

Management of Education Funding in Improving the Quality of Education at Junior High School

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Abstract

As well as knowing and analyzing the form of management accountability at SMP Santa Lucia Sei Rotan in managing the school's income and expenditure budget. This type of research uses descriptive qualitative methods and research methods use library research. The results of the study show that the budgeting process carried out by the management of SMP Santa Lucia Sei Rotan has not been able to optimize properly to improve the quality of existing human resources, and the process of channeling the budget has not touched the programs implemented to create students who have talents and qualified abilities in accordance with the vision, mission and school goals

Keywords

*Education Funding;
Management; Quality of
Education*



I. Introduction

One of the key factors in the development of a nation is education. A strong system for managing education financing is needed to ensure quality education. Junior high school education in Indonesia still faces several difficulties, including a lack of resources, uneven teacher quality, and insufficient funds for building repairs and procurement of teaching materials. Good education financing management is needed to achieve quality education. In improving quality financing management, a management regulation process is needed, where this management regulatory process is carried out to create a good balance in academic activities in order to improve quality not only leadership quality, it is also able to improve the quality of academic activities, the quality of teachers in conveying the teaching and learning process, as well as disclosing the renewal of learning methods, so as to produce students who are skilled, agile, have qualified skills, and have the ability to solve all problems that occur in society. To create the right financial management, management of the existing management system can be carried out, both from the management of human resources, for example managing the quality of teachers and education staff, where the quality of a teacher will make academic activities more innovative and less rigid, and able to develop innovation in learning methods and models, where these changes are caused by external conditions which make the curriculum slightly changed from before, so that changes to the curriculum will create learning methods, as well as the development of learning programs which ultimately lead to one goal, namely to improve the quality of education which so far has no direction and goals, because it only pursues student quality through grades and not because of their abilities. In addition to managing the quality of teachers, management of the quality of administrative staff, where school leaders must pay attention to the development of human resources in their environment, where these administrative staff have the task and function of managing all needs that are closely related to school administration activities, where good administrative activities will improve governance in the administration sector. namely improving the quality of education which so far has no direction and purpose, because it only pursues the

quality of students through grades and not because of their abilities. In addition to managing the quality of teachers, management of the quality of administrative staff, where school leaders must pay attention to the development of human resources in their environment, where these administrative staff have the task and function of managing all needs that are closely related to school administration activities, where good administrative activities will improve governance in the administration sector. namely improving the quality of education which so far has no direction and purpose, because it only pursues the quality of students through grades and not because of their abilities. In addition to managing the quality of teachers, management of the quality of administrative staff, where school leaders must pay attention to the development of human resources in their environment, where these administrative staff have the task and function of managing all needs that are closely related to school administration activities, where good administrative activities will improve governance in the administration sector.

(Pancarini, Sita, Soepini, Diah and Yanto, 2022)states that the management of education financing management related to the management of human resources must pay attention to abilities, strengths, and work development, where these administrative activities must be carried out properly and cannot be carried out haphazardly, where the administration of a bad educational institution will make the existing system is not good, where the number of existing student data must be in accordance with and in harmony with the existing data in the existing system at the Ministry of Education and Culture, especially those dealing with Elementary and Secondary education, where the appropriate data indicates that the school or educational institution has a bad administration. good and not random,so that with good administration the administrative staff owned is able to manage resources related to the administration of the school.

where the learning strategy in every school must be innovated so that later there will be differences regarding the implementation of the curriculum that is being applied in schools in the form of the development of the Merdeka curriculum which is essentially more concerned with improving student abilities, compared to the application of values that are actually not in accordance with the development of abilities real student. The Merdeka curriculum development strategy is carried out so that students produced by an educational institution will be able to create a solution to any problems related to existing subjects, so that graduates of an educational institution can be useful and in solving all existing problems through academic ability, as well as competence and talent he has.

