

Analysis of Education Funding Management in Improving the Quality of Schools through Training at SDS Santa Lusia Sei Rotan

Ester Justina Sinaga¹, Saloma Banjarnahor², Sukarman Purba³, Eka Daryanto⁴, Restu⁵

^{1,2,3,4,5}Universitas Negeri Medan, Indonesia

esterjustinasinaga@gmail.com

Abstract

This article was written to analyze education financing management and school quality through training. The type of research used in this research is school action research (PTS) with descriptive quantitative data analysis. The number of samples in the study was 16 people (teachers and administrative staff). Data collection techniques through observation, questionnaires, and documentation. The results of research on education financing management obtained an overall average percentage of 86.00% in the good category. This indicates that the education financing management at SDS Santa Lucia has been carried out properly. The results of the discussion and categorization regarding the quality of the school as a whole from the indicators obtained an average percentage of 89.77% in the high category. So it can be concluded that the quality of education is based on indicators of facilities and infrastructure, educators/teachers and employees.

Keywords

Management; quality; and training



I. Introduction

Education is one important aspect in improving a country's development. Through education it is hoped that a country will be able to improve the self-quality of the country. Education is a long-term investment that will affect the economic growth of a nation. In line with the mandate contained in the preamble of the 1954 Constitution that Indonesian education is one of the efforts to educate the nation's life, protect the entire nation and all of Indonesia's bloodshed, promote public welfare and participate in carrying out world order. Education is prepared to support development through increasing human resources. To achieve quality education, support and participation from all parties is needed, especially those related to education financing.

Education funding is one of the main factors in running the wheel of education in a country. Finance and financing is a resource that directly supports the effectiveness and efficiency of education management. This is even more pronounced in the implementation of SBM, which demands the ability of schools to plan, implement and evaluate as well as be accountable for transparent management of funds to the community and the government. A quality educational institution is inseparable from the state of education funding in it, because basically the quality of education is directly proportional to the cost of education spent. The higher the educational costs used and incurred, the better the educational services will be, so as to be able to produce quality graduates. Good education funding is financing that is able to meet all needs based on the budget that has been made. To be able to meet needs according to the budget that has been made, good management skills are needed.

To achieve good school quality, education costs must be managed optimally. Therefore, the stages in education financing management need to be considered. Basically the goal of education financing management is to achieve the expected quality of schools. At each stage

of the process of financing management, the main concern is the achievement of the school's vision and mission. The stages of education financing management are through the stages of education financing planning, the stages of financing implementation, and the supervision of education financing.

Talking about the quality of education, will be directly related to the role of schools as educational institutions. Santoso and Budi stated that quality education is seen from the input, process, output and outcome sides. Quality educational inputs are quality teachers, quality students, quality curriculum, quality facilities and various aspects of quality education providers. Quality education process is quality learning. The output of quality education is graduates who have the required competencies. And the outcome of quality education is graduates who are able to continue to higher education levels or are absorbed in the world of business and industry.

But in reality the quality of education in Indonesia is still far from expectations. There are many problems that occur related to the quality of education in Indonesia, one of which is the problem in the field of education financing. These problems include limited funding sources, stagnant program financing, not supporting the vision, mission and policies as written in the educational institution's strategic plan. On the one hand, educational institutions need to be managed properly (good governance), so that they become educational institutions that are clean from various deviations that can be detrimental to education.

The activity of allocating funds for the implementation of educational operations is a very complex activity, therefore it requires planned management by competent people. If this is not fulfilled it will cause problems that can hinder the implementation of education. Some of the problems that often occur in education financing include limited sources of funds, the uneven distribution of education funds received from the government, lack of transparency in education financing in schools, and financing that is not managed properly which can be caused by the lack of competence of fund managers in schools. .

Education funding is not only the responsibility of the government, but also the responsibility of regional (provincial and district/city) governments. The Government and Regional Governments are obliged to guarantee the availability of funds to provide education for every citizen aged seven to fifteen years. Meanwhile, school financing management is the responsibility of the school principal and BOS treasurer.

One way for school financing management to run as it should is, stakeholders related to education financing can attend training to improve their quality in carrying out the principles of education financing management. Funding management is a skill that needs to be possessed by school principals and teaching staff to ensure the continuity of school operations.

