan without any waste or inappropriate use of funds. (2) Periodic Monitoring. This madrasah conducts periodic monitoring of budget implementation, so that any deviations can be immediately detected and corrected. This allows the madrasah to maintain conformity between the planned budget and its realization. (3) Structured Control. Fully realized budget management indicates the existence of a structured internal control system, where every expenditure and income is monitored and recorded properly. This also reflects that there are clear procedures that must be followed by all parties involved in the use of funds. (4) Implementation of the Principles of Transparency and Accountability. Financial control at MIS Tarbiyatul Ulum Pamekasan is most likely also supported by the implementation of the principles of transparency and accountability. Every financial transaction must be accounted for, which makes the control process more effective. (5) Involvement of the Quality Assurance Team. In the context of educational management, this madrasah most likely involves the Quality Assurance Team (TPM) in the financial control process, ensuring that budget use is in line with the goal of improving the quality of education.

So, it can be concluded that the control carried out by MIS Tarbiyatul Ulum Pamekasan seems to be very effective and efficient. With budget realization reaching 100% in all lines, this shows that the madrasah has implemented a strict, structured control mechanism, and in accordance with the principles of transparency and accountability. This control process allows the madrasah to maximize the use of funds according to planning, without any significant remainder or deviation.

D. CONCLUSION

At the planning stage, the Madrasah Activity and Budget Plan (RKAM) is prepared at the beginning of the school year by involving an agreement between the madrasah principal, the teaching staff, and the madrasah committee. Planning at MIS Tarbiyatul Ulum focuses on students, in accordance with existing needs, and is accountable in decision-making involving madrasah resources to achieve common goals. At the organizing stage, the head of MIS Tarbiyatul Ulum forms a Quality Assurance Team consisting of advisors, those in charge, chairpersons, secretaries, treasurers, and sections such as aspects of madrasah discipline, aspects of teacher self-development, aspects of preparation for implementation and assessment of the learning process, aspects of use of learning materials, and aspects of financing planning. This team will later formulate a madrasah self-evaluation which can then help design the madrasah budget. At the implementation stage of EDM in MIS Tarbiyatul Ulum, adjusting to the instruments contained in e-RKAM is carried out through five main stages: (1) Formation of the Madrasah Quality Assurance Team (2) Socialization and Division of Work Tasks (3) Completion of EDM Instruments: Data collection through EDM instruments (4) Input of Instrument Data (5) Preparation of EDM Result Recommendations.

The control carried out by MIS Tarbiyatul Ulum Pamekasan seems to be very effective and efficient. With budget realization reaching 100% in all lines, this shows that the madrasah has implemented a strict, structured control mechanism, and in accordance with the principles of transparency and accountability. This control process allows the madrasah to maximize the use of funds according to planning, without any significant remainder or deviation.

REFERENCES

Aprizal, Y. (2023). Pendampingan penyusunan rencana kerja dan anggaran madrasah (RKAM) melalui aplikasi e-RKAM pada madrasah di Kecamatan Natar Kabupaten Lampung Selatan. *MEUSEURAYA - Jurnal Pengabdian Masyarakat, 2*(1), 39–51. https://doi.org/10.47498/meuseuraya.v2i1.1957

Damanik, R. (2019). Pengaruh manajemen berbasis sekolah dan komite sekolah terhadap mutu sekolah. *Serunai: Jurnal Ilmiah Ilmu Pendidikan, 5*(1), 41–52. https://doi.org/10.37755/sjip.v5i1.153

Febriawan, A., & Bakri, S. (2022). Implementation of EDM and e-RKAM in improving the quality of education at MAN 2 Sragen in 2021/2022. *LITERATUS, 4*(2), 704–710. https://doi.org/10.37010/lit.v4i2.888

Ginting, R. (2023). Evaluation of learning English with the illuminative model in the Fun English program. *Curricula: Journal of Curriculum Development, 2*(2). https://ejournal.upi.edu/index.php/CURRICULA/

Hartati, T., Hikmah, N., & Leliyanah, L. (2022). Analysis and evaluation of employee performance assessment system using the PIECES method at PT. Citra Pesona Gemilang. *Journal of Information System, Informatics and Computing, 6*(1), 117–124. https://doi.org/10.52362/jisicom.v6i1.798

Hayati, I. (2019). Implementasi fungsi manajemen dalam peningkatan mutu akademik di SMP IT Nurul Islam Tengaran Kab. Semarang. *Jurnal Manajemen Pendidikan (JMP), 8*(3). https://journal.upgris.ac.id/index.php/jmp/article/download/5394/2977

Idrus, L. (2019). Evaluasi dalam proses pembelajaran. *Adaara: Jurnal Manajemen Pendidikan Islam, 9*(2). https://doi.org/10.35673/ajmpi.v9i2.427

Istiqomah, N., Bedi, F., & Fauzan, A. (2024). Implementasi evaluasi diri madrasah berbasis aplikasi e-RKAM dalam meningkatkan mutu di MTs Al Khairiyah Kaliawi Kota Bandar Lampung. *Didaktik: Jurnal Ilmiah PGSD FKIP Universitas Mandiri, 10*(1), 2352. https://doi.org/10.36989/didaktik.v10i1.2777

