

The Essentiality of Educational Financing Planning in Improving Service Quality (Case Study at SDN Ciluncat 1)

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ARTICLE INFO

Keywords:

Planning;
Financing;
Education;
Quality;
Service

Article history:

Received 2025-04-14

Revised 2025-05-12

Accepted 2025-06-24

ABSTRACT

Effective financing planning is a problem in the efficient management of educational units, which has a direct impact on the quality of service. This study aims to find and analyze educational financing planning in improving the quality of services at SDN Ciluncat 1. The researcher used a case study approach with a collection method using observation, interviews, and documentation. The results of the study indicate that educational financing planning is carried out objectively, factually, and based on school needs can improve the quality of service. This finding concludes that the importance of systematic financing planning in creating sustainable educational service quality.

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1. INTRODUCTION

Planning is a series of activities carried out to determine organizational goals, strategies, programs and activities that will be implemented to achieve the goals of the organization. The importance of planning is stated in the term if you fail in planning then you have planned to fail. Educational financing planning plays an essential role in improving the quality of educational services. In the context of education, essentiality refers to the fundamental need to plan and allocate financial resources effectively in order to meet the evolving needs of education. Quality education does not only depend on a good curriculum, but also on adequate infrastructure, complete learning resources, and improving the competence of teaching staff.

According to Kauffman (Fattah , 1999:49) planning is "the process of determining the goals or targets to be achieved, determining the path and resources needed to achieve the goals effectively and efficiently". Fakry (Sa'ud and Makmun, 2007: 4) states that: Planning can be interpreted as the process of compiling various decisions that will be implemented in the future to achieve predetermined goals. Planning can also be interpreted as a process of making a series of policies to control the future as determined. Planning can also be interpreted as an effort to combine national ideals and available resources which are needed to realize these ideals.

Banghart and Trull (Sagala, 2007) stated that there are nine objectives to be achieved in making a plan, especially educational planning, namely: (1) for the standard of supervision of educational implementer behavior patterns, namely to match the implementation or actions of leaders and members of the educational organization with the program or planning that has been prepared; (2) to find out when the implementation of educational planning is implemented and how the process of completing an educational service activity is; (3) to find out who is involved (organizational structure) in the implementation of educational programs or planning, both in terms of quality and quantity, and both concerning academic-non-academic aspects; (4) to realize the process of activities in achieving educational goals effectively and systematically including costs and quality of work; (5) to minimize the occurrence of various unproductive and inefficient activities, both in terms of costs, energy and time during the educational service process; (6) to provide a comprehensive (integral) and specific (specific) picture of the types of educational activities or work that must be carried out; (7) to harmonize or combine several sub-jobs in an educational organization as a system; (8) to find out the various opportunities, obstacles, challenges and difficulties faced by educational organizations; and (9) to direct the process of achieving educational goals.

Education financing is one of the important things in supporting the implementation of education because it concerns operational financing in education from the smallest to the largest. Education financing is very much needed for operational needs and school administration based on real needs consisting of salaries, employee welfare, improving the teaching and learning process, maintaining and procuring facilities and infrastructure, improving student development, improving teacher professionalism, school administration and supervision. The purpose of this study is to determine the strategy for school financing planning. This study uses a descriptive qualitative method with data collection techniques through observation and documentation. This research is qualitative which focuses on determining educational financing planning. Educational financing has a very important role in the ongoing educational process, financing as a supporting factor. The learning process in schools will run and be implemented optimally if the objectives to be achieved meet the requirements that have been determined according to the planning. This is in line with what was explained by Dedi Wandra and Hadiyanto (2021), Educational Financing Planning in the Edukatif Journal of Educational Science Journal.

In the implementation of education, finance or financing is a very determining potential and is an inseparable part of the study of educational management, especially financial management (Mukaromah, 2021). Finance is a production component that determines the implementation of teaching and learning activities in schools along with other components. In other words, every activity carried out by the school requires costs to support the achievement of educational goals and the existence of educational financing affects the quality of education itself (Nafisah et al., 2019). Education costs are one of the very important input components in the implementation of education to facilitate the implementation of school program policies, the implementation of school activities (intracurricular and extracurricular) and can develop schools as quality educational institutions. Education financing is a shared responsibility, both government and society (Khumaidah, 2020). It is necessary to build a sense of mutual trust, both within the government and between the government and the community and the community itself, so that openness, participation, and accountability can be fostered in the implementation of education starting from planning, implementation and supervision as keywords to realize the effectiveness of education financing (Komariah, 2018).