In general, the main activities in education financing management include:

- Budget planning (Budgeting), namely the activity of coordinating all available resources to achieve the desired goals systematically.
- Implementation (implementation involves accounting), namely the use of funds based on plans that have been made.
- Accountability (auditing), namely the process of evaluating the implementation of programs that have been made to achieve goals. Accountability is the process of proving that what is being carried out is in accordance with what was planned, this includes accountability, receiving funds, saving and spending and according to planning (proportionally).

The general principles of education financial management are: frugal, directed, open, comprehensive, periodic, accountable, effective and efficient. Of the many educational

Resources, money is one component that plays a very important role. This is due to the assumption that finance or financing is a resource that directly supports the effectiveness and efficiency of education management.

Managing an educational financing requires a mature concept and planning system, in order to be able to formulate a national education financing system for Indonesia within the framework of regional autonomy. Funding as a component of the education system requires a more in-depth study of thought and more careful research, in order to use the available funds appropriately.

Understanding and in-depth the concept of financial management and education financing, we can observe simple thinking about education financial management, which is an activity carried out by leaders in mobilizing their subordinates to use management functions, including financial planning (budgeting), management in the form of expenses. (disbursement), use, recording, checking, controlling, depositing funds, accountability and reporting of money owned by an institution (organization), including institutions that provide educational services. The essence of educational financial management is managing existing money and preparing and implementing administrative instruments to achieve effective and efficient results.

II. Review of Literature

2.1 Sources of Education Financing

- ❖ The source of funds from the central government comes from the State Revenue and Expenditure Budget (APBN) both to finance routine activities listed in the Activity Filling List (DIK) and to finance development activities listed in the Project Filling List (DIP). In addition, at the school level there is funding from the central government in the form of School Operational Costs (BOS), the amount of which is determined by the characteristics of the students and the school level. Sources of funds from local governments come from the Regional Revenue and Expenditure Budget (APBD) both at the Provincial and Regency/City Level APBD. Funds from the APBD are used to support education sector activities in the area concerned, both for routine activities and for development activities.
- ❖ Educational Funding from Parents of Students
 - Education Development Contribution (SPP)
 - Auxiliary Agency Donations
 - Other Donations
- ❖ Contributions From Other Parties

Sources of aid funds from abroad are in the form of loans and grants from foreign countries or from agencies located abroad which are used to help support the realization of the implementation of education development programs in Indonesia, especially for the smooth implementation educational programs organized by the private sector (private schools).

According to the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 44 of 2012 concerning Fees and Education Fee Contributions to Basic Education Units are as follows:

- ✓ The source of education costs in basic education units organized by the Government and/or regional governments listed in Article 5 is the state revenue and expenditure budget; regional income and expenditure budget; donations from students or their parents/guardians; donations from basic education stakeholders other than students or their parents/guardians; other non-binding institutional assistance; non-binding assistance from foreign parties; and/or other legitimate sources.

- ✓ Then in article 6, the source of education costs in basic education units organized by the community is assistance from the organizers or education units concerned; fees, and/or donations from students or their parents/guardians; assistance from the community outside of students or their parents/guardians; government assistance; local government assistance; non-binding assistance from foreign parties; assistance from other institutions that are not binding; business results of education administrators or units; and/or other legitimate sources.

2.2 School Quality

In English, quality is termed: "quality". Something is said to be of good quality, definitely when something is of good value or has good meaning. On the other hand, something is said to be of low quality, if something has a bad value, or contains a bad meaning.

In the context of education, if someone says a school is of good quality, it can be interpreted that the graduates are good, the teachers are good, the buildings are good, and so on. To mark something as having quality or not, someone gives symbols with certain names, for example superior schools, model schools, pilot schools, model schools and so on. According to Edward Sallis (in Tuala, 2018: 40), there are three meanings of the concept of quality. First, quality as an absolute (absolute) concept, second, quality in a relative concept, and third, quality according to the customer.

There are eight quality principles based on the ISO version, namely:

- Focus on customers (Customer Focus)
- Leadership
- Involvement of people (Involvement of people)
- Process approach (Process Orientation)
- System approach to management (System Approach to Management)
- Continuous Improvement
- Factual approach to decision making (Factual Approach to Decision Making)
- Mutually Beneficial Supplier Relationship

2.3 Quality theory according to Dr. William Edward Deming (PDCA Cycle)

➤ **plan**(plan: identify and analyze the problem)

The Plan stage is the stage for setting Targets or Goals to be achieved in improving processes or problems to be solved, then determining the Methods to be used to achieve the Targets or Targets that have been set. This Plan Phase also includes the formation of a Process Improvement Team and conducting training for human resources within the Team.

