

## Financing Management In Developing Educational Institutions (Multi-Site Study At Ma Ma'arif Blitar And Sma NU 1 Gresik)

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### Abstract.

*Education plays a pivotal role in educating the nation's life. As a procedure that will determine the outcome based on the quality of the current infrastructure and facilities, as well as the available budget. The principal of the school, who is in charge of planning instruction, needs to effectively manage the funds that are now available from the community, parents, and the government. The principal must adhere to financial management standards to create facilities and infrastructure with the greatest possible success. Regarding that, the purpose of this study is to determine how to apply financial principles to the development of educational institutions. This research is descriptive qualitative research with a multi-site study design. Interviews, in-depth observation, and documentation were used to gather the data. The data analysis technique employed Miles and Huberman's theory, which involved data reduction, data display, and conclusion drawing. Result of the study: 1) The principle of justice has been implemented as follows: a. Give all potential students equal access to education regardless of the background. b. Assisting disadvantaged students with their investment contributions. c. There is no special treatment for rich or poor students. d. The students are free to select courses that will help them explore their interests and talents 2). The effective application of the efficiency principle was demonstrated by: a. Establishing an annual development team. b. Gathering feedback from all school personnel when drafting RAPBS//M and assembling infrastructure development programs. c. hiring a consultant with development expertise.*

**Keywords:** Financial management and development of the educational institution.

## I. INTRODUCTION

Talking about humans is a topic that is always interesting and will never end because of the complexity of humans themselves. Humans have unique dimensions to discuss and research. Humans generally have two aspects, namely the physical and psychological aspects that continue to develop throughout their lives. Human beings have advantages bestowed by Allah SWT when compared to other creatures. Behind the extraordinary advantages, some weaknesses exist in humans that must be minimized by directing and developing their potential through education. <sup>1</sup>Education has a very important role in human life. With education, it will be able to improve the quality of human life, even Allah in the Qur'an insinuates very loudly, namely with the expression "*Hal yastawilladzina ya'lamuun wa laa ya'lamuun*" which means whether the same person who knows and the person who does not know. Through education, humans will understand the motivation of not practicing or doing in essence. <sup>2</sup>Education is the best aspect and result that can be provided by each generation as a process of meeting human needs because humans are animals educandum (creatures who educate) and animals educandus (creatures who are educated). With this process, there is the inheritance of culture and civilization and its development, which is very useful for every generation in living life in the world. <sup>3</sup>As a process, education develops and runs more massively and systematically, until an institution is formed that indeed handles education to inherit knowledge and culture and develop the potentials possessed by humans.

The institution is called a school or madrasah that has developed in every place in the rest of the country. Indonesia as a country realizes that education is something very important and is a right for every citizen and this is stated in the 1945 Constitution article 31 paragraphs 1 to 3 which reads: "(1) Every citizen has the right to education, (2) every citizen is obliged to attend basic education and the government is

obliged to pay for it, and (3) the government seeks and organizes a national education system that increases faith and piety and noble morals to educate the life of the nation.<sup>4</sup>The implementation of education is the responsibility of the Indonesian government which aims to educate and prosper the nation's life, but it turns out that there are a lot of problems, including: improving quality, equal distribution of opportunities, budget limitations, the lack of resources from the community professionally by the principle of education as a shared responsibility between the government, community and parents. However, this problem has been tried to be solved with various efforts by passing laws related to it. Education financing focuses on efforts to distribute educational *benefits* and the burden that must be borne by the community.

The simple definition of cost is a certain amount of money that is paid or services that are handed over to students.<sup>5</sup>It is undeniable that the budget for education financing provided by the government is still not able to meet the operational needs of educational institutions and is even far from enough. This limitation will hinder the implementation of the existing process in educational institutions. This is because financing is one of the components of instrumental input, which is very important in the implementation of education in schools or madrasas. <sup>6</sup>In the implementation of education, finance and financing are very decisive potentials and are an integral part of the study of education financing management. The financial and financing component in a school is a consumptive production component that determines the implementation of the teaching and learning process activities in schools. In other words, every activity carried out by the school requires costs or funds. In this era of globalization, each educational institution is required to continuously improve its quality because the competition is not only the number of new institutions that have emerged from within the country, but the competition is increasingly difficult because there is freedom for foreign parties to establish educational institutions in Indonesia. Educational institutions as the organizers (in micro-contexts) of the educational process in each year prepare the School/Madrasah Revenue and Salary Budget Plan. The income plan and its use illustrate the financing pattern in education. And with the RAPBS/M, there is a guarantee that the implementation or implementation of the educational process will be carried out.<sup>7</sup>Financing for education is one of the components of instrumental input that is very important in the implementation of education in schools or madrasas.

