

Education Funding Management as an Effort to Improve the Quality of Education in Islamic Boarding Schools

*Nabila Zakiya, Nurfitri Hidayatullah, Oktaviani, Yahya

Master Program of Education Administration, Faculty of Education – Universitas Negeri Padang
*E-mail: bilazakiya@gmail.com

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ABSTRACT

Education funding is a cost that must be spent, namely the budget or details of costs incurred to fund all Islamic boarding school activities related to education. In the execution of education, funding is needed with an accurate budget so that it is by the required reputation. Regarding the direction of the research conducted, the researcher intends to describe education funding management as an effort to adjust the quality of education in Islamic boarding schools. This study uses qualitative research with identifying analysis techniques, namely library research commonly called article studies. An article or article study can be interpreted as a series of activities related to methods of collecting library data, reading recording, and processing research materials. The conclusion from the research conducted by the author is that the application of the education rule as well as possible cannot be separated from a good management system, with the arrangement of education funding that is right on target, it will determine the level of effectiveness and success of educational goals.

Keywords: Education Funding, Quality of Education, Islamic Boarding Schools.



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INTRODUCTION

Education is one of the leading forms that determines the progress or decline of a nation. It can be seen that in general developed countries prioritize education more than other sectors. This is based on awareness of the importance of education. Quality education, namely being able to create good and quality human beings. Quality resources will produce human beings who can manage and run the existing wheels in all systems that occur at Islamic boarding schools, especially in the educational aspect.

The urgency of education in a country is always associated with funding. The amount of the budget budgeted for education affects the quality of education. The greater the budgeted fund for education in Islamic boarding schools, the more likely it is to increase the quality of education in Islamic boarding schools. As an exercise to increase the quality of education, Islamic boarding schools as one of the educational organizations are starting to realize the usefulness of funding management in Islamic boarding schools.

The dilemma of funding management is a problem related to education management and also occurs in Islamic educational institutions, namely Islamic boarding schools. Management is the main component for humans, this is because management can help the effectiveness and efficiency of human work. There are three main reasons why management is important, namely 1) to achieve goals; 2) to protect the balance of goals that have differences; and 3) to optimize time and costs (Komariyah et al., 2022).

Affairs that affect the funding of education are the main obstacles to implementing education. Good management in education funding affects the quality of education (Mesiono et al., 2021). Education funding is a top priority in the world of education. The

problem of educational economics according to Elchanan Cohn is how to recognize and measure the economic value of education, the allocation of resources in education, the salaries of educators, the cost of education, and educational planning. Good management in education funding influences the quality of education. (Suryana, 2020). In the application of education, funding is needed with accurate calculations so that it is in line with the required quality. Education funding is a cost that must be incurred, namely calculations or costs incurred to finance all Islamic boarding school activities that are relevant to education. This problem requires good and transparent management. Education costs include direct costs by schools, students, and/or students' families and indirect costs such as income (Sagala, 2007). Most attention is paid to direct costs. In general, indirect costs are borne by the government and society associated with school systems. There needs to be good education funding management in managing direct and indirect education costs. Both types of education funding can be used to improve the character of educators and the character of education itself.

Education funding standards are a study of sources of income and use of funds intended for effective and efficient management of education in rule to achieve goals. Through strategic planning in the field of education, educational institutions can prepare outputs, which have been specified in the decree of the Republic of Indonesia No. 20/2003 concerning "the National Education System". Adequate education funding is not always directly proportional to the quality of education. Other components can increase the effectiveness of the quality of education, such as high motivation from educators and education staff. In fact, in several schools/Madrasahs, the limited facilities and infrastructure have not dampened the enthusiasm for implementing education that meets the SNP and produces quality graduates. Based on the problems above, the researcher wants to conduct research on education funding management in an effort to improve the quality of education in Islamic boarding schools.

