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Study Analysis Of Concepts In Managing Effective And Effective Education Financing Efficient In Islamic Educational Institutions

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Abstract

Internal factors in financing an educational institution can contribute significantly to quality such as, teacher welfare, teacher ability, s class facilities, textbooks. The four components are inside The RAPBS requires a priority scale in obtaining cost allocations. One way of thinking is related to financial management (financing) in educational institutions is creative and dynamic in harmony with needs and developments that occur in society and the environment education. The link in preparing the budget is that you have to apply the principle of a balanced budget, meaning that income and expenditure plans must be balanced so that there is no minus income budget. With a balanced budget, the life of educational institutions will be effective and efficient in terms of finance, so that the centralization of financial management needs to be focused on the treasurers of educational institutions, to facilitate financial accountability. Investment costs for educational institutions include costs for providing facilities and infrastructure as well as human resource development costs. Meanwhile, personal costs include all kinds of costs that must be incurred by school students, including tuition fees (tuition fees) and practicum fees, in order to be able to take part in regular and ongoing learning.

Keywords: Management, Education Funding, Educational Institutions

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INTRODUCTION

Educational financing planning is one of the first steps that must be considered by managers and education administrators. Allah SWT has given a signal to every believer to design a plan related to educational funding that will be carried out at a later date, as His word in the Al-Quran letter Al-Hashr verse 18 as follows:

"*O you who believe, fear Allah and let everyone pay attention to what he has done for tomorrow (hereafter); and fear Allah, Verily Allah is Aware of what you do* ". (QS. Al-Hashr: 18).

In this verse it is implied that everyone should pay attention to everything that has been planned for the next day. An education manager should pay attention to the financing plans that have been made. Thus, Islamic education requires effective and efficient management. Without planning, it will have a negative impact on the continuity of education. Education funding also requires accurate and complete funds so that all planning needs for the future can be allocated in the draft budget. In an effort to streamline the making of financial planning for educational institutions, those who are very responsible as executors are the leaders of these institutions. The leader's position as *top manager* must be able to develop a number of dimensions of administrative action. The ability to apply educational programs to cost evaluation is important in budgeting. The activity of making a budget is not a routine or sweet job, involving consideration of the basic intent of education and programs (Usman & Zahri, 2012: 37).

RESULTS AND DISCUSSION

Definition of Education Financing

Educational financing is everything in every process to achieve goals that require costs to educational institutions. In education financing where available income and resources are used to formulate and operate educational institutions in different geographies and different levels of education. Education funding is also all activities relating to the arrangement of sources and uses accountability of educational funds in the institution education. Existing activities in financing management Education includes three things, namely: *budgeting* , bookkeeping (*accounting*), and inspection (*controlling*) (Surbana,: 2014: 12).

The strategy for fulfilling education funding can be described as activities or efforts to earn and generate money that can be spent to meet educational needs or the need for education. The financing fulfillment strategy can be carried out by seeking funds from various sources. The

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strategy of an educational institution in seeking educational funds administratively is how a leader makes efforts to manage the resources and sources of funds contained within an educational institution. Management of education must be able to try their best in seeking funding income , in order to meet the needs in financing education. As some education administrators are trying with great difficulty in seeking educational funding (Mukhtar & Iskandar, 2009: 152).

Educational Financing Models

The education system in Indonesia shows that most of the school fees are borne by the government. Unlike the case with the education financing model that was carried out in other countries , in developing countries at a time of development and it was profitable for the education sector **.** According to Jones, there are six models of education financing, namely:

1. *Flat Grants*

Flat grants are the first and oldest type of educational funding assistance. In this plan, each school has the same amount of funds , calculated per student or per other unit of funding. As previously explained, as a result of the sharing system, schools with a large number of students will earn more money, so on this basis flat grants are not considered *equalizing* (Jones, 1985: 100-131).

