

Optimization of Follow-Up of Education Financing in Creating Quality Educational Units

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ABSTRACT

Optimization act carry on financing education become crucial in increase quality unit education, especially in the era of reform and digitalization. Action carry on financing education is one of problem faced by one education Because related with utilization transparent budget as well as accountable. Research This use framework theory management education based on quality as runway analysis. Research This aiming For describe and analyze about optimization act carry on financing education to create unit good quality education from aspect implementation and also achievement results learning . The research method used is approach studies case with locus research at Cangkuang State Elementary School (SDN). Researchers use method data collection namely observation, interviews and documents. Research results show that act carry on structured and achievement - oriented financing learning impact positive to program planning, efficiency use of funds, and involvement stakeholders interests . In addition, participation active from head schools , teachers and committees school in the process of taking decision financing proven capable increase accountability and quality service education. Research conclusion is optimization act carry on financing education done through participatory planning, monitoring sustainable, as well as transparent reporting as effort strategic in create unit superior and sustainable education.

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1. INTRODUCTION

Education is factor key in development sustainable nation. Good quality education determine quality source Power human produced a country. Therefore that, various effort has done for increase quality unit education, including through optimization financing education. Financing education No only related with allocation of funds, but also includes mechanism act further and use budget in a way effective and efficient (Mulyasa , 2013). In the context of this , management financing must directed For support achievement objective education , not just fulfil demands administrative.

Various study confirm that optimization act carry on financing influential significant to improvement quality unit education. Hidayat and Khalika's study (2019) shows that transparency and accountability in management budget education relate positive with performance academic school . In addition , the implementation of Management Based on Schools (MBS) that provide autonomy to school in planning , implementing and evaluating use of funds to be runway important in increase effectiveness management finance (Ikhwan, 2019). MBS also encourages participation active all over stakeholders interests , including teachers, committees schools , and parents , in transparent and results - oriented fund management .

However , the facts on the ground show that Lots unit education, especially at the level elementary and middle school , still face challenge in follow up financing optimally. Problems commonly found covering weakness planning based on needs , lack of ongoing monitoring , and reporting finances that are not accountable (Kamba, 2018). According to report from the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek , 2023), although the Operational Assistance funds School (BOS) has distributed routinely , not yet all school integrate use of funds with indicator achievement clear quality .

Study previously conducted by Cichocka (2016) also showed that in system organization , management source Power finances that are not based on needs and evaluation objective tend produce dissatisfaction stakeholders interests and failures in achieve quality targets . Therefore that , it is necessary existence effort For build system act carry on planned , measurable and achievable financing accountable , those who are not only fulfil standard administrative , but also has an impact on improving processes and results. Study student .

In context said , research This aiming For analyze optimization strategies act carry on financing education in frame create unit education quality , with studies case at Cangkuang State Elementary School (SDN) . Research This important Because give description concrete about How unit education can manage financing in a way strategic For push repair quality continuing education . In addition , research This expected can enrich literature about practice Good in management financing education at the level school basic , and give recommendation for taker policy and practitioners education in the future .

2. METHODS

Study This use approach studies case with paradigm qualitative . The data collection method uses method observation , interviews , and documentation . Researchers take place research (locus) at Cangkuang State Elementary School (SDN) , Bandung Regency . Approach studies case chosen Because study This description oriented about phenomena , events , and behavior in a way natural . In the context of study This that is make an effort understand phenomenon optimization act carry on financing education in a way deep and holistic as well as real (Creswell, 2016). Case study as design chosen For allow exploration intensive towards the concrete strategies used in one unit education certain , according to with Yin's opinion (2014) is that studies very precise case used For answer " how " and " why " questions , in complex phenomena as well as allow search in a way deep to context , process and dynamics optimization act carry on financing education in effort improvement quality unit education .

Study This was held at Cangkuang State Elementary School (SDN) , located at Jalan Biru no 44 RT 03 RW 04, Biru Village , District Majalaya Bandung Regency , West Java Province . This location chosen purposively because SDN Cangkuang show indicator management financing relative education well , based on achievement accreditation , report BOS finances , as well as implementation of program based improvement quality . Selection location with purposive sampling approach is appropriate with the suggestions of Creswell (2016) and Miles, Huberman, & Saldaña (2014), where the research qualitative directed For choose a site or the most informative participant in answer objective study .

