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IMPLEMENTATION OF FINANCING MANAGEMENT AND INFRASTRUCTURE FACILITIES TO IMPROVE THE QUALITY OF LEARNING

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ABSTRAK

Penelitian ini bertujuan untuk mendeskripsikan implementasi manajemen pembiayaan dan sarana prasarana untuk meningkatkan kualitas pembelajaran di SMA Negeri 1 Kramatwatu Kabupaten Serang. Metode yang dipakai pada penelitian ini adalah kualitatif. Hasil penelitian menunjukkan bahwa implementasi manajemen pembiayaan dan sarana prasarana merupakan bagian integral dalam usaha meningkatkan kualitas pembelajaran. Implementasi manajemen pembiayaan dan sarana prasarana di SMA Negeri 1 Kramatwatu telah melalui tahapan manajerial yaitu perencanaan, pelaksanaan dan pengawasan (auditing dan pertanggungjawaban). Kegiatan pelaksanaan anggaran meliputi pencatatan pemasukan, pengeluaran di sistem ARKAS dan pembuatan pelaporan pertanggungjawaban berupa nota, kuitansi, dan dokumentasi kegiatan. Tahap pelaksanaan implementasi sarana prasarana meliputi kegiatan pengadaan dan pengaturan fasilitas sekolah. Tahap pengawasan implementasi manajemen pembiayaan dan sarana prasarana dilaksanakan oleh pihak internal sekolah dan pihak eksternal yang meliputi kegiatan monitoring evaluasi perolehan aset dan bahan pakai habis dengan sumber dana BOS, laporan realisasi BOS dan cash opname.

Kata-kata kunci: Implementasi Manajemen, Pembiayaan, Sarana Prasarana, Kualitas Pembelajaran

ABSTRACT

This study aims to describe the implementation of financing management and infrastructure to improve the quality of learning at SMA Negeri 1 Kramatwatu, Serang Regency. The method used in this research is qualitative. The results of the study show that the implementation of financing management and infrastructure is an integral part in efforts to improve the quality

of learning. Implementation of management of financing and infrastructure in SMA Negeri 1 Kramatwatu has gone through managerial stages, namely planning, implementation and supervision (auditing and accountability). Budget execution activities include recording income and expenses in the ARKAS system and preparing accountability reports in the form of notes, receipts, and activity documentation. The implementation phase of the implementation of infrastructure includes the procurement and arrangement of school facilities. The supervision stage for the implementation of financing management and infrastructure is carried out by internal schools and external parties which includes monitoring activities evaluating the acquisition of assets and consumables with BOS funding sources, BOS realization reports and cash opname.

Keywords: *Management Implementation, Financing, Infrastructure, Quality of Learning.*

INTRODUCTION

Education has a very strategic role in preparing young people who have high emotional empowerment and intelligence and mastery megaskill steady (Firdianti, 2018). Education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character and the skills needed by themselves, society, nation and state. In order to educate the life of the nation, every Indonesian citizen has the right to obtain a quality education in accordance with his interests and talents regardless of social status, race, ethnicity, religion and gender. Koswara dan Triatna (2010: 275) state that quality education is seen from the input, process, output and outcome.

National education functions to develop abilities and shape dignified national charp the potential of students to become human beings who believe and fear God Alacter and civilization in the framework of educating the nation's life, aims to develomighty, have noble character, are healthy, knowledgeable, capable, creative, independent and become democratic and responsible citizens.

The quality of a country can be seen from several factors, one of which is the education factor. School is an institution that is prepared to provide the needs of quality human resources. Quality human resources will improve the quality of a country. Therefore, quality efforts, quality curriculum, quality facilities, and various aspects of providing quality education. A quality educational process is a quality learning process. Output Quality education is graduates who have the required competencies. And Outcome Quality education is graduates who are able to continue on to higher education levels or are absorbed in the world of business or industry (Azhari & Kurniadi, 2016).

