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Budgetary Management of the Sanggar Genius Yatim Mandiri Program in Ngrupit, Ponorogo

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Abstract

Providing free education with community contributions requires systematic budgeting to cover operating costs, educational facilities, and teacher compensation. This qualitative case study examined budget planning, allocation, implementation, and oversight at Sanggar Genius Yatim Mandiri in Ngrupit, Ponorogo. Data were collected through semi-structured interviews, observations, and documentation and analyzed using the Miles, Huberman, and Saldaña model of data condensation, data display, and conclusion drawing and verification. The Routine Budget Plan dated June 18, 2026, listed *infaq* as the funding source for a planned monthly budget of IDR 990,000. Teacher honoraria and transportation accounted for the largest share of the planned budget at IDR 920,000 (92.93%), with IDR 70,000 (7.07%) allocated to operating expenses. A separate budget of IDR 875,000 was planned for tables and a whiteboard. The study underscores the importance of needs-based planning, allocation according to expenditure priorities, and regular financial oversight and evaluation for sustaining free educational services. For institutional administrators, the findings point to the need for stronger expenditure documentation, financial transparency, and accountability to support effective and sustainable use of funds.

Keywords: Budget Management; Educational Financing; Free Education; Nonformal Education; Financial Transparency.

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INTRODUCTION

Education is a fundamental need that plays a crucial role in improving the quality of human resources. Through education, individuals have opportunities to develop the knowledge, skills, and competencies necessary for participating in society (Tri, 2022). Educational provision takes place not only through formal institutions but is also supported by non-formal educational institutions that provide learning services tailored to community needs (Ishak et al., 2020). The existence of non-formal educational institutions represents an effort to expand access to education, particularly for children who require additional learning assistance and support (Mushthofa et al., 2022; Yatim Mandiri, 2026b).

Educational financing concerns how financial resources are planned, allocated, and utilized to support educational provision (Siska et al., 2026). A budget is not merely a list of financial requirements but also serves as a guideline for determining spending priorities and ensuring that institutional activities are supported by adequate financial resources (Pebriyanti & Aliyyah, 2024). Effective budget management enables institutions to align program requirements with available funding sources. Conversely, inaccurate budget planning and allocation may create difficulties in meeting operational needs (Mulya & Rahaju, 2021).

Budget management becomes particularly relevant when examined in the context of educational institutions that provide free learning services (Tewe, 2022). Free education gives students the opportunity to access learning services without incurring direct costs (Yende & Mthombeni, 2023). Nevertheless, educational provision still requires funding to support learning activities (Valyavsky et al., 2020). Institutions must provide learning materials, finance operational activities, and offer compensation or honoraria to teaching personnel involved in the learning process (Baidowi et al., 2025). Thus, free education does not mean that educational activities are cost-free; rather, the costs are covered through funding sources managed by the institution or its supporting parties (Republik Indonesia, 2022; Yatim Mandiri, 2026b).

One institution that is particularly relevant to this context is Sanggar Genius Yatim Mandiri Ngrupit, Ponorogo. Sanggar Genius is an educational program developed by Yatim Mandiri to provide learning assistance to orphaned and underprivileged children. The program offers free educational services through activities that include academic assistance, motivational guidance, Quranic learning, and other educational activities. According to official information from Yatim Mandiri (2026a), Sanggar Genius conducts 12 learning

sessions per month. This indicates that program implementation requires systematic financial planning to ensure the continuity of its activities.

Monitoring records of Sanggar Genius Ngrupit indicate that the learning center is operational, serving 15 beneficiary children and employing one supervising teacher. The beneficiaries comprise both orphaned and non-orphaned children. These data provide an initial overview of the scale of the program under investigation. Although the number of beneficiaries is relatively small, learning activities still require proper budget management to ensure that program needs are adequately met.

