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IMPLEMENTATION OF SCHOOL FINANCING MANAGEMENT FUNCTION IN IMPROVING SCHOOL QUALITY AT SMAN 3 BUKITTINGGI

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ABSTRAK

Sekolah adalah lembaga pendidikan yang mengelola keuangan mereka sendiri dengan cara yang terbuka, bertanggung jawab secara publik, adil, dan efisien. Penerapan manajemen pembiayaan sangatlah diperlukan sekali karena untuk menuntut lembaga pendidikan tersebut lebih bermutu. Dalam melakukan manajemen pembiayaan melibatkan dari berbagai pihak, seperti kepala sekolah, wakil kepala sekolah, dan komite sekolah berpartisipasi dalam pengawasan biaya pendidikan dengan menawarkan wawasan dan rekomendasi mereka ke sekolah. Ini termasuk memberikan kontribusi pada program sekolah dan mendukung pengembangan rencana dalam sekolah. Tujuan manajemen pembiayaan di sekolah adalah untuk membantu dalam organisasi dan administrasi yang cermat dari semua sumber daya keuangan, disesuaikan dengan keadaan khusus sekolah. Implementasi penerapan fungsi manajemen pembiayaan sekolah dalam meningkatkan mutu sekolah pada penelitian ini penulis lakukan di SMAN 3 Bukittinggi. Penelitian ini menggunakan metode kualitatif deskriptif dan kepustakaan. Temuan pada penelitian ini yaitu lembaga pendidikan ini telah mengimplementasikan penerapan fungsi manajemen pembiayaan sekolah dalam meningkatkan mutu sekolah seperti perencanaan, pengorganisasian, pengelolaan dan pengawasan. Di dalam melakukan manajemen pembiayaan lembaga pendidikan ini juga mengalami hambatan-hambatan seperti terjadinya penundaan dalam kegiatan atau persyaratan pendidikan sebagai akibat dari kesulitan dalam perencanaan keuangan.

Kata Kunci: Implementasi, Manajemen Pembiayaan Sekolah, Meningkatkan Mutu Sekolah

Abstract

Schools are educational institutions that manage their own finances in an open, publicly accountable, fair, and efficient manner. The implementation of funding management is very necessary *because to demand that the educational institutions are more qualified. In conducting* funding *management, various parties, such as the head of school, the deputy head of the school, and the school committees participate in the supervision of the cost of education by offering their insights and recommendations to the school. This includes contributing to school programmes and supporting the development of plans in schools. The purpose of funding management at the school is to assist in the careful organization and administration of all financial resources, adapted to the specific circumstances of the school. Implementation of the application of the management function of school financing in improving the quality of the school on this research the author did in SMAN 3 Bukittinggi. This research uses descriptive qualitative and library methods. The findings in this study are that this educational institution has implemented the application of school finance management functions in improving school quality such as planning, organization, management and supervision. Within the management of funding this educational institution also encountered*

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obstacles such as the occurrence of delays in activities or requirements of education as a result of difficulties in financial planning.

Keywords: *Implementation, School Financing Management, Improving School Quality*

INTRODUCTION

Education is the systematic transmission of knowledge, skills, and values through teaching, training, and research. The basic purpose of education is to nurture the intellectual and imaginative abilities of students through an interactive process that promotes learning encounters which means that education is essential in instilling and disseminating the basic principles in society that are essential for the growth and skills of individuals, with the aim of nurturing generations of quality and quality. The aim of education is to meet the national objectives of Indonesia, as described in the Law No. 20 of 2003 on the National Education System. Government Regulation No. 18 of 2022 on Education Management. Article 31 paragraphs 1 and 5 of this Regulation states that every citizen has the right to education. The state must distribute at least 20% of the APBN and APBD budget to meet the state's education requirements (Pemerintah Indonesia, 2022).

