

## Analysis of Direct Financing Planning in Improving the Quality of Learning at An Nasiriin Islamic Middle School

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### ABSTRACT

The quality of learning is an important indicator in assessing the success of the education system. Quality is also greatly influenced by the effectiveness of financing planning. This study aims to analyze direct financing planning in improving the quality of learning at SMP Islam An Nasiriin using GR Terry's management theory, which includes the functions of planning, organizing, implementing, and supervising. This study uses a case study approach, with data collection methods through observation, interviews, and documentation studies. The results of the study indicate that SMP Islam Nasiriin has carried out financing planning correctly. Planning is based on learning needs; organizing is done through a clear division of tasks; implementation is directed at quality improvement activities; and supervision includes financial evaluation and student learning outcomes. Despite challenges such as limited teacher financial literacy and minimal digitalization, the school is able to respond adaptively through internal training and managerial innovation. In conclusion, direct financing planning with the right managerial approach contributes positively to improving the quality of learning, and can be a model for other educational units in results-based education financing planning.

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### 1. INTRODUCTION

Education is the main foundation of sustainable national development. In a global context, the role of education is very strategic in creating superior, innovative, and competitive human resources. Therefore, the quality of learning is a key indicator in assessing the success of a country's education system. To realize high quality learning, various factors need to be considered, one of which is effective and efficient education financing. Education financing is the main instrument in ensuring the continuity

of operations and improving the quality of learning. The Indonesian government has allocated a minimum of 20% of the State Budget (APBN) for the education sector as mandated by Law No. 20 of 2003 concerning the National Education System. However, this large allocation does not necessarily guarantee an increase in the quality of education if it is not supported by good planning.

In recent decades, the Indonesian government has implemented a direct financing policy through programs such as the School Operational Assistance (BOS). This direct financing aims to provide flexibility to schools in planning and using funds according to the specific learning needs of educational units. However, the realization of this policy in the field still encounters various obstacles, especially in the planning aspect.

Weak financing planning, such as lack of needs analysis, low participation of school residents, and minimal accurate data in decision-making, are the main factors causing the suboptimal use of BOS funds in improving the quality of learning (Fatah, 2019). In fact, a study by Supriyadi (2021) shows that only a small number of schools prepare School Activity and Budget Plans (RKAS) based on data and evaluation of student learning outcomes. This issue is not only a technical problem, but also concerns educational governance. Good governance in education requires transparency, accountability, and efficiency, especially in the use of public funds. The absence of strategic and participatory planning can lead to budget waste and weaken public accountability for the management of education funds.

Internationally, studies on the effectiveness of education financing emphasize the importance of the link between funding allocation and learning outcomes. The OECD (2018) in its *Education at a Glance* report states that countries that have succeeded in improving the quality of education are those that are able to integrate financing planning with strategies to improve the quality of teachers, curriculum, and learning facilities. This context is increasingly important in Indonesia's very diverse education system, ranging from public schools in urban areas to private madrasahs in the 3T (frontier, outermost, disadvantaged) areas. This variation demands an adaptive and needs-based financing planning approach. Unfortunately, there are still many schools that prepare financing plans as a formality to meet administrative demands alone.

In the context of learning quality, direct funding planning should be a strategic instrument integrated with learning evaluation and needs analysis. If done properly, planning can map out the priority of using funds for teacher training, procurement of learning media, and strengthening formative assessments. However, field studies still show a gap between planning and implementation.

Based on this background, it is necessary to conduct an in-depth study on how direct financing planning is carried out in educational units, and to what extent such planning contributes to improving the quality of learning. This study attempts to fill this knowledge gap by conducting a critical analysis of the practice of direct financing planning in schools. By examining financing planning from the perspective of educational management and its impact on the learning process and outcomes, this study is expected to provide real contributions to stakeholders, both at the school level and policy makers. It is hoped that the results of this study can be the basis for formulating a more effective, participatory, and quality-oriented financing planning strategy.

## 2. METHODS

This study applies a case study approach to comprehensively explore how direct financing planning contributes to improving the quality of learning. This approach allows researchers to gain an in-depth understanding of the processes, dynamics, and subjective perceptions of policy makers in the school environment. According to Moleong (2017), a qualitative approach is very appropriate for studying social phenomena in natural conditions, based on the perspectives of the participants.

A similar thing was also conveyed by Suharyanto H. Soro (2023) who stated that the case study approach is very useful for exploring a phenomenon in depth. This approach is able to reveal the core of the problem, offer concrete solutions, and explain the problem in a focused and applicable way.

