



Urgency of Funds in the Management System of Educational Institutions

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Abstract: Education funding is the rupiah value of all resources (inputs) used for an educational activity. Thus, the problem is how can we save education funds in schools, so that with existing funds we can carry out educational activities of optimal quality and can improve the quality of learning. According to the 2003 National Education System Law, the government, local government and the community handle funding for education in Indonesia from an allocation of 20% of the APBN and APBD. All use of education funds must go through formal controls and non-formal controls.

Keyword: Fund, System, Management Education institution

INTRODUCTION

Cheap and quality education is one of the reform demands that must be realized in the education sector. However, quality education will always require quite a lot of funds. Thus, the problem is how can we save education funds in schools, so that with existing funds we can carry out educational activities of optimal quality and can improve the quality of learning. This needs to be done in line with the crisis conditions that have been going on for seven years, so that problems with funds including education funds often result in unemployment; even though the government has programmed education funds 20% of the state budget (Mulyasa, 2006: 210).

Based on the background, the problems that will be discussed can be formulated in order to build hypotheses for further research, namely:

- 1) What is the urgency of funding for the management system of Islamic educational institutions?
- 2) How is the management of funds in the management system of Islamic educational institutions?
- 3) What are the fund management factors for the management system of Islamic educational institutions?

LITERATURE REVIEW

Fund Urgency

Education funding is the rupiah value of all resources (input) used for an educational activity (Mukhtar, 2003: 151). Education funding is the internal ability of the education system to manage education funds efficiently. Funding for education is not only about analyzing sources, but also using funds efficiently. The more efficient the education system, the less funds needed to achieve its goals and therefore more is achieved with the available budget (Supriadi, 2004: 4).

Fund Management

Education fund is one component of instrumental input which is very important for the implementation of education. There are almost no educational efforts that ignore the role of funds, so that it can be said that without funds, the education process cannot run. Funds in this sense have a broad scope, namely all types of expenditure relating to the provision of education, both in the form of money, as well as goods and labor (which can be valued in money) (Cohn, 1979: 2).

Funding as a component of the education system requires a more in-depth study and more careful research, so that to use available funds appropriately, for an unavoidable educational expenditure, internal to results and can be used beforehand is one of the efforts to place appropriate and real education funds, so that they will directly see the effect on the quantity and quality of educational outcomes.

Fund management factor

Quality education is an expensive investment. Modern industrial society that realizes this will invest heavily in the education industry. Public awareness to bear education funds (cost sharing) will essentially empower the community to be responsible for the implementation of education. This is very different from the situation in developing countries where there is a reluctance in society to share the burden of education, which is evident from the relatively low social rate of return (public needs in general) on investment in education (Mukhtar, 2003: 47).

Tabel 1: Penelitian terdahulu yang relevan

No	Author (Tahun)	Hasil Riset Terdahulu	Persamaan Dengan Artikel Ini	Perbedaan Dengan Artikel Ini
1	Sholehan (2022)	Dana berpengaruh terhadap mutu lembaga pendidikan	Dana pendidikan	Mutu pendidikan
2.	Mujyaroh (2020)	Pengelolaan dan alokasi dana bagi lembaga pendidikan	Dana pendidikan	Pengelolaan dan alokasi dana
3.	Syakdiah (2005)	pendanaan pendidikan di Indonesia yang sesuai otonomi daerah	Dana pendidikan	Pendanaan pendidikan di Indonesia

RESEARCH METHOD

This research uses qualitative research in the form of library research. This type of research is descriptive verification. Data collection techniques are documentation, document analysis. The data analysis technique is descriptive verification and conclusion. This research was conducted to describe and explain the concept of urgency of funds in the management system of Islamic educational institutions.

FINDINGS AND DISCUSSION

Fund Urgency

The problem is that educational institutions (schools) in general do not directly bear all the funds, because teacher salaries and educational facilities are dominantly sourced from the government for public schools or foundations for private schools. Government money as a community that is collected through tax payments. Taxes paid by society are seen as indirect funds for education. Therefore, education can be seen as an activity that is a public service (Fattah, 2006: 4).

