



## **SCOPE OF EDUCATIONAL FINANCING MANAGEMENT AS A STRATEGY TO DEVELOP QUALITY ISLAMIC EDUCATIONAL INSTITUTIONS**

**ABDUL BARI JAILANI**

Universitas Nurul Jadid, East Java, Indonesia

Email: Bariabdul1967@gmail.com

### **Abstract:**

Educational financing is a central system in education. The use of financing to support the targeted improvement of educational quality must be understood through the implementation of educational financing management systems. This includes the concept of educational budgeting, the classification of activities, the determination of standards, and the calculation of unit costs in educational budgeting.

Educational financing management consists of three important stages: planning, implementation, and evaluation. When applied to financial management, these stages become the budgeting phase, the accounting phase, and the auditing phase.

A well-implemented educational financing management system is expected to support and ensure the development of the quality and standards of education, as well as the smooth running of teaching and learning activities.

**Keywords :** *Scope of Management: Educational Financing Management*

### **INTRODUCTION**

Education costs are one component of instrumental input which is very important in the implementation of education (at school). In every effort to achieve educational goals, both quantitative and qualitative goals, education costs have a very determining role. Almost no educational effort can ignore the role of costs, so it can be said that without costs, the educational process (in schools) will not run (Khotimah et al., 2024).

Costs in this sense have a broad scope, namely all types of expenses relating to the provision of education, both in the form of money and goods and energy (which can be priced in money). Apart from that, it is also known as an education budget which consists of two components, namely income, income or receipts on the one hand and expenses or expenses. In the budget system in Indonesia, routine cost allocations to educational institutions or units are outlined in the DIK (Activity List), while development costs are allocated in the DIP (Project List).

Apart from that, DIKS (Supplemental Activity Filling List) is also known, namely, budget allocation whose funding sources come from the community. At the provincial and district/city levels, the budget for the education sector mostly comes from funds derived from the central government plus Original Regional Income (PAD) as outlined in the Regional Revenue and Expenditure Budget Plan (RAPBD)

### **RESEARCH METHODS**

In writing this scientific journal article the author used library research. Literature study is a type of research carried out by a researcher by collecting data

sourced from books, journals, articles and certain writings. The author uses a qualitative descriptive research method. Qualitative research methods are research intended to describe and analyze phenomena, events, social activities, attitudes, beliefs, perceptions, thoughts of people as well as individuals and groups.

Data collection techniques are techniques or methods that can be used by researchers to collect data. The data collection techniques used in this research were interviews, observation and documentation. The validity of the data in this research uses triangulation (Harahap, 2020). Triangulation is a technique for checking the validity of data that is based on something outside the data, for the purpose of checking or comparing existing data. In qualitative research, two types of triangulation can be used, namely technical triangulation and source triangulation. Triangulation techniques are different data collection techniques to obtain data from the same source. Qualitative data analysis is carried out by working with data, organizing data, sorting it into manageable units, synthesizing, looking for and finding patterns, finding what is important and what is learned and deciding what can be told to others. The analysis technique has 3 stages, namely as follows: Reduction, display and verification.

## **RESULTS AND DISCUSSION**

**Educational Financing Management** The term management has many meanings, including management, administration, leadership, coaching, administration, and so on. Management comes from the word to manager which means to organize, arrangements are carried out through processes and are arranged based on the sequence and functions of management. So, management is a process to realize desired goals.

In the concept of basic education financing, there are two important things that need to be studied or analyzed, namely the total cost of education (total cost) and the unit cost per student (unit cost). Unit costs at the school level are the aggregate of school-level education costs, both sourced from the government, parents and the community, which are incurred for the provision of education in one academic year. Student unit costs are a measure that describes how much money is allocated to schools effectively for the benefit of students in pursuing education.

Educational financing management has at least three scopes, namely planning, implementation stage and assessment (evaluation) stage. When applied to financial management, these three stages are the financial planning (budgeting) stage, the implementation (accounting) stage, and the assessment or auditing stage.