Financial accountability is a form of public accountability of an institution, especially for institutions that use public funds. Transparent financial management can increase parental and public trust in schools because all use of funds is reported openly and responsibly. Education without financial support will result in the education process not running as expected (Syaifullah MS, 2021). So costs need to be managed effectively and efficiently to help achieve educational goals. Because the problem of education costs will involve problems with teaching staff, learning processes, facilities and infrastructure, marketing, and other aspects related to financial problems.

The world of education basically requires funding, in order to provide new experiences and knowledge to students as an effort to develop the full potential of students, the provision of new experiences must be meaningful and provide comprehensive benefits (Solehan, 2022). The developments in Indonesia do not all have the ability to enjoy education with quality services. So that this affects the quality of students in carrying out their lives, because the educational services they receive are of poor quality. To develop the potential of students and make them knowledgeable, capable, creative, independent and responsible students (Meytati Rahma, Rahmi Susanti, 2023).

Conscious efforts to plan students through guidance, teaching or training movements for their future roles. To obtain meaningful education, services are held that can maintain quality standards and of course collaborate with all parties, both inside and outside the school in order to obtain targeted continuous development and improvement (Juliansari et al., 2020). Therefore, the principal must carry out comprehensive development of educational programs to meet all the needs of students. The development of education in Indonesia can be seen through education costs which are an important part of the process of implementing education. In the learning process, education financing plays a role in the success of educational development both from human resources and education investment. Education financing is a shared responsibility between the government, local governments, and the community. This is in accordance with the mandate of UUSPN Number 20 of 2003, Article 46 paragraph (1). Education financing is a mutually related relationship, one of which is in improving the quality of education.

To achieve quality education, the government has reference standards, namely Graduation Competency Standards, Content Standards, Process Standards, Educator and Education Standards, Facilities and Infrastructure Standards, Management Standards, Financing Standards and Assessment Standards in order to achieve the expected educational goals. Mulyasa (Zahroh, 2014) the definition of quality includes input, process, and output of education. Educational input is something that must be available because it is needed for a process to take place. While the educational process is a change from something to something else. Furthermore, educational output is school performance, namely school achievements resulting from the school's processes and behavior. So quality in the world of education can be stated to prioritize student success.

Quality in education needs to be improved, because quality will be directly related to education consumers. Sallis (2011) argues that there are three concepts of quality associated with education: (a) quality as an absolute concept, the concept of absolute quality is elite because only a few educational institutions can provide high quality education to students, and most students cannot reach it; (b) quality in a relative concept, relative understanding, quality is not an attribute of a product or service, but something that comes from the product or service itself. In this concept, a quality product is one that is in accordance with its purpose; and (c) quality according to customers, the concept of customer quality is customer satisfaction, so that quality is determined to what extent it is able to satisfy their needs and desires or even exceed them. In this case, how schools synergize to provide quality education services to produce quality products according to the desires of education customers. Because satisfaction and desires are concepts that cannot be defined, the definition of quality in this case is called 'quality in perception'.

Various studies have proven that optimizing actions in financing has a significant influence on improving the quality of educational units. Hidayat and Khalika's study (2019) showed that transparency and accountability in the management of education budgets are positively related to school academic performance. In addition, the implementation of School-Based Management (SBM) which provides autonomy to schools in planning, implementing, and evaluating the use of funds is an important factor in increasing the effectiveness of financial management (Ikhwan, 2009). SBM also encourages the active participation of all stakeholders, including teachers, school committees, and parents, in transparent and results-oriented fund management. This study aims to analyze the essentiality of education financing planning in improving service quality, with a case study at Ciluncat 1 Elementary School (SDN) in Cangkuang District.

2. METHODS

This research uses a case study approach. This approach is included in the qualitative realm. In other words, the case study approach is oriented towards describing phenomena, events, and behavior naturally. Suharyanto H. Soro (2023) defines the case study approach as a scientific activity that is carried out consciously and aims to investigate a phenomenon, event, or social behavior in depth in a real-life context, using various data collection methods such as observation, interviews, questionnaires, and documentation. In the context of this study, efforts were made to understand the phenomenon of optimizing actions in educational financing in depth, holistically, and in real terms (Creswell, 2016). Data collection methods use observation, interview, and documentation methods. In-depth interviews with the principal and treasurer to understand the planning and budget allocation process. Observation of the practice of preparing and implementing the RKAS and the quality of educational services. Documentation studies, such as RKAS, financial reports, service quality evaluation results, and minutes of planning meetings. This research was conducted at SDN Ciluncat 1, Bandung Regency.

