



EDUCATIONAL FINANCING MANAGEMENT

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ABSTRACT

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In writing this scientific work, the method used is the literature review method. The literature study research method is carried out by collecting information or written information from various literature such as books, newspapers and various articles on the internet, which can support this research. The purpose of writing this paper is to research and understand the management of Islamic education financing in general. Planning education financing is one of the important things in supporting the implementation of education because it concerns operational financing in education starting from the smallest things to the largest. Education funding is really needed for operational needs and school administration which includes real needs consisting of salaries, employee welfare, improving the teaching and learning process, maintaining and procuring facilities and infrastructure, increasing student development, improving teacher professionalism, school administration and supervision.

INTRODUCTION

Education changes a person for the better and good people must behave nobly. The philosopher's quote above is a very ideal view which considers that humans are formed by the world of ideas and ideals, not by real social situations. This view still has its followers today. Education is still seen as a way to make people better and wiser, education is also seen as being able to produce people who support the running of an ideal society.

In essence, planning is the process of initiating various goals, strategic boundaries, policies and also very detailed plans in achieving them, organizational achievements to implement decisions and also includes performance reviews and also feedback in terms of the introduction of new planning cycles. Education costs are a very important instrumental input component in the provision of education. In every achievement of 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 that without costs, the educational process in an educational institution will not run.

In the theory and practice of education financing, at both the macro and micro levels, several categories of education costs are known. First, direct costs are all expenses that directly support the provision of education. Second, indirect costs are expenses that do not directly support the educational process but enable the educational process to occur at school, for example student living costs, transportation costs to school, snack costs, health costs and opportunity costs.

METHOD RESEARCH

In writing this journal the author used the library study research method to obtain various data and information needed. This library or literature study method is carried out by searching for written data or information from various sources such as books, newspapers, articles and various journals on the internet which really support and are in accordance with this research. As mentioned in the book entitled Research Methods by M. Nazir, Literary Study is a data collection technique by conducting research studies on books, literature, notes and reports related to the problem at hand. faced. According to Nazir, studying literature is an important step. After the researcher determines the research topic, the next step is to conduct research related to the research topic. Researchers need to collect various information from the literature on this topic. Library sources can come from books, journals, periodicals, dissertations, and other sources such as the internet, newspapers, and others.

RESULT AND DISCUSSION

DEFINITION OF EDUCATIONAL FINANCING MANAGEMENT

Etymologically, the word management comes from the Latin word manus which means hand and agree which means to do. These words are combined into the verb manage which means to handle. Manage is translated into English in the form of the verb to manage, with the noun management, and manager for people who carry out management or managing activities.

According to Mary Parker, management is the art of carrying out work through people (the art of getting things done through people). Meanwhile, according to Sondang P. Siagian in Arikunto, management is the entire process of cooperation between two or more people which is based on certain rationality to achieve previously determined goals. Hersey said "We shall define management as working with and through individuals to accomplish organizational goals".

According to Islamic teachings, its followers are encouraged to do everything in an orderly, neat, correct and orderly manner. In the development of modern science, the work of managing things in an orderly manner is part of management science.

Good planning is planning that is most likely to be implemented. Through planning, the objectives to be achieved, the scope of work to be carried out, the people involved in the work, the various resources needed, as well as the steps and work methods chosen based on urgency and priority can be explained. All of this becomes direction and guidance in organizing the human element in education, mobilizing and utilizing various resources to support the process of achieving goals and can be used as a control tool for achieving goals. By having a plan that is comprehensive, integrated and based on strategy selection, mistakes and errors will be avoided.

Education financing is one of the input components (instrumental input) that is really needed in the implementation of education in educational institutions such as schools. It can be said that the educational process cannot run efficiently without financial support. In language, costs can be

interpreted as expenses. Meanwhile, in economic terms, costs or expenses can be in the form of money or other monetary forms. So, costs can be interpreted as all types of expenses related to the provision of education.

According to Nanang Fatah, education financing is the amount of money generated and spent for various purposes of providing education which includes teacher salaries, teacher professional improvement, procurement of study room facilities, room improvements, procurement of mobile equipment, procurement of tools and textbooks, stationery, extracurricular activities, educational management activities, and educational supervision.

Educational financing planning management is a process of optimizing existing funding sources, allocating available funds and distributing them as facilities or means to support the learning process so as to create an effective and efficient learning process. Therefore, the focus of education financing management is on how existing funding sources can be managed professionally so that they meet the needs of education delivery.

TYPES OF EDUCATIONAL FINANCING PLANNING

In the theory and practice of education financing, at both the macro and micro levels, several categories of education costs are known. Firstly, direct costs are expenditures of money that directly finance the provision of education, teaching, research and community service. Direct costs are costs that directly touch educational aspects and processes. Costs incurred for teaching and student learning activities include the purchase of learning tools, learning facilities, transportation costs and teacher salaries, whether incurred by the government, parents or the students themselves. Second, indirect costs, namely costs that cause students to lose their income because they are studying. Indirect costs are divided into two, namely public costs and personal costs. Personal costs are costs incurred by individuals or families to pay for their children's school fees. Community costs are costs incurred by the community for schools. Third, monetary costs are all forms of expenditure in the form of money, both direct and indirect, incurred for educational activities. Fourth, non-monetary costs are all forms of expenditure that are not in the form of money, although they can be assessed in the form of money, either directly or indirectly, which are spent on educational activities, for example materials, time, energy, etc. .