An interesting aspect of Sanggar Genius Ngrupit's implementation can be observed in its routine Budget Plan (Rencana Anggaran Biaya [RAB]) dated June 18, 2026 (Yatim Mandiri, 2026b). According to the document, the planned routine budget amounts to IDR 990,000, with *infaq* recorded as the funding source. The budget is allocated to operational needs amounting to IDR 70,000 and honoraria and transportation costs totaling IDR 920,000. Operational expenses include module photocopying (IDR 15,000), refreshments for learning assistance activities (IDR 30,000), and Sanggar Ceria activities (IDR 25,000). Meanwhile, the honoraria and transportation allocation comprises a coordinator's fee of IDR 50,000, a Quran teacher's fee of IDR 360,000, a Genius teacher's fee of IDR 480,000, and transportation expenses for learning assistance activities amounting to IDR 30,000.

This budget composition indicates that approximately 92.93% of the routine budget is allocated to honoraria and transportation, while approximately 7.07% is designated for operational needs. The substantial allocation for honoraria demonstrates that financing teaching personnel is a primary consideration in budget planning. This is particularly noteworthy because learning services are provided free of charge to students, while the institution continues to allocate funds for teaching personnel. In other words, a funding mechanism enables educational activities to continue without imposing learning fees on beneficiaries.

In addition to the routine budget, a separate facility procurement plan amounting to IDR 875,000, also dated June 18, 2026, is available (Yatim Mandiri, 2026b). The proposed budget covers the procurement of 15 sets of tables at a total cost of IDR 750,000 and one whiteboard costing IDR 125,000. This allocation indicates that the center's financial requirements extend beyond routine activities to include the provision of learning facilities.

Separating the routine budget from the facility procurement budget is important to ensure that expenditures are categorized according to the nature of their respective needs.

This budget composition indicates that approximately 92.93% of the routine budget was allocated to honoraria and transportation, while approximately 7.07% was designated for operational expenses. The substantial allocation for honoraria demonstrates that financing for programme personnel receives considerable priority in budget planning. This situation is particularly noteworthy because learning services are provided free of charge to students, while the institution continues to allocate funds to compensate teaching personnel. In other words, a financing mechanism is in place that enables educational activities to continue without imposing learning fees on the beneficiaries.

This condition indicates that budget management in socially oriented educational institutions has distinct characteristics compared with that of educational institutions that charge fees to students. The researchers argue that the substantial allocation for honoraria and transportation should be examined not merely in terms of expenditure proportions but also in relation to its contribution to the sustainability of learning activities. On the one hand, the institution must ensure the availability of adequate operational funding and learning facilities. On the other hand, the provision of honoraria represents a form of support for the teaching personnel responsible for implementing the programme. Therefore, the central issue is not simply how the budget is distributed, but rather how institutional managers determine appropriate spending priorities to ensure the continuity of free educational services without neglecting the needs of the personnel involved in programme implementation.

Financial management in educational institutions must also uphold the principles of transparency and accountability. The implementation of accounting management in educational financing contributes to greater transparency and accountability in fund utilization (Safira et al., 2024). Systematic financial recording and reporting enable institutions to monitor the use of financial resources and ensure that funds are utilized in accordance with identified needs (Marinah et al., 2023; Naslikhah et al., 2022). These principles are particularly relevant to Sanggar Genius Ngrupit because its recorded funding source is *infaq*, which requires responsible financial management and accountability to the supporting parties (Simanjuntak et al., 2024).

In this study, educational budget management is conceptualised as a financial resource management process comprising four main aspects: planning, allocation, implementation, and budgetary control. Planning involves identifying financial needs and preparing cost estimates, while allocation concerns determining spending priorities based on programme requirements. Budget implementation refers to the utilisation of funds in accordance with established plans, whereas budgetary control is conducted to ensure consistency between budget planning and actual expenditure. These four aspects form the analytical foundation of this study, as they provide a comprehensive understanding of how financial resources are managed to support educational activities. Furthermore, the principles of transparency and accountability serve as supporting dimensions for assessing the importance of financial record-keeping and accountability in ensuring the sustainability of free educational provision.