The subjects in this study involved parties who play a direct role in the direct financing planning process to support the quality of learning. They include: the principal who acts as the policy maker and

the main person in charge, the school treasurer who handles financial administration, teachers as direct users of learning facilities and infrastructure, the school committee as a representative of the community in the supervisory function, and education personnel involved in the procurement of supporting facilities.

The selection of informants was carried out through purposive sampling techniques, namely by considering the involvement and understanding of the subjects regarding the planning flow and the use of direct financing funds (Sugiyono, 2019). The initial stages of the research began with pre-field activities such as preparing research instruments, preliminary studies, and managing research permits to the school.

Data collection was carried out in depth through interview techniques, direct observation, and documentation studies. Researchers went directly to the field, interacted with informants, and observed real situations in schools in order to gain a comprehensive understanding of the phenomena being studied. This process continued until the data obtained reached saturation point, where no significant new information was found (Creswell, 2016).

In this study, the researcher acted as the main instrument (human instrument), while the supporting instruments used included semi-structured interview guides, observation sheets, field notes, recording devices (with permission), and supporting documents such as RKAS, BOS fund reports, and learning facility inventory data. The preparation of the instrument was based on indicators of financing effectiveness such as transparency, efficiency, and usefulness, as well as indicators of facility quality which included feasibility, adequacy, and functionality.

Data collection methods consist of direct observation of the physical condition of learning facilities and their use in the classroom; in-depth interviews with the principal, treasurer, and teachers to understand the flow of planning to evaluation of the use of BOS funds; and documentation of financial reports, data on purchasing goods, and minutes of school committee meetings. To ensure the validity of the data, triangulation techniques of sources and methods were used as suggested by Patton (2002).

Data analysis was conducted using an interactive model from Miles and Huberman (2014) which includes three main stages, namely: data reduction (the process of filtering and simplifying data according to the focus of the research), data presentation (displaying data in the form of narratives, tables, or informative visualizations), and drawing conclusions and verification (identifying patterns, relationships, and meanings of data to be reviewed and reconfirmed reflectively).

### 3. FINDINGS AND DISCUSSION

This section presents the findings of field research related to the implementation of direct financing planning at SMP Islam An Nasiriin in an effort to improve the quality of learning, which are then analyzed reflectively and linked to educational management theories. To fully understand how direct financing can contribute to improving the quality of learning, the analysis in this study is based on the framework of classical management theory from GR Terry. According to Terry (1977), management includes four main functions, namely *planning*, *organizing*, *actuating*, and *controlling*. These four functions are interrelated managerial cycles and form an integrated work system in the organization, including in the context of educational institutions.

The selection of GR Terry's theory as the basis for analysis is based on its suitability to the context of educational fund management that demands integration between planning, implementation, and supervision. Each management function is used as a lens to read the practice of direct financing planning in schools, including assessing the extent to which the function is carried out effectively, efficiently, and quality-oriented. In the following discussion, each management function will be analyzed based on empirical data from the field, then reviewed critically by referring to management theory and other supporting literature. With this approach, it is expected to produce a comprehensive picture of the strengths, challenges, and potential for developing a direct financing system that supports improving the quality of learning in schools.

## Planning

The results of observations and interviews conducted at SMP Islam An Nasiriin show that the direct financing planning process has been carried out systematically and involves various related parties. This school prepares the School Activity and Budget Plan (RKAS) with a participatory approach, which includes input from the principal, treasurer, teachers, school committee, and education personnel. At the beginning of each school year, the school holds a discussion forum that aims to capture the aspirations and real needs of the school community. This process is the basis for designing the education budget, including the procurement of learning tools, teacher training, and strengthening co-curricular activities.

RKAS planning is prepared based on an analysis of learning needs that are linked to the results of student learning evaluations and the achievement of curriculum objectives. For example, formative assessment results that show students' weaknesses in digital literacy are used as a reference for designing ICT-based training programs for teachers, as well as the procurement of additional devices such as LCD projectors and internet networks in classrooms. In addition, schools use previous year's learning outcome data to determine budget priorities, so that funding allocations are truly directed at improving the quality of learning.

The principal emphasized the importance of transparency in the planning process. Therefore, all stages of the preparation of the RKAS were documented and conveyed openly in the school committee meeting. The school treasurer also presented a report on the realization of the previous year's budget as material for evaluation and improvement. This reflects the accountability in the governance of direct financing at the school.

From the documentation results, it was found that RKAS is not only an administrative document, but is also used as a managerial tool to control the direction of learning quality development. The analyzed RKAS document shows the integration between educational objectives, activity plans, and realistic financing strategies. All planning has also been adjusted to the provisions for the use of BOS funds, and considers the principles of effectiveness and efficiency.