In education financing, apart from the four types of education financing above, there is also private cost and social cost education financing. Personal costs are family expenses for education or also known as household expenditure. Meanwhile, social costs are costs incurred by society for education, either through schools or through taxes collected by the government and then used to finance education. The costs incurred by the government are basically social costs.

EDUCATIONAL FINANCING PLANNING FUNCTION

In connection with the definition of education financing planning management that has been discussed, there are three important keywords in education financing management, namely optimizing funding sources, allocation and distribution. These three key words are ultimately the function of education financing itself.

1) Optimization of funding sources

The function of financing management is how educational institutions are able to optimize the educational financing sources they obtain.

2) Allocation

Allocation in education financing management is a financial decision process. This is where the education funding allocation policy is determined. The policy in determining this allocation must prioritize priority programs in an educational process.

3) Distribution

Distribution is the process of distributing funds according to a predetermined allocation. In the education financing management function, it is said that funds or costs play an important role in education in three areas. The first area is the economics of education, the economics of education in relation to society's expenditure as a whole. Second, school finances relate to school policies to translate money into services for students. And third, the school business administration tax which must be organized is directly related to policy objectives. The fundamental concern of economic concepts is how to allocate limited resources to achieve perhaps infinitely diverse goals.

To carry out the financing management function effectively, we must pay attention to the principles that form the basis of its management. Among the principles of education financing management are:

1. Accountability
2. Transparent
3. Integrity
4. Consistency
5. Effective and efficient.

In the scope of education financing, budgeting is an activity or process of preparing a budget. The role of the budget in managing learning related to learning services and school management as well as overall school management is certainly very important to achieve goals. An education budget is an organizational pattern that is broken down into elements of an integrated plan into component parts or departments which makes it easier to estimate costs. Educational efficiency describes the relationship between input and output or between input and output. An efficient system is indicated by more output for input sources. Educational efficiency is related to the utilization of limited educational resources so as to achieve high optimization.

Preparing a budget is one of the positive steps to realize the plans that have been set. In preparing the budget, you can use a combination system which is a better system, because this budgeting system has gone through a process of selecting priority needs with a budget that has been determined based on estimates. Costing method by estimating expenditure based on reports from educational institutions, using SP4 (Program and Teaching Planning System). When using a budget, the following criteria must be met: 1) there must be a report on costs; 2) reports must be made uniformly, that is, with the same functional standards; and 3) the report must show the agency's overall operating costs. The costs that must be incurred in providing education include direct costs and indirect costs.

Basically, budget preparation is a negotiation or agreement between the top leadership and the leaders below them in determining the amount of budget allocation. The final result of a negotiation is a statement of expected expenditure and income from each source of funds. The budget basically consists of two sides, namely the revenue side and the expenditure side. The revenue or cost acquisition side is determined by the amount of funds received by the institution from each funding source. Usually, in discussing education financing, the sources of costs are differentiated between each group, government, community, parents and other sources.

Effective and efficient financing is a shared responsibility of both the government and society. It is necessary to build mutual trust both internally in government, between government and society and society and society itself. For this reason, openness, participation and accountability are needed in the implementation of education, starting from planning, implementation and supervision, which are the keywords for realizing the effectiveness of education financing. Even though the government has provided school operational assistance (BOS), it still does not cover the cost of education for the less fortunate.

The amount of education costs sourced from the government is determined based on government financial policies at the central and regional levels after considering the priority scale. Meanwhile, the amount of revenue from the community, both from individuals and institutions, foundations, in the form of cash, goods, gifts or loans depends on the ability of the local community to advance education. Meanwhile, funds received from students' parents are in the form of Bp3 and SPP contributions which are directly received by educational institutions based on the abilities of the parents and determined by the government or foundation.

The expenditure side consists of the allocation of the amount of education costs for each component that must be financed, part of which is used to finance administrative activities, administration, educational facilities and infrastructure, and part of which is given to schools through several channels. Apart from the routine budget, there is a project

budget which is distributed every year by the Ministry of Education to meet school needs. The central government's regular budget is funded entirely from the routine budget and foreign aid.

If you look at its development, budgets have benefits that can be classified into three types, namely:

1. As an interpretive tool
2. As a means of authorizing expenditures, and
3. As an efficiency tool.

CONCLUSION

Educational financing planning management is a process of optimizing existing funding sources, allocating available funds and distributing them as facilities or means to support the learning process so as to create an effective and efficient learning process. In the theory and practice of education financing, at both the macro and micro levels, several categories of education costs are known. First, direct costs are all expenses that directly support the provision of education. Second, indirect costs are expenses that do not directly support the educational process but enable the educational process to occur at school.

Planning is very helpful in determining goals in achieving funding in schools related to educational operations. In essence, planning is the process of initiating various goals, strategic boundaries, policies and also very detailed plans in achieving them, organizational achievements to implement decisions and also includes performance reviews and also feedback in terms of the introduction of new plan cycles. Education financing has a very important role in the ongoing educational process, financing as a supporting factor. The learning process at school will run and be implemented optimally if the goals are achieved and meet the requirements that have been determined in accordance with the plan.

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