METHODS

This study uses qualitative research with descriptive analysis techniques, namely library research commonly called article studies. Article study or article review is a process flow in which there is a process of collecting library data, recording, and adapting research materials. Article study also means data collection techniques by analyzing books, articles, notes, and various reports related to the problem to be solved. Meanwhile, according to other experts, article studies are theoretical reviews, references, and other scientific articles related to culture, values, and norms that develop in the social situations studied (Sugiyono, 2015). In article study research, there are four main characteristics that researchers need to know, namely 1) the writer or researcher directly encounters text or numerical data, not with direct knowledge from the field; 2) library data is "ready to use" means that researchers do not engage in direct spaciousness because researchers meet directly with data sources in the library; 3) library data is a secondary source, meaning that researchers get data or referral sources from second hand and not original data from the first data in the field; and 4) the state of library data is not hampered by space and time. Based on the above, data collection in research is carried out by examining or exploring several journals, books, and documents (both printed and electronic) as well as other sources of data and or information that are considered relevant to research or studies. The

presentation method used is by describing the facts found from a theoretical review which is the result of findings that have been made by previous researchers. This journal analyzes related to "Educational Funding Management as an Effort to Improve the Quality of Education in Islamic Boarding Schools".

RESULTS

Education funding management in Islamic boarding schools is one of the activities that needs to be required by Islamic boarding schools. Islamic boarding school education funding management includes stages in the form of planning, implementation, supervision, reporting, and accountability. Planning is the first step in the funding management process.

Planning is a rational and systematic process in determining the steps of activities to be carried out to achieve the stated goals. Making a funding plan, formulating strategic funding planning sequences as follows: 1) mission; 2) lifelong goals; 3) short-term goals; 4) programs, services, activities, lifelong goals, and short-term goals based on the real conditions of the school unit 5) targets for both result and product; 6) cost; and 7) strategic funding planning (Elvalina, 2016).

Education can be influenced by all aspects including funding. Budgeting for education funding in Islamic boarding schools (Mesiono et al., 2021) includes 1) school operational needs; 2) the needs of learners; 3) equipment and tools; 4) maintenance and equipment; 5) Teacher Salary; and 6) Etc. In calculating the cost of education, the input and output factors of education and the processes involved in the cost reduction program and increasing efficiency can be calculated using the following techniques (cost analysis) 1) productivity measurement or cost-effectiveness analysis or 2) cost-benefit analysis. The results of calculating the cost of education can evaluate whether the investment is profitable or not for the individual (private rate of return) or society at large (social rate of return). Other issues related to the cost of education are differences in budget spending on education in developed and developing countries and differences in school fees in both public and private educational institutions. In addition, there are also differences in costs for education, including investment in education related to welfare improvement programs.

According to Fattah, the preparation of a budget must be based on several principles including 1) determining clear job descriptions by the management system within the organization; 2) there is an appropriate financial system in implementing the budget; 3) there are observations and assessments to monitor organizational performance; and 4) get support in implementing it from the top level to the lower level. The procedures for preparing the budget include: 1) identifying activities to be carried out during the budget period; 2) identifying sources of money, services, and goods; 3) the budget is a financial report so that all sources are stated in financial terms; 4) prepare the budget according to the format that has been approved and used by certain agencies; 5) preparing budget proposals to obtain approval from the authorities; 6) make improvements to the budget; 7) approval of budget revisions; and 8) budget approval (Suwardi et al., 2020).

Based on research conducted by Karomah (2022) the planning process for school funding needs at Ma'had Darussa'adah Cilongok Middle School, Banyumas Regency is carried out by holding a meeting to prepare the RKJM and RKAS Application (School work budget work plan). Meetings are held at the beginning of the school year and attended by foundations, school principals, teacher and staff councils, and committees, as well as representatives of parents of students from each class. Planning includes school

needs and school activities. The management of education costs in schools is held by two different treasurers, one school treasurer (responsible for education costs sourced from the Foundation, parents/guardians, and non-binding donors), and two BOS treasurers (sourced from the government). Funding Implementation Activities concerning the RKJM prepared in 2020-2022) and ARKAS (2022 budget), all income and expenses are recorded in different books according to the source of funds used. Funding implementation activities in the procurement of goods and services are carried out in collaboration between all elements of the school. Funding oversight procedures at Ma'had Darussa'adah Middle School are carried out by the foundation in the form of usage reports at the end of each month, and at the end of the school year. Supervision is carried out by the school principal in the form of routine monitoring and evaluation whether requested or not. Supervisors from the service element also take part in the implementation of supervision by providing direction and evaluation of PKKS activities (School Principal's Performance Assessment).