These findings are in line with the management functions proposed by GR Terry (1977), which states that planning is the process of selecting or determining goals and establishing policies, procedures, and programs to achieve those goals. In the context of educational financing, planning means identifying learning needs, prioritizing activities, and designing relevant and targeted budget allocations. Schools that are able to design budgets based on clear learning goals will have a more focused and measurable direction of development.

In this study, it is seen that SMP Islam An Nasiriin has implemented planning principles that are in accordance with the theoretical framework. The planning process is carried out systematically, collaboratively, and based on data. This strengthens the findings of Stoner and Freeman (1992) which state that good planning will help organizations respond to change and determine strategic steps appropriately.

Furthermore, the process of preparing the RKAS in this school also shows the application of the principle of participatory planning, as stated by Stufflebeam (2003), where all stakeholders have a role in formulating a plan based on evaluation of needs and learning outcomes. This participation not only increases the accuracy of planning, but also strengthens the sense of ownership of school residents towards the programs designed.

However, the observation results also noted challenges in compiling long-term needs estimates, such as in the procurement of laboratory facilities or large-scale multimedia devices. This is due to the limited capacity of medium-term strategic planning that has not been fully mastered by the school management team. This problem is an important note because planning that is too short-term oriented can hinder the achievement of quality targets in a sustainable manner. Terry (1977) emphasized that planning must include not only actions for the present, but also predictions of future needs so that the organization is not only responsive but also proactive.

In addition, although the participation of school residents in the planning process is relatively high, the technical involvement of teachers in calculating the budget and formulating indicators of program success is still limited. Several teachers said that they were more involved in proposing needs, but did not delve into the technical details of the budget. This indicates the need for school-based management training to improve the quality of planning.

Overall, direct financing planning at SMP Islam An Nasiriin has shown progressive practices, with the use of evaluative data, involvement of many parties, and good documentation. This school has made RKAS a strategic instrument to direct the quality of learning. This proves that if the planning function in management is implemented properly, there will be synergy between financial planning and improving the quality of education.

### Organizing

The findings in the field show that the organization in planning and managing direct financing at SMP Islam An Nasiriin has been carried out systematically and structured. This school establishes the organizational structure of the education fund management through the Principal's Decree which contains the duties and responsibilities of each party involved. The structure consists of the principal as the person in charge, the school treasurer as the technical financial implementer, the coordinating teacher as the activity proposer, and the school committee as a supervisory partner and input provider.

The distribution of roles and functions between these elements is explained in writing and socialized in the initial meeting of the school year. For example, the principal plays a role in approving the budget plan and evaluating its implementation, the treasurer is responsible for recording and reporting finances, while teachers are responsible for compiling learning needs in their fields and proposing them in the planning forum. The school committee is not only given passive information, but is also involved in the review and validation process of the RKAS before it is ratified. The involvement of this committee reflects the principle of public accountability in the management of education funds.

Internal coordination activities take place periodically. Every month, the school holds a BOS team meeting to discuss budget realization and follow up on findings from the fund usage report. In this forum, all team members are given the opportunity to convey obstacles and suggestions for improvements to learning programs that have been and will be implemented. Communication between team members is reported to be open and participatory, although there are still some notes such as dependence on the principal in making strategic decisions. This means that even though the structure is in place, the delegation process is still not fully running optimally in several aspects.

In the context of GR Terry's management theory, the *organizing function* is defined as the process of determining and grouping activities, assigning tasks, delegating authority, and coordinating work relationships in order to achieve organizational goals. (Terry, 1977) . Based on the findings above, the organization at SMP Islam An Nasiriin has fulfilled most of the basic principles. The school has identified key roles, established a functional structure, and divided tasks proportionally. This reflects managerial awareness in building an organized work system for the smooth use of educational funding.

The division of roles and tasks is also in line with Henry Fayol's theory which states that a good organization requires a division of work, unity of direction, and a clear chain of command (scalar chain) so that activities run effectively. (Fayol, 1949) . In the case of SMP Islam An Nasiriin, the three principles have begun to be realized, although there is still a need for strengthening in the training aspect for non-financial personnel such as teachers involved in financing proposals so that they have adequate administrative understanding.

From the perspective of a learning organization, an organizational system that involves many parties in the school also reflects the principle of *distributed leadership*. (Leithwood et al., 2006) , namely a leadership pattern that is distributed among educational actors, not centered only on the principal. However, it was found that in practice, some strategic decisions still depend heavily on the initiative

and authority of the principal. This shows that the concept of decision decentralization has not been fully evenly distributed in the practice of organizing schools.