Quality education in terms of input, process, output and outcome. Quality educational inputs are quality teachers, quality students, quality curriculum, quality facilities, and various aspects of quality education delivery. A quality educational process is a quality learning process. Output Quality education is graduates who have the required competencies. Outcome Quality education is graduates who are able to continue to higher education levels or are absorbed in the world of business or industry (Santoso, 2014). Based on data from SMA Negeri 1 Kramatwatu Counseling Guidance, the number of SMA Negeri 1 Kramatwatu graduates who go on to higher education in the form of universities, academies, high schools, or institutes, both public and private, still shows a figure below 70%. In 2015 the number of students accepted at tertiary institutions, both public and private, was 102 out of 209 students or around 48.8%, in 2016 there were 91 out of 204 students or around 44.6%, in 2017 there were 107 out of 208 students or around 51.4%, in 2018 there were 118 out of 226 students or around 52.2%, in 2019 out of 199 students who continued at tertiary institutions were 121

students or around 60.8% and in In 2020, out of 273 students, 147 people continued or around 53.8%. From these data it can be seen that graduates who have not continued their studies and have not been absorbed in the industrial world are still high, so it can be concluded that outcome education produced by SMA Negeri 1 Kramatwatu has not been maximized.

One important determining factor in outcome education is the quality of learning. Operational quality of learning can be interpreted as the intensity of systemic and synergic linkages of teachers, curriculum and teaching materials, media, facilities, and learning systems in producing optimal learning processes and outcomes in accordance with curricular demands (Cholifah, 2018). Rapor The Education Report Card for SMA Negeri 1 Kramatwatu for 2021 states that the quality of learning at SMA Negeri 1 Kramatwatu gets 1.82 points for the range of values 1 to 3. This achievement is still below the average at the national level (1.9) and below the average at the provincial level (1.85). Based on an interview with the Deputy Principal of the Curriculum Field, the learning quality achievement which is worth 1.82 is disorientation, which means that the teacher has not provided a conducive learning atmosphere, affective support and cognitive activation have not been given to the fullest.

With increasing demands for education, educational institutions are faced with the need to expand educational resources, educational funding sources, managerial and organizational skills. Because these educational institutions must be able to meet the needs or demands of education today and in the future. A step that needs to be taken to deal with expansion is to implement good financial management in these educational institutions (Sallis, 2010).

In the development of the world of education today it can easily be said that the problem of financing is a problem that is quite complicated for education administrators to think about. Because the problem of education financing will involve problems with teaching staff, learning processes, infrastructure, marketing and other aspects related to financial problems. The financing function cannot be separated from other functions in school management. Therefore, it can be said that financing is a central issue in the management of educational activities. The inability of an institution to provide funds will hamper the teaching and learning process. Obstacles to the teaching and learning process by itself eliminate people's trust in an institution. However, this does not mean that if excessive funds are available it will guarantee that school management will be better (Winarsih, 2016).

Educational institutions of all levels of education, from preschools, schools to tertiary institutions, are organizational entities which in their operations require and require money to mobilize all resources that it has (Arwildayanto et al., 2017). A successful educational institution will not be separated from the support of high educational costs, because basically the quality of education will be directly proportional to the educational costs incurred, the higher and more expensive the educational costs used and spent, the better the educational services (M Saway & Hidayat, 2019).

Education Financing is an activity related to the acquisition of funds (income) received and then the use of these funds is used to finance all educational programs that have been determined. Income or sources of funds that schools receive are obtained from the APBN, APBD, and the community or parents (Akdon et al., 2017). Education funding is a cost that must be issued, namely the calculation or costs incurred to finance all school activities that are relevant to education. This problem requires a good and transparent management (Abidin, 2017).

Although not entirely financial problems will directly affect the quality of schools, especially with regard to learning facilities and infrastructure. In this regard, even though the demand for reform is cheap and quality education, quality education always requires quite a lot of funds. In line with the regional autonomy policy, which devolved education issues to their respective regions and schools, financial matters also became the authority given directly in their management to schools. In this case, the principal has the financial

responsibility of the school. So it is necessary to do various efforts to increase the school's finances. To become a professional school principal requires the ability to manage school finances (Mulyasa, 2003).