The level of spending on education funds is an indicator of state financial efforts for investment in Human Resources (human capital) and shows the priority scale among sectors in the allocation of state finances. Educational activities carried out use funds allocated through budget planning or budgeting, so that these funds can be utilized as well as possible by each work unit in the educational institution.

Of the many educational resources that are considered important is money. Money is seen as blood in the human body whose life and death is determined by the circulation of blood in the body. But there are also those who argue that this money is like a horse and education is like a cart. The cart will not run without being pulled by the horse. Education will not run without funds and money. This money includes rare and limited resources. Therefore money needs to be managed effectively and efficiently in order to help achieve educational goals. Education as an investment that will spend human beings who have the knowledge, attitudes and skills needed in the development of a nation. Individual, social or institutional benefits will be obtained in a variety of ways. However, individual benefits will not be obtained in an instant or obtained quickly (quick yielding), but it takes quite a long time, even one generation. Education is seen as a public sector that can serve the community with a variety of teaching, guidance and training needed by students. Financial management in educational institutions is different from profit-oriented corporate financial management. Educational organizations are categorized as non-profit public organizations, therefore their financial management is unique according to the mission and characteristics of education. There is no denying the application of regulations and standard financial management systems in educational institutions. Problems that occur within institutions related to educational financial management include limited funding sources, haphazard program funding, not supporting the vision, mission and policies as written in the educational institution's strategic plan. On the one hand educational institutions need to be managed with good governance, so that they become educational institutions that are clean and clear of various multifunctions and educational malpractices that harm education (Suhardan, et al., 2010: 255-256).

Fund Management

The unit fund per student is a measure that describes how much money is effectively allocated to schools for the benefit of students in pursuing education. The education funding category itself consists of several parts, namely:

a. Direct and Indirect Funds

- 1) Funds directly related to recitation of teachers, administrators, school staff, purchase of equipment, learning materials and school buildings.
- 2) Indirect funds are funds for supplementing educational facilities, estimated income if students work productively and education taxes.

b. Social and Personal Funds (Social and Priwite Cost)

- 1) Personal funds are funds spent by parents in sending their children to school, compared to if these funds were invested in business fields other than education.
- 2) Social funds are the total of all personal funds. This fund is publicly funded.

c. Monetary and Non-Monetary Funds

- 1) Monetary funds are funds related to educational material compensation paid by parents and society.
- 2) Non-monetary funds are compensation for business opportunities (time) spent on education (foregone earnings/income).

In implementing programs in the field of finance and funding, the government has established several standards for managing school finances, namely:

- a. Schools/madrasahs develop guidelines for the management of investment and operational funds that refer to funding standards.
- b. Guidelines for the management of investment funds and school/madrasah operations regulate:
 - 1) Source of income, expenditure and amount of funds managed;
 - 2) Preparation and disbursement of budgets, as well as fundraising outside investment and operational funds;
 - 3) The authority and responsibility of the school/madrasah principal in spending the education budget according to its designation;
 - 4) Bookkeeping of all receipts and expenditures as well as the use of the budget, to be reported by the head of the school/madrasah committee, as well as the institutions above it.
- c. Guidelines for the management of investment funds and school/madrasah operations are decided by the school/madrasah committee and determined by the principal of the school/madrasah and obtain approval from the institution above them.
- d. Guidelines for the management of investment funds and school/madrasah operations are socialized by the heads of all school/madrasah residents to ensure the achievement of transparent and accountable fund management (Suparlan, 2013: 84-85).

According to Suad Husnan, quoted by Suhardan (2010: 256), financial management is the management of financial functions. While the financial function is the main activity that must be carried out by those who are responsible in certain fields. The function of financial management is to use funds to obtain funds.

Finance and funding are one of the resources that directly support the effectiveness and efficiency of education management. This is even more pronounced in the implementation of SBM, which demands the ability of schools to plan, implement and evaluate and be accountable for managing funds in a transparent manner to the public and the government. Sources of finance and funding in a school can be broadly grouped into three sources, namely (1) the government, whether central, regional or both, which are general or special in nature and intended for educational purposes; (2) parents or students; (3) the community is both binding and non-binding (Mulyasa, 2007: 47-48).