One important note in organizing is the still limited use of information technology in managing budget documents. All recording is done manually and document storage is still conventional. This complicates the process of long-distance collaboration and slows down access to historical budget data when needed. In fact, in modern educational management literature, the use of technology as part of a school financial management information system is highly recommended to improve data efficiency and accuracy (Bush & Glover, 2014).

However, the main strength of the organization in this school lies in the collegial work culture built between the leadership elements and technical implementers. Based on interviews, teachers feel they have space to convey their needs and constraints, and are given the trust to carry out the proposed program. These values of togetherness and openness are what support a productive work climate and allow flexibility in implementing the plans that have been prepared.

Good organization is basically the foundation to ensure that the planning that has been prepared can be implemented in a targeted manner. If the structure and roles in the school organization are not clear, then the management of education funds will face the risk of waste, duplication of activities, or even misuse. In this context, the organizing function has a strategic position in bridging between plans and actions. Therefore, strengthening the internal organizational structure, increasing managerial capacity, and utilizing information technology need to be important agendas in developing an education financing system in schools.

Thus, it can be concluded that the organization of direct financing at SMP Islam An Nasiriin has been running quite well, marked by a clear division of tasks, involvement of key parties, and a collaborative work culture. However, strengthening is still needed in the aspect of delegation of authority and utilization of technology so that this managerial function can run more optimally and have a direct impact on the effectiveness of budget use to improve the quality of learning.

### **Implementation (Actuating)**

Implementation or actuating is an important phase in management, where all previously prepared plans and organizational structures begin to be operated through real actions. At SMP Islam An Nasiriin, the direct financing implementation process shows a serious effort to make the budget a strategic tool in supporting the quality of learning. Based on field observations, interviews with various school parties, and review of budget realization documents, the implementation of the School Operational Assistance (BOS) funds is running in a directed manner, with the main focus on strengthening the teaching and learning process.

One of the real forms of implementation that can be seen is the realization of budget use that is consistent with the RKAS document. Procurement of learning media such as teacher laptops, infocus, digital whiteboards, and reference books has been carried out in stages according to the priority scale that was previously prepared. In addition, funds are also allocated to support teacher training programs (in-house training), capacity building activities such as active learning methodology workshops, and the implementation of project-based literacy activities. All of these activities are carried out by directly involving teachers as implementers and evaluators.

The principal plays an active role as a driving force in encouraging the implementation of activities. He does not only act as a decision maker, but also as a facilitator and motivator for teachers. This is evident in his involvement in weekly discussion activities, supervision of program implementation, and informal communication to quickly identify field obstacles. This participatory leadership role of the principal is what makes the implementation of the plan dynamic and responsive to changing needs.

In the *actuating function*, GR Terry (1977) explains that implementation is the process of moving people to work effectively and efficiently in achieving goals. This process includes providing direction, motivation, coordination, and coaching to human resources so that they can implement the plans that

have been set. Thus, the success of implementation is determined by the extent to which the leader is able to create a conducive work environment and empower its members.

This is reflected in SMP Islam An Nasiriin through a collaborative and solution-oriented approach. Teachers feel involved in the implementation of activities, not only as technical implementers but also as decision makers in adjusting ongoing activities. For example, in the student literacy strengthening program, Indonesian language teachers together with class teachers design implementation strategies according to student characteristics. They are also given the authority to manage activity funds within certain limits, such as purchasing teaching materials, activity consumption, and honorariums for external speakers.

In terms of human resource management, schools show concern for increasing teacher work motivation through non-financial incentives and an open work environment. The principal gives appreciation to innovative teachers through school forums, and provides space for joint reflection and evaluation after the implementation of activities. This practice is in line with Herzberg's (1959) motivation theory which distinguishes between motivator factors (recognition, achievement) and hygiene factors (salary, working conditions). Schools are able to combine the two proportionally, which has an impact on work enthusiasm and commitment to program implementation.

However, it cannot be denied that in the implementation process, there are also challenges that need to be considered. One of the obstacles found was the delay in the disbursement of BOS funds from the central government which resulted in the delay of several program activities. For example, the implementation of teacher training which was originally scheduled for the beginning of the semester had to be postponed because the funds were not yet available. In this situation, the school demonstrated managerial flexibility by adjusting the schedule and rearranging priorities without sacrificing the quality of activities.

In addition, the limited technical capacity in financial administration is also a concern. Although the school treasurer is experienced, many teachers are still not familiar with the technical procedures for accountability of funds such as the preparation of realization reports and proof of expenditure. This causes some delays in reporting and the need for document revisions. As a solution, the school held internal training on simple financial administration, and formed a mentoring team to assist teachers in financial reporting of the programs they run.