➤ **Do**(implement: develop and test potential solutions)

The Do stage is the stage of implementing or carrying out everything that has been planned in the Plan Stage including carrying out the process, producing and collecting data (data collection) which will then be used for the check and act stages.

➤ **Check**(checking: measure how effective the previous test of the solution was and analyze if the step could be improved).\

The Check stage is the stage of checking and reviewing and studying the results of the implementation in the Do stage. Make a comparison between the actual results that have been achieved with the set targets and also the accuracy of the predetermined schedule.

➤ **act**(action: fully implement the improved solution whether it can be improved)

The act stage is the stage for taking the necessary action on the results of the check stage. There are 2 types of actions that must be taken based on the results achieved, including:
a) Corrective Action and Standardization Action.

2.4 Education Quality

The educational process is said to be of quality if all components of education are involved in the educational process itself. Factors in the educational process are various inputs, such as teaching materials, methodologies, school facilities, administrative support and infrastructure and other resources and the creation of a conducive atmosphere. Meanwhile, the quality of education in the context of educational outcomes refers to the achievements of schools at any given time. Achievements achieved or educational results (student achievement) can be in the form of academic ability test results (eg general tests, Ebita and Ebitanas). It can also be in other fields such as achievements in a branch of sport, art or certain additional skills such as computers, various types of techniques, services and so on.

2.5 Educational Financing Management Training

Financial management is one of the keys to school success. Many schools don't pay attention to this because they think schools are non-profit organizations or feel that there isn't much money circulating there. But if this is allowed to drag on, it is not impossible that problems will occur in the future.

The education financing management training aims to enable those responsible for education financing management to be able to prepare simple financial reports that meet financial standards and are able to become a reference for making strategic programs for schools and educational foundations.

The purpose of the training is to provide an understanding of the importance of making financial reports as well as providing training on how to make a School Activity and Budget Plan (RKAS), Medium Term Work Plan (RKJM) and Annual Work Plan (RKT).

In utilizing school finances, at least it is necessary to follow the following steps:

- **Prepare RAPBS**
At the planning stage, compiling a RAPBS is mandatory. RAPBS is a plan for the use of funding sources for the implementation of education in schools for 1 year. The preparation of the RAPBS usually involves the principal, all teachers, school committees, administrative staff and members of the school community. The RAPBS also needs to be explained in detail about the budget plot. Is the budget a continuation of the previous period or a budget for new things.
- **Procurement and Budget Allocation**
After the RAPBS has been discussed and agreed upon, it is then determined to become the APBS or currently better known as the RKAS. The APBS/RKAS is then used as a benchmark for the implementation of all school programs. APBS/RKAS is very important because it can affect all policies in schools. Supervision of the management of the education budget in each school will also refer to the APBS/RKAS. APBS/RKAS that have been successfully prepared properly are expected to influence the quality of education services to be better as well.
- **Implementation of the School Budget**
At this stage all plans begin to be realized. In order for budget execution to run well, it takes organization. In this organization, there will be a grouping of task forces responsible for each matter.
- **Monitoring**
The party in charge needs to monitor the implementation of the budget so that everything goes according to plan, is carried out in a coherent manner and is completed as intended. This is very important to implement so that the realization of the budget is right on target and there are no irregularities.
- **School Financial Bookkeeping**

At the bookkeeping stage, all financial transactions are recorded in such a way. All proof of transactions also need to be included. Thus, all transactions can be tracked and it is clear what the transaction value is.

- **Accountability**
At this stage, all school financial receipts and expenditures are reported. Using this report, the school will be accountable for the realization of the budget to the source of the funds.
- **Performance assessment**
Referring to financial reports, school financial management can be assessed for its performance. Is it as expected or not. The school can carry out good school financial management in accordance with the 21st century by utilizing ICT.

III. Research Method

The type of research used in this research is school action research (PTS). The subjects in this study were all 16 teachers and TU (Administration) staff at SDS Santa Lucia Sei Rotan. Meanwhile, the object of this research is education financing management and school quality. Data collection techniques in the form of observation, questionnaires and documentation. The data analysis technique used in this study is quantitative data analysis in descriptive form with percentage techniques to see the management of education financing and school quality at SDS Santa Lucia Sei Rotan.

IV. Result and Discussion

4.1 Financing Management

Educational institutions of all levels of education, from preschools, schools to tertiary institutions, are organizational entities that in their operations require and require money (money) to mobilize all the resources they have. Educational Funding Management is all activities related to the planning, use (implementation) and accountability of education funds in educational institutions or schools.