In the Quran, the Al Mujadillah verses 12-13 in Islam give explicit instructions regarding the financing of education, suggesting that education is not given free of charge. The letter also emphasizes the need of those who aspire to pursue science that helps the poor. In this particular context, the zakat mentioned in the verse can be seen as a financial obligation to acquire knowledge that must be done by individuals seeking education (Zainuddin, 2020). The issue of education funding is closely linked to teachers, educational staff, learning processes, school infrastructure, and other financial factors. Provision of financial resources for education is essential to the administration of an effective education system. Inadequate funding can hinder the learning process in schools and undermine public confidence in educational institutions (Pusvitasari, 2020).

However, an abundant financial presence does not necessarily guarantee better school management. The education system in Indonesia is formed by two influential components of internal forces that include the government, local educational institutions, and schools, all of which play an important role in determining the quality of education.Despite government efforts to increase funding for education, there are requirements for informal resources to facilitate the learning process. It presents difficulties for disadvantaged communities, which can weaken educational standards and trigger criticism of the education system (Admin, 2020). The education budget serves as a reference for educational institutions to determine the costs associated with the provision of education in a particular area. Both projective budgets or budgets that exceed the amount assigned are used to identify costs associated with education. Out-of-pocket fees include financial obligations for education and services to be borne by students, parents, or individuals (Gusli et al., 2024).

The allocation of funds must be determined by the requirements of schools, educators, and local communities. The obstacle in the field of education is the provision of resources and teaching materials. It is important for schools to have the necessary facilities to facilitate learning activities, as a lack of resources can hinder student progress (Gusli et al., 2023). In order to improve the quality of education, it is essential to carry out a thorough and skilled management of the financial resources held by the educational institutions. Finance is one of the main resources that needs to be managed effectively. Therefore, educational institutions, as educational entities, must have the ability to regulate, implement, and evaluate fund management in a transparent manner that is accountable to the public and the government (Sunarni, 2022).

Thus, the financial administration of educational institutions is an integral component of education management, which brings the importance of finance and finance serving as a direct means of improving the effectiveness and efficiency of education administration. Thus, school finance is an important component because any effort requires financial resources. Activities in very complex schools require careful organization, ensuring that they are carried out systematically, smoothly, and effectively. Therefore, it is crucial to optimize the school's financial management (Rahmawati et al., 2023). The principles of school financing have a significant impact on the proper financial management of the school. The head of school plays an important role in ensuring the financial sustainability of the school by overseeing and managing the school's finances (Lestari et al., 2024).

The distribution of cash is divided into a certain percentage. APBN and APBD funds cover eight national education standards, in particular the standards of graduate competence, content standards, process standards, assessment standards for educational resources, standards of facilities and supplies, management standards, and school funding standards. Eight standards aim to regulate activities in schools and ensure the quality of national education in the context of educating the nation and fostering the character and culture of respected communities.

RESEARCH METHOD

The method in this research is in the form of qualitative research that uses a descriptive approach of case studies. The research method aims to clarify and describe the subject of research by collecting and analyzing data or information. It involves observing phenomena occurring in the field and conducting interviews with knowledgeable sources to gather information relevant to research. A descriptive method is a research approach that aims to provide a detailed description and analysis of a phenomenon or event (Sugiyono, 2014). The author uses a variety of research methodologies to gather data and information sources in this research. The research done depends heavily on the collection of valuable data and information. Research methods used include interview techniques, observation techniques, and document study techniques.

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RESULTS AND DISCUSSION

School Party Policy on School Financing in Improving School Quality in SMAN 3 Bukittinggi

A policy is a sequence of steps taken by a political entity to make decisions aimed at solving a particular problem and achieving a specific goal. This policy facilitates authority in solving problems and achieving organizational goals. The regulations governing the management of school funds are set out in the Regulations of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia No. 18 Year 2023. This regulation establishes funding standards for early childhood education, primary education, and secondary education. SMAN 3 Bukittinggi has implemented a policy that regulates the allocation of funds in accordance with the established rules. This funding standard covers a variety of elements, including capital expenditure, operating costs, teachers, students, and financial sources that come from central and regional governments (Hamidah, 2022).