In every activity or process of achieving educational goals, the cost or financing of education has a very vital and decisive role. There are almost no educational activities that ignore the role of costs, so it can be said that the educational process will not run optimally without being supported or supported by additional costs. The education financing system in each educational institution varies greatly depending on the condition of each educational institution, which includes: geographical conditions, education level, educational political conditions, educational law, educational economics, government financing programs, and school administration. In addition, the cost of education is also determined by: the size of the educational institution, the number of students, the salary level of teachers or lecturers, the ratio of students to teachers or lecturers, teacher qualifications, and the population growth rate. The implementation of Government Regulation No. 19 of 2005 has had an impact on the need to prepare financing standards, which include the standardization of education cost components, including operational costs, investment costs, and personal costs. Furthermore, it is stated that the standards for costs in education units are determined by ministerial regulations based on the proposal of the National Education Standards Agency (BNSP). With national education standards, it is hoped that it can be used as a reference in the implementation of education at every level of elementary school (SD), junior high school (SMP), and high school (SMA) throughout Indonesia. The financing standards that have been set by the government will be a guarantee for the implementation of a quality education and teaching process as expected by stakeholders. Educational institutions face many problems in meeting the financing standards that have been set, especially if the educational institution has quality improvement programs.

Managing financing with these quality programs has forced school principals/madrasas to develop sources of education funding. The development of education financing sources is an effort to develop sources of funds used to meet the needs of the teaching and learning process. According to Syarifuddin, the world of education must meet several things: (1) improvement of school management, (2) propositional supply of education personnel, (3) change in school culture (vision, mission, goals and values), (4) increase in education financing and (5) optimize public support for education.<sup>8</sup> The management of funds or education financing has been regulated in the law no. 20 of 2003, article 48. The law affirms that the management of education funds is based on the principles of justice, efficiency, transparency, and accountability. Education stakeholders must emphasize and pay attention to these principles so that the existing education system can run according to the goals of national education. The implementation of the principle of justice in the management of education financing often encounters obstacles in matters related to financing, both operational, investment, and personal, that must be borne by students from underprivileged families. So it often happens that the right to education must be hindered due to the limitations of economic ability. The educational institution development program always refers to the vision and mission that is always set and described in the strategic plan, and an action plan must be socialized to stakeholders so that they are understood and jointly contribute to realizing it. Apart from that, it is very important to have openness so that it can foster mutual trust between educational institutions and existing stakeholders.

Educational institution programs that are structured in the RAKS or RAPBS/RAPBM must be able to be controlled and evaluated periodically by the principal with the principles of logistics that have been determined as the success of a program. We often read and hear that the management of education assistance funds from the government and the community has become a big problem. The lack of awareness and involvement of education stakeholders is still quite low. In addition, the school is often less transparent and less accountable in providing data and information to all related parties (stakeholders).

## II. METHODS

Research on Financing Management in Developing Educational Institutions at SMA NU 1 Gresik and MA Ma'arif Blitar is a research that uses a qualitative approach with a multi-site approach that will examine in depth and explore the meaning behind the actions. The approach in this study is a descriptive qualitative approach, which is an approach that provides an overview, illustrates the symptoms or phenomena that occur in the community.<sup>9</sup> This approach is also based on an inductive way of thinking to be able to report events or research objects that are still intersecting with various fields. Qualitative approach or called the naturalistic research approach because this research is carried out on objects that are *alamiah*, as they are, are not manipulated by researchers and the presence of researchers does not affect these dynamics.<sup>10</sup> This approach views reality as a whole phenomenon, and as a whole.<sup>11</sup> Data were obtained from observations, interviews, and documentation, and were supported by primary educational institutions.<sup>12</sup>

## III. RESULT AND DISCUSSION

### A. Implementation of the principle of fairness in education financing management in developing MA MA'Arif Blitar and SMA NU 1 Gresik.