The implementation of the program also shows the existence of continuous monitoring efforts by the school management team. The BOS team conducts field monitoring of ongoing programs, such as direct observation of classes, interviews with students, and analysis of learning outcomes. This monitoring is then reported in a monthly evaluation forum and becomes the basis for compiling semester reports to the education office. This approach is in line with the principle of *responsive management*, where implementation does not only follow formal procedures but is also responsive to actual needs in the field (Fullan, 2007).

One of the main strengths in the implementation of financing in this school is the close relationship between the budget and the quality of learning. Every activity funded by BOS is directly linked to indicators of quality improvement, such as improving student assessment results, increasing participation in literacy activities, or increasing student activity in class. This is a form of integration between financial implementation and learning strategies that reflects a quality orientation, as suggested by the OECD (2018) in effective education financing policies.

Furthermore, the implementation practices at SMP Islam An Nasiriin also support the concept of *learning organization* as proposed by Peter Senge (1990), where educational organizations encourage collective learning, critical reflection, and innovation in action. Teachers and school management demonstrate openness to feedback, both from students, colleagues, and external stakeholders. This is evident from several activities that are adjusted based on the results of the evaluation or input from the school committee, such as improving the procurement system and simplifying the reporting mechanism.

Thus, the implementation of direct financing at SMP Islam An Nasiriin can be said to have reflected the optimal *actuating function*, with targeted human resource mobilization, collaborative work atmosphere, periodic supervision, and adaptive policy adjustments. The school not only runs the program according to procedure, but also strives to revive the spirit of innovation, involvement, and accountability in every stage of implementation. This is proof that good planning will be meaningful only if supported by implementation that is full of commitment and empowerment.

### **Supervision (Controlling)**

Supervision is a very crucial management function in ensuring the effectiveness and efficiency of a program implementation, including in the context of education financing. Without a systematic supervision mechanism, the entire planning and implementation process has the potential to deviate from the initial objectives, both administratively and substantially. At SMP Islam An Nasiriin, the results of the study showed that supervision of direct financing has been carried out through various approaches, both formal and informal, involving internal and external elements of the school.

Formally, supervision is carried out through the formation of a BOS Fund Monitoring and Evaluation Team consisting of the principal, treasurer, and teacher representatives. This team is tasked with monitoring budget realization, assessing the suitability of fund use with the plan (RKAS), and following up on field findings. In addition, schools also schedule monthly evaluation meetings to discuss the implementation of activities and the achievement of related quality indicators. Budget realization reports, evidence of expenditure, and activity documentation are compiled in the form of a financial portfolio which is then reported to the Education Office every quarter.

Forms of informal supervision are carried out through direct communication between teachers and principals, observation of learning activities, and daily reflection by teachers on the effectiveness of funded facilities or programs. Principals also often make surprise visits to classrooms and teacher rooms to monitor the use of teaching media that have been provided. This practice creates a more fluid and down-to-earth culture of supervision, so that improvements can be made immediately without waiting for formal procedures.

Based on the documents analyzed, it was found that SMP Islam An Nasiriin has consistently implemented the principles of transparency and accountability. All expenditures are recorded in reports accompanied by physical evidence, and financial reports are announced openly on the school information board. In fact, the school provides a special forum for parents to ask about the use of BOS funds and provide input. This reflects the principle of *public accountability*, which according to Bovens (2007), is one of the main pillars in public financial management, including the education sector.

In the theoretical framework of GR Terry (1977), the *controlling function* is defined as the process of measuring achievement, comparing actual results with established standards, and taking corrective action if there are deviations. Supervision is not just an administrative activity, but a systematic effort to maintain consistency between planning, implementation, and final results. In this context, the practice of supervision at SMP Islam An Nasiriin can be said to have reflected the basic principles of controlling, with the application of standards, periodic evaluations, and responsive policy adjustments.

One of the strengths of supervision in this school is the integration between financial evaluation and learning quality evaluation. The school not only evaluates whether funds are used according to budget items, but also whether the funds have a real impact on improving student learning outcomes. For example, teacher training programs funded by BOS funds are evaluated through post-training learning observations and teacher reflections on their teaching practices. This evaluation is compiled in a narrative report format and used as input for planning the following year's program.

The findings indicate that schools have implemented the principles of *results-based management* as developed by UNDP (2009), which emphasizes the importance of outcome-based management, not just based on procedures or administrative compliance. By linking budgets to quality indicators, monitoring becomes more meaningful and strategic, as it helps schools understand the effectiveness of the programs being run.