Financial management and financing of educational institutions can be interpreted as a series of activities regulating the finances of educational institutions starting from planning, extracting cost resources, bookkeeping, spending, monitoring and accountability and financial reporting of educational institutions so that educational organizations or institutions run effectively and efficiently in carrying out the function of providing services high quality education.

Table 1. Financing Management Categorization Table

No	Aspect	Gain Score	Max Score	Average	%	Category
1	planninga	28	32	0.88	88	Good
2	Financial Resources	39	48	0.81	81	Good
3	Management Process	79	96	0.82	82	Good
4	Document	61	64	0.95	95	Very good
5	accountability	44	48	0.92	92	Very good
6	Evaluation and Reporting	52	64	0.81	81	Very good
Total score gain		303				
Maximum Total Score		352				
Percentage		86.00				
Category		GOOD				

From the table above, the results of categorizing all aspects of education financing management, the average percentage of all aspects is 86.00% in the good category. This indicates that the education financing management at SDS Santa Lucia has been carried out properly.

4.2 Education Quality

The quality of education measured in this study consists of 3 indicators. The indicators of the quality of education studied are:

1. Facilities and infrastructure indicators
2. Indicators of educators/teachers and employees
3. Institutional management indicators

Based on the results of research conducted at Santa Lucia Sei Rotan Private Elementary School, researchers found the following data.

Table 2. Categorization of Education Quality Score Results

No	Indicator	Gain Score	Max Score	Average	%	Category
1	Facilities and infrastructure	38	45	0.84	84,44	Tall
2	Educators/teachers and employees	95	105	0.90	90.47	Very high
3	Institution management	69	75	0.92	92.00	Very high
Total score gain		202				
Maximum Total Score		225				
Percentage		89.77				
Category		Tall				

From the table above, the results of the discussion and overall categorization of the indicators obtained an average percentage of 89.77% in the high category. So it can be concluded that the quality of education based on indicators of facilities and infrastructure, educators/teachers and employees, and the management of institutions at SDS Santa Lucia Sei Rotan has a high quality of education.

V. Conclusion

Educational Funding Management is all activities related to the planning, use (implementation) and accountability of education funds in educational institutions or schools. From the results of the discussion of the categorization of all aspects of education financing management, the average percentage of all aspects is 86.00% in the good category. This indicates that the education financing management at SDS Santa Lucia has been carried out properly.

In the context of education, if someone says a school is of good quality, it can be interpreted that the graduates are good, the teachers are good, the buildings are good, and so on. The quality of education measured in this study consists of 3 indicators. The indicators of the quality of education studied were: indicators of facilities and infrastructure, indicators of educators/teachers and employees, and indicators of institutional management. From the results of the discussion and overall categorization of the indicators, an average percentage of 89.77% is obtained in the high category. So it can be concluded that the quality of education based on indicators of facilities and infrastructure, educators/teachers and employees, and the management of institutions at SDS Santa Lucia Sei Rotan has a high quality of education.

References

- Arwildayanto, dkk.2017.Manajemen Keuangan dan Biaya Pendidikan.IKAPI:Jabar<https://pintek.id/blog/manajemen-keuangan-sekolah>
- Azhari, Ulpa Lisni dan Dedy A. Kurniady.2016. Manajemen Pembiayaan Pendidikan, Fasilitas Pembelajaran, Dan Mutu Sekolah.Jurnal Administrasi Pendidikan Vol.XXIII (2):26-36
- Budaya, Budi.Manajemen Pembiayaan Pendidikan Pada Sekolah Dasar Yang Efektif.Jurnal Ilmiah Fakultas Keguruan dan Ilmu Pendidikan Vol.18(1):42-59
- Nuracece.2021.Pengaruh Manajemen Pembiayaan Terhadap Mutu Pendidikan di SMK Negeri 3 Palopo.Skripsi.Fakultas Terbiyah dan Ilmu Keguruan.Institut Agama Islam Negeri Palopo:Sulawesi Selatan
- Tuala, R.P.2018.Manajemen Peningkatan Mutu Sekolah. Lintang Rasi Aksara Books:Lampung
- Yuliani, H.2016.Pembiayaan Pendidikan Di Sekolah Dasar Negeri Ngrojo Nanggulan Kulon Progo.Skripsi.Fakultas Ilmu Pendidikan.Universitas Negeri Yogyakarta:Yogyakarta