The observation method is carried out by observing and recording all events that occur in the field as they are. Researchers position themselves as observers. The next data collection method is an interview with respondents who have been made the object of research data. Interviews were conducted face to face with respondents and took approximately 15 minutes. Researchers used limited interviews based on a previously compiled list of questions. The final data collection method is documentation. Researchers conduct analysis and take various written documents according to research data needs.

The main instrument in this study was the researcher himself, assisted by interview guides, observation sheets, and documentation formats. Data validation is carried out by verification by members, namely confirmation of temporary results to the main informant, as well as source and method triangulation techniques. This triangulation method is carried out by comparing the results of interviews, observations, and research documents. The audit trail technique is also applied by documenting the entire process of data collection and analysis, in accordance with recommendations in reliable qualitative research (Sugiyono, 2018). This procedure is designed to ensure that the research not only produces rich and in-depth data, but is also valid and scientifically accountable. The entire process is carried out by considering the principles of research ethics, including maintaining the confidentiality of informants, requesting consent for participation, and respecting the rights of research subjects.

The data analysis technique used in this study was through the stages of the Miles and Huberman model (Miles, MB, & Huberman, A. M) 1994. *Qualitative data analysis: An expanded sourcebook* (2nd ed.). Sage Publications, namely: Data reduction; the process of selecting, simplifying, and filtering important information related to the topic, then data presentation; systematically arranging data in the form of narratives, graphs, tables, charts, or interview quotations. Next is drawing conclusions; the process of finding meaning from the data collected, formulating findings and the relationship between financing planning and the quality of education services, and ensuring their validity.

3. FINDINGS AND DISCUSSION

SDN Ciluncat 1 currently routinely receives School Operational Assistance (BOS) funds from the government and has a transparent and accountable reporting record in the use of its funds, in accordance with the technical instructions for School Operational Assistance (BOS) 2023 (Ministry of Education, Culture, Research, and Technology, 2023). BOS is a government program to help provide funding for non-personnel school operational costs. Based on data collected through observation, interviews with the principal, treasurer, teachers, and analysis of budget documents, it was found that financing planning at SDN Ciluncat 1 has generally been carried out, although with some notes. The planning process begins with the preparation of **the School Activity and Budget Plan (RKAS)** involving the school management team and teacher representatives. This RKAS is the main document

that contains the allocation of funds for various school programs and activities. The main source of funding comes from **the School Operational Assistance (BOS)**, followed by the participation of the school committee and voluntary donations from parents of students.

The School Operational Assistance Program is regulated by the Ministry of Education and Culture, in which the implementation, distribution and management of BOS funds must be guided by the Technical Guidelines for the Use of BOS Funds issued by the Ministry of Education and Culture and the Ministry of Religion as the technical ministry responsible for the implementation and management of the BOS program. According to the "Technical Guidelines for the Use of BOS Funds in 2012" School Operational Assistance (BOS) is a government program that is basically to provide funding for non-personnel operational costs for basic education units as the implementation of the compulsory education program. One of the factors that influences the success of the BOS program is the management of funds and all resources in the BOS program. The importance of BOS fund management is that with good management it will be able to help achieve the objectives of the BOS program effectively and efficiently. Good BOS fund management is a school's success in managing BOS funds, through a systematic cooperation process starting from planning, implementation, to evaluation.

"BOS is a government program that is basically for the provision of non-personnel cost funding for basic education units as implementers of compulsory education programs" (Ministry of Education and Culture, 2015: 2). So it can be said that BOS funds are a government program utilized by SDN Ciluncat 1 as a state educational institution unit to reduce costs, or non-internal education funding for underprivileged students and to ease other students and as an implementer of compulsory education programs and expanding access for efforts to improve education quality services, because almost all student activity costs can utilize the BOS funds. The targets of the BOS fund program are all SD/SDLB, SMP/SMPLB/SMPT, and SD-SMP Satu Atap (Satap) schools, both public and private in all provinces in Indonesia that already have a National School Identification Number (NPSN) and have been recorded in the Basic Education Data System (Dapodik) (Ministry of Education and Culture, 2015: 3). In general, the BOS program aims to ease the burden on the community in financing education in the framework of a quality 9-Year Compulsory Education Program, and plays a role in accelerating the achievement of Minimum Service Standards (SPM) in schools that have not met SPM, and the achievement of National Education Standards (SNP) in schools that have met SPM. In its implementation at SDN Ciluncat 1, the management of BOS funds is guided by the Technical Guidelines for the Use of BOS funds that have been issued by the Ministry of Education and Culture as the technical ministry and is accountable for its management in its implementation at the institution.