Education funding is something that is regulated and planned so that the distribution of funding is not aimed at things that are not necessary, so that actions in using funds are based on the program to be implemented, as well as academic activities to be carried out, so that existing funds can be used effectively efficient funds to boost school performance for the better, produce a good and transparent academic system, and produce human resources who have good abilities and competencies and are useful for society, the nation and also the State(Panca, 2020)

Junior high school is the level of education after elementary school, where this level of education has a different learning model when compared to elementary school, where at this junior high school level the learning model is carried out differently from the elementary level, where at this junior high school level the teacher no longer teaches basic science , but has also taught case-solving methods on a number of issues given, as well as created a learning model that enables junior high school students to understand what is conveyed and master the actual learning material. In creating a good learning model, it is necessary to have a pattern of planning, as well as the right program, where with the planning and implementation of the right program for academic activities in junior high

schools, then it is necessary to have a financing intended to carry out all plans and programs that have been prepared in order to create healthy academic activities and in accordance with the mandate of Law Number 20 of 2003 concerning the National education system, where the central government distributes 20% of funds from the state budget for education, while the local government through law no. 20 of 2003 is mandatory to ensure the availability of funds for education that have been channeled by the Central Government to create academic conditions that produce teachers and teaching staff who are competent and creative, as well as innovative, and are able to create creative learning models, so as to create students who have good thinking and literari who is able to master every problem,(Suroyya et al., 2022).

Funding based on the APBN must help schools, both public schools and private schools, in streamlining operational costs which have so far been borne by foundations in private schools and also borne by the regions, where the existing funding has not been channeled to programs and academic activities that are support the function of junior high schools to produce students or students who are able to understand every basic learning material and will later be able to understand all issues that can be used to answer problems related to learning materials that will be continued at the high school level (SMA/SMU)(Sudarmono, Hasibuan, Lias and Us, 2021).

so as to produce competent students who also have qualified skills in translating learning materials in order to increase knowledge and competence to reach the next level of education, as well as improve teacher quality and improve school performance, so that the Government sees that the budget and financing disbursed can be beneficial for improving the quality of SMP Santa Lucia Sei Rotan.m The education financing management at Santa Lucia Middle School manages finances in a transparent and accountable manner, this can be seen from the use of budgets or financing that is managed for the benefit of school operations for and for the development of students. Indeed, in addition to the source of funds from BOS funds, it also comes from student tuition fees, as a private school but all of them are managed properly. as well as improving the quality of teachers and improving school performance, so that the Government sees that the budget and financing disbursed can be beneficial for improving the quality of SMP Santa Lucia Sei Rotan.m The education financing management at SMP Santa Lucia manages finances in a transparent and accountable manner, this can be seen from the use budget or financing that is managed for the operational benefit of the school for the sake of and for the development of students. Indeed, in addition to the source of funds from BOS funds, it also comes from student tuition fees, as a private school but all of them are managed properly. as well as improving the quality of teachers and improving school performance, so that the Government sees that the budget and financing disbursed can be beneficial for improving the quality of SMP Santa Lucia Sei Rotan.m The education financing management at SMP Santa Lucia manages finances in a transparent and accountable manner, this can be seen from the use budget or financing that is managed for the operational benefit of the school for the sake of and for the development of students. Indeed, in addition to the source of funds from BOS funds, it also comes from student tuition fees, as a private school but all of them are managed properly.

As a private school, the source of funds is also from student tuition fees, although there is still a Foundation policy for students who are less affluent, they are given a reduction in the amount of fees that should be borne by the parents of the students.

Santa Lucia Sei Rotan Middle School has a strong commitment to creating good education for students, because funds for channeling school operational costs are transparent in improving the quality of Santa Lucia Sei Rotan Middle School, especially

producing students who have good abilities and competencies according to students' interests in subjects there are, where some of the parents of SMP Santa Lucia Sei Rotan students are still less well off, so they hope that financial assistance and financial management from the Government can ease the burden on parents of students in academic activities, which in fact can ease the burden on parents of students which is through academic activities or talent development without being charged a fee, all sourced from BOS funds. The formulation of the problem in this study includes how the budget planning process is carried out by the management of SMP Santa Lucia Sei Rotan, what is the strategy carried out by the management of SMP Santa Lucia Sei Rotan in channeling the school's income and expenditure budget and what is the form of accountability for management of SMP Santa Lucia Sei Rotan in managing education financing budget through the school income and expenditure budget.

