



Education Financing Management in Integrated Islamic Schools

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Abstract

This study aims to determine how the management of education financing of Integrated Islamic Schools. The research method used is a literature review. Based on the results of data analysis, it is known that the funding of Integrated Islamic School education refers to the National Education Standard (SNP) contained in Government Regulation No. 19 of 2005 Chapter IX Article 62 concerning Financing Standards and related Ministerial Regulations (Regulation No. 69 of 2009). The Foundation as the manager of an integrated Islamic educational institution, carries out management as determined by the Integrated Islamic School Network as stated in the Integrated Islamic School Quality Standards. The Foundation has limitations in financing learning and extracurricular activities and procuring infrastructure facilities. There are several types of activities in which schools are given the authority to manage finances or sources of income.

Keywords: Management, Education Financing, Integrated Islamic Schools

Introduction

Education has a substantial contribution to improving the quality of human resources. Education entirely influences the economic growth of a nation. Education not only directly affects productivity but will affect people's fertility. Educated community resources will be better equipped to understand and deal with transitions in the work environment. So it is not unusual if a country with a population with a high level of Education will also increase economic growth [1].

Islam pays excellent attention to teaching and providing Education. This is affirmed in the guidelines of Muslims who guarantee the salvation of human life in the world and the Hereafter, namely the Qur'an and the Sunnah. According to the Qur'an, Education is a strategic effort to elevate human dignity and dignity. Therefore, it is

an essential concern for Islam with the importance of Education.

God teaches man, commanding him to read so that he may know what he does not know. With this, humans are required to take Education. There are several components of Education as a system consisting of a number.

The components of Education are the elements that determine the presence or absence and achievement of the educational process. Those elements are outcomes, environmental, output, process, raw input, and instrumental input. These elements have their respective roles while carrying out a structured part: achieving system goals. The component itself is an element of the system that plays a role in the continuity of a process in achieving goals. The members of Education consist of at least 1) objectives; 2) educators; 3) protégés; 4) curriculum; 5) methods; 6)

student and teacher textbooks; 7) financing; 8) classrooms; 9) hardware; and 10) activities [2].

In the implementation of Education, among the most critical elements is the existence of education financing. The cost of Education must be managed optimally so that it can improve the quality of Education itself following the objectives. Therefore, it is necessary to pay more attention to education financing, where the primary concern in education financing is the achievement of the vision and mission of the school [3].

Method

The research method used is a literature review, which uses data sources from journal articles related to the management of education financing and excellent schools. In taking data from journals and books based on descriptive analysis, presenting data and documents found from various journals and related books, then developing the study into a narrative, then at the end, conclusions are drawn [4].

Results and Discussion

Strategic Management Process

Education Financing Management

Education is a right for everyone, as stated in the 1945 Constitution Article 31 Paragraph 1, which states that every country has the right to Education. The Law Number 20 of 2003 concerning the National Education System Article 1 states that: Education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have spiritual, and spiritual strength, self-control, personality, noble character, and skills needed by themselves, society, nation and state [5].

Management as a scientific discipline defined as a system to realize goals through planning, implementation,

supervision, and evaluation cannot be separated from madrasah/school financial management. Given the importance of financing and finance in the learning process, there is inevitable that there is good economic governance in the provision of Education. This financial governance is from now on referred to as financing / financial management.

Many schools cannot optimally implement teaching and learning activities because of financial problems paying teachers and providing learning facilities and infrastructure. In this case, the demand for reform is cheap and quality education, but quality education always requires considerable funds [6].

In the implementation of Education, finance and financing are strong potential and are an integral part of the study of educational administration and management. Education financing and finance at the education unit level are production components that determine the implementation of teaching and learning activities in schools and other members [7]. In other words, every action carried out costs money, whether realized or not.

According to Levin, school financing is a system in which income and available resources are used to formulate and operationalize schools in different geographical areas and levels of Education. Depending on the circumstances of each country, such as geographical conditions, level of Education, political conditions of Education, education law, economics, government financing programs, and school administration [8].

Financing management in educational institutions or schools is to find funds creatively and maximally, use them honestly, and account for funds objectively. If this is done, financial management will help the progress of the educational institution or school [9].

