



Educational Financing Management: Analysis of Sources and Use of Educational Budgets in Elementary Schools

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Abstract: The importance of financing in education brings school principals to try to manage the available budget properly. Significant to improve the quality of education. This study aims to determine the management pattern of education costs in elementary schools in Bogor. This research method is a case study. Data was collected through interviews and documents on primary school financing. Data analysis using the Miles & Huberman model includes (1) data reduction, (2) data display, and (3) concluding. The results of the study illustrate that as much as 70% of the source of income for elementary schools in Bogor comes from the government, namely in the form of BOS funds, while the remaining 30% comes from tuition fees and foundation funds for private elementary schools. The Education Budget pays salaries and procures infrastructure, office stationery, student activities, and school operations. The results of this study indicate that there is still a lack of attention from schools to developing the quality of human resources, which is indicated by the absence of an allocation of education funds that leads to the competence of teachers, staff, and students.

INTRODUCTION

Educational financing management is an effort by educational institutions (schools) to manage and regulate school finances to meet the financing needs of

various educational activities to be carried out at schools. Good financial management in regulating education financing affects the quality of Education (Suryana, 2020). Limited



sources of funds and difficult finances are the keys to why the available budget must be managed properly. One of the goals is to avoid waste and mistakes in using the budget.

Educational financing management needs to pay attention to several important things in its implementation, namely: (1) Predicting educational needs, (2) Allocation of each cost component, (3) Analysis of sources, (4) Financial supervision. These four aspects must receive special attention to support improving the quality of education. If the educational financing policies are realized as well as possible, then the educational process goes according to what is expected (Komariah, 2018). Seeing this, of course, two things are important to note in school financial management, first, how the source of the funds is obtained, and second, what the budget is for and how it is allocated.

There have been many studies conducted on educational financing management. Research by Mesiono (2021) recorded that the educational financing management at the Madrasa Aliyah Imam Muslim, Serdang Bedagai

Regency has a family principle, is effective, efficient, productive, transparent, and accountable in accordance with existing procedures, namely with a hierarchical pattern upwards to the Chair of the Foundation. Furthermore, the results of the study recommend that school principals pay attention to financial reports to provide accurate information to their superiors. Research by Handayani & Huda (2020) illustrates that the effective/good management of education financing is seen from the implementation of the education budget, allocation of education funding, administration of education finance, accountability of education finance, and supervision of educational finance.

The importance of financing in education makes school principals try to manage the available budget properly, such as improving the quality or quality of education. This study aims to analyze the pattern of financial management in elementary schools from two aspects, namely, the source of income for education funds and the allocation of education funds. The research method uses case studies at five elementary

schools in Bogor. The novelties of this research are (1) the pattern of financial management in elementary schools and (2) the number of funds allocated to each education sector.

METHOD

This study uses a case study to examine and analyze problems and find meaning and information about the management of education financing in elementary schools (Habsy, 2017). This research was conducted in 5 elementary schools in Bogor, namely SDN Harjasari 1, SD Amaliah, MI Assalafiyah, SDN Pabuaran Cilendek, and SDN Cilendek Timur 1.

Data were collected in two ways: interviews and documents about school finances. The validity of the data uses the source triangulation technique (Sugiyono, 2015). Following are the profiles of the respondents in this study:

Table 1 Profile of Respondents

	Number	%
Position		
School Principal	5	50
Financial Staff	5	50
Gender		
Male	6	60
Female	4	40
Education		
S3	0	0
S2	1	10
S1	9	90

Data analysis in this study used the Miles & Huberman (1994) model, including three stages, namely (1) data reduction, (2) data display, and (3) drawing conclusions.

RESULT & DISCUSSION

Result

1. Sources of Educational Fund Income

The results of the study illustrate that 70% of the sources of income for primary school education funds come from the government, namely in the form of BOS funds, while the remaining 30% comes from tuition fees, as well as school foundation funds for private schools. This can be seen from the research results conducted in the five schools that were the object, where 100% of the elementary level schools in the state category came from BOS funds. Meanwhile, for private schools, it comes from tuition fees and additional funds from foundations.

In general, the costs obtained by Elementary Schools in Bogor are divided into two parts, namely: (1) funds from the government, which generally consist of routine funds, including salaries and school

operational costs and facility maintenance, (2) funds from the community, which is now through school committees, which are explored from students' parents as well as donations from the wider community or the business world, and there are even several schools that can build networks so that they get substantial educational funding.