The purpose of this research is to find out and analyze the budget planning process carried out by the management of SMP Santa Lucia Sei Rotan, to know and analyze the strategies carried out by the management of SMP Santa Lucia Sei Rotan to distribute the school's income and expenditure budget, and to know and analyze the form of accountability of SMP management. Santa Lucia Sei Rattan in managing the school's income and expenditure budget.

II. Review Literature

2.1 Definition of Education Financing

(Azhari & Kurniady, 2016) states that education financing is the entire fund needed to finance education, including the purchase of buildings and infrastructure, payment of teacher and educator salaries, and operational costs related to teaching and learning activities, referred to as education funds. In general, financial sources for education come from the public, private and community sectors.

(Culture, 2017) states that educational funding is all the resources needed, such as investment costs, operating costs, and maintenance costs, to pay for all aspects related to academic activities and other educational activities.

(Azhari & Kurniady, 2016) states that education financing is a procedure carried out by collecting money or other resources needed to manage, create, and manage education.

Benefits of Education Financing

(Usmany et al., 2019) stated that the benefits of this education financing were to make the process of providing education better and smoother, as well as to facilitate the improvement of school facilities and infrastructure so that later the implementation of education would run smoothly.

(Setiawati, 2019) states that the benefits derived from this education funding are as follows:

1. Improving the quality of human resources, where education costs are disbursed to schools can help schools to create students who have competence, as well as the ability to understand issues regarding the learning material provided.
2. Encouraging economic development, where education costs incurred can help improve a person's economy, where in Indonesia jobs still require the latest educational requirements which are a reference point for improving the economy of graduates from an educational institution.
3. Increasing employment opportunities, whereby increasing the education budget will make an educational institution able to produce students who have more abilities that can be attracted and made workers in several companies, in other words the higher the

education, the more students will be able to get opportunities to work in a good institution or company.

4. Improving the quality of life of the community, where education financing can create access to educational facilities that are able to guarantee the quality of society, where educational institutions will produce increased capabilities that are useful for increasing the quality of life when the output of educational institutions is glimpsed by the world of work.

2.2 Definition of Educational Financing Management

(Gamar, 2019) education financing management is the management of a fund for academic purposes with the aim of providing the highest possible level of education, education financing management is an effective and efficient financial management system.

(Nurhalimah, 2021)states that education financing management is a process of planning, budgeting, managing, supervising, and assessing the use of financial resources is part of the financial management system needed to meet educational needs.

(Mushthofa et al., 2022)states that education financing management is an effective and efficient administrative management process of financial resources needed to finance educational activities and ensure the highest level of education possible. This includes allocating, using and monitoring money received from various sources.

Education Budget Planning Process in Schools

(WP, 2013)states that the stages in the education financing budget planning process are as follows:

1. Determination of the school's vision and mission, where at this stage the vision and mission of the school is determined when making a budget for education funding, where the planning of learning activities to be carried out by the school will consider its vision and mission.
2. Identification of educational needs, where to fulfill its vision and mission, schools must determine the needs that must be met, such as academic and non-academic needs.
3. Determination of educational goals, where the school's vision and mission, as well as the determined educational needs, must be reflected in the goals to be set by the school.
4. Planning of educational activities, where existing educational activities must be in line with the stated educational goals. Academic and non-academic activities are one of the educational activities.
5. Determination of the cost of educational activities, where the cost of educational activities must be reasonable and effective considering the limited budget disbursed by the foundation and also by the Government.
6. Preparation of the education budget, where all planned educational activities must be included in the budget for appropriate programs and in accordance with academic and non-academic activities that benefit students and teachers, where the education budget must be carefully prepared. The education budget should include funding sources from the government, donations from parents, and other sources.