Islamic education management is an activity to run and combine all educational resources to achieve the predetermined goals of Islamic Education [10]. From the description above, a conclusion can be drawn that education financing management is the process of generating and managing expenditures in the form of money, goods, or services through human resources with the management function of planning, implementing, and evaluating, to finance all activities or activities that directly or indirectly support the implementation of Education to achieve the expected quality of Education.

In general, this management function is very connected to management objectives. The goal is a result, endpoint, or everything that will be achieved. Therefore, it is necessary to have steps that must be carried out through management, namely the management function, which includes the processes of planning, organizing, directing, and evaluating [11].

Education Financing Concept

Providing Education in education units needs to be supported by adequate costs to ensure the smooth running of various activities. Cost is the value of goods and services used to carry out actions that makeup income.

Investment in education financing involves financing teachers and employees, PBM and KBM, administration and administration, facilities and infrastructure, and related funding to maintenance, including maintenance of inventory and other facilities. The concept of cost, according to Tilaar, is the general funds and efforts given by the community to get an Education and the fact that educational activities are a form of community service [7].

The education budget consists of two sides related to each other, namely the revenue and expenditure budgets to

achieve educational goals. The revenue budget is the revenue earned annually by the school from various official sources regularly received [1].

Costs in Education include direct costs and indirect costs. Direct costs consist of expenses incurred to implement teaching and student learning activities by purchasing learning equipment, learning facilities, transportation costs, and teacher salaries, both incurred by the government, parents, and students. While indirect costs are in the form of lost profits, the state of lost opportunity costs sacrificed by students during learning [1]

Determining unit costs has two approaches, namely the macro approach and the micro approach (Fattah, 2002: 26). The macro system is based on calculating the overall amount of educational expenditure received from various sources and then dividing the number of students. The micro approach is based on the allocation of cost per educational component students use.

Education financing means activities taken in the context of finding sources of funds and distributing them to organize the educational process. Education financing includes aspects of education funding sources, allocation, or distribution that reveal problems of how to use and distribute funds obtained from various sources for the benefit of education delivery [12].

The financial and financing resources of a school can be broadly grouped into three sources, namely: (1) the government, both central, regional, and both, money is general or particular and intended for the benefit of Education, (2) parents or students, (3) the community, whether binding or non-binding [13].

Definition and Development of Integrated Islamic Schools

Integrated Islamic School is a model of educational institution that seeks to combine general science and religion in one integrative curriculum package. Unlike the previous three academic institutions, the Integrated Islamic School has its segmentation [14].

Pesantren is a traditional Islamic educational institution that is in demand by Muslims who want their children to explore religious knowledge through memorization of the Quran, Hadith, Nahwu, Shorof, and other religious sciences. Public schools are in demand by the general public, both Muslims and non-Muslims, who prioritize their children mastering modern sciences, both Natural Sciences, Social Sciences, and Humanities [15].

Educational institutions that integrate modern Education so that children can still respond and respond to the development of modern times but also have solid religious knowledge as a basis for moral formation so as not to participate in negative things resulting from the development of the era. The combination of general and religious subjects is characteristic of the curriculum structure of Integrated Islamic schools [14].

Integrated Islamic Schools do not separate the two into 'compulsory' religious subjects to study. Both scientific families are equally important because they look at Allah SWT's verses. One scientific family learns the verses of Allah written in the texts of the Qur'an and Hadith, and the other studies the verses of Allah in the form of the universe [16].

In the 21st century, there are many exciting changes regarding Indonesia's Education (Islamic Education) trend. Islamic educational institutions consisting of Pesantren, Madrasah, and public schools are slowly shifting. The shift is in line with the Muslim population in big cities. This

began to change with the emergence and development of Integrated Islamic schools in the country [17].

First established by mosque activists of ITB and UI campuses, Islamic educational institutions have spread throughout Indonesia. The rapid development of Integrated Islamic Schools These big cities prove that Integrated Islamic Schools are becoming a new trend in Islamic Education in Indonesia. Popular cultural trends with an Islamic touch also influence the world of Education. Educational institutions compete to offer Islamic and classy educational programs. Integrated Islamic schools were pioneered in the 1990s in major cities and are in great demand among urban Muslims.[18]

The quality of guaranteed educational services with the best educators, complete supporting facilities and infrastructure, mastery of foreign languages, supported by an 'equal' children's social environment are some of the expectations of parents willing to spend money on their children's Education. But this is not enough for urban Muslims to represent their identity through their religious aspects and learning patterns. The development of Islamic educational institutions at that time also seemed to be a bright spot that government authority was slowly no longer valid, replaced by a popular democratic system. Included in developing and even building Islamic educational institutions [14].