Previous studies on educational financing have examined several aspects relevant to the focus of this research. Mulya & Rahaju, (2021) investigated the evaluation of School Operational Assistance (Bantuan Operasional Sekolah [BOS]) fund management in Surabaya, while Mushthofa et al., (2022) examined education financing management in institutions that do not charge educational development contributions. The management of BOS funds in primary schools has also been addressed by Nurrochman et al., (2023); Nursiniah & Aliyyah, (2024); and Pebriyanti & Aliyyah, (2024). From the perspective of transparency and accountability, relevant studies have been conducted by Ramadhani, (2022); Naslikhah et al., (2022); Marinah et al., (2023), Permata & Mustoffa, (2023); and Simanjuntak et al., (2024). Meanwhile, Safira et al., (2024) examined transparency and accountability in educational financing through the implementation of accounting management in schools in Jambi City.

Research on educational financing management and operational funds has predominantly focused on formal educational institutions, particularly the management of BOS funds and the implementation of transparency and accountability principles. However, the management of budgets in socially oriented non-formal educational institutions that provide free learning services remains an area requiring further investigation. This study focuses on the management of monthly routine budgets to maintain a balance between operational requirements and the provision of honoraria for teaching personnel. Accordingly, the novelty of this research lies in its empirical examination of budget management practices in a free educational programme at the learning-centre level,

particularly how learning services can be sustained without imposing fees on students while simultaneously providing financial compensation for teaching personnel.

Based on the problems, theoretical perspectives, and research gaps discussed above, this study focuses on analysing the budget management practices involved in the operation of Sanggar Genius Yatim Mandiri Ngrupit, Ponorogo, Indonesia. The research focuses on four main aspects: (1) monthly routine budget planning and the identification of funding sources; (2) budget allocation based on operational requirements, teaching personnel honoraria, and transportation expenses; (3) budget implementation in supporting free learning activities; and (4) budget monitoring and evaluation as mechanisms of financial control and accountability. This study aims to develop an understanding of how budget management is implemented to meet programme operational requirements while maintaining the sustainability of educational services without imposing fees on students. The findings are expected to contribute to the development of research on non-formal educational financing management, particularly regarding budget management practices in socially oriented educational institutions.

METHODS

This study employed a qualitative approach with a case study design to analyze the budget management of the Sanggar Genius Yatim Mandiri Ngrupit, Ponorogo. The research focused on the planning, allocation, implementation, and monitoring of the monthly operational budget. The research participants consisted of the center manager or person in charge, the treasurer or personnel responsible for financial matters, the supervising teacher, and representatives of Yatim Mandiri who had an understanding of the program's funding mechanisms. Informants were selected based on their involvement in and knowledge of budget management. Data were collected through semi-structured interviews, observation, and documentation. The interviews were conducted to obtain information regarding the preparation of the Budget Plan (*Rencana Anggaran Biaya* [RAB]), funding sources, the determination of honorarium allocations, payment mechanisms, and budget monitoring and evaluation. Observations focused on learning activities and the operational needs of the learning center, while the documentation included routine budget plans, facility procurement budget plans, income and expenditure reports, transaction records, and monitoring records of the learning center. Data were analyzed using the model proposed by Miles, Huberman,

and Saldaña (2019), which comprises data condensation, data display, and conclusion drawing and verification. The data were categorized according to the research focus and subsequently presented descriptively in narrative and tabular forms to illustrate the budget management process. Data trustworthiness was established through source triangulation and methodological triangulation by comparing information obtained from interviews, observations, and documentation. These procedures were undertaken to provide an in-depth and accountable understanding of budget management in supporting the sustainability of free educational services.

RESULTS

1. Characteristics of the Sanggar Genius Yatim Mandiri Ngrupit Program

Sanggar Genius Yatim Mandiri Ngrupit, Ponorogo, is a socially oriented educational unit that provides free learning assistance activities for children under its supervision. The learning activities include academic support, motivational sessions, Quranic learning activities, and other educational activities. Based on the monitoring documentation, Sanggar Genius Ngrupit is classified as an active learning center, serving 15 beneficiary children and supported by one supervising teacher. The beneficiaries comprise both orphaned and non-orphaned children. These characteristics indicate that program implementation requires budgetary support to meet learning-related needs while also providing financial support for the teaching personnel responsible for conducting the activities.