Educational financing planning is a process of planning, organizing, implementing, and controlling educational funding sources that are used to support educational service activities. Financial management in educational units is a financial management activity that includes the assessment of funding sources, allocation, utilization and financial accountability used in organizing education as an effort to achieve the vision, mission and objectives of educational units. The purpose of educational financing management is to ensure the availability and use of financial resources effectively and efficiently, so that it can achieve high-quality educational service standards. Ministry of National Education, financing management includes activities of recording, implementing, and supervising or reporting financial funds. Educational financing management includes all aspects related to the arrangement, utilization, and accountability of educational funds in educational institutions. Budgeting, bookkeeping, and auditing are three key aspects in financing management activities. If these three aspects are implemented professionally, educational financial management can operate effectively and efficiently, supporting the achievement of predetermined educational goals.

Education costs are one of the most important factors in the implementation of education. To achieve good school quality, education costs must be managed optimally. Therefore, the stages in education financing management need to be considered. Basically, the goal of education financing management is to achieve the expected school quality. In each stage of financing management, the main concern is achieving the school's vision and mission. The stages of education financing

management go through the stages of education financing planning, stages of financing implementation, and supervision of education financing. Learning facilities are another factor that affects school quality. In achieving school quality, learning facilities are the means and infrastructure used by educators in the teaching and learning process so that they can achieve educational goals. The use of learning facilities needs to be managed properly to avoid waste and inappropriate use of facilities. Therefore, management of the use of learning facilities is needed in accordance with its principles so that improvements in school quality can be achieved.

In order to implement the financing planning at SDN Ciluncat 1, BOS funds are managed transparently and accountably with the aim of optimizing the quality of education. The management of BOS funds at SDN Ciluncat 1 is carried out transparently, meaning that the management of BOS funds is known by school stakeholders and parents. The management of BOS funds is carried out accountably, meaning that in the management of BOS funds, schools can be responsible for the use of BOS funds to the government and the community at the school. The importance of transparency and accountability in the use of BOS funds to the public is one form of control from the community. The community is a component that plays an important role in organizing education.

Basically, educational financing planning is to ensure the availability and use of financial resources effectively and efficiently, so that it can achieve high-quality educational service standards. According to the Ministry of National Education, financing management includes activities of recording, implementing, and supervising or reporting financial funds. Educational financing management includes all aspects related to the arrangement, utilization, and accountability of educational funds in educational institutions. Budgeting, bookkeeping, and auditing are three key aspects in financing management activities. If these three aspects are implemented professionally, educational financial management can operate effectively and efficiently, supporting the achievement of predetermined educational goals.

Financial management can be understood as a process involving financial planning, control, and decision-making in order to manage an institution's financial resources effectively and efficiently. The three main aspects of the financial management function include financial planning, financial control, and financial decision-making. The financial planning process involves developing long-term financial goals and designing plans to achieve them. When planning finances, institutions need to consider available financial resources, including sources of funds, costs, and cash flows.

Financial control involves budget management, risk management, and cost control. The focus is on ensuring that institutions can follow established financial plans, reduce financial risks, and improve financial performance. Regular monitoring of financial performance and taking corrective action if there is a deviation from the financial plan is an important aspect of financial control. The four principles underlying the management of education financing are fairness, efficiency, transparency, and accountability. The success of educational institution financial management can be measured through the implementation of these four principles. Therefore, schools must design careful steps in managing the education budget, ensuring the provision of the best education services to students.

The principle of justice in educational financing planning management demands the creation of a fair balance between individual and societal interests. This is reflected in the design of a budget that is evenly distributed for the benefit of all members of the school community. In contrast, the principle of efficiency can be seen from the optimal comparison between input and output, as well as between effort and achievement. The focus includes the energy, thoughts, time, and costs invested. At the educational unit level, transparent financial management includes providing information that is easily understood and accessible to interested parties. All financial sources, the amount of funds available, details of the budget used, audit reports, and budget monitoring must be clearly presented to the public. Schools are responsible for publishing all supporting documents related to the use of budget funds as part of their obligations in managing programs and budgets.