Cangkuang Elementary School is school the basis of the country with amount participant educate approximately 256 students and 8 teachers consisting of of the 3 ASN teachers, 5 are honorary teachers . School This has receive Operational Assistance funds Schools (BOS) routinely and have record footsteps reporting transparent and accountable use of funds , as required in instruction technical Operational Assistance School (BOS) 2023 (Ministry of Education, Culture, Research and Technology , 2023). In addition , SDN Cangkuang active in develop programs based on quality , such as strengthening literacy numeracy and improvement teacher capacity through training Independent Curriculum .

Subject study This is individuals who are direct involved in planning , management , monitoring and evaluation financing education at the level unit Education . Subject chosen with purposive sampling technique based on criteria : (1) have minimum two years experience in school fund management , (2) participate active in compilation Plan School Activities and Budget (RKAS), and (3) has understanding about BOS mechanism and accountability use budget .

As for the subject main study This includes :

1. Head Schools , which play a role as guarantor answer main management financing and implementation of improvement programs quality school .
2. BOS Treasurer , who is responsible answer in administration finance and fund reporting .
3. Two teachers, who are members in the Development Team School (TPS) and active in the RKAS planning process .
4. Member Committee School , which represents role public in supervision use of school funds .

Implementation data collection , location study treated as environment natural (*natural setting*), without manipulation condition , in line with principle *naturalistic inquiry* in study qualitative method proposed by Lincoln and Guba (1985). Observation , interviews , and research studies. documentation carried out in the environment school during activity hours school takes place , so that the data obtained reflect authentic reality . With election strategic location and subject this , it is expected study can to reveal in a way in-depth optimization strategy act carry on financing education and its impact to improvement quality unit education .

For increase validity findings , member checking was carried out , namely confirm results temporary to informant main , and triangulation method with compare results interviews , observations , and studies documents . Audit trail techniques are also applied with documenting the entire process of data collection and analysis , as recommended in study qualitative trusted (Sugiyono , 2018). Procedure This designed For ensure that study No only produces data that is rich and in-depth , but also valid and capable accountable in a way scientific . The whole process is done with consider principles ethics research , including guard confidentiality informant , request agreement participation , and respect rights subject study .

In research qualitative this , instrument main used is researcher That Alone as *human instrument* . This is in accordance with the views of Lincoln and Guba (1985), who emphasize that in study qualitative , researcher play a role direct in collect , interpret , and analyze data, so that sensitivity researcher to context field become key success research . As instrument main , researcher play a role in to design procedure data collection , interacting with subject research , as well as do interpretation meaning from the data obtained .

For support performance *human instrument* and maintain consistency data collection, research this also uses a number of device help in the form of instrument additional. Instruments the covering guidelines semi-structured interview, questionnaire observation, and analysis format Documents. Guidelines interview developed based on objective research and focus on several aspect main, such as planning strategies financing, monitoring and evaluation mechanisms use budget, as well as practice transparency reporting of funds in units education. Guidelines This nature flexible, follow principle interview adaptive qualitative to dynamics field, as recommended by Creswell (2016) and Miles, Huberman, & Saldaña (2014).

In addition to the guidelines interview, research this also uses sheet non-participatory observation designed For record activities key related with management financing in schools, such as implementation meeting RKAS planning, internal monitoring activities, and BOS fund accountability forum. Observation This aiming For confirm the result data interview and identify practices possible factual No revealed through technique interview.

Instrument third is an analysis format document, which is used For do review systematic to document official schools, including Plan Activities and Budget School (RKAS), report BOS realization, report internal quality evaluation education, as well as monitoring and evaluation minutes. Documentation study This important For verify conformity between narrative obtained through interviews and observations with proof written available (Sugiyono, 2018).