Integrated Islamic Schools were born as an answer to various demands and problems of the times and are the dream and hope of the government in uniting the two spirits of Education into one unit, uniting general Education with Islamic Education. The birth and development of integrated Islamic schools in Indonesia's major cities coincided with the increasing urbanization of middle-class Muslims. This can be seen from the consumers of these

educational institutions, most of whom have family backgrounds full of activities. For this reason, the presence of Integrated Islamic schools is the answer awaited by the Muslim urban community [19].

Integrated Islamic School Education Financing Management

Integrated Islamic School education financing refers to the National Education Standard (SNP) contained in Government Regulation No. 19 of 2005 Chapter IX Article 62 concerning Financing Standards and Related Ministerial Regulations (Regulation No. 69 of 2009). The Foundation as the manager of an integrated Islamic educational institution, carries out management as determined by the Integrated Islamic School Network (JSIT) as stated in the Integrated Islamic School Quality Standards.

The Foundation has limitations related to financing in learning and extracurricular activities and the procurement of infrastructure facilities. There are several types of activities in which schools are given the authority to manage finances or sources of income. The standard contains non-personnel operating cost standards for elementary schools / MI. The Regulation explains the provisions for the number of learning groups per school / skill program and the number of students per study group for calculating non-personnel operating costs [20].

Non-personnel operating costs, including school stationery costs (ATS), material and consumables costs (BAHP), maintenance and light repair costs, power and service costs, transportation/travel costs, consumption costs, insurance costs, student/extracurricular coaching costs, competency test costs, industrial work practice costs, and reporting costs [21].

About education financing management, of course, financing management, in particular, cannot be

separated from planning. Planning activities in financing management include making budget planning (budgeting), planning school programs or activities, planning the allocation of funds for sectors that need funds, and others [22].

Organizing is also included in the management process. In education financing management, organizing includes activities, such as cooperation between the foundation treasurer and school treasurer, who regulate how the financing process, hold the course of school programs or activities that the principal has planned, handle the control of incoming and outgoing costs to meet school needs through the treasurer [23].

Coordination is also no less necessary than financing management. This coordination is helpful for schools to coordinate all movements in schools related to financing in particular. This coordination activity includes activities such as conducting financing budget meetings, giving confidence to members who manage finances so that the use of funds is by RKAS, working together to help each other manage finances so that they can be used effectively and efficiently, coordinating all school members such as principals, treasurers of foundations and schools, WakasekSarpras, teachers, and employees to assist in the implementation of education financing management in Islamic School Well integrated [24].

The Integrated Islamic School's financing sources are foundations, dues, BOS funds, funds from the community, and student fees. Student fees are in the form of Education Development Contributions (SPP). The funds are also used to finance existing facilities in the school, such as science laboratories, computer laboratories, playgrounds, prayer rooms, libraries, and maintenance for activities that have supporting equipment, such as extracurricular activities, namely: marching

band, painting, grooming, and PLS (Out-of-School Education) where students make visits to increase students' knowledge, such as visits to packaged beverage production factories, Post offices, airports, stations, museums, newspapers, historical sites, as well as places that have educational value for students that add to students' knowledge and insight.

Conclusion

Education financing management is the process of generating and managing expenses in the form of money, goods, or services through human resources with the management function of planning, implementing, and evaluating, to finance all activities or activities that directly or indirectly support the implementation of Education to achieve the expected quality of Education.

In general, this management function is very connected to management goals. The goal is a result, endpoint, or everything that will be achieved. Therefore it is necessary to take steps that must be carried out through management, namely the management function, which includes planning, organizing, directing, and evaluating.

Integrated Islamic School is a model of educational institution that seeks to combine general science and religion in one integrative curriculum package. Unlike the previous three academic institutions, the Integrated Islamic School has its segmentation.

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