2. *Power Equalizing*

Power equalizing charged the very wealthy districts with paying a portion of the school taxes they levied back into the state's pocket. The state can use money from rich districts to increase aid to poor districts. Each region will receive a different amount of funds depending on the local revenue capacity (APBD). Poor areas will receive 5 per mile plus the 7 per mile area base fund. Thus there will be a balance of funds between regions with rich natural resources.

3. *Complete StateModel*

complete state model is the only education financing plan designed to eliminate all local differences, both in spending and in tax collection. There will be no local school property taxes of varying degrees and the local tax base is *unequal* . Proponents also say that local financial oversight is inefficient for society as a whole. Thus the *complete state* model places more responsibility for educational accountability across the states (Ferdi, 2013).

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4. *Foundation Plan*

Foundation plan , designed to explore four major issues in education and finance, namely: equity in spending, setting tax standards and minimum school spending, separation (demarcation) of political authority between districts state and local school districts, and provisions for continual improvement of the educational process. Its proponents argue that the state should set minimum limits and local governments should be allowed to go beyond the minimum to the extent they wish to do so. The way the *foundation plan works* is, firstly, the state must determine the cost per student per year for a satisfactory educational program. Second, the state must set a minimum tax rate that must be imposed by all school districts. Third, the state provides *grants* to each school district in the same amount . While the amount of assistance is situational to local wealth but not to tax efforts.

5. *Guaranteed Percent Equalizing*

The Guaranteed percent equalizing model means that the state pays a certain percentage of the total cost of education desired by each local school. State inclusion is high in poor school districts, and low in rich districts. Proponents of this model claim that it maximizes local control, taxpayer equity, and local school efficiency. This model also supports the equality of taxpayers. This model ensures or insures each local school district with a certain amount of student funding for each locally collected tax (Armida, 2011).

6. *Complete Local Support Model*

In *the complete local support model* , all funding sources from the state government or provincial funds are expected to be the responsibility of the local or regional government. This system will have an impact on the existing education system in the region, because it is possible that high regional income will also provide a high amount of funds, which will ultimately result in different quality results (*output*). The financing models described above illustrate that there are advantages and disadvantages to each model. This system will have an impact on the existing education system in the regions, because it is possible that the high regional income will also provide a high amount of funds, which in turn will result in a different quality of output.

Types of Education Financing

Funding for education in theory and practice, both at the macro and micro levels, is recognized by various categories of educational expenses. In a broad sense, costs in education include two components, namely:

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1. Direct costs (*direct costs*)

Direct costs are all expenses that directly support the implementation of education. Direct costs consist of costs incurred for the purposes of implementing teaching and teaching and learning activities for students in the form of purchasing learning tools, learning facilities, transportation costs, teacher salaries, both issued by the government, parents and students themselves.

2. Indirect costs (*indirect costs*)

Indirect costs are expenditures that do not directly support the educational process but allow the educational process to occur in schools, for example student living costs, transportation costs to school, snack costs, health costs, and opportunity prices . *costs)* (Supriyadi, 2003: 4). Judging from the nature of the method of calculation, the cost of education can be divided into two studies, namely:

a. *Budgetary* costs

Budgetair costs are education costs earned and spent by schools as educational units. *Budgetair fees for* educational institutions cover three areas, namely:

1) Routine costs are costs that must be incurred from year to year, such as salaries of employees (teachers and non-teachers).
2) Operational costs are costs for maintaining buildings, facilities, and teaching tools (consumables).
3) Investment costs are costs for buying and developing land, building construction, repairs or other expenses for goods that are not used up.

b. Costs that are *non-budgetair*

Non-burgetair costs include educational costs spent by students or parents/families and lost opportunity costs (Mulyono, 2008: 24-25).

Sources of Education Funding

The budget basically consists of two sides, namely the receiving side and the spending side. The revenue or acquisition side of costs is determined by the amount of funds received by the institution from each source of funds. The amount, in the discussion of education financing, the sources of costs are distinguished in each group, namely government, community, parents and other sources (Fattah, 2006: 48).