2.3 Management Strategy in Distributing the School Income and Expenditure Budget

(Son, Agustian Ramadana, 2022)stated that there were several strategies developed by school management in the context of channeling school income and expenditure budgets for education financing, including:

1. Establish activity priorities, where school management must give top priority to the most important activities and ensure that budgets are allocated for activities that are

most in line with the school's vision and mission and academic goals. Education-related, extracurricular, and staff development events usually rank highest in the activity assignment for the education budget.

2. Optimizing the use of resources, where schools must make the best use of the facilities, equipment and human resources, such as the teachers and teaching staff they have. In this sense, school management must ensure that resources are used wisely and effectively to get the best results.
3. Determination of an annual budget plan, where school management must develop a comprehensive annual budget plan that includes all activities that will actually be implemented through existing funding sources. This will make it easier for school management to monitor and manage the use of money efficiently.
4. Use of technology, where technology can be used by school management to maximize spending. For example, the school's financial administration can monitor budget consumption in real-time, generate financial reports quickly and correctly, and project budgets for future programs using accounting and financial management software.
5. Increase in school revenue, where school management can look for alternative sources of additional income, such as collecting donations from parents, outside sponsors, or joint venture initiatives with business institutions or groups that can generate additional income for schools.

Accountability of School Management in Managing the School Revenue and Expenditure Budget

(Mujtahidin & Oktianto, 2022) stated that there were several things that were carried out by school management as a form of accountability for school management in managing the school revenue and expenditure budget, namely:

1. Conduct budget planning, where To control school income and expenses, school management must develop an appropriate and comprehensive budget plan. The financial plan needs to be adjusted to the school's vision, mission and academic goals and must include all activities and funding sources.
2. Supervision and control, where the use of the budget must be supervised and controlled by school management, who must also ensure that spending follows the budget plan, monitor spending regularly, and assess how well the budget is being used.
3. Accountability and transparency, where school budget management must be transparent and accountable. This requires submitting concise and comprehensive financial reports and ensuring that all budget actions are conducted in an open and accountable manner.
4. Accountability, where the management of the school's income and expenditure budget must be under the scope of school financial administration. As well as ensuring that budgets are spent in a transparent and accountable manner, they must ensure that they are used for educational reasons that are relevant and benefit students.
5. Performance evaluation, in which school management must assess the effectiveness and efficiency of budget utilization, as well as address any deficiencies found in budget management.

III. Research Methods

This type of research is carried out using qualitative descriptive research, where qualitative descriptive research is a research style that tries to describe or explain a phenomenon as a whole and in depth from a qualitative point of view. This study uses a qualitative methodology that places a high priority on understanding the participants' or informants' subjective experiences and perspectives (Setyosari, 2019). The research method

is carried out using library research, where library research is a research method carried out by collecting and examining data from written sources including books, journals, reports, papers, and other documents. This method is carried out by gaining a deeper understanding of the subject or problem being studied is the main goal of studying literature. The data collection techniques used were documentation studies, interviews with the Principal of the Rumah Harapan Tobasa private junior high school and also through observations at Santa Lucia Sei Rotan Middle School and also with other data sources.

The research instrument used was to quote theories from various sources using documentation studies and also by conducting interviews, as well as direct observation at SMP Santa Lucia Sei Rotan.