Based on the research that has been conducted, the following results and findings were obtained in the research:

1. Transparency in the implementation of financing planning at SDN Ciluncat 1 in improving the quality of educational services.

The findings of this study through interviews, observations and document searches are, SDN Ciluncat 1 has a Standard Operating Procedure for the Implementation of Financial Management as an early step to prevent budget irregularities. The principal always coordinates with the treasurer and treasurer admin at the beginning of the month to monitor the activity plans that will be funded in that month. Every weekend the school holds a weekly meeting, one of the agendas of which is a report on the implementation of an activity funded in that 1 week. And at the end of the month the principal coordinates again to receive a report on the results of activities in 1 month. SDN Ciluncat 1 has openness in budget management to stakeholders, as evidenced by the existence of evidence of bookkeeping reports on the use of funds equipped with BKU, BKT, tax assistant books, bank assistant books, notes, purchase receipts that have been checked and known by stakeholders. SDN Ciluncat 1 has informed the results of the report by posting a budget realization report every month in a strategic place that can be accessed by the community and stakeholders who have been approved. The report on the use of BOS funds has been accounted for to stakeholders such as the Treasurer to the Principal, Admin treasurer to the treasurer, Principal to the Head of the Foundation, Committee, teachers and staff and parents of students, the report has also been checked and verified by the Bandung Regency Education Office. Fulfillment of the principle of transparency that pays attention to early warnings against deviations from budget decisions is carried out by SDN Ciluncat 1 by compiling a Financial Management SOP and holding weekly meetings that have an agenda of accountability reports for activities carried out in one week through weekly meetings. SDN Ciluncat 1 in compiling programs, planning budgets, and making decisions and policies involves stakeholders including the principal, school treasurer, treasurer admin, then there are several teacher representatives (curriculum vice principal, PAI vice principal, POMG vice principal, student affairs vice principal, infrastructure vice principal, public relations vice principal, competition vice principal), and the school committee.

2. Accountability of the implementation of financing planning at SDN Ciluncat 1 in improving the quality of educational services .

In this descriptive qualitative research, the researcher revealed from the results of interviews, observations, and document searches that SDN Ciluncat 1 has also compiled an accountability system including a mechanism for accounting for budget use. SDN Ciluncat 1 has compiled a financial management accountability system by implementing it in accordance with the applicable Juknis BOS, based on the SOP that has been prepared and agreed upon, to be consistent in implementing the results of the agreement in designing funding for school programs poured into the RKAS which contains details of the program and its activities, details of the volume and amount of the budget for each expenditure item, and also a detailed budget per month in one year so that it is easier to control the budget to be spent, and prepare its accountability report.

SDN Ciluncat 1 has prepared a school development plan, planning programs to be achieved in 4 years and then described in an annual activity plan containing target activity programs and implementation targets. The preparation involves the Development Team and stakeholders who are committed and conceptualize big ideas for school growth and development, consisting of the principal, vice principal, teachers who serve as vice principals/field coordinators, representatives from TU/administration, and representatives from the school committee. The RKJM and RKS/RKT contain school development plans,

activity programs, targets, and. implementation target . Equipped with the Development Team Decree and Invitation, Minutes, and Minutes of the activity.

In the macro program (Renstra) for improving quality at SDN Ciluncat 1, efforts are made to do the following:

- a. Make measurable plans.
- b. Carry out clear organization.
- c. Implementing programs effectively and efficiently,
- d. Conduct continuous monitoring and evaluation of progress.

SDN Ciluncat 1 needs to strengthen quality learning, improve facilities and infrastructure, organize school management, character education programs, clean and healthy school programs, library performance optimization programs, UKS services and various other programs. RKS at SDN Ciluncat 1 has 8 components, namely:

- a. Student Affairs
- b. Curriculum and Learning Activities
- c. Educators and Education Personnel and their Development
- d. Facilities and Infrastructure
- e. Finance and Financing
- f. School Culture and Environment
- g. Community Participation and Partnership
- h. Others that lead to quality improvement and development.

However, in terms of socializing the Renstra and Renop programs, researchers have not found any documentation on the socialization of the Renstra and Renop programs to stakeholders. The accountability report on the management of financing of SDN Ciluncat 1 has been prepared and reported to stakeholders as a form of performance achievement in financing management. SDN Ciluncat 1 stated that it is open to the community and stakeholders regarding the programs it has and also criticism, suggestions, and responses for the implementation of school management, however, documentation/archives regarding criticism, suggestions, and responses have not been found.