SMA Negeri 1 Kramatwatu received BOS funds in the amount of IDR 1,147,500,000 (one billion one hundred forty seven million and five hundred rupiah) in the 2022 fiscal year. Based on this amount, each school is given the flexibility to use education funds based on technical guidelines. to achieve the vision and mission of the school. The use of BOS funds is to finance school operations which include: library development, acceptance of new students, learning activities and extracurricular, learning evaluation activities, school management, professional development of teachers and educational staff and development of school management, subscription of resources and services, maintenance and maintenance of school facilities and infrastructure and purchase of learning multimedia tool.

Infrastructure is another factor that affects the quality of schools. Utilization of learning facilities needs to be managed properly in order to avoid waste and inaccurate use of facilities. Therefore, it is necessary to manage the use of learning facilities in accordance with the principles so that school quality improvement can be achieved.

Problems that occur in education related to education financing management include limited funding sources which result in stagnant program financing so that the achievement of the school's vision, mission and policies is disrupted. This is related to the Banten Provincial Government's policy of eliminating high school/SKH education fees as stipulated in the Governor of Banten Province Regulation Number 31 of 2018 concerning Free Education in State High Schools, State Vocational High Schools and State Special Schools (Halim, 2018). With the free education program, net enrollment rates and the average length of schooling have increased. In 2017 the net enrollment rate for school was 60.05, increasing to 62.02 in 2018. Likewise, the average length of schooling in 2017 was 8.53, increasing to 8.62 in 2018.

The obstacle that has occurred since the issuance of the Governor of Banten Province Regulation number 31 of 2018 is that public awareness to participate in financing education is very low, even though according to the mandate of the law, education financing is a shared responsibility between the Government, regional governments and the community. This is in accordance with the mandate of the National Education System Law (UUSPN) Number 20 of 2003 Article 46 paragraph (1).

If you look at it from the management side of the use of infrastructure facilities, some of the obstacles regarding facility planning include the difficulty of adjusting the needs of students if they have to keep up with developments in science and technology. In addition, the many needs for facilities that can support the achievement of educational goals must be accompanied by details of the inflated costs. Supervision of school facilities and the lack of management of the use of learning facilities by schools causes students to feel less benefit from these facilities. This can lead to a decline in the quality of schools.

RESEARCH METHODS

This research is a qualitative descriptive study. This study seeks to obtain an overview of the implementation of financing management and facilities to improve the quality of learning at SMA Negeri 1 Kramatwatu. The research design is in the form of qualitative research steps according to the model put forward by Mc Milan, S. H. & Shumacher, S. These steps are described in the following phases, namely: planning, beginning data collection, basic data collection, closing data collection, and completion (Jannah et al., 2019).

The research was conducted at SMA Negeri 1 Kramatwatu in the 2022/2023 academic year. The determination of the research location was carried out through consideration of the results of pre-research observations. The consideration is that SMA Negeri 1 Kramatwatu is

one of the high schools in Serang Regency appointed by Ministry Education and Culture became a reference school in 2017, 2018 and 2019.

The research subjects who became supporting informants were subject teachers and students who provided information in the form of the availability of infrastructure at SMA Negeri 1 Kramatwatu that supported the learning process.

The data in this study were obtained through several qualitative data collection techniques. The techniques used are in-depth interview techniques, observation, and documentation.

Data The data obtained in this study were analyzed through a series of data analysis techniques. The selection of data analysis techniques was based on the context of this research, namely to obtain data on the implementation of financing management and learning facilities to improve the quality of education at SMA Negeri 1 Kramatwatu. The data analysis technique used consists of four phases. In the first phase, the researcher conducted in-depth interviews with the informants who were determined through technique purposive-sampling. The second phase is data reduction with selecting data findings that are in accordance with research that needs to be interpreted. The third phase draws conclusions of results from interpretation of data in the form of patterns in the form of themes or concepts. The fourth phase is the presentation of data in the form of narrative data or charts or other visual forms.

