

## Educational Financing Management in Improving the Quality of Education at MTS Walisongo Pontianak

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### Article Info

#### Article history:

Accepted: 31 January 2024

Published: 01 February 2024

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### Keywords:

Manajemen pembiayaan  
Kualitas pendidikan

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### Article Info

#### Article history:

Diterima: 31 January 2024

Terbit: 01 February 2024

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### Abstract

*Education financing is one of the central systems in education. This study aims to find out about financing to support the implementation of education. This research is a descriptive research with a qualitative approach. The results of the study show that the use of education financing is oriented towards the head of educational operational financing that supports improving the quality of education that is right on target by fulfilling the school financial management governance system that must be understood in the implementation of education financing, namely the concept of education budgeting, classifying activities, determining standardization, and determining costs unit in education budgeting. Education financing management has three important stages, namely planning, implementation stage and evaluation (evaluation) stage. These three stages when applied to financial management are the financial planning (budgeting) stage, and the implementation (accounting) stage, and the appraisal or auditing stage. With an education financing management system, it is hoped that it will be able to support, guarantee the development of the quality and quality of education and the process of organizing teaching and learning activities.*

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### Abstrak

Pembiayaan pendidikan merupakan salah satu sistem sentral pendidikan. Penelitian ini bertujuan untuk mengetahui Pendanaan untuk mendukung pelaksanaan pendidikan. Penelitian ini merupakan penelitian deskriptif dengan pendekatan kualitatif. Hasil penelitian menunjukkan bahwa pemanfaatan keuangan pendidikan mempunyai pengaruh diarahkan kepada mereka yang bertanggung jawab untuk mensponsori kegiatan pendidikan untuk mendukung perbaikan mutu pendidikan selaras dengan tujuan pengelolaan keuangan sekolah sistem pengelolaan harus disertakan dalam penyelenggaraan keuangan pendidikan, khususnya konsep penganggaran pendidikan, pengklasifikasian kegiatan, penentuan standarisasi, dan menentukan harga satuan dalam penganggaran pendidikan. Ada tiga jenis pengelolaan keuangan pendidikan Tahapan yang penting adalah tahap perencanaan, tahap pelaksanaan, dan tahap evaluasi. Diterapkan pada pengelolaan keuangan, ketiga langkah ini merupakan rencana keuangan (anggaran), dan tahap implementasi (akuntansi) dan tahap evaluasi atau audit. Dengan satu Sistem pengelolaan keuangan pendidikan harus mampu mendukung dan menjamin mengembangkan mutu dan mutu pendidikan serta proses penyampaian dan pengajarannya dalam Kegiatan Pembelajaran.

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## 1. INTRODUCTION

Education is a right for every individual, this is as stated in the 1945 Constitution article 31 paragraph 1 which states that all citizens have the right to education. For law Number 20 of 2003 concerning the National Education System as referred to in Article 1: Education is a conscious and planned effort to create a learning atmosphere and learning process so that students can develop positively a person's potential to gain religious spiritual strength, self-control, personality, intelligence, noble personality and skills necessary for oneself, society, state and country.

Education is the main factor in developing human resources. There is nothing that humans do for free when it comes to education. Whether we realize it or not, we understand the daily educational process. From childhood to adulthood, humans have always carried out educational processes, both formal and informal. Human resources are considered more valuable if their attitudes, behavior, insights, abilities, expertise and skills match the needs of various fields and sectors. With education, society can become more moral and ethical, knowing things that were never known before (Murtafiah, 2021). In fact, education is everyone's right, whether poor or poor. Wealth and the opportunity to obtain a good education is everyone's right. After humans come opportunities, abilities

and desires. However, in reality, the world of education in Indonesia still has many very important questions that need to be answered immediately by the government, madrasa administrators and the community in order to achieve quality education in Indonesia that can fulfill the mandate of this law.

To achieve quality education, education must be of a standard standard to achieve the expected level of education. This reference is used as a standard in educational institutions to achieve quality education goals (Harun, 2019). Funding is one of the educational needs that can be met to support all educational activities, formal and informal (Fathoni, 2019). Sponsorship is one component of education that has an important role in the progress of the learning process. Carrying out education supported by appropriate funding will lead to maximum learning implementation.

This is in line with the results of research from Tarmizi in his journal entitled "Managing Education Financing Through School Operational Assistance at MIN Cempala Kuneng Pidie Regency", which states that low monitoring of the use of education will result in the sources of education costs obtained not having a significant impact and optimal. Due to inappropriate use of costs by not giving priority to factors that can really stimulate increased performance.