### *1. Budgeting*

*A budget is an operational plan expressed quantitatively in the form of units of money that is used as a guideline within a certain period of time. Preparing a budget is a positive step to realize the plans that have been prepared.*

*Budgeting is a very important budget preparation step in the field of education, because basically it is a rare service so that to obtain it requires sacrifice. Basically, budget preparation is a negotiation or negotiation or agreement between the top leadership and the lower leadership in determining the amount of budget allocation. Apart from being a tool for planning and control, the function of the budget is also a tool for management in directing an institution to place the organization*

*in a strong or weak position.*

*The budget functions as a tool for planning and control and is also a tool for management to direct the institution in implementing its activities. Apart from that, budgets also have benefits or functions which can be classified into three types, namely; (1) As an interpretive tool, namely to estimate the amount of income and expenditure, so that it can be seen the need for funds needed to realize educational activities in the institution. (2) As a tool of authority, it can provide authority to spend funds, so that through the budget you can know the amount of money or funds that can be spent to finance activities based on previous budget planning. (3) As an efficiency tool, the realization of an activity can be known which can then be compared with planning, so that it can be analyzed whether there is waste or even budget savings.*

## 2. Accounting

Bookkeeping management includes two things, namely, dealing with matters relating to the authority to determine policies for receiving or disbursing money and dealing with follow-up matters from the first matter, namely, receiving, storing and disbursing money.

The accounting cycle is an accounting process starting from recording financial transactions to preparing financial reports at the end of a period. Basically the accounting cycle can be divided as follows: (1) Creating or receiving proof of recording where usually an entity has its own voucher form (proof of recording) or other proof which can be in the form of a receipt or other. (2) Take notes in a journal, (3) Transferring journal data to the general ledger, (4) Preparing financial statements.

Accounting cycle table

No	Activity	Stages
1	Recording	<ol style="list-style-type: none"> <li>1. Activities to identify and measure transaction evidence and recording evidence.</li> <li>2. The activity of recording proof of transactions in a diary or journal.</li> <li>3. Transferring (posting) from journals based on groups or types into general ledger accounts.</li> </ol>
2	Summary	<ol style="list-style-type: none"> <li>1. Preparation of a trial balance based on general ledger accounts.</li> <li>2. Making adjusting journal entries (adjusting entries)</li> <li>3. Preparation of work sheets or balance sheets.</li> <li>4. Making closing journal entries</li> <li>5. Preparation of a post-closing trial balance (post-closing trial balance).</li> <li>6. Making reversing entries.</li> </ol>
3	Reporting	<ol style="list-style-type: none"> <li>1. Surplus and deficit report</li> <li>2. Cash flow report</li> </ol>

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3. Balance sheet
  4. Notes to financial reports
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### 3. Auditing

*Auditing is all activities involving responsibility for receiving, storing and paying or handing over money by the treasurer to authorized parties.*

*This supervision is relatively seen from routine tasks based on the authority to supervise funding that enters and is absorbed by the school. The control procedures for the use of budget allocations are very administratively normative in nature, meaning that compliance with controls is still limited to documented quantitative figures. Thus realistic aspects of use are difficult to measure objectively. This problem often occurs in every school. This is because the financial administration function has not been implemented where the flow of money and goods is identified according to roles and functions.*

*Monitoring and evaluation must be in accordance with national school standards, one of which is discussing school financing standards, including:*

No	Component	Aspect	Document type
1	Investment costs	Preparation of RAPBS	Document of stakeholder involvement in preparing RKS and RKAS for school investment development
		Facilities and infrastructure	The annual record document is a document of the total asset value of facilities and infrastructure
		Development of educators and educational personnel	Documents on expenditures for the development of educators and education personnel based on RKAS to fulfill SNP
2	Operating costs	Educator Salary	Documents regarding payment of salaries, incentives, transport and other allowances for educators in the current year to fulfill the SNP
		Gaji tenaga kependidikan	Documents for payment of salaries, incentives, transport and other allowances for education staff in the current year to fulfill the SNP
		Learning Activities	Document allocating costs to support the implementation of learning activities during

			the last three years to fulfill the SNP
		ATK	Document of expenses for procurement of stationery for learning activities in fulfillment of SNP
		Transport and official travel	Expense expense documents transport and business travel
		Penggunaan soal-soal ujian	Expense expense documents duplication of exam questions
3	Transparency and accountability Financial management guidelines	Transparency and accountability Financial management guidelines	Financial management guidance document as a basis for preparing RKAS (RAPBS)
		Operational cost bookkeeping Operational cost bookkeeping document	Operational cost bookkeeping Operational cost bookkeeping document
		Accountability report: Financial management accountability report document and submitting it to the government or foundation, documenting the results of an audit of the use of funds	Accountability report: Financial management accountability report document and submitting it to the government or foundation, documenting the results of an audit of the use of funds

## CONCLUSION

1. Management is a process to realize desired goals. The basic concept of education financing includes three things, namely budgeting (preparing a budget), accounting (bookkeeping), and auditing (examination).
2. School financing monitoring activities are carried out by the school principal periodically every month for the treasurer and the committee appointed to manage funds, the monitoring team from the source of

incoming funds, including BOS funds, companion funds and block grant funds.

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