INTERNATIONAL CONFERENCE ON MANAGEMENT OF ISLAMIC EDUCATION (ICMIE)
e-ISSN : 3090-7713



ANALYSIS OF MANAGEMENT AND ALLOCATION OF EDUCATION COSTS IN EDUCATIONAL INSTITUTIONS

Amelia Rasyid[1*],Hamdi Abdul Karim[2*]
[12] Universitas Islam Negeri Sjech M. Djamil Djambek Bukittinggi, Indonesia
EmailCorrespondence: ameliarasyid05@gmail.com, hamdiabdulkarim@uinbukittinggi.ac.id

©2024 by the authors. Submitted for open access publication under the terms and conditions of the Creative Commons Attribution-ShareAlike 4.0 International License-(CC-BY-SA) (https://creativecommons.org/licenses/by-sa/4.0/)
DOI : http://dx.doi.org/10.30983/icmie/

ABSTRACT
This paper discusses how to manage and allocate education costs in educational institutions, where to ensure the learning process takes place, financing management is needed as a reference in managing and allocating education costs. Sources of funds originating from the central, regional and community governments must be used effectively in order to achieve educational goals. The cost of education must be accountable for its use according to the priority scale needed to sustain the quality of education that correlates with the cost of education. Proper management and allocation of education costs are expected to be able to overcome the cost requirements that are a condition of the quality learning process.
Keywords: Management, Allocation, Education Costs

INTRODUCTION

Education has a strategic role in the development of a nation. To achieve the goal of quality education, it requires proper management and budget allocation. The education budget is an important factor in ensuring the smooth running of school operations, improving the quality of learning, and supporting the development of educational facilities. According to Mulyasa (2013), a well-managed budget will increase the effectiveness and efficiency in achieving the educational goals that have been designed previously. Therefore, procedures for managing and allocating education budgets must be systematically designed to optimally meet education needs.

Discussions about the quality of education will be directly related to the role of school/madrasah leaders as managers of educational institutions. The quality of education is influenced by a quality learning process. Meanwhile, to realize quality learning requires adequate financial resources and is managed properly. Therefore, the stages of education financing management need to be considered. Basically, the purpose of education financing management is the implementation of an educational process that is in accordance with the expected learning needs of students. (Usman, 2017).

The quality of education is highly correlated with human resources that carry out the functions of the organizational structure appropriately. In running the wheels of the organization, educational institutions need leaders who can streamline resources into a source of strength in carrying out their duties and responsibilities. (Sukino, 2016) This is because educational institutions are a means of investing in human resources (HR) which is the key to the economic development of a nation.

Received: May 2025 / Revised June 2025 / Accepted July 2025

Education budget management must be carried out professionally and accountably. Every fund obtained, both from the government and other sources such as infaq, sadaqah and zakat, must be managed in accordance with applicable regulations. According to Suharsimi (2014), education financial management must follow the principles of transparency and accountability to avoid misuse of funds and increase public trust in educational institutions. Therefore, a neat recording system and open financial reporting are very important in managing the education budget.

In addition, the management and allocation of the education budget must be done proportionally according to the main needs of the school. Most of the budget is allocated for curriculum development, improving the quality of teaching staff, and procuring educational facilities and infrastructure. According to Law No. 20/2003 on the National Education System, the government has stipulated that at least 20% of the state and local budgets should be allocated to the education sector (National Education System Law, 2003). This shows the government's commitment to ensuring that education receives sufficient financial support to run optimally.

The implementation of regional autonomy gives greater authority and role in managing education up to the madrasah level. Education funding and the distribution of funds to the madrasah level come from various sources, namely 1) decentralization, where funds are allocated from the central government to district/city governments in the form of DAU and DAK, then district/city governments allocate these funds through the APBD for the education sector 2) deconcentration, where funds are allocated from the central government to the provincial government, from the province funds are channeled to madrasahs or to district/city governments and forwarded to madrasahs c) block grants where funds are allocated directly from the central government to madrasahs in various forms. At the madrasah level, the madrasah head has the authority to manage and utilize these resources (Suwandi 2012).

The madrasah head has full responsibility for the planning, implementation, evaluation and accountability of madrasah finances (Masditou 2017). Educational funds in madrasahs are well planned and allocated according to needs and optimally utilized according to educational objectives. According to Law No. 20/2003 article 48, the management of education costs is based on the principles of fairness, efficiency, transparency and accountability.

In the implementation of education financing management in madrasah educational institutions, it must be able to manage and allocate education funds from various sources to finance education appropriately so that there are no funds whose allocation causes injustice. (Gitman & Zutter, 2015) and overlapping so that it is necessary to create an appropriate education funding mechanism so that existing funds can be allocated fairly, evenly, efficiently and effectively.