Kementerian Pendidikan dan Kebudayaan Republik Indonesia. (2007). *Permendikbud No. 19 Tahun 2007*. https://peraturan.bpk.go.id/Details/216110/permendikbud-no-19-tahun-2007

Kusyaeni, (2022). *Implementasi EDM dan E-RKAM di Madrasah Ibtidaiyyah Muhammadiyah dalam meningkatkan mutu pendidikan*. Leadership: Jurnal Mahasiswa Manajemen Pendidikan Islam, 4(1), 92. https://e-journal.staima-alhikam.ac.id/mpi/article/view/1244

Latif, H., Karim, H. A., & Septiawan, A. (2024). Management of school operational assistance financing in Islamic boarding schools. *ICMIE Proceedings, 1*, 57-64. https://icmieproceedings.org/index.php/icmie/article/view/26

Manurung, M. A. P., et al. (2024). *Pentingnya evaluasi penilaian kinerja*. JISPENDIORA: Jurnal Ilmu Sosial Pendidikan dan Humaniora, 3(1), 77–85. https://doi.org/10.56910/jispendiora.v3i1.1235

Menda, F. E., & Yari Dwikurnaningsih. (2023). The Problems Implementing Academic Supervision in Pandemic and New Normal Period in Senior High School. *Mimbar Ilmu*, *28*(1), 65–73. https://doi.org/10.23887/mi.v28i1.58216

Meriza, I. (2018). Pengawasan (Controling) Dalam Institusi Pendidikan. *AT-TA'DIB: JURNAL ILMIAH PRODI PENDIDIKAN AGAMA ISLAM*, *10*(1), 37 - 46. Retrieved from https://ejournal.staindirundeng.ac.id/index.php/tadib/article/view/113

Muhtasar, M., Fahrurrozi, F., & Hakim, L. (2023). *Manajemen evaluasi diri dalam menyusun anggaran menggunakan aplikasi EDM e-RKAM pada madrasah sasaran proyek (REP-MEQR)*. MANAZHIM, 5(1), 400–416. https://doi.org/10.36088/manazhim.v5i1.2967

Nasrullah, F. (2023). Educational policy in the school operational assistance program to improve the quality of education. *Amandemen: Journal of Learning, Teaching and Educational Studies, 1*(2), 72–84. https://doi.org/10.61166/amd.v1i2.34

Nurul Istiqomah, F., Bedi, F., & Fauzan, A. (2024). Implementasi evaluasi diri madrasah berbasis aplikasi e-RKAM dalam meningkatkan mutu di MTs Al

Khairiyah Kaliawi Kota Bandar Lampung. *Didaktik: Jurnal Ilmiah PGSD STKIP Subang, 10*(1), 2350–2358. https://doi.org/10.36989/didaktik.v10i1.2777

Pradana, A., et al. (2023). *Pelatihan dalam penyusunan Evaluasi Diri Madrasah (EDM) dan Rencana Kerja dan Anggaran Madrasah berbasis elektronik (E-RKAM) di MA Al Iman Putri Ponorogo*. Indonesian Engagement Journal, 4(2), 6. https://jurnal.iainponorogo.ac.id/index.php/inej/article/view/7248

Program Studi Manajemen Pendidikan Islam. (2023, December 13). *Evaluasi Diri Madrasah: Di MI Muhammadiyah Pucangan*. https://mpi.fit.uinsaid.ac.id/evaluasi-diri-madrasah-di-mi-muhammadiyah-pucangan/

Program Studi Manajemen Pendidikan Islam. (2023, December 13). *Pelaksanaan Evaluasi Diri Madrasah (EDM) Di Madrasah Tsanawiyah Negeri 6 Boyolali*. https://mpi.fit.uinsaid.ac.id/pelaksanaan-evaluasi-diri-madrasah-edm-di-madrasah-tsanawiyah-negeri-6-boyolali/

Putri, S. D., & Sakapurnama, E. (2024). Application of e-RKAM in Electronic-Based Madrasah Planning and Budgeting in the Ministry of Religion of South Sumatra Province. *Journal La Multiapp*, *5*(3), 200-212. https://doi.org/10.37899/journallamultiapp.v5i3.1330

Rahman, A. (2021). Supervisi dan pengawasan dalam pendidikan. *Jurnal Pilar: Jurnal Kajian Islam Kontemporer*, 12(2). https://doi.org/10.29303/pilar.v12i2.7293

Sholahuddin, N., et al. (2021). *Fungsi perencanaan dalam perspektif Al-Qur'an dan Hadits*. LEADERSHIP, 2(2), 188. http://e-journal.staima-alhikam.ac.id/index.php/mpi

Sopiana, S., et al. (2023). *Pengaruh sistem informasi manajemen terhadap kinerja guru di Madrasah Aliyah Nahdlatul Ulama Tasikmalaya*. Leadership: Jurnal Mahasiswa Manajemen Pendidikan Islam, 5(1), 40. https://e-journal.staima-alhikam.ac.id/mpi/article/view/1909

Sunarni, W. (2022). *Manajemen keuangan pada lembaga pendidikan swasta di SDIT Shahabat Plupuh Sragen Tahun 2022*. HIJRI: Jurnal Manajemen Pendidikan dan Keislaman. http://dx.doi.org/10.30821/hijri.v11i1.11868