On the other hand, without funds, the learning process will not take place. Good. "Finance and finance are part of it. The most important material is production material. Determining the implementation of activities in the learning process with other materials. The financial and financial components of education, especially in schools/schools, must be managed effectively. Education funding in schools/schools is managed, planned and used correctly and in accordance with target needs, as much as possible, most useful in accordance with educational objectives. "Educational expenditure at an institution that is planned, managed and educated is well organized and consistent with objectives, it will support the implementation of an effective learning process that can meet the needs of the madrasa/school". Educational financial management. Therefore, a good management system is needed and given must be closely related to educational management (As'ad, 2019).

In the administration of education, finance and finance are a very determining potential and an inseparable part of the study of educational administration and management. Educational and financial materials at the teaching unit level are production components that determine the implementation of teaching and learning process activities in schools as well as other components (Haekal et al., 2022). In other words, every activity carried out requires costs.

This article aims to explain education financing management in improving the quality of education at Mts Walisongo Pontianak. Aims to create a management system in schools to make it easier for teachers and improve good quality.

## **2. RESEARCH METHOD**

This research is descriptive research with a qualitative approach. In this research, researchers want to utilize information or information about educational financial management. The data obtained is described verbally in narrative form. Resource persons can be asked for information regarding the management of school financing, consisting of the Principal, School Treasurer, teachers, employees, school committee and students. Data collection techniques in this research were used using interview, observation and documentation techniques. Data analysis was carried out using Miles and Huberman's stages, which include: data reduction, data presentation and drawing conclusions or verification (Milles and Huberman, 1992: 16).

In this research the author used triangulation of data or sources and triangulation of methods, obtained from the school principal, school treasurer, committee and other sources with in-depth interviews, as well as observation and reviewing documents and archives. Checking the validity of the data requires inspection techniques. The implementation of data inspection techniques is based on a number of certain criteria. According to Moleong, there are four criteria used for data validity techniques, namely the degree of trust, transferability, defendability and confirmability (Moleong, 2014: 324).

### **3. RESEARCH RESULTS AND DISCUSSION**

MTs Walisongo Pontianak is an educational institution under the auspices of the Ministry of Religion, the financing management process at MTs Walisongo Pontianak includes:

#### **1. Financing Planning Process at MTs Walisongo Pontianak**

Information was obtained on the financing planning process at MTs Walisongo Pontianak through interviews with related parties regarding the budgeting or financing planning process. Financing planning begins with a coordination meeting to determine the RKAS which involves the Principal, deputy principal, Treasurer, school committee, head of administration, and representatives of the foundation. The coordination meeting discussed the school's RKAS which contains sources of funds to finance education and the allocation of funds according to school needs. The team works to create detailed activities for one year and plan funding estimates according to existing funding sources. This team is divided according to their respective capacities.

The Deputy Head of the infrastructure department, for example, will draft a budget for how many infrastructure facilities are needed in one year and how much funds are needed, then bring it to the team which will consider what infrastructure facilities will be prioritized and what costs will be budgeted according to the source of funds provided. There is. The financing planning process is in accordance with Cann's opinion in his research entitled *Policy Venues and Policy Change: The Case of Education Finance Reform* which states that the policies resulting from financial reform are designed by interested parties, namely through the courts, legislature and elections or referendums. All relevant parties work together to plan policy reforms in a particular year and then analyze them thoroughly to determine the policies that will be used. After determining the policy to be implemented, the results will be analyzed and discussed and then developed.

Of the six existing budgeting systems, the one implemented by MTs Walisongo Pontianak is closer to the Planning Programming and Budgeting System (PPBS). As stated by Anwar (2003: 90), PPBS is a systematic approach that seeks to set goals, develop programs to achieve them, find costs and alternatives and use a budgeting process that reflects long-term program activities. This budget system has the following advantages:

1. Makes it easier to delegate responsibilities from top management to middle management.
2. In the long term it can reduce workload.
3. Eliminate programs that overlap or conflict with achieving organizational goals.