2. Budget Planning and Funding Sources

According to the routine Budget Plan (*Rencana Anggaran Biaya* [RAB]) document dated June 18, 2026, Sanggar Genius Yatim Mandiri Ngrupit allocated a planned budget of IDR 990,000, with infaq as its funding source. The budget was classified into two main components: operational expenses, and honoraria and transportation costs. The details of the routine budget plan are presented in Table 1.

Table 1. Routine Budget Plan for Sanggar Genius Ngrupit

No.	Budget Component	Amount
1	Module photocopying	IDR 15,000
2	Refreshments for mentoring activities	IDR 30,000
3	Sanggar Ceria activities	IDR 25,000
	Total operational expenses	IDR 70,000
4	Coordinator's fee	IDR 50,000

No.	Budget Component	Amount
5	Quran teacher's fee	IDR 360,000
6	Genius teacher's fee	IDR 480,000
7	Transportation allowance for mentoring activities	IDR 30,000
	Total honoraria and transportation costs	IDR 920,000
	Total routine budget	IDR 990,000

As shown in Table 1, honoraria and transportation costs received the largest budget allocation, amounting to IDR 920,000, whereas operational expenses accounted for IDR 70,000. Relative to the total budget, honoraria and transportation represented 92.93%, while operational expenses accounted for 7.07%. These figures indicate that budget planning was primarily directed toward supporting the personnel involved in implementing learning activities. Furthermore, the honoraria allocated for the Quran teacher and Genius teacher were each planned to cover 12 teaching and learning sessions.

3. Budget Allocation for Learning Facility Procurement

In addition to the monthly routine budget, the research documents also recorded a separate budget plan for facility procurement amounting to IDR 875,000. This allocation was intended to provide supporting learning facilities, consisting of 15 sets of tables and one whiteboard. The details of the facility procurement budget are presented in Table 2.

Table 2. Budget Plan for Learning Facility Procurement at Sanggar Genius

No.	Item	Quantity	Unit Price	Total
1	Tables	15 sets	IDR 50,000	IDR 750,000
2	Whiteboard	1 unit	IDR 125,000	IDR 125,000
	Total			IDR 875,000

As presented in Table 2, the procurement of tables required an allocation of IDR 750,000, while the purchase of a whiteboard required IDR 125,000. This facility procurement budget was prepared separately from the monthly routine budget. Such separation indicates the classification of expenditures according to the types of needs, namely routine operational expenditures and expenditures for the provision of learning facilities. Accordingly, recurring operational needs and facility requirements were addressed through separate budget plans.

4. Budget Implementation and Monitoring

An examination of the documents revealed that the routine Budget Plan of Sanggar Genius Ngrupit included details of expenditure items, quantities, unit prices, allocated amounts, funding sources, and the individuals responsible for preparing and approving the

document. This level of documentation provides an overview of the administrative basis underlying the budget planning process for program implementation.

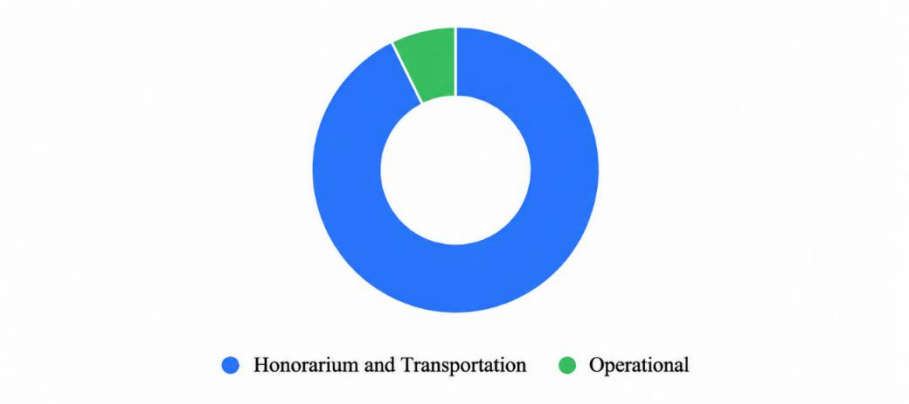
Regarding budget implementation, the Budget Plan specifies the allocation of funds for operational expenses, honoraria, and transportation costs. However, the available data do not provide a detailed expenditure realization report. Consequently, the extent to which the planned budget corresponds to actual expenditures cannot yet be quantitatively determined.