1. Government

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Government, whether central, regional or both, which are general or specific in nature and are intended for educational purposes. 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 scale of priorities (Syafaruddin, 2005: 268). So the common source of financing from the central government can be in the form of money, facilities and infrastructure, books and etc.

2. People Parents or Students

The source of funding for Islamic education is inseparable from the contribution of the students' parents. This possibility is a necessity because the government has not been able to fund all the basic needs of school funds . This is generally the case in developing countries like ours. However, in developed countries where the government can build good school facilities and educational facilities, starting from providing good teachers, providing sufficient funds for various school programs. In this case, in our world of education, student parents still wish to contribute funds or various equipment needed by schools, they want their children to enter the real world with the best educational provision they can get.

3. Community Group

Sources of funding are inseparable from the contributions of the community or community groups, these community groups are also an important source of funding for Islamic educational institutions. The community raises funding for educational institutions in terms of:

a. In terms of school development
b. Participate in building schools
c. Looking for donors and benefactors both binding and non-binding.

Education Budget Fulfillment Strategy

Strategy can simply be defined as decisions or actions that seek to achieve organizational goals. According to T. Hani Handoko strategy is a general program to achieve an organizational goal in carrying out the mission. The word program in the sense conveyed by T. Hani Handoko concerns an active, conscious and rational role played by a manager in the formulation of organizational strategy. In addition to the definition above, strategy can also be defined as the pattern of an organization's response to its environment over time (Handoko, 1995: 79).

The strategy for fulfilling education funding can be described as activities or efforts to earn and generate money that can be spent to meet educational needs or the need for education.

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The financing fulfillment strategy can be carried out by seeking funds from various sources. The strategy of an educational institution in seeking educational funds administratively is how a leader makes efforts to manage the resources and sources of funds contained within an educational institution. Management of education must be able to try their best in seeking funding income, in order to meet the needs in financing education. Like the previous people who tried desperately to find funding for education (Mukhtar & Iskandar, 2009: 152). Thus based on the thoughts above, the ability to manage the main institution.

Basically , there are six strategic concepts for managing education funds (Fattah, 2006: 46), namely:

1. A pattern that is *integrated* , *coherent* , and unites each component.
2. Determining and developing institutional goals stated in short-term, medium-term, long-term goals, programs and prioritization of the allocation of educational resources.
3. Choose what types of abilities, skills, knowledge that might be needed by society in the future.
4. Respond quickly to all opportunities and threats, weaknesses and strengths that exist in educational institutions.
5. Building commitment from all parties, students, parents, community, government, departmental units (Didiknas/Ministry of Religion) to internal schools (leaders) to jointly improve school quality.
6. Determine the level of contribution of each cost-laden educational input to the quality of education or student achievement (internal efficiency) and the number of community demands for school graduates (external efficiency).

By understanding the six concepts of educational strategy above, you can it can be concluded that the RAPBS strategy is strongly influenced by missions and factors educational environment. The educational environment can be classified into two namely the internal environment and the external environment. Internal environment includes educational staff, facilities and infrastructure, completeness of facilities, and costs available at each institution. While the external environment includes socio-economic conditions and community aspirations, social circumstances parental economics, globalization of information. Technology and industry growing very fast so it is very influential on education.

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CONCLUSIONS

Educational financing is all activities related to the smooth running of the educational process in an educational institution. Educational financial management is a process of carrying out all financial activities related to these fields education that involves the cooperation of all personnel and their performance in accordance with their duties and position within the framework achieve the goals that have been set. Funding for education is something that is very basic in a very important aspect for the implementation of the educational process starting from elementary level education up to the tertiary level. Without the support of adequate funds in educational institutions, it is very difficult for these institutions to run effectively and efficiently , the consequence of which will of course greatly affect the smooth process of organizing education itself. Therefore, efforts must be made to regulate education financing standards, with the aim that financing can run in an orderly, good and smooth manner to achieve the goals that have been previously set.

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