The school embraces this strategy with an attitude of acceptance, acknowledging both the benefits and the disadvantages of its execution. The benefits include increased attention and increased rigor in managing students who are trying to divert school finances, as reporting systems or applications offer greater data and clarity. However, there are also weaknesses, such as unexpected costs that are difficult to include in a pre-defined school financial budget, for example transportation costs that do not have documentation or structure.

Implementation of School Financing Management Functions in Improving School Quality in SMAN 3 Bukittinggi

1. Implementation functions of school funding management

   School funding management is a series of operations involving the planning, implementation, and collaborative processing of matters related to fund management in a transparent way, accessible to the public and the government. The purpose of education funding is to distribute the excellence and responsibility of education that society should have. The school's financial management process includes planning, implementation, monitoring, reporting, and accountability (Ernawati et al., 2023).
2. Planning the financing of education

   The educational institutions in particular SMAN 3 Bukittinggi have begun the early phase of school budget planning to determine all the necessary requirements of the school. The school budget planning process involves identifying financial resources to be assigned to support educational activities, maintenance and development of facilities, creation of learning resources, and overall well-being, all of which contribute to improving the quality of education. The financial planning of SMAN 3 Bukittinggi includes a budget plan that takes into account the eight components of the National Standard of Education (SNP). These components include graduation, curriculum content, learning process, educational standards, evaluation, teaching staff, management of facilities and facilities, and funding. School finance comes from several sources, such as the BOSS fund, the BKK fund, and the committee fund. The allocation of education costs in schools is done through the initial meeting of the RKAS held at the end of the year. The money is channelled through a series of meetings involving the head of the school, teachers, staff, school committees, and other administrators, and then recorded in the RKAS.

Results of School Financing Implementation Report in Improving School Quality in SMAN 3 Bukittinggi

Reporting is a means of communication used to convey news, information, announcements, or obligations, either orally or in writing. Various categories of reports include reports of routine activities, organizational administrative reports, and operational reports related to activities or organizations (Usman, 2017). SMAN 3 Bukittinggi has compiled a school funding report according to the established education criteria. The school's financial management guidelines establish references for different parts of the school requirements, which cover facilities and supplies and other related needs. The school has designed and calculated budget allocations for a variety of school needs, including facility upgrades, new classroom renovations and renovations, and funding for school activities and budgets over the past year.

The school's financial statements are produced annually and audited annually by the school audit team and also by the supervisory bodies from the province. This examination evaluates the various components of school planning, organization, implementation, and evaluation to ensure compliance with the appropriate jurisprudence. School financial statements with careful attention to detail are important, as each particular aspect has a substantial impact on the school. Therefore, careful and sensible planning and implementation of school activities is essential to prevent any deviations. SMAN 3 Bukittinggi consistently conducts a thorough audit of the allocation and use of school funds to verify that the school's financial statements comply with the relevant regulations.

During the planning process of financing education, it is necessary to pay attention to several aspects, namely:

1. Organization of education funding

   After funding for SMAN 3 Bukittinggi is planned, the next stage involves the preparation of the RKAS setting. This includes developing a work plan, dividing tasks, ensuring consistency, coordinating work, and providing supervision. To understand the organizational process of SMAN 3 Bukittinggi, one must acquire knowledge of it. Normally funding for school education is in line with current regulations. It is also supported by the organization and distribution of budgets among the eight components of the National Education Standards.However, there are certain aspects in many areas that need improvement to improve the overall quality of the institution.

   For example, the allocation of funds should be optimized by consulting a school education quality report, focusing on meeting the requirements of

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students, teachers, and schools. Education maintenance covers seven organizational aspects: human resources, material resources, machines, financial resources, teaching methods, market dynamics, and time management. These seven factors are very important to the organization, as they play an important role in determining the requirements and allocations for each area. This need is vital to the continuation of school activities and, no doubt, to the improvement of school excellence.