Similarly, the facility procurement document records the planned purchase of 15 sets of tables and one whiteboard, with a total allocation of IDR 875,000. Nevertheless, supporting evidence of procurement realization is not yet available to verify whether all the specified facilities have actually been purchased and utilized in learning activities.

Under these circumstances, evaluating budget implementation requires additional data, including income and expenditure reports, transaction receipts, and honorarium payment records. Such information is necessary to assess the consistency between budget planning and actual expenditure, including potential changes in requirements, expenditure variances, or remaining funds.

Based on the overall examination of the documents, several key findings emerged regarding the budget management of Sanggar Genius Yatim Mandiri Ngrupit. First, the recorded funding source for the routine budget was infaq, with a total planned allocation of IDR 990,000. Second, the largest allocation was directed toward honoraria and transportation costs, amounting to IDR 920,000 or 92.93% of the total routine budget. Third, operational expenses accounted for IDR 70,000 or 7.07% of the total budget. Fourth, a separate facility procurement budget of IDR 875,000 was planned independently of the routine budget. Fifth, the planning documents provided details of expenditure requirements and funding sources; however, information regarding actual expenditure realization remained incomplete.

These findings indicate that the budget management of Sanggar Genius Ngrupit has established a planning framework based on the classification of routine operational needs and facility procurement. Nevertheless, more comprehensive expenditure realization data are required to obtain a complete understanding of budget implementation, monitoring, and the extent to which actual fund utilization corresponds to the planned allocations.



Source: Processed from RAB Document of Rutin Sanggar Genius Narupit (2026).

Figure 1. Proportional Distribution of the Routine Budget Plan for Sanggar Genius Ngrupit

DISCUSSION

1. Budget Planning as the Foundation for the Sustainability of Free Education

The findings indicate that budget planning at Sanggar Genius Yatim Mandiri Ngrupit involves preparing a routine expenditure plan amounting to IDR 990,000, funded through infaq contributions. The budget covers operational expenses, honoraria, and transportation costs for program personnel. These findings demonstrate that the provision of free education still requires systematic financial planning to ensure the continuity of learning activities. Although students are not charged tuition fees, the institution remains responsible for providing the resources necessary to support program implementation.

These findings are consistent with the perspective of educational financing management, which emphasizes the importance of planning, allocating, and utilizing financial resources to support educational activities (Mushthofa et al., 2022; Pebriyanti & Aliyyah, 2024). Financing management involves not only the availability of funds but also the systematic organization of financial resources to meet institutional needs. In the context of Sanggar Genius Ngrupit, the preparation of the Budget Plan (RAB) demonstrates an effort to identify financial requirements based on expenditure components and available funding sources. This is in line with the importance of effective financial management in ensuring that educational funds are allocated according to operational priorities (Mulya & Rahaju, 2021). Accordingly, budget planning serves as an important instrument for aligning the availability of financial resources with the institution's operational needs.

From an educational management perspective, budget planning at Sanggar Genius Ngrupit needs to take into account actual needs, the frequency of learning activities, the number of beneficiary children, and the availability of funding sources. This consideration is important because discrepancies between financial requirements and funding capacity may affect program sustainability. Therefore, the periodic preparation of the Budget Plan should constitute an integral part of financial management to ensure that fund utilization is directed toward the priorities of educational provision.