Checking the Validity of Research Data is the last step in this research. Testing the trustworthiness of data is very important to do so that research results are truly tested and produce scientific research.

RESULTS AND DISCUSSION

Based on research that has been done by researchers at SMA Negeri 1 Kramatwatu, Serang Regency, Banten Province. The following is a detailed explanation of the results of the study as follows.

Implementation of Financing Management

The implementation of financing management at Kramatwatu Public High School has followed the managerial stages completely. This stage begins with planning, where the result of the planning stage is the RKAS, the result of which is an agreement with the school components who are members of the School Development Team. Most of the technical implementation phase was carried out by the BOS Team at SMA Negeri 1 Kramatwatu. The treasurer and ARKAS operator carry out accounting activities including recording activities in the general treasury book both manually and the ARKAS system as well as tax calculations. The treasurer, with the approval of the principal, sorts the proposed activities based on the RKAS before disbursing BOS. Supervision stage and accountability is carried out by internal parties, namely the principal and external parties, namely the BOS Team at the Banten Provincial Education Office, BPKAD and the Inspectorate.

Improving the quality of learning is an integral part of the implementation of financing management at SMA Negeri 1 Kramatwatu. This is evidenced by the fulfillment of learning practice material tools, the allocation of maintenance of educational infrastructure, and the implementation of academic supervision. The preparation of the RKAS which was carried out through a joint agreement proved that the school accommodated the needs of all elements of the school even though in the end there was a needs analysis based on a priority scale.

Implementation of Infrastructure Management

The implementation of infrastructure management at Kramatwatu State Senior High School has completely followed the managerial stages. This stage begins with planning, the process of which is the same as the implementation of financing management, namely the preparation of an RKAS which contains plans for procurement and maintenance of school infrastructure. The implementation phase includes procurement and regulatory activities.

Regulatory activities consist of maintenance, inventory, and storage. Supervision of infrastructure management is carried out internally and externally. Internal supervision is carried out by the school principal and external supervision by the Banten Provincial Education and Culture Service BOS Team, the Inspectorate and BPKAD.

The implementation of infrastructure management at SMA Negeri 1 Kramatwatu is an integral part of efforts to improve the quality of learning. This can be seen from the large allocation for maintenance of infrastructure in the realization of the 2022 BOS funds which are used to improve the quality of learning, such as light maintenance of learning support facilities such as classrooms, fields, toilets, extracurricular rooms. Procurement of learning media is also always budgeted to support learning such as purchasing materials and tools for student practicum.

Barriers to the Implementation of Financing and Infrastructure Management

The implementation of financing management at SMA Negeri 1 Kramatwatu experienced several obstacles. The school principal and BOS treasurer said that one of the obstacles was the frequent delays in disbursing BOS funds. This always happens every year. Based on BOS technical guidelines, the disbursement of BOS funds is scheduled every quarter (every four months). But in reality, the disbursement is often later than scheduled. As a result, the implementation of planned activities that had been arranged was hampered because the BOS funds had not been disbursed.

Another obstacle in the implementation of financing management was that the number of activities that had to be funded by schools was not proportional to the amount of BOS funds received. This has been anticipated in planning activities by sorting out the important activities according to the priority scale. Most of the financing plans made are still used for routine school expenses such as infrastructure maintenance activities, payment for services, financing evaluation activities, fulfillment of learning material tools, library development, extra-curricular activities and others. Schools have been able to meet the basic needs needed but have not reached their maximum. For example, in terms of extracurricular activities, due to limited budgets, schools have not been able to pay trainers from outside (external parties) to develop students' abilities.

Based on the results of interviews with the BOS treasurer, the obstacle encountered in managing BOS was the ARKAS application which did not completely contain the items needed by schools, especially consumables. BOS treasurers and ARKAS operators sometimes experience difficulties in inputting goods because the name of the goods is not yet available in the education standard in the ARKAS system. This disrupted the BOS reporting work system because it would take a long time to enter the name of the item because they had to coordinate with the BOS management of the Banten Province Education and Culture Office. Another obstacle faced by the BOS School Team was the existence of unexpected expenses which were not budgeted for in the RKAS. For example unforeseen maintenance that must be carried out because it involves safety. This will cause friction between budget users because the impact will reduce planned activities.