2. Implementation/Management of education funding

   After the organizational planning and financing at SMAN 3 Bukittinggi has been carefully prepared, the next important step is to implement the planned activities outlined in the RKAS. Initial funding can start at the beginning of the new academic year, especially in early January. The implementation process of school funding includes the allocation of funds for a variety of purposes, including non-permanent teacher salary (GTT) and the purchase of items necessary for school activities. The administration and allocation of funds in SMAN 3 Bukittinggi mostly comply with the established rules and norms. This process involves the school's financial staff in tasks such as making a financial plan during the RKAS preparatory meetings, entering RKAS data into the system, conducting product and service procurement transactions, managing financial accounting, and generating budget usage reports. School financial allocation is based on student, teacher, and school requirements, taking into account the school education quality report.

   Prioritizing strategic strategies is necessary before taking financial measures to maintain optimal functioning and achieving optimal outcomes. Information on financing procedures at SMAN 3 Bukittinggi was obtained through interviews and documentation. Every year, schools are engaged in the purchase of goods and services to facilitate school activities. The procurement process must be tailored to the specific requirements of the agency. In addition, once the goods are purchased, it is necessary to carry out recording and maintenance on such goods, especially for means.The head of SMAN 3 Bukittinggi carefully oversees the school fund budget, in accordance with the regulations in force. It is also supported by the preparation of financial statements that comply with relevant provisions, including books, supporting documentation such as transaction records, photos, and other administrative documents. The supervisory method used by the school to manage the school's finances is by checking the financial statements on a regular basis every month.

Obstacles to Implementation of School Financing Management Functions in Improving School Quality in SMAN 3 Bukittinggi

Reporting is a method of transmitting news, information, announcements, or obligations, either orally or in writing. There are various categories of reports, including routine activity reports, organizational administrative reports, and operational reports related to activities or organizations. SMAN 3 Bukittinggi has prepared a school funding report that meets current educational standards. School funding management standards set criteria for determining the financial support given to schools, covering various factors such as infrastructure, resources, and other facilities. The school has designed and projected budget allocations for a variety of school needs, including facilities improvements as well as the construction of new classrooms and building renovations. School financial reports are produced annually and audited annually by the school audit team and staff. These examinations evaluate various areas of school planning, organization, implementation, and evaluation to ensure compliance with the appropriate protocols.

School financial statements with careful attention to detail are crucial, because each particular aspect has a substantial influence on the school. Therefore, careful and careful implementation of school activities is necessary to prevent any deviations. SMAN 3 Bukittinggi consistently conducts a thorough inspection of the allocation and use of school finances to ensure that school financial statements comply with relevant regulations.Within the management of school funding at SMAN 3 Buildings faces many challenges in terms of school budget management. One of the obstacles faced is the occurrence of delays in activities or educational requirements as a result of difficulties in financial planning. This leads to a redistribution of funds intended for specific activities to be channeled to other requirements. To overcome this challenge, SMAN 3 Bukittinggi has adopted a variety of strategies.

These include improving teacher training to enhance their expertise, facilitating students in improving their knowledge and skills, implementing more effective school budgeting strategies, and involving school committees and student guardians in providing support to schools.In addition, the school has implemented strategic measures by embracing all the sumner powers that exist around the school to participate in school activities that cannot be funded by existing funds because they are not consistent with the applicable regulations. In this way, both teachers and students become skilled in finding sources of funding from donors in the surrounding environment. This is done so that activities that support students' achievements can be carried out.And the increasing challenges can be handled well.

CONCLUSIONS AND SUGGESTIONS

In this study it can be concluded that the implementation of the school financing management function implementation in the special educational institutions in SMAN 3 Bukittinggi has been carried out as well as possible but there are some things that become obstacles in the management of school funding. In implementing the management function of school financing must be applied so that the educational institutions can be more quality and quality. By applying the management of education financing to the institutions of education then the financing management in such institutions could be managed effectively and efficiently.

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