Justice etymologically means not partiality, impartiality, or generalization of one another. Meanwhile, according to the Great Dictionary of the Indonesian Language (KBBI), justice means fair *sifat* (deeds, treatment, etc.). Fair itself means: equal weight, impartiality, impartiality, siding with the right, holding to the truth, should, or not arbitrarily. Educational justice means that every citizen has the right to a proper education. This is then described in Government Regulation Number 48 of 2008 which is the provision of the widest and equal access to educational services to students or prospective students,

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regardless of ethnic background, race, religion, gender, and ability or economic status. The principle of fairness in education funding as referred to in paragraph (1) of article 50 chapter V PP 48 of 2008 means that the amount of education funding by the government, local governments and the community is adjusted to their respective abilities. The presence of the government in the issue of education is highly anticipated by the whole nation as an embodiment and from the demands of the 1945 Constitution which states that one of the goals of establishing the Indonesian state is to "educate the nation". And to implement the law, Law no. 20 of 2003 concerning the national education system was prepared, article 11 paragraph (2) states "the government and local governments are obliged to ensure the availability of a budget for the implementation of education for every citizen aged seven to fifteen years" in another part "every citizen has the same right to obtain quality education". The principle of justice is also the foundation in school financial management, which underlies the receipt and allocation of school finances as well as access to educational services by the needs of each component in the school. These components include students, teachers, school employees, and facilities that support the achievement of the school's goals.

Indicators of financing management that have implemented the principle of fairness, if there are several things as follows :

- a. There is a policy that is oriented towards fulfilling the basics for the community in a balanced manner (cross-subsidization, affirmative action).
- b. Availability of special services/facilities for the underprivileged.
- c. There is empowerment of disadvantaged areas.

Meanwhile, the indicators of the success of the implementation of the principle of justice in financing management include: Everyone has the right to obtain a proper education without exception. The underprivileged community has access to special services/facilities to obtain education. The implementation of the principle of fairness in education financing management in developing educational institutions at MA MA'arif Blitar indicates that appears to be based on the findings of chapter 4, including first, the admission of prospective students at MA Ma'arif is not required only from certain economic strata. All have the same right to be students at MA Ma'arif Blitar. Second, prospective students who are accepted at MA Ma'arif Blitar receive the same treatment regardless of their economic background. Third, development funds are charged to students' guardians using the "carrying ngindet" system according to the ability of the student's parents. Fourth, the determination of the amount of development funds is determined by the team that has visited the student's residence and has obtained approval from the student's parents or guardians. The five parents or guardians of the students make a statement about the ability related to the amount and payment system (payment tempo and payment method). Based on the results of the above discussion, the researcher concludes that the implementation of the principle of fairness in education financing management in developing educational institutions at MA MA'arif Blitar has adjusted the use of theory as a medium to help analyze the implementation of the principle of justice in education financing management in developing educational institutions at MA'arif Blitar in general and specifically.

Meanwhile, the implementation of the principle of fairness in education financing management in developing educational institutions at SMA NU 1 Gresik is an indication that appears based on the findings of chapter 4, including first, PPDB socialization has been carried out in junior high schools in the city of Gresik and it is informed that schools provide equal opportunities from various backgrounds, both economic, social and residential to become students of SMA NU 1 Gresik. Second, the reality of the economic ability of students' parents is not the same from one another, so the school provides for underprivileged students by submitting a certificate of inability from the village and making a statement of ability to pay development funds. Third, relief is also given to children of residents who live in the same village as the school and who have siblings who also attend SMA NU 1 Gresik. Fourth, there is no special treatment for students who come from economically disadvantaged countries and classes for the underprivileged. The classroom setting is gender-based and random regardless of the student's background. Based on the results of the above discussion, the researcher concludes that the implementation of the principle of justice in education financing management in developing educational institutions at SMAN NU 1 Gresik has adjusted the use of theory as a

medium to help analyze that the implementation of the principle of justice in education financing management in developing educational institutions at SMAN NU 1 Gresik in general and specifically.