From Anwar's definition, based on interviews, observations and documentation related to aspects of education financing planning at MTS Walisongo Pontianak, the budgeting system they use is PPBS, where the school focuses on goals and activities (programs) to achieve goals. This can be seen from the activities at the beginning of the school year of holding a work meeting to determine what funding will be proposed for the next year. Apart from that, it is hoped that the characteristics of PPBS which takes into account all costs incurred can be reflected in the planned budget needs that arise from stakeholders, not just from school principals or foundation heads. Thus, it is hoped that the PPBS system implemented at MTS Walisongo Pontianak can also provide an evaluation of the implementation of the previous year's budget, as well as planning the budget for the next year. In other words, PPBS can evaluate various alternative programs by calculating the benefit items from each program.

#### **2. Organizing Education Financing**

Organizing educational financing or finance is the activity of administering or recording transactions in and out of money used to finance educational programs with the aim of obtaining accountable information about education budget management. This activity needs to be paid close attention, because it is very useful in the context of policy making and decision making related to education budget users. According to Matin (2014: 92) in terms of organizing and administering

the education budget, there are at least three important things that must be done, namely; clear division of tasks and financial authority, data collection and reporting on education finances, and bookkeeping of education budget implementation.

Apart from that, MTs Walisongo Pontianak has identified a budget for routine and non-routine expenditure or development expenditure. This data collection activity includes identifying and measuring financial data, recording and classifying financial data, and carrying out financial reporting to stakeholders. To identify educational financial data, it is done in detail and written chronologically and systematically over a certain period in a book or journal. Each recording must be supported by a number of invoices, receipts and notes that are appropriate and have been authorized by the authority to issue it.

Based on the results of interviews, observations and documentation, activities for organizing educational financing at MTs Walisongo Pontianak have been carried out ideally, consisting of inventorying educational funding sources, determining the size of the budget, analyzing it and allocating the budget. In inventorying educational financial resources, the things that need to be done are recording, grouping and summarizing. Recording transactions in question is collecting data chronologically which will then be classified into certain categories so that the presentation can be summarized. For example, funding sources come from SPP, BOS, foundation grants, and so on.

Organizing in the context of bookkeeping and recording using accounting techniques, educational financial data that has been recorded, grouped and summarized at MTs Walisongo Pontianak has been reported to the relevant parties. Reporting is carried out in accordance with applicable laws and regulations. Usually, for financial reports to be useful in the decision-making process, they must be analyzed and interpreted. Financial report analysis is the activity of connecting the numbers contained in the financial report to other numbers. Based on the results of interviews and observations, school and foundation treasurers already have the competence to do this, making the organizing process easier.

Then the second thing related to organization in the context of administration or bookkeeping of educational implementation must be carried out properly after carrying out data collection and financial reporting. Bookkeeping activities are activities related to the technical implementation of accounting, namely recording, classifying and summarizing various kinds of financial transactions in circulation. Apart from dealing with accounting records, they also deal with carrying out audits, preparing reports, interpreting reports and so on. So it can be concluded that accounting is the financial administration activity of a work unit. Based on interviews, observations and documentation, MTs Walisongo Pontianak has implemented such reporting standards, making it easier for stakeholders to analyze the bookkeeping results.

### **3. Implementation of Education Financing**

In evaluating education financing management at MTs Walisongo Pontianak, we can compare the standards that have been determined and the implementation carried out. So, it can be seen that in the implementation of education financing management at MTs Walisongo Pontianak there is a difference or not between the existing minimum cost standard rules and the implementation at MTs Walisongo Pontianak itself. The standards referred to in this research are education financing management standards, which use standard references based on Ministerial Regulation Number 69 of 2009. There are non-personnel operating cost standards for SD/MI and in this Ministerial Regulation the provisions regarding the number of study groups per school/specialty program are explained and the number of students per study group for calculating non-personnel operating costs.

Non-personnel operating costs, including school stationery costs (ATS), costs of consumable materials and tools (BAHP), maintenance and light repair costs, power and service costs, transportation/travel costs, consumption costs, insurance costs, student coaching costs/

extra-curricular activities, competency test fees, industrial work practice fees, and reporting fees. Based on the information above, it can be concluded that MTs Walisongo Pontianak has met the standards for non-personnel operating costs and has even exceeded the minimum limit set. The total non-personnel operating costs of MTs Walisongo Pontianak are quite large, but it can be seen that MTs Walisongo Pontianak can use funds effectively and efficiently. This can be seen from the facilities, means and infrastructure, school environmental conditions and so on which are very adequate and support the learning process of MTs Walisongo Pontianak students.