2. Budget Allocation and the Financing Priorities of Teaching Personnel

The research findings reveal that the routine budget allocation of Sanggar Genius Ngrupit is predominantly directed toward honoraria and transportation costs, amounting to IDR 920,000 or 92.93% of the total budget. Meanwhile, operational expenses account for IDR 70,000 or 7.07%. This composition indicates that financing program personnel constitutes the primary priority in budget planning. The substantial allocation is associated with the need to provide honoraria for the coordinator, Quran teacher, Genius teacher, and transportation for mentoring activities.

The predominance of honorarium allocations indicates that the sustainability of free educational services depends not only on the availability of facilities and learning materials but also on financial support for teaching personnel. Teachers play an essential role in providing academic assistance, Quranic learning activities, and other educational activities. Therefore, the provision of honoraria can be understood as a form of institutional support for retaining the personnel responsible for implementing the program. Although education is provided free of charge to students, financial resources are still required to ensure the delivery of learning activities.

On the other hand, the operational allocation of 7.07% indicates that supporting learning requirements receive a smaller proportion of the budget than honoraria and transportation costs. Nevertheless, operational needs, such as module photocopying, refreshments for mentoring activities, and Sanggar Ceria activities, continue to serve an important function in supporting educational activities. This condition highlights the importance of maintaining a balance between financing teaching personnel and meeting other learning-related needs. A large budget allocation for a particular component does not

automatically indicate inefficiency; rather, it should be assessed based on its alignment with actual needs and program priorities.

These findings are related to the study by Nurrochman et al., (2023) which discusses the management of school operational funds. Both studies demonstrate the importance of allocating financial resources according to educational needs. However, the present study places particular emphasis on financing teaching personnel in a socially oriented non-formal educational institution. Accordingly, the contribution of this study lies in explaining how the budget of a free educational institution is directed not only toward meeting operational requirements but also toward supporting the personnel responsible for delivering learning activities.

3. Budget Management for Facility Procurement and Support for Learning Infrastructure

In addition to the routine budget, the study identified a facility procurement plan amounting to IDR 875,000, allocated for the purchase of 15 sets of tables and one whiteboard. This procurement budget was separated from the monthly routine budget, indicating a classification of expenditures according to different types of needs. The routine budget was allocated to meet the recurring requirements of program implementation, whereas the facility procurement budget was intended to support the availability of learning infrastructure.

This separation indicates that budget planning at Sanggar Genius Ngrupit takes into account both short-term operational requirements and the provision of supporting learning facilities. Routine expenditures are necessary to maintain regularly scheduled activities, whereas facility procurement is intended to improve the conditions under which learning takes place. In educational provision, the availability of facilities is one of the supporting factors that must be considered to ensure that learning activities can be conducted in accordance with students' needs.

These findings also indicate that budget planning should not be oriented exclusively toward routine expenditures but should also consider facility development requirements. However, procurement effectiveness cannot be assessed solely based on the amount of the planned budget. Such an assessment requires information regarding the existing condition of the facilities, the suitability of the quantity of items to students' needs, and evidence of actual procurement. Therefore, separating the facility budget from the routine budget can provide

a basis for classifying financial requirements, but it must also be accompanied by adequate monitoring of its implementation.

In the context of educational financing management, these findings reinforce the importance of preparing budgets based on the classification of institutional needs. Such categorization helps managers identify the intended purposes of fund utilization and distinguish recurring operational requirements from facility procurement needs. Accordingly, facility planning constitutes an integral part of budget management strategies aimed at supporting the sustainability of free educational programs.

4. Budget Monitoring, Transparency, and Accountability in Fund Utilization

The research findings indicate that the RAB document of Sanggar Genius Ngrupit includes expenditure components, quantities, unit prices, total costs, funding sources, and the individuals responsible for preparing and approving the document. These elements indicate the existence of an administrative foundation for the budget planning process. However, the availability of planning documents alone is insufficient to describe the overall financial monitoring process. Adequate monitoring also requires records of actual expenditures, transaction receipts, and financial accountability reports.

These findings are related to the study by Safira et al., (2024), which emphasizes the importance of transparency and accountability in educational financing through accounting management. Both studies demonstrate that educational financial management requires systematic record-keeping to ensure that fund utilization can be properly accounted for. In the context of Sanggar Genius Ngrupit, transparency can be achieved through the disclosure of information regarding funding sources and budget allocations, while accountability concerns the ability of program managers to explain fund utilization based on financial records and supporting expenditure documents.