IV. Result and Discussion

4.1 The Process of Planning the Education Funding Budget at SMP Santa Lucia Sei Rotan

SMP Santa Lucia Sei Rotan has a management structure to manage the financing budget, both from financing through foundations that oversee SMP Santa Lucia Sei Rotan, as well as through financing disbursed by the Government must go through a careful planning process, where the planning process must have stages so that later the financing disbursement process is appropriate and able to improve the output quality of SMP Santa Lucia Sei Rotan, where these stages are as follows:

1. Establishing the vision and mission of Sei Rotan Santa Lucia Middle School, which is to produce graduates who are physically and mentally healthy according to the word of God, and has a mission of educating and teaching students to have basic skills and talents so that later this Santa Lucia Middle School prepares students for further education and also college.
2. Identify educational needs, where identification of needs to produce students who have talents and also more abilities for the next level of education is carried out by preparing human resources in the administrative field, as well as preparing selection of teachers according to their fields and selection of junior high school students according to their competence, where The existing budget must be prepared for recruitment and also administrative costs related to meeting administrative needs, building maintenance costs and costs for developing and training administrative staff, as well as training and developing teacher competencies so that teachers obtain proper certification.
3. Setting educational goals, where management must manage and prepare a budget to improve academic quality by presenting teachers who are in line with current curriculum needs, namely the Merdeka Learning curriculum, where interests and talents are the starting point in creating quality students and can be used at the next level of education . However, this goal setting is only on paper, where academic activities are not in accordance with the expected goals, because the proposed funding is not used to improve the program and vision, as well as the mission set by SD Santa Lucia Sei Rotan.
4. Planning educational activities, where these educational activities are from the curriculum designing process, the process of implementing learning models according to the curriculum, as well as extracurricular activities that match existing interests and talents and create a good conducive academic environment, so that management must prepare a budget in accordance with the activities and the program to be created. However, the design of the curriculum and the process of implementing the learning model are still not in accordance with the Independent curriculum, and reduced

extracurricular activities, so that schools do not get students who have interests and talents that meet the standards set.

5. Determine the cost of educational activities, where the costs prepared must be aligned with the activities to be carried out, to create an appropriate academic system and help reduce the burden on students to reduce the burden of school fees, where the total cost should be able to help quality academic development, but this amount of funds insufficient because it is used for things that are not necessary, thus disrupting academic development.
6. The preparation of the education budget does not focus on increasing students who have interests, talents, and abilities to increase understanding of subjects in order to be able to follow the level of education up to tertiary education, so that the budget prepared is not in line with the program, curriculum, and goals that have been set, instead the budget is existing only to cover the operational issues that have been issued no longer improve the quality of schools and also the quality of students and increase the development and competence of teachers.

4.2 Management Strategy for Santa Lucia Sei Rattan Middle School in Channeling the School Revenue and Expenditure Budget

To improve the quality of students who have good interests, talents, and abilities in accordance with the vision, mission and goals that have been set, an appropriate strategy is needed from SMP Santa Lucia Sei Rotan to channel the budget, where the strategies carried out include:

1. Establish activity priorities, where the management and leaders are still unable to determine priority scales or priority programs intended to improve student abilities, as well as increase student interests and talents, in accordance with the vision, mission and goals that have been set, where the allocated budget is not used for teacher development and teacher training, as well as academic development, so that there is still a budget that is intended for the personal interests of the management and some is used for non-academic activities that are not related to academic activities.
2. Optimizing resources, where the management allocates a budget that is not in accordance with its purpose to help improve the quality of students, where the management does not maximize the budget for optimizing teachers and administrative staff, where the cost of teacher training and development to increase teacher competency through the curriculum is not maximized properly, because part of the existing budget is intended for other purposes that are not related to the program that has been announced.
3. Determination of the annual budget plan that is carried out is not in accordance with what is expected, where the amount of funds set still cannot be realized properly, as a result some of the budget is allocated for non-academic matters that do not need to be used, because these activities are not priority activities for SMP Santa Lusua Sei Rattan, where the activities that are the target of channeling the budget for activities or programs for improving student abilities and curriculum development are being promoted by the government. As for student ability development activities by holding additional tutoring for all grade 7, 8, 9 students and extra Olympic teams, sports, arts, all activities that are financed from the school.
4. The use of technology, where management uses good and sophisticated applications in creating transparent budget reports and financial reports, so that a lot of budget is distributed according to the goals set, transparency in setting priority scales for budget use

5. Increasing school income through donations from parents and alumni so that it does not burden the parents of students and besides that the Foundation also pays attention to students who are less fortunate by providing a reduction in their education costs. So SMP Santa Lucia distributes funds for school operations. Improving students' artistic and academic talent competencies, so that students at Santa Lucia Middle School can develop.