### **B. Application of the principle of efficiency of education financing management in developing MA MA'Arif Blitar and SMA NU 1 Gresik.**

According to the Great Dictionary of the Indonesian Language (KBBI), efficiency is defined as the accuracy of the way to do something, and the ability to carry out tasks properly and appropriately without wasting money, time, and energy. Meanwhile, according to S.P. Hasibuan, the definition of efficiency is the best comparison between input and output (the result between profit and the resources used), as well as the optimal results achieved by the use of limited resources. Efficiency is the comparison between input and output, between power and output. Power includes energy, time, thoughts, and costs. The effectiveness and efficiency in the use or management of education financing will greatly affect the quality of the process and the achievement of the educational goals that have been set. The concept of efficiency is more about the relationship between intake and expenditure. In addition, it is also associated with the quality of services, and the output of the activity of education implementation. Educational efficiency is the utilization of limited educational resources but achieving optimal results. Thus, in the issue of efficiency of education financing management, it is certainly associated with the quality of the results of an activity that is financed in accordance with existing needs. The implementation of an efficient educational process is when the utilization of resources such as time, energy, and resources is on target, with optimal graduates and educational productivity. At this time, the implementation of education in Indonesia is far from efficient, where the use of all available resources has not produced graduates who are in accordance with expectations. Efficiency can be grouped into two types, namely: a) Internal efficiency, which is an activity that produces the expected output at minimal cost. b) External efficiency is often associated with the cost benefit analysis method, which is the ratio between financial benefits as a result of education and all costs incurred for education.

The implementation of the principle of fairness in education financing management in developing educational institutions at MA'Arif Blitar and SMA NU 1 Gresik is an indication that appears based on the findings of chapter 4 of which is first at the beginning of each school year, the head of the madrasah formed a development team tasked with compiling the RAPBM (Madrasah Revenue and Expenditure Budget Plan) which consists of the head of the madrasah, the madrasah council, Deputy Head of Madrasah, Teachers and Employees. Second, one of the contents of the RAPBM is about the plan for the development of facilities and infrastructure at MA Ma'arif Blitar. Third, in the preparation of the facilities and infrastructure development program, the development team asked for input from school residents and then prepared a priority scale that would be implemented. Fourth, planning for the development of facilities and infrastructure begins with the preparation of the RAB (Budget and Expenditure Plan) as a guide for the implementation of the program. Fifth, the development program and RAB (Budget and Expenditure Plan) are standar or tools in conducting supervision. Based on the results of the above discussion, the researcher concludes that the application of the principle of efficiency of education financing management in developing educational institutions has adjusted the use of theory as a medium to help analyze that the application of the principle of efficiency of education financing management in developing educational institutions at MA'Arif Blitar in general and specifically. The implementation of the principle of fairness in education financing management in developing educational institutions at SMA NU 1 Gresik is an indication that appears based on the findings of chapter 4, including first:

Every new school year a development team consisting of principals, school committees, teachers and employees is prepared. The two development teams are tasked with preparing plans for academic and non-academic development programs and facilities and infrastructure development programs. Third, in preparing the program plan for the development of facilities and infrastructure, the development team asked for input from teachers and other school components and was selected to be a priority with the hope that the results of the development could improve the efficiency of coaching, learning and student self-development. Fourth, the development plan for facilities and infrastructure in the RAPBS is developed into the RAB which contains the composition of the development team, approval from the principal, details of the budget and



expenditure plan and implementation time.. Based on the results of the above discussion, the researcher concludes that the application of the principle of efficiency of education financing management in developing educational institutions has adjusted the use of theory as a medium to help analyze that the application of the principle of efficiency of education financing management in developing educational institutions at SMA NU 1 Gresik in general and especially.

## V. ACKNOWLEDGMENTS

Based on the results of the discussion, the researcher concluded that the implementation of the principle of fairness in education financing management, the application of the principle of efficiency that in developing educational institutions at MA MA'Arif and SMAN NU 1 Gresik has adjusted the use of theory as a medium to help analyze that the implementation of the principle of fairness in the management of education financing, the application of the principle of efficiency in developing educational institutions at MA'Arif and SMAN NU 1 Gresik in general and specifically.

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