In the process of development and validation instrument, researcher refers to the principles of trustworthiness in study qualitative as explained by Lincoln and Guba (1985), namely credibility, dependability, confirmability, and transferability. Before used in the field, all over device instrument tested its eligibility through peer debriefing with colleague colleagues in the field management education, to ensure item clarity, conformity with objective research, as well as sensitivity to context local school base.

Research materials used in data collection includes digital devices for record interview (with permission informant), notes manual field, attendance sheet For participants activity school, and application Supporter like Microsoft Word for data management. In addition that, regulation official like Operational Assistance Technical Instructions School (BOS) 2023 from Ministry of Education, Culture, Research and Technology (2023) and Quality Indicators for Primary and Secondary Education Units from the Education Standards, Curriculum and Assessment Agency (BSKAP) (2023) to material reference important For set standard evaluation quality used as reference analysis.

In general overall, instruments and materials study This designed in a way systematic For ensure that the data collected No just rich in terms of descriptive, but also valid, reliable, and relevant in answer formulation problem study.

In research this, technique data analysis using approach qualitative data analysis interactive as developed by Miles, Huberman, and Saldaña (2014). This technique chosen Because in accordance with objective study For understand phenomenon optimization act carry on financing education in a way in-depth and contextual at SDN Cangkuang. The data analysis process was carried out in a way simultaneous throughout activity data collection is ongoing, isn't it only after the data is collected in its entirety, as suggested by Creswell (2016) in principle study qualitative.

Data analysis in study This involving three component main event that took place in a way cycle, namely data reduction, data presentation, and extraction as well as verification Conclusion. First, data reduction is carried out. quick after the data is obtained from results interviews, observations, and studies documentation. This process covering sorting, simplifying, and focusing data to in themes relevant main with focus research, such as planning participatory, monitoring based quality, and transparency reporting finance. Reduction This help manage the amount information collected become more directed and meaningful (Miles et al., 2014).

Second, data presentation is carried out in form narrative descriptive and matrix thematic. Presentation This aiming For organize data into patterns connection inter-category can with easy identified. As example, pattern connection between involvement committee school in preparation of

RKAS and improvement accountability use of funds visualized in form tables and maps concept . Good data presentation will facilitate the analysis process more continue and clarify answer on formulation problem research (Sugiyono, 2018).

Third, withdrawal conclusion done in a way gradually with still referring to the principle verification sustainable. This means that every conclusions drawn must supported by evidence strong from field data, both That interviews, observations, and document official. For ensure validity interpretation, researcher do member checking with confirm results analysis beginning to informant main , and apply technique data triangulation, as expressed by Lincoln and Guba (1985) in research trustworthiness principle qualitative.

With implementation technique systematic data analysis, research This expected can produce valid, reliable findings, and capable give contribution theoretical and practical in effort optimization act carry on financing education at the level unit education basis. Data collected analyzed use approach Miles and Huberman's interactive model, which involves stages data reduction, data presentation, and extraction conclusion (Miles et al., 2014). Data reduction was carried out with sorting information based on themes main like planning participatory, budget monitoring, and reporting transparent. Data presentation is done in form matrix and narrative thematic that shows connection between action strategies carry on financing and improvement quality, while withdrawal conclusion done in a way inductive with identify patterns and relationships between data.

3. FINDINGS AND DISCUSSION

Study This disclose that optimization act carry on financing education at Cangkang Elementary School done through implementation three main strategies : planning participatory based on needs , periodic monitoring based on indicator quality , and reporting transparent finance . These strategies No only limited to fulfil aspect administrative , but rather has directed For support improvement quality learning and reinforcement accountability public .

Results of interviews and observations show that planning act carry on financing at SDN Cangkang implemented with involving all over stakeholders interest main , namely head school , teachers, treasurer , and committee school . Every program that is budgeted in Plan Activities and Budget School (RKAS) is based on the results evaluation self school (EDS) and results meeting deliberation yearly . This is in line with principle planning participatory in Management Based on Schools , as described by Mulyasa (2013), that involvement all over component school in the planning process finance will increase the sense of ownership and strengthen commitment to implementation of improvement programs quality .