Marinah et al., (2023) also provide a perspective on the importance of accountability and transparency in managing school operational assistance funds. Although their research focuses on a different institutional setting, the principles of accountable financial management are relevant to socially oriented educational institutions. This is because the financial resources received by an institution must be managed according to program requirements, and their utilization must be explainable to relevant stakeholders.

Nevertheless, this study has a limitation concerning the incomplete availability of actual expenditure information. The analyzed documents primarily indicate planned budget

allocations rather than actual fund utilization. Consequently, it cannot yet be determined whether the entire budget was utilized in accordance with the RAB or whether discrepancies existed between planned and actual expenditures. This condition represents an important aspect that needs to be addressed in strengthening the financial monitoring system at Sanggar Genius Ngrupit.

Budget monitoring should ideally be conducted through periodic comparisons between the Budget Plan and expenditure realization reports. Every expenditure should be supported by transaction receipts and recorded according to its respective expenditure category. If discrepancies are identified between planned and actual expenditures, program managers should investigate the underlying causes as a basis for evaluating subsequent budget plans. Thus, budget monitoring serves not only as a mechanism for controlling fund utilization but also as an instrument for continuously improving financial management practices.

Overall, the research findings demonstrate that the sustainability of free educational services at Sanggar Genius Ngrupit is closely associated with the managers' ability to plan, allocate, and control available financial resources. The routine budget of IDR 990,000, funded through infaq contributions, indicates that free educational activities still require structured financial support. Meanwhile, the facility procurement plan amounting to IDR 875,000 demonstrates the need for additional financial resources to support learning infrastructure.

Theoretically, these findings reinforce the view that financial management is an essential component of educational provision, including in socially oriented non-formal educational institutions. Previous studies on educational financing management emphasize that educational activities require systematic financial planning and resource allocation to support institutional objectives and operational needs (Mushthofa et al., 2022; Pebriyanti & Aliyyah, 2024). This study extends the discussion to a different institutional context by providing empirical insights into budget management in an institution that offers learning services without charging students any fees. In this context, the findings highlight how budget planning and the management of available funding sources support the continuity of educational services in a non-formal learning institution.

Practically, the findings provide several implications for the management of Sanggar Genius Ngrupit. First, budget planning should be based on actual needs, the number of

learning activities, and the availability of funding sources. Second, budget allocation should consider the balance between teaching personnel honoraria and operational requirements. Third, program managers need to strengthen financial administration through systematic records of income and expenditure, as well as the proper retention of transaction receipts. Fourth, budget evaluation should be conducted periodically by comparing planned allocations with actual fund utilization.

The novelty of this study lies in its examination of budget management for free education within a socially oriented non-formal educational institution, with particular attention to the relationship between infaq-based funding sources, the prioritization of teaching personnel honoraria, operational requirements, and facility procurement. Unlike several previous studies that focus on the management of operational funds in formal educational institutions, this study provides insights into the financing characteristics of a learning assistance institution that does not charge students for its educational services. Accordingly, this study makes an empirical contribution to the development of research on non-formal educational financing management, particularly by highlighting the importance of budget management in sustaining free educational services.

CONCLUSION

The findings reveal that budget management at Sanggar Genius Yatim Mandiri Ngrupit, Ponorogo, relies on *infaq* to sustain free educational services. The planned routine budget of IDR 990,000 allocates 92.93% to personnel honoraria and transportation and 7.07% to operational needs, while an additional IDR 875,000 is planned for learning facilities. These allocations highlight the priority given to teaching personnel while maintaining support for operational and infrastructure needs. Effective budget management requires alignment between planning, allocation, implementation, and oversight to ensure financial transparency and accountability. However, the limited availability of financial records prevented a comprehensive assessment of actual expenditure. Future research should examine fund utilization and budget oversight mechanisms to provide a deeper understanding of the sustainability of free education financing.

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