Furthermore, supported by research conducted by Shunhaji et al (2020), the educational funding system for the Darul Muttaqien Parung Bogor Islamic Boarding School can be summarized as follows: 1) Planning for the education funding system for PP Darul Muttaqien Parung Bogor Islamic Boarding School based on the idea of increasing existing funding sources so far, namely from the system manually to the online system or to simplify and get data updates directly without any interference from anyone other than the system itself. The planning for the funding system describes the readiness of human resources as school stakeholders; and 2) The implementation of the education funding system at PP Darul Muttaqien Parung Bogor, includes several activities: a) The funding system uses the internet network so that the network or internet connection must be prioritized; b) Changing the system from manual to online and using a Virtual Account (VA) system; c) Holding a cash payment system only once a month, parties from the Private Rural Banks (BPRS) immediately come to serve the manual/cash system; d) The existing funding is only semester payments for students; e) Payment of programmers for system development is paid monthly. Evaluation of the education funding system in improving the quality of education at PP Darul Muttaqien Parung Bogor through several activities, namely: a) online system evaluation with programmers; b) evaluation of the running of the Virtual Account (VA) system; c) evaluation of activity results every month; d) evaluation of stakeholder readiness results; and e) evaluating the assessment system includes the efficiency and effectiveness of using resources and achieving goals (Shunhaji et al., 2020). Based on the results of research by Mazidah (2018) funding management at Islamic Boarding Schools in channeling School Operational Assistance funds has been carried out according to available technical instructions, namely according to the stages in the Islamic boarding school budget activity plan. Furthermore, supervision has also been carried out either directly or indirectly. Furthermore, the researcher also mentioned that the implications of funding at this Islamic boarding school can be seen from the increased learning outcomes of the students with the achievements achieved and the BOS funds for the Islamic boarding school also fostering the spirit of the ustadz/teacher.

Subsequent research by Wulandari et al. (2022) stated that financial management at MTs Ali Maksum during the Covid-19 pandemic was still running well the financial management function, namely starting from planning, implementation, monitoring and bookkeeping, accountability reporting and evaluation. Management of School Operational Assistance funds with the first stage called planning in the form of uploading files on the BOS and Erkam portals, the next stage in implementation is channeling BOS funds, withdrawing funds, using funds, spending, and accounting for BOS funds. Management of Foundation funds in the form of submitting activity proposals, implementation, and accountability reports. The last stage is supervision from internal and external parties and

evaluation by the head of the madrasa and committees and foundations.

Furthermore, the implementation of education funding at MTsS Modern Maqamam Mahmuda Islamic Boarding School is a process of planning and implementing funding that involves the active participation of all parties in the boarding school to reduce the burden on the cost of providing education. MTsS Modern Islamic Boarding School Maqamam Mahmuda tends to prioritize needs that support improving the quality of education so that funding can run optimally. Funding at MTsS Islamic Boarding School Modern Maqamam Mahmuda has been managed properly and professionally. The implications for increasing the quality of education by funding education through allocating funds in the RAPBM are allocating funds for students in extracurricular activities, funds for increasing teacher professionalism in the form of salaries and allowances and allocating funds for facilities and infrastructure in terms of additional facilities, repairs, and maintenance (Asdiana, 2018). The results of the next research are regarding the educational funding system of the Darul Muttaqien Parung Islamic Boarding School, Bogor, in planning it describes the readiness of human resources as school stakeholders, in implementing the funding system using the internet network as changing the system from manual to online and using a VA system and funding while there are only semester student payments and programmers payments for system development paid each month, finally there is an evaluation of the funding system in increasing the effectivity of education by evaluating the online system; evaluation of the VA system; evaluation of the results of activities every month; evaluation of stakeholder readiness; and evaluating the assessment system includes the efficiency and effectiveness of using resources and achieving goals (Saihu, 2019).

CONCLUSIONS

The best management of the education system cannot be separated from a good management system. It is realized that management is a series of processes, so the process includes how the management process is involved in the management functions performed by a manager or leader, namely planning, organizing, implementing, and controlling. To achieve common goals, it is necessary to hold good cooperation in the management of education funding. While still paying attention to the interrelationships between the parties involved in the formation of education, schools, teachers, students, government, parents, and communities. Management of education funding that is right on target, will determine the level of progress and success of educational aims.

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