2. Allocation of Education Funds

The allocation of education funds for a school is based on the calculation of real costs in accordance with activities according to type and volume. Unit cost per student is a measure that describes how much money is allocated. The results of the study show that the amount of fund allocation is divided into the following figures:

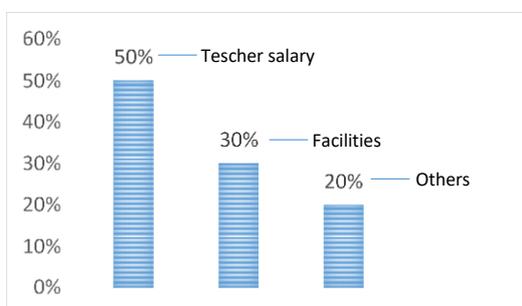


Figure 1 The Allocation Funds

The allocation of Education funds is based on the top priority of

using the Fund Sources for school operational activities, including several learning items. Library development, New Student Admissions (PPDB) activities, learning and extracurriculars, exams; Purchase of consumable materials, school maintenance, and payment of teacher salaries.

Meanwhile, based on the research results shown in Figure 1 above, the allocation of funds for each activity consists of 50% of teacher salaries, 30% for facilities and infrastructure, and 20% for other costs. Based on the data studied, the research explained that three elementary schools allocated 50% of the existing funds for teacher salaries, and two other schools allocated 40%. In addition, the allocation for these facilities and infrastructure varies quite a bit from each school, where the three state elementary schools allocate 30% of the available funds, but the other 2 schools allocate 20-25% of the available funds for infrastructure needs. Then, from each school, 10-20% of the funds are allocated for

other costs, such as the cost of student activities, office stationery, school maintenance, and school operations.

Discussion

Improving the quality of schools will be closely related to three main things, namely 1) the adequacy of educational resources (teachers, supporting facilities, learning resources), 2) consistent curriculum development and curriculum implementation, and 3) learning outcomes in the form of knowledge, skills, and attitudes that obtained by students (Syahr, 2016).

Based on the description above, the main factor determining the quality of education is closely related to the problem of cost. It can be said that the strength of the economic condition of an educational institution will directly or indirectly affect the allocation of sources of education costs as well as the policies that will be taken and implemented in the field of education. Thus, the cost of education is a very important input factor in improving the quality of education and carrying out the function of education to improve the quality of human resources.

Along with the allocation of funds made by elementary schools for the 2022/2023 academic year, there are allocations for teacher salaries and the fulfillment of infrastructure. However, this study does not discuss the adequacy and size of the budget. However, in this case, there was no allocation of funds for improving teacher competence and skills in teaching, in addition to increasing staff competency. Without realizing it, this can impact the quality or quality of education.

Research by Faishal & Kesuma (2022) states that the quality of a school is determined by teacher competence. Apart from that, Dewi & Khotimah (2020) research says that teacher professionalism and discipline can improve the quality of education.

The school's efforts to improve teacher competence and professionalism will undoubtedly impact the quality and quality of education. Henceforth, it can maximally print quality next generations as well. Apart from that, infrastructure facilities also have a significant influence on quality development, which has an impact on student assessment and

comfort. This is in line with the results of Muslimin & Kartiko (2021), that simultaneously infrastructure affects the quality of education.

The availability of the budget for this will largely determine the adequacy of infrastructure and improvement of teacher competence. The term why there is a budget or funds in the implementation of educational activities and in efforts to improve the quality of education is "funds are like blood flowing to the body." Many things could not be implemented because there were not enough funds to finance various education programs. The maturity of a program plan will not be realized properly if the budget is not provided in accordance with the needs and or even if no budget is provided.

CONCLUSION

Education costs are all forms of expenditure used to carry out the educational process, where these expenses are borne by students, parents, the community, and the government. From the results of the research and comparison, several schools in the Bogor area, namely Harjasari 1 Elementary School, Amaliah

Elementary School, Assalafiyah MI, Pabuaran Cilendek Elementary School, and East Cilendek 1 Elementary School, it is known that as much as 70% of the source of income for elementary school education costs in Bogor comes from the government, namely in the form of funds. BOS and 30% came from SPP and related school foundation funds. As for the financing that came out of the research results, five schools spent 50% of the funds on employee salaries, 30% on the procurement of infrastructure, and 20% on activities held by the school. Cost management is very important and influences the running of a learning process, especially in improving the quality of education.

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