4.3 Management Accountability of SMP Santa Lucia Sei Rattan in Managing the School Revenue and Expenditure Budget

The management or leadership of Santa Lucia Sei Rotan Middle School when channeling funding to priority programs, and it is done well, because of the transparent form of budget accountability, so that it requires appropriate accountable reporting and forms a financial system that conforms to existing standards, where:

1. Budget planning is appropriate, which makes Santa Lucia Sei Rotan Middle School able to create quality resources, as well as have qualified capabilities, so that the output results still need to be improved in terms of ability or competence according to the interests and talents possessed, where the budget Existing resources for developing abilities and improving students' abilities and competencies are not focused on things that make students with abilities eyeball the next level of education.
2. Strict supervision from management, as well as good control of the budgeting process, has enabled SMP Santa Lucia Sei Rotan to develop programs to create human resources, such as increasing training for administrative staff and teachers in developing learning models in the Merdeka curriculum, a school priority. for the sake of improving the quality of education at SMP Santa Lucia Sei Rotan. Where every expense is proven by a receipt and there is a report for the use of funds.
3. Accountability and high transparency have made the management of SMP Santa Lucia Sei Rotan give a positive response to increasing the quality and ability of students, they have optimized the existing curriculum so that some teachers still apply the old learning model, although for this reason efforts are still being made to develop teachers through training or workshops so that the learning process can be more innovative, according to the curriculum used by the school.
4. The form of management accountability for budget distribution is carried out properly because it is in accordance with the mutually agreed RKAS and expenditures are in accordance with the RKAS which was prepared together with teachers, committees, school principals. So all activities are to boost the ability to increase the quality of human resources and the teacher conveys what media needs are needed in the teaching and learning process in the classroom.
5. Evaluation is carried out optimally, which is carried out in teacher and committee meetings regarding the process of activities held at schools, although it still needs improvement on inputs submitted at meetings, inputs used for school development and also matters that need to be considered by all stockholders school. and in the RKAS meeting it is conveyed that if there are activities that are not running, the reasons for the activities not running will be explained, for example the cost of a photocopy that is planned for the exam using paper but changing to using a computer. So the financing budget is generally well executed.

4.4 Discussion

According to research by the management of SMP Santa Lucia Sei Rotan it is capable of maximally creating student abilities and improving student quality, where existing students can meet expectations in accordance with the vision, mission and goals set. This is due to the disbursement of funding that is channeled to programs carried out by student activities or school operations and partly used for the development of teaching staff and educational staff as well as developing the abilities of students through training, inviting tutors to improve students' abilities in arithmetic or English. Besides that, it completes library books to improve students' literacy skills as a provision for continuing to the next level of education. Developing teacher competence so that a quality nation is born because competent teachers produce competent students as well. For this reason, schools have good financing management, because the education funding budget is managed for school operational costs in accordance with the RKAS that has been prepared with teachers, committees and school principals. As for the teacher's focus by giving attention to students where the impact of caovid 19 on the quality of education has decreased for that the teacher makes maximum efforts to assist students because during the covid period the teaching and learning process took place via zoom, google classroom and so on, but students' abilities need attention for that the teacher conducts additional lessons.

V. Conclusion

Based on the results of the research, it can be explained that the budgeting process carried out by the management of SMP Santa Lucia Sei Rotan has been well optimized to improve the quality of existing human resources, and the process of channeling the budget has carried out programs implemented to create students who have talents and qualified abilities in accordance with the vision, the school's mission and goals, so that it can be said that management accountability is maximized in improving academic quality and in creating quality students and will be used by the next level of education and also in the world of work.

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