3. Effectiveness of the implementation of financing planning at SDN Ciluncat 1 in improving the quality of educational services .

The findings in this study through interviews, observations, and document searches that the leadership of the principal of SDN Ciluncat 1 in the effectiveness of financing management and improving school quality according to researchers is good, because it is able to demonstrate good communication, is able to collaborate, and is able to coordinate activities well through coordination meetings. The principal also coordinates through meetings that discuss how the principal delivers programs, divides tasks and authorities, and opens up opportunities for opinions. SDN Ciluncat 1 has prepared the RKAS according to the time specified in 1 year carried out twice, namely at the beginning of the budget year and the beginning of the school year, in addition to coordinating with teachers and staff to provide suggestions and opinions in determining the activity budget. The amount of the budget is adjusted to the needs. Budgeting for improving the quality of education is indicated by the provision of funding for student activities. SDN Ciluncat 1 has implemented effectiveness in financing management to improve school quality. This can be seen from the efforts to encourage student progress, facilitate students, and provide evaluations in accordance with predetermined targets to maintain and improve the quality of SDN Ciluncat 1 graduates.

4. Efficiency of implementation of financing planning at SDN Ciluncat 1 in improving the quality of educational services .

Efficiency in the implementation of educational financing planning is an important factor in ensuring the achievement of maximum academic service quality in elementary schools, including at SDN Ciluncat 1. Based on the results of the study, the implementation of financing at SDN Ciluncat 1 has shown systematic efforts in managing educational funds appropriately. SDN Ciluncat 1 applies the principles of transparency and accountability in every stage of fund use , from planning, implementation, to evaluation. School Operational Assistance (BOS) funds, for example, are allocated on a priority scale to support learning activities such as the procurement of textbooks, learning media, and increasing teacher capacity through training and guidance, as well as workshops.

In accordance with research findings through interviews, observations, and document searches, SDN Ciluncat 1 makes maximum use of existing funding sources to fund activities that have been planned in the Renstra and Renop to improve the quality of education. Budget planning takes into account urgency, the need for implementing activities, and the amount of the price adjusted to the ability and accuracy of reporting. to maximize the role of existing human resources, to improve cooperation and academic quality at SDN Ciluncat 1.

The efficiency strategies implemented include:

1. Budget Priority on Academic Needs: Funds are more focused on the growth and strengthening of the teaching and learning process, such as improving classroom facilities, providing educational props, extracurricular activities, and developing school libraries.
2. Periodic Monitoring and Evaluation: The principal together with the BOS team routinely evaluates the realization of budget implementation to ensure that funds are used appropriately and to see if there are any deviations.
3. School Committee and Community Involvement: Efficiency in financial planning is also achieved through the involvement of various parties in school planning meetings, so that the use of funds is more in line with the needs of students and teachers.
4. Administrative Digitalization: Several aspects of financial management are starting to use simple digital systems, so that financial management recording becomes faster and reduces errors.

4. CONCLUSION

Objective, factual, transparent, and participatory financing planning has a positive impact on improving the quality of education. The strategies used in basic education financing planning are very diverse, ranging from budget preparation based on medium-term planning documents (such as RKJM and RKAS), utilization of digital technology such as ARKAS, to collaborative approaches involving all elements of the school, including the principal, teachers, treasurer, and school committee. The challenges faced by schools in managing financing include limited human resource capacity, routine spending such as employee salaries in the RAPBS, suboptimal search for independent funding sources, and lack of training and technical assistance in financial management. In addition, dependence on government funds and dynamic policy changes also add complexity to financing management.

Financing planning is carried out with the principles of transparency and accountability to increase public trust in schools. This trust ultimately encourages community participation and strengthens a healthy education ecosystem. Financing is not only a tool, but also a strategic instrument to create quality and sustainable basic education institutions. This is a reference for educational units not to ignore important elements in financing planning.

The implementation of financing to improve the quality of education with the principles of transparency, accountability, effectiveness and efficiency adheres to the applicable legal and regulatory framework, provides access to information on school financial management, involves stakeholders in

decision making, reports budget usage openly to stakeholders, forms a financial management and quality improvement team tasked with planning, implementing, evaluating the implementation of student programs and providing facilities and infrastructure that support the quality of education at SDN Ciluncat 1. This achievement is supported by various factors including competent human resources, good coordination, and budgeting that is in accordance with the needs of students, school programs that lead to improving the quality of education.

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