However, the supervision that is implemented still faces several challenges. One of them is the limited technical competence in conducting data-based evaluations. Although schools have collected data on program achievements and student learning outcomes, the analysis of the data is still descriptive and has not been fully used for evidence *-based decision making*. This is an obstacle in producing accurate and measurable follow-up from the supervision process.

In addition, the involvement of the school committee in supervision is still symbolic. Although the committee formally receives reports and is invited to evaluation forums, their role in providing strategic input or substantive criticism of budget use is still weak. This is in line with the findings of Supriyadi (2021) who noted that the role of the school committee in supervising BOS funds in many schools in Indonesia is still limited to legality, not substantive critical functions.

To address these challenges, schools have taken the initiative to develop a simple digital-based monitoring system using Google spreadsheets for budget and activity reporting. This platform allows shared access for the BOS team and principals to monitor budget realization progress in real-time. Although still basic, this step shows an effort to transition to a more modern school management information system, as suggested by Bush & Glover (2014).

From a leadership perspective, the principal plays a key role in maintaining the sustainability of the supervision process. He practices a transformational leadership style by setting an example, encouraging innovation, and creating a work climate that is open to evaluation. This type of leadership is in accordance with the theory of Bass & Avolio (1994), which emphasizes that transformational leaders are able to encourage organizational members to achieve results beyond expectations through inspiration, intellectualization, and individual attention.

The controlling function is also seen from the school's ability to take *corrective action*. For example, in the previous semester there was a delay in the procurement of learning modules due to miscommunication between the treasurer and the goods provider. After the evaluation, the school revised the procurement procedure by setting a minimum ordering time of one month before the deadline for using the funds, and appointing a mentor teacher to ensure the process runs smoothly. This shows that the results of supervision do not stop at the report, but are followed up through system improvements.

Overall, direct financing supervision at SMP Islam An Nasiriin has been carried out as an integral process that is integrated with the school management system. Its greatest strength lies in the commitment of the leadership, a culture of openness, and integration between budget evaluation and learning quality. Although there is still room for improvement, especially in the aspects of data analysis competency and empowerment of the school committee, this supervision practice has reflected an active and developing controlling function.

Thus, the function of supervision in direct financing management is not merely an administrative stage, but becomes a reflective instrument that guides schools in increasing the effectiveness of the use of educational funds. When supervision is carried out systematically, transparently, and adaptively, educational financing can truly become a strategic means of improving the quality of learning.

### **Integration Towards Learning Quality**

The quality of learning is the main target of every managerial activity in organizing education, including in terms of direct financing management. Based on the results of the study that have been presented through the analysis of four management functions according to GR Terry, namely planning, organizing, implementing (actuating), and controlling, it can be seen that all of these elements interact with each other and form a unified system that is intact in encouraging the improvement of the quality of learning at SMP Islam An Nasiriin.

In terms of planning, the school has shown serious efforts in making the RKAS a strategic document that does not merely fulfill administrative demands. The budget plan is prepared with a participatory approach and is based on student learning outcome data, and is directed to support activities that are oriented towards improving the quality of learning. Activities such as teacher

training, procurement of ICT facilities, and development of literacy programs are concrete forms that financing planning is indeed focused on substantial areas of learning.

Such careful planning will not be effective without a supportive organizational structure. In organizing, schools are able to divide roles proportionally between the principal, treasurer, teachers, and committee. Clear assignments and open communication strengthen collaboration between elements in the school, creating a synergistic work climate in implementing various programs. This structure allows the decision-making process to run faster, more precisely, and more focused, so that learning activities funded by BOS can take place without significant bureaucratic obstacles.

stage emphasizes how plans and organizations are implemented through real actions. The realization of learning programs supported by BOS funds shows consistency between planning and practice. Teacher training activities have a direct impact on the quality of learning in the classroom. The use of new media encourages innovation in delivering materials. In addition, providing limited autonomy to teachers in managing activity funds strengthens the sense of ownership and responsibility for the success of learning.

The supervisory function then comes as a controlling element to ensure that the entire process runs according to the objectives. Internal monitoring carried out by the principal, monthly evaluation of the BOS team, and teacher involvement in program reflection become supervisory mechanisms that are not only administrative, but also substantial. Supervisory data is used as evaluation material to prepare a continuous improvement plan. These four management functions, when carried out in an integrated manner, mutually reinforce each other in forming a quality-oriented education financing system. Planning that is not supported by a solid organization will result in programs that are not implemented effectively. Conversely, a good organization without needs-based planning will produce activities that are not on target. Strong implementation must be closely monitored to prevent deviations, and good supervision will only be effective if the planning and implementation system is open to evaluation.