The implementation of infrastructure management in improving the quality of learning also experiences obstacles, including the limited human resources to manage learning support laboratory tools and materials (no reports) which are fully responsible for the arrangement and maintenance of student practice tools and materials. Procurement, arrangement and maintenance of practicum material tools are carried out by the head of the laboratory selected from the subject teachers. The subject teacher who also doubles as the Head of the Laboratory will not be optimal in carrying out the maintenance schedule and arrangement of material equipment due to the burdenteach being a teacher is tough. Another obstacle is the teacher's limited ability to use learning media in schools, especially operating practicum tools. As a result, practicum assistance tools cannot be used optimally to improve the quality of learning.

Another factor that hinders the implementation of infrastructure to improve the quality of learning is the non-routine implementation of planned maintenance. Planned maintenance is a type of maintenance that is programmed, organized, scheduled, budgeted and implemented according to plan, as well as monitoring and evaluation. Based on an interview with the Deputy Principal for Infrastructure, so far the maintenance carried out has been of a minor nature, not yet leading to checking and preventive maintenance. Minor repairs were mostly carried out due to the age of the school buildings which were old and caused the BOS allocation for maintenance to focus on solving problems, not on maintenance aimed at preventing damage. This results in not the maximum age of use of goods.

Solutions for Implementation of Funding and Infrastructure Management

Based on the results of interviews with the school principal and members of the school development team, the BOS funds have not been able to fully finance school operations. This happened because the total school revenue consisted of two budget sources, namely BOS regular and BOSDA has not been able to fulfill all the activities proposed by budget users. To overcome this, the solution used is to use funds according to the priority scale already listed in the RKAS. The RKAS is prepared based on the results of the Education Report Card so that the implementation of financing management will be more directed and focused on the objective of improving school quality based on the indicators listed in the Education Report Card. Based on an interview with the Deputy Head of the School for Student Affairs, one solution to overcome budget constraints is to find sponsors to organize activities that require large funds.

Management of infrastructure facilities at SMA Negeri 1 Kramatwatu is good, what must be improved is student awareness to participate in maintaining existing facilities and infrastructure. The solution to increasing student awareness is to always socialize regarding the importance of maintaining school infrastructure. The school Adiwiyata team also plays an active role in creating a comfortable school atmosphere by forming working groups which will later play an active role in raising student awareness to protect the environment and maintain school infrastructure.

CLOSING

Based on data analysis and discussion of research results, it can be concluded that. First, Implementation of financing management at SMA Negeri 1 Kramatwatu to improve the quality of learning starts from the planning stage, execution, supervision and accountability. Second, the implementation of facilities and infrastructure management at SMA Negeri 1 Kramatwatu to improve the quality of learning starts from planning, implementation which includes maintenance and procurement of goods and services and accountability. Third, the obstacles encountered in the implementation of financing management and infrastructure in improving the quality of learning was the delay in the disbursement of BOS funds which resulted in the implementation of the planned activities being hampered because the BOS funds had not been disbursed. Fourth, the solutions made by schools in solving existing obstacles is that the school committee advises schools to play an active role in inviting parents of students to participate in student activities as donors and try opportunities to seek collaboration with industry for programs CSR.

Based on the results of the research above, it can be concluded that suggestions for schools are. First, The allocation of BOS funds should be increased to support teacher quality improvement activities. Improving teacher quality is always a priority, because this effort is based on the reason that the main indicator of school success is the ability to carry out teaching and learning activities effectively and efficiently in accordance with the demands of the curriculum and prepare graduates that meet current and future development needs. Second, Management of facilities must apply the principles of achieving goals, principles of efficiency, principles of clarity of responsibility, principles of cohesiveness so that the goal of improving the quality of learning through management

of infrastructure can be realized.

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