#### **4. Supervision of Education Financing**

Talking about management, especially financing management, is not closely related to the use of funds for certain purposes. Institutions in any field will encounter financial problems, because without funds an institution or any institution cannot run smoothly because it is hampered by funding problems. A certain amount of funds is needed to budget certain needs within an institution.

MTs Walisongo Pontianak is one of the private MTs managed by the Walisongo Islamic Boarding School Foundation. As stated above, funds are really needed to run an institution and one of them is MTs Walisongo Pontianak. Moreover, MTs Walisongo Pontianak, which in fact is a family business start-up, means that the Walisongo Pontianak Islamic Boarding School Foundation must have manageable financing management and be far from corruption, of course.

MTs Walisongo Pontianak itself has its own way of avoiding misuse of funds sourced from the government and the community. It can be said that MTs Walisongo Pontianak is very transparent in terms of fund management. This transparency is demonstrated by carrying out activities such as open meetings which are attended by all school members related to the education funding budgeting process, including school committee members.

MTs Walisongo Pontianak also receives input from parents of students which is submitted to the School Committee and directly to the Principal of MTs Walisongo Pontianak. MTs Walisongo Pontianak itself allows parents of students who want to know the details of funds or for what use the funds parents give to MTs Walisongo Pontianak. This was done by MTs Walisongo Pontianak as a form of transparency in terms of the use of funds.

This form of transparency carried out by MTs Walisongo Pontianak can prevent school members from corruption problems. Funds that go to MTs Walisongo Pontianak will again be managed by the Foundation, so that the Ar Rahmah Foundation can also monitor the use of funds used by MTs Walisongo Pontianak. This really helps MTs Walisongo Pontianak in managing finances, so that the management of education financing at MTs Walisongo Pontianak can run effectively and efficiently.

Based on the explanation above, it can be concluded that the management of corruption prevention at MTs Walisongo Pontianak is a form of transparency or openness at MTs Walisongo Pontianak in terms of fund management. This is demonstrated by allowing students' parents to know the source of funds and for what needs these funds are used by MTs Walisongo Pontianak. Then by presenting the results of the RKAS meeting held by all members of the meeting, posting information on the school wall, especially relating to fund management at MTs Walisongo Pontianak, as well as providing a suggestion box for parents and teachers who wish to convey points and suggestions in any matter including Funding or cost problems at MTs Walisongo Pontianak.

In the implementation of education financing at MTs Walisongo Pontianak during its existence until now, according to information from the school principal, no violations have ever been committed, so that everything can run smoothly according to the plans that have been made.

#### **5. Evaluation of Education Financing**

Evaluation is the final stage after the planning, organizing, monitoring and evaluation stages. Evaluation is defined by Nanang Fattah as the process of making judgments according to a set of agreed and accountable criteria. Fattah also stated that among the objectives of evaluation are to:

- a. Obtain a basis for considering the end of a work period, what has been achieved, and what needs special attention.
- b. Guaranteeing effective and efficient ways of working that lead the organization to use educational resources (human or energy, facilities and infrastructure, costs) efficiently and economically.
- c. Obtain facts about difficulties, obstacles, retention seen from certain aspects such as annual programs, learning progress.

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.

The evaluation function at each stage is different from each other. Evaluation is often seen as a preventive measure. It aims to find what is right and what is wrong, and use the evaluation results to improve future performance. Preventing errors from recurring is a valid evaluation function, but it has fundamental shortcomings. Evaluation and accountability for school finances can be identified into three things, namely the approach to controlling the use of allocated funds, the form of school financial accountability, and the involvement of supervision by external parties to the school.

#### **4. CONCLUSION**

Based on the research results, it can be concluded that the use of education funds given to financial managers of educational operations supports improving the quality of education that is worthy of its objectives while still respecting the school financial management system which must be understood in the application of educational finance, especially the concepts of education budgeting, classifying activities, determining standardization, and determining unit prices in education budgeting. Educational financial management includes three important steps, namely planning, implementation phase and evaluation phase. These three phases if applied to financial management are the planning phase, financing phase (budget), implementation (accounting) and evaluation or auditing. With the existence of an educational financial management system, hopefully it will have the ability to support and guarantee the development of education and the quality and process of organizing teaching and learning activities.

#### **5. ACKNOWLEDGEMENT**

Thank you to the school institution for allowing me to do research so I could write this article. As well as the teaching lecturers and heads of study programs who have helped with this writing.

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