In practice, this integration is clearly visible at SMP Islam An Nasiriin. For example, the literacy strengthening program designed through RKAS began with the results of learning evaluations that showed weak student literacy skills. This data was used as the basis for planning activities, starting from training Indonesian language teachers, providing reading books, to reading corner activities. This program was implemented with the support of a literacy team structure appointed through a principal's decree. Its implementation was monitored periodically and reported to the committee and the education office. The monitoring results showed an increase in student reading interest and improvements in literacy test results in the following semester.

This example shows that direct financing designed with proper management principles has great potential to improve student learning outcomes. In other words, the functions of educational management are not only a theoretical framework, but have been proven to be operationalized in the context of schools to produce positive changes. The integration of these four management functions can also be understood as a manifestation of the concept of continuous *improvement* in education. Each stage in the management function provides feedback to each other: monitoring results improve implementation; implementation provides data for organizational improvement; the organization responds to evaluation results with structural adjustments; and all of this data becomes the basis for better planning in the following year. This is a dynamic quality cycle that does not stop at one budget period.

Modern educational management theory also supports this integrative concept. According to Hoy & Miskel (2012) , an effective education system is a system that is able to manage input (funds, manpower, facilities), organize it well, implement a quality learning process, and monitor output periodically. At SMP Islam An Nasiriin, all of these components are present in a direct financing management system that is not only administrative, but also academic. The integration of financing with learning quality also reflects the *school-based management (SBM) approach* , which prioritizes school autonomy in managing resources to achieve quality goals. The SBM principle emphasizes the importance of stakeholder involvement, transparency, and public accountability. Findings in the field

show that this approach has begun to be internalized in the school's work culture, although there is still room for improvement in data analysis capacity, technology utilization, and empowerment of the school committee. In terms of outcomes, this managerial integration has an impact on various quality indicators. Teachers feel more supported in carrying out learning, students gain access to more diverse learning resources, and the principal is able to manage learning programs more strategically. In interviews, several teachers said that the training they attended made them more confident in using active learning methods. Students also seemed more enthusiastic because the learning facilities were better. This achievement is proof that when financing management is carried out professionally and integrated, student learning outcomes also experience significant improvements.

Thus, it can be concluded that the four management functions implemented in an integrative manner have made a positive contribution to improving the quality of learning at SMP Islam An Nasiriin. These functions do not stand alone, but support each other in forming an adaptive, responsive, and results-oriented work system. Data-based planning, collaborative organization, participatory implementation, and reflective supervision are the four pillars that support the success of direct financing management at this school.

### **Challenges and Solutions for Quality-Based Financing Management**

Although in general the management of direct financing at SMP Islam An Nasiriin has shown good performance, this study also found significant challenges that affect the effectiveness of budget allocation to improve the quality of learning. These challenges are not merely technical in nature, but also related to aspects of human resource capacity, organizational culture, and system resilience to external dynamics. However, this school is able to respond to most of these challenges through an adaptive and quality-oriented managerial approach.

#### ***Limitations of Data-Driven Planning Capacity***

One of the most striking challenges is the limited capacity for planning that is truly based on learning data. Although the RKAS is prepared in a participatory manner, in many cases, proposed activities and budgets are still based on previous year's habits or teacher intuition, rather than on objectively measured needs analysis. For example, decisions to hold teacher training or procure learning media sometimes do not fully consider the results of student diagnostic assessments or mapping of learning outcomes.

This condition is in line with the findings of Fatah (2019), which states that many educational units in Indonesia have not used learning outcome data as the main reference in budget planning. This risks producing inefficient or inappropriate allocations. **Solutions Implemented:** The school began developing assessment reports per semester that included analysis of student achievement gaps and their relationship to learning strategies. This data then became the basis for program proposals at the RKAS forum. In addition, the principal initiated simple data literacy training for teachers so that they could read and interpret assessment results more meaningfully.

#### ***Lack of Utilization of Information Technology***

Another challenge is the limited use of information technology in the financing planning and reporting system. All processes from the preparation of the RKAS, realization reports, to activity documentation are still done manually. This makes it difficult to record history, collaborate remotely, and increase the administrative burden for teachers and treasurers. Modern educational management literature strongly emphasizes the importance of digitalization in school financial information systems (Bush & Glover, 2014). Online-based systems not only facilitate supervision, but also increase transparency and public accountability.

**Implemented Solution:** SMP Islam An Nasiriin started using Google Sheets together to record budget realization in real-time. This format can be accessed by the principal, treasurer, and program

coordinator. Although not as comprehensive as the official digital BOS application, this step is a starting point towards strengthening the technology-based school management information system.