There are nine categories of expenditure in educational organizations, both for routine activities and for development activities, the nine categories of expenditure which include:

- a. Reserve funds for special needs, behind unexpected needs there are unforeseen needs/needs, which however every organization will experience them, for that managers must allocate reserve funds, in anticipation of these special needs.
- b. Funds to purchase goods including the salaries and welfare of teachers and employees, any items that are relevant and conditional on school needs such as procurement of learning tools, computers and other equipment.
- c. Shopping to carry out tasks by education officers such as consumables during teaching.
- d. Shopping for various functions such as teaching, communication and so on.
- e. Shopping for several facilities such as water, lights, school farms, art galleries and so on.
- f. Shopping for lecturer guidance programs, work gatherings and other activities.
- g. Annual tax.

- h. Expenditures for institutional needs such as curriculum improvement and development.
- i. Funds for facilities and infrastructure improvement projects, such as repairs to learning buildings, teaching media, sports facilities, school gardens, laboratories and so on.

All funds allocated and disbursed for various educational needs will then be controlled by the authorities in the field. Judging from the mechanism, there are at least two kinds of control, namely:

a. Formal Control

Formal control is carried out by authorized parties related to educational institutions, both administratively and procedurally, namely starting from control carried out by the central government in this case under the authority of the Central Ministry of National Education (Depdiknas), down to the Provinces or Regions, from the Province it went down to the City/District Education Office, then from the City/Regency Education Office it went down to the District, then the team from the District continued to control the schools

b. Non-Formal Controls

Non-formal control is carried out by school stakeholders, namely by the wider community. This community could be on behalf of parents, community leaders, NGOs, ORMAS, businessmen, PARPOL, and so on. The control carried out by school stakeholders is indeed no more nuanced than non-administrative control, meaning that the control is carried out in a remote viewing arrangement.

Fund Arrangement Factor

In preparing the budget of an educational institution, the following aspects should be considered:

- a. Aspects of the structure, which begins with identifying the program groups and their elements in order to obtain the desired goals.
- b. Aspects of analysis, namely to determine the level of effectiveness of funds in each task through the alternatives provided to complete the task.
- c. Aspects of control, namely as a guide for educational implementers in carrying out their duties in using money and as a tool for leaders to control the use by subordinates.
- d. Aspects of data and information, namely data that existed prior to implementation, as well as afterward, which budget planners need to study before allocating funds.

Conceptual Framework

Based on the formulation of the problem, theoretical studies, relevant previous research and discussion of the influence between variables, the framework for thinking about this article is processed as follows.

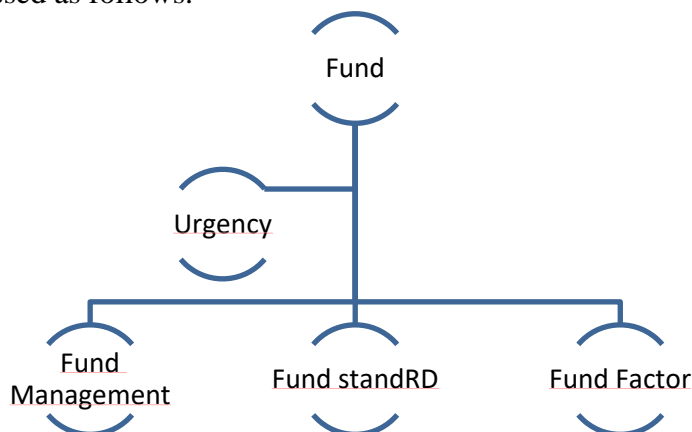


Figure 1. Conceptual Framework

Based on the conceptual framework above, it can be explained that:

- a. Fund management needs to consider the urgency of funds.
- b. Fund management is influenced by factors and standards
- c. Fund management factors in the management system of Islamic educational institutions are related to the management itself and its urgency.

CONCLUSION

Education funding is the rupiah value of all resources (inputs) used for an educational activity. Funding for education in an educational institution must go through the stages of planning, managing and monitoring/auditing funding. With this effort, it is hoped that education funding can be managed effectively and efficiently. According to the 2003 National Education System Law, the government, local government and the community handle funding for education in Indonesia from an allocation of 20% of the APBN and APBD. All use of education funds must go through formal controls and non-formal controls.

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