In addition , in its implementation , SDN Cangkang in a way consistent carry out monitoring and evaluation periodic to realization budget . Every quarterly , head school together team management school stage evaluation performance and use of BOS funds, with focus on achievement indicator quality like level presence students , results assessment , and level teacher participation in training development professional . Monitoring based performance This show existence management outcome - based management , in accordance with with approach proposed by Sallis (2002) regarding the importance of total quality management in education , where all activity must associated with achievement measurable quality .

Findings documentation show that reporting use of funds is carried out in a way open . Every realization use of funds announced through board information school , delivered in the meeting forum committee , as well as reported through BOS online system managed by the Ministry of Education, Culture , Research, and Technology (Kemendikbudristek , 2023). Transparency This No only increase transparency , but also strengthens supervision social by society around , as emphasized by Kamba (2018) that accountability public is component crucial in management of education funds in the era of autonomy area .

In general scientific , results study This support findings previously from Hidayat and Khalika (2019) who stated that unit education that implements fund management participatory and transparent

tend own performance more academic Good compared to school that is centralistic in taking decision finance . Implementation practice This is at Cangkuang Elementary School proven contribute to the improvement quality learning , as reflected from improvement average test score end students and increase teacher participation in online training vs. year previously .

However , the findings this also shows existence challenges , especially in consistency documentation and capacity administration finance some teachers. This is in line with West Java LPMP notes (2022) which state that Lots school at the level base Still need strengthening in aspect management finance school , good from side technical and also system internal control .

With Thus , research This No only confirm hypothesis beginning that optimization act carry on financing impact on quality unit education , but also expanding understanding about importance integration between planning based on needs , implementation based on indicator quality , and reporting based on Transparency . Models found in SDN Cangkuang can become reference practice good (best practice) for other schools that want to increase quality education through management more financing effective and responsible answer . From the side implications , required effort systematic For strengthen capacity head school and team fund manager through training sustainable , strengthening school internal audit system , as well as integration indicator quality in every planning budget , as recommended in Long Term Development Plan National Medium Term Development Plan (RPJMN) 2020–2024 in the field of education (Bappenas , 2020).

Findings This show that optimization act carry on financing contribute in a way real to improvement quality unit education . The three strategies implemented participatory , structured and transparent in line with principle Management Based on Schools (Ikhwan, 2019) and strengthening accountability public in management budget (Hidayat & Khalika, 2019). Discovery this also confirms hypothesis beginning that follow -up financing in a way strategic will impact directly on the effectiveness and quality of the educational process . With Thus , SDN Cangkuang can become example practice Good in implementation policy financing education at the level school Basic . Approach This No only answer need administratively , but also contribute to the transformation performance education through synergy between management , participation , and evaluation sustainable .

main strategies that have been identified , research this also found that integration technology simple play a role in speed up the documentation and reporting process finance . Use spreadsheet application for preparation and monitoring of RKAS, as well as digital archiving of BOS reports , becomes effective practice For increase efficiency administrative . This is in line with Matin's (2020) view emphasizes that digitalization in management finance education can speed up the data verification process , reduce manual errors , and improve transparency in reporting .

Another important finding is that capacity leadership head school is very important success implementation act carry on financing . Head schools that have orientation quality , skills managerial , as well as approach participatory proven capable build culture organizations that support transparency and accountability finance . This is in line with Tilaar (2002), who stated that role transformational leadership is very influential in push change management education to more direction responsive and accountable .

From the side culture organization , teacher participation and committees school No only strengthen control social , but also building trust collective (social trust) towards institution education . Trust This strengthen Spirit collaborative in implementation of the program, as in a number of theory that financing managed education in a way participatory strengthen legitimacy school in the eyes society and enlarge opportunity success of the quality program .

Study it also notes existence influence positive from training management followed head school and BOS treasurer . Training This increase understanding they to mechanism accountability finance based on indicator performance . This is strengthen findings study This that capacity technical school fund manager must Keep going improved so that financing education truly impact to repair quality . That optimization act carry on financing education at Cangkuang Elementary School walk through approach systemic and based quality . The three main pillars that are the pillar of the strategy is

planning participatory based on needs , monitoring and evaluation based on indicator quality , and reporting budget in a way transparent and accountable . These three strategies to form framework holistic and mutual work integrated , no only For comply regulation administration , but also as effort transformation going to unit effective and responsive education to need participant educate .