### ***Principal's Dominance in Decision Making***

In terms of leadership, although the principal shows openness and a spirit of collaboration, in practice there is still dominance in the decision-making process. Several teachers said that even though they were given space to propose programs, the final decision still depended on the principal. This can hinder the spirit of participation and ownership in program implementation.

The dominance of decision-making by educational leaders has been widely criticized in the *distributed leadership approach* that emphasizes the importance of delegation of authority and strengthening team capacity (Leithwood et al., 2006). Without adequate delegation of authority, schools will tend to be centralized and lose collective energy.

**Implemented Solution:** The principal began implementing a program management system, where each activity in the RKAS is managed by a coordinating teacher who has technical and administrative authority. The teacher makes periodic reports and delivers the results of the implementation directly in evaluation meetings. This strengthens the teacher's sense of ownership of the funded program, while reducing the managerial burden on the principal.

### ***Low Financial Literacy of Teachers***

Many teachers still have difficulty understanding the administrative and technical aspects of financial reporting. Mistakes in filling out transaction evidence, collecting supporting documents, and inconsistencies in budget use with RKAS posts still often occur. This has an impact on the need for repeated revisions by the school treasurer and slows down the accountability process.

A study by Supriyadi (2021) shows that low financial literacy is a common obstacle in managing BOS funds at the school level, especially for teachers who have never participated in school management training.

**Implemented Solution:** The school conducts annual internal training on budget-based activity management for all teachers involved in the program implementation. In addition, the school prepares a short technical guide (in the form of infographics) on the fund accountability procedure. Teachers can also consult directly with the treasurer before carrying out activities.

### ***Limited School Committee Participation***

The school committee is an important actor in monitoring and public advocacy related to education financing. However, this study found that the role of the school committee at SMP Islam An Nasiriin is still more passive as a recipient of reports, not as a critical partner in formulating financing strategies. In fact, in accordance with the principles of *good governance*, the school committee should play an active role in ensuring that public funds are used for the purpose of maximizing quality improvement (Bovens, 2007).

**Implemented Solutions:** The school changed the communication pattern with the committee from formal reports to thematic dialogues. For example, in committee meetings, the principal explained the achievements of the learning program and asked for input from the committee regarding the challenges faced. The school also began to involve the committee in non-formal activities such as learning visits or field supervision, so that their understanding of the school process was more complete.

## **4. CONCLUSION**

Direct financing planning contributes positively to improving the quality of learning at SMP Islam An Nasiriin. Through a case study approach with the GR Terry management theory framework that includes the functions of planning, organizing, implementing, and supervising, this study successfully describes the school's managerial practices in managing educational financing funds effectively and in an integrated manner. In general, the results of the study indicate that the school has carried out the

planning function systematically and participatively. The preparation of the RKAS is carried out by involving various stakeholders, based on student learning outcome data and learning needs analysis. This planning is directed not only at administrative fulfillment, but also at achieving the goal of improving the quality of learning.

In the organizing function, the school has formed a fund management team structure with a clear division of tasks and responsibilities. The existence of regular coordination and open communication between management elements supports the effectiveness of the implementation of the programs that have been designed. This organization allows the implementation of financing to run according to the priority scale and needs of the school. In terms of implementation, the planned learning programs can be realized well. BOS funds are used for activities that support improving the quality of teachers and students, such as teacher training, procurement of learning media, and literacy activities. Implementation is carried out collaboratively and involves teachers as implementers and evaluators, reflecting the active involvement of school residents in financing management.

The supervisory function is carried out through a periodic monitoring mechanism, quarterly evaluation, and open reporting to the school community and related agencies. The school also integrates financial supervision with supervision of learning quality, so that fund management is not only assessed from the aspect of administrative compliance, but also from the impact on student learning outcomes. In addition to the four management functions, this study also identified a number of challenges, such as limited data-based planning capacity, low teacher financial literacy, and minimal use of information technology in budget management. However, the school showed an adaptive response by developing solutions in the form of internal training, use of a collaborative spreadsheet system, and more active involvement of teachers and the school committee in decision-making. This response proves that the management of funding in this school is not static, but continues to be developed through continuous improvement.

Overall, it can be concluded that the practice of direct financing management at SMP Islam An Nasiriin has been running effectively and has made a real contribution to improving the quality of learning. This is achieved through good integration between planning, organizing, implementing, and supervising, as well as the support of a participatory and quality-oriented organizational culture. Financing is no longer seen as merely an administrative activity, but rather as a strategic instrument in developing the quality of education in educational units.

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