This article specifically discusses the management of education costs in madrasas as a way to streamline the work programs of educational institutions. Through the exploration of literature studies, information on how to manage education funds can be explained clearly and in depth as in the discussion of this article. With clear procedures in managing and allocating the education budget, it is expected that

Received: May 2025 / Revised June 2025 / Accepted July 2025

e-ISSN : 3090-7713

educational institutions can maximize the use of funds effectively and efficiently. This process should also involve various parties, such as principals, teachers, school committees and the community, in order to create a more transparent and accountable financial management system. Thus, education can develop sustainably and provide wider benefits to society.

RESEARCH METHOD

This research uses the library research method in collecting data. The data taken relate to the themes discussed and examined in this article and are sourced from primary and secondary data and discussed using analytical descriptive methods. Researchers took from documents in the form of books, journals, articles and papers and researchers also conducted interviews with DIPA treasurers, BOS and committees related to the management and allocation of education costs.

RESULTS AND DISCUSSION

1. Tuition Fee Management

Islamic education cost management is a process of planning, organizing, implementing and monitoring funds used to support the operations and development of Islamic education institutions. The cost of education includes all funds used to finance the learning process, facilities and infrastructure, salaries for educators, and extracurricular activities that are relevant to the vision and mission of Islamic education (Mulyasa, 2013). Good management of education costs determines the quality of Islamic education services.

One of the main principles in managing the cost of Islamic education is fairness and openness. In Islam, financial management must prioritize the principles of trust and transparency, so that all parties involved know how funds are obtained and used. According to Suyanto (2010), the principle of justice is also related to the distribution of education costs so as not to burden one party, either students, parents, or the educational institution itself.

The first step in managing the cost of Islamic education is cost planning. This planning involves identifying all educational needs, such as daily operational needs, curriculum development based on Islamic values, and human resource development. Budgeting must pay attention to sharia aspects, avoid financing from non-halal sources, and ensure that funds are used for educational purposes according to sharia (Ridwan, 2017).

Next is the stage of extracting sources of funds. Islamic educational institutions do not only rely on tuition fees from students, but also optimize various sources of funds such as zakat, infaq, sadaqah, waqf, as well as assistance from the government and society. The utilization of social funds such as zakat and waqf is a characteristic of financial management in Islamic education which aims to increase the accessibility of education for underprivileged people (Hasbullah, 2015).

Received: May 2025 / Revised June 2025 / Accepted July 2025

The next stage is organizing and distributing funds. Funds that have been collected must be managed with a clear organizational structure, involving the treasurer, school/madrasah committee, and internal supervisors. The distribution of funds is based on planned needs, ranging from the payment of educators' salaries, procurement of learning facilities, to the development of religious programs (Suyanto, 2010).

Furthermore, Islamic educational institutions must conduct regular financial supervision and audits. Supervision is carried out to ensure that funds are used in accordance with planning and accountability principles. Financial audits can involve internal and external parties to increase public trust and transparency in the use of funds (Ridwan, 2017).

In addition to supervision, institutions are also required to make periodic financial reports. These reports are prepared openly and submitted to relevant parties, such as parents, school/madrasa committees, and donors. Transparency in reporting reflects Islamic values such as honesty (amanah) and responsibility (mas'uliyah) in the management of education costs (Hasbullah, 2015).

Finally, an evaluation of Islamic education cost management should be conducted to improve the effectiveness of fund management. This evaluation includes an analysis of the efficiency of the use of funds, compliance with sharia principles, and the impact of education costs on improving the quality of Islamic education. The evaluation results become the basis for improving financial management in the next period (Mulyasa, 2013).

2. Allocating the Education Cost Budget

Allocating the education cost budget is an important process in education financial management that aims to distribute funds appropriately to support effective and efficient education delivery. This process involves the distribution of funds to various educational needs such as curriculum development, improving the competence of educators, maintaining infrastructure, and financing teaching and learning activities. According to Mulyasa (2013), proper budget allocation will determine the quality of education services and the achievement of educational goals.

The first step in budget allocation is the prioritization of educational needs. Not all educational needs can be fully funded in one budget period, so prioritization is necessary. Needs that are urgent and directly affect the learning process, such as the salaries of educators and the procurement of teaching materials, are usually placed as the top priority (Sudjana, 2009). This process must involve the participation of various parties so that decisions are fair and in accordance with real needs.

After priorities are set, the next stage is the distribution of funds into budget posts. Budget posts are generally divided into several categories, including personnel expenditure, goods and services expenditure, capital expenditure, and operational expenditure. According to Hadari Nawawi (2011), proportional allocation of funds between posts is important to avoid financing imbalances. For

Received: May 2025 / Revised June 2025 / Accepted July 2025

e-ISSN : 3090-7713

example, an allocation that is too large for personnel expenditure without being balanced with expenditure on facility development will hinder the improvement of the quality of education.