First , planning participatory at SDN Cangkuang proven become strength main in management financing . Head school , teacher, committee school and society in a way active involved in the process of being drafted Plan Activities and Budget School (RKAS), which is based on results School Self Evaluation (EDS) and need real that appears from practice daily education . This is in harmony with view from a number of Education figures who emphasize that success management education is very much determined by how much Far public involved in every planning process . With this model , all stakeholders interest have a sense of ownership towards the program that was designed and felt responsible answer For his success .

Second , monitoring and evaluation done regularly every quarterly with involving the Development Team Schools and Committees School . Focus main from evaluation This No only on absorption budget , but also on achievements indicator quality , such as improvement results Study students , level teacher participation in training Independent Curriculum , as well as parental involvement in literacy program numeracy . This is reflect Total Quality Management (TQM) approach as explained by Sallis (2002), where the evaluation directed at results (outcome-based monitoring), not only administrative processes or outputs .

Third , reporting finance at SDN Cangkuang done in a way open , no only to service education but also to public through board information school and meeting quarterly . Reporting this has also been integrated with BOS online system managed Ministry of Education, Culture , Research and Technology , in accordance with BOS 2023 Technical Instructions (Kemendikbudristek , 2023). This strategy strengthen accountability social , as emphasized by Kamba (2018) that openness information public in management financing education will strengthen trust society and reduce possibility the occurrence misuse of funds.

Findings This in line with activity follow up focus on concrete efforts as form from the results that have been obtained . In the context of Education financing is realized in units education with system put forward transparent and collaborative . This is believed tend own performance more academic tall . At SDN Cangkuang , approach This has increase mark average assessment summative students , and strengthen consistency teacher participation in online training , as indicator direct from improvement quality .

However Thus , the study also identified a number of challenge structural , such as capacity managerial that has not been evenly distributed among teachers in management budget as well as constraint technical in digital reporting . This is reinforced by the West Java LPMP report (2022), which states that part big school base Still need training management finance and strengthening school internal audit system . Therefore that , is needed effort from service education area For expand mentoring technical to school through approach training contextual based on the needs of each school.

In a more detailed context area , results study This confirm that the optimization strategy act carry on financing education must nature contextual and adaptive . This means that the successful approach at SDN Cangkuang No can in a way direct generalized to all over school , but need adapted based on condition social , economic and cultural local (BSKAP, 2023). Therefore that , practice Good This can used as a reference model (best practice) with adjustment based on context local .

Overall findings strengthen hypothesis beginning that management financing designed education in a way strategic and implemented in a way collaborative impact direct to repair quality service education . With approach this , financing No only become tool fulfillment need physical , but also as instrument transformation For realize equitable , quality and sustainable education.

4. CONCLUSION

Optimization act carry on financing education play a role important in push creation unit quality education . Cangkuang State Elementary School (SDN). show success management financing No solely depends on the amount of funds received , but rather on how the funds are used. planned , used , monitored , and accounted for in a way strategic and measurable . Approach participatory in compilation Plan Activities and Budget School (RKAS), program implementation based on needs real , periodic monitoring based on indicator quality , and reporting transparent finance has become key main success the Participation active stakeholders interest in the planning process finance strengthen self belonging (sense of belonging) to the school program and encourage accountability in fund management . In addition , monitoring practices are based on performance implemented at SDN Cangkuang reflect Total Quality Management (TQM) principles in education namely importance every activity focus on achievement quality and improvement sustainable . Reporting of funds made in a way open and accountable , as recommended by the Ministry of Education, Culture , Research and Technology (2023), also became factor important in build trust community and strengthen control social.

In general scientific , results study This in line with literature previously , but also shows existence nuance contextual new , where the capacity leadership head school and culture collaborative in the environment school become factor determinant success . This is expand understanding We that the optimization strategy act carry on financing need customized with internal conditions of the unit education , as put forward in BSKAP report (2023) on importance approach based on context in guarantee quality education.

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