The next step is to adjust the budget allocation to the available sources of funds. Educational institutions usually have several sources of funds such as School Operational Assistance (BOS) funds, community donations, funds from local governments and independent funds. Each source of funds has certain usage rules that need to be considered in the allocation process (Soedomo, 2016). Therefore, financial managers need to understand these provisions to avoid violations.

Next is the stage of preparing budget allocation documents, such as the School Work and Budget Plan (RKAS) or similar documents. This document contains details of the allocation of funds for each planned activity or program. The preparation of this document aims to create transparency, facilitate supervision, and become a reference in the implementation of educational programs (Arikunto, 2012).

Once prepared, the budget allocation must go through an approval stage by the relevant authorities, such as the education office or the education management foundation. This endorsement legitimizes the budget document and provides the legal basis for its use. According to Mulyasa (2013), the endorsement process also serves as an evaluation of whether the budget allocations are in line with the provisions and priorities that have been set.

Implementation of the budget allocation is carried out in stages according to the schedule of educational activities. All use of funds must be in accordance with the approved items to avoid misuse of the budget. In addition, there needs to be a neat and accountable financial recording mechanism. Financial managers are expected to make regular budget realization reports so that the budget management process is transparent (Sudjana, 2009).

The final stage is an evaluation of the effectiveness of budget allocation. This evaluation is important to determine whether the budget that has been allocated is able to optimally support the achievement of educational goals. If there is a mismatch between plan and realization, the evaluation becomes the basis for revising the policy in the next period. Thus, the budget allocation cycle will continue to experience continuous improvement (Soedomo, 2016).

CONCLUSIONS AND SUGGESTIONS

Education cost management is the process of planning, implementing and evaluating the allocation of costs for educational programs and activities contained in the School Work Plan and School Budget Activity Plan (RKAS) which will then be realized in the RKS / RKM which is a work plan that has a period of four years prepared and implemented by the madrasah head, teachers, staff and school committee in an effort to improve the quality of national education. From the RKM, it will then be reduced to the Annual Activity Plan and Annual Budget Activity Plan, which will then be realized into the RAPBM

Received: May 2025 / Revised June 2025 / Accepted July 2025

In the context of managing and allocating education costs, policy makers (school/madrasah leaders) must always adhere to the principles of transparency and accountability. As an effort to manage education funds effectively and efficiently and pay attention to the priority scale of the availability of funds by considering the availability of funds with more important needs in order to facilitate and improve the quality of the learning process.

REFERENCES

Arikunto, S. (2012). Basics of Educational Evaluation. Jakarta: Bumi Aksara.

Gitman, L. J., & Zutter, C. J. (2015). Principles of Managerial Finance 14th Edition. In Pearson Education.

Hadari Nawawi. (2011). Education Management. Jakarta: Gunung Agung.

Hasbullah. (2015). Basics of Islamic Education Science. Jakarta: Raja Grafindo Persada.

Ministry of Education and Culture. (2021). Permendikbud No. 6 of 2021 concerning Technical Guidelines for the Management of BOS Funds. Jakarta: Ministry of Education and Culture.

Masditou (2017). Education financing management towards quality education. Journal of Ansiru PAI vol.1 No.2. July-Dec.

Mulyasa, E. (2013). School-based Management: Concepts, Strategies, and Implementation. Bandung: Teenage Workshop.

Mulyasa, E. (2013). School Principal Leadership Management. PT Bumi Aksara.

Ridwan. (2017). Financial Management of Islamic Education. Bandung: Faithful Library.

Soedomo, W. (2016). Education Financial Management. Yogyakarta: UNY Press.

Sudjana, N. (2009). Education Program Management. Bandung: Sinar Baru Algensindo.

Suharsimi, A. (2014). Basics of Educational Evaluation. Jakarta: Bumi Aksara.

Sukino, A. (2016). Transformative Leadership in the Development of Quality-Oriented Madrasah Management. An-Nidzam: Journal of Education Management and Islamic Studies.

Suwandi (2012). Policy Direction of Utilization and Distribution of Education Funds in the Era of Regional Autonomy. Journal of Technology and Vocational Education. Vol 21. No 2167

Suyanto, S. (2010). Islamic Education Management. Yogyakarta: Graha Ilmu.

Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System.

Usman, J. (2017). The Urgency of Education Financing Management in Improving the Quality of Madrasah Education. TADRIS: Journal of Islamic Education.

Received: May 2025 / Revised June 2025 / Accepted July 2025