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SCHOOL FINANCING STRATEGIES IN QUALITY IMPROVEMENT (CASE STUDY AT SAMBAS 2 STATE JUNIOR HIGH SCHOOL)

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Abstract. Financing education in schools is an important thing in effort to improve the quality of education. This study aims to (1) Planning financing strategies in improving school quality; (2) Implementation of financing strategies in improving school quality; and (3) Evaluation of financing strategies in improving school quality. The research approach used is qualitative research with a type of case study research. Data obtained through observation, interviews, and documentation in obtaining data. The stages carried out in the research are the stages of preparation, implementation, and reporting. Data were analyzed by analyzing data, compiling data, synthesizing, looking for patterns, finding out what was meaningful, what was researched and decided to be reported systematically. The results obtained from this study are (1) Planning strategies for improving the quality of Sambas 2 State Junior High School compiled and outlined in the form of RKS and RAPBS; (2) Implementation of financing strategies in Sambas 2 State Junior High School using economic unit strategies, donations of school committee funds and parents of students, submitting proposals to the government and school committees and BOS; (3) Evaluation of financing strategies in improving the quality of education in Sambas 2 State Junior High School is carried out through four stages: evaluation of results of activities for a year/semester and/or quarterly, evaluation of employee performance results through programs, evaluation carried out in accordance with organizational mechanisms, and evaluation analysis SWOT includes the results of internal and external analysis; (4) Evaluation of financing strategies at Sambas 2 State Junior High School is done by making school financial reports which are divided into several items according to the technical reporting guidelines. Based on the results of the study stating that the implementation of the quality improvement strategy through financing strategies at Sambas 2 State Junior High School has been running very well and is in accordance with the principles of financial management and the process of improving the quality of the institution.

Keywords: Financing; Strategy; Quality Improvement

I. INTRODUCTION

Education is an effort to accelerate the development of human resources. Education is one of the most important factors in human life in the future because education is a human formation process to develop existing potential. It was stated in Law Number 20 of 2003 concerning the National Education System; Article 3, the functions and objectives of national education are the implementation of national education which functions to develop capabilities and shape dignified national character and civilization in order to

educate the nation's life, aiming at developing potential students to become faithful and devoted to God Almighty, noble, healthy, knowledgeable, capable, creative, independent and a democratic and responsible citizen.

Improving the quality of education is a commitment of the Government of the Republic of Indonesia that is implemented through various laws and regulations related to the national education system. One policy that has been taken is the issuance of Government Regulation of the Republic of Indonesia Number 32 of 2013 concerning Amendments to Government Regulation Number 19 of 2005 concerning National Standards of Education. The scope of the National

Education Standards includes Content Standards, Process Standards, Competency Standards for Graduates, Standards for Educators and Education Personnel, Standard Facilities and Infrastructure, Management Standards, Financing Standards, and Educational Assessment Standards. To guarantee and control the quality of education in accordance with the National Education Standards, evaluation, accreditation, and certification are conducted. The National Education Standards are refined in a planned, directed and sustainable manner in accordance with the demands of changes in local, national and global life. The effort to realize the implementation of quality education has been established in the vision of national education in 2020, namely: "The realization of high-quality, advanced, and independent Indonesian nation, society, and human beings."

The issue of school quality (education quality) is not a new problem. The government and stakeholders have long emphasized the quality of education lies in the quality of the content, the quality of the learning process, the quality of resources, the quality of management and supported by the quality of educators and education to produce quality output and outcomes (Amin, 2016: 28). Although many breakthroughs have been made because they want to adjust and meet the times and increasingly complex demands, the problems of education still remain insurmountable (Amin, 2016: 31).

The reasons for the low quality of education are due to weak curriculum design, buildings that do not meet the requirements, poor working environment, inappropriate systems and procedures, haphazard work schedules, insufficient resources, inadequate staff development and procedures that do not obey (Sallis, 2010: 103-104). Efforts to improve the quality of education will not be realized without efforts to improve education in quality education. To realize this quality education, there must be an effort to build a quality culture in the education unit which is a necessity that cannot be negotiated. The education unit must implement education quality assurance independently and sustainably. Quality assurance is a systematic, integrated and sustainable mechanism to ensure that the entire process of implementing education is in accordance with the quality standards and rules set. To be able to carry out education quality assurance properly an education quality assurance system is needed.

Schools as leading education implementers with various potential diversity of students who need diverse education services and different environmental conditions, Schools must be dynamic and creative in carrying out their roles seeking to improve the quality of education, so that quality is maintained and the quality improvement process is controlled. Therefore, there must be a nationally regulated and agreed standard to be used as an indicator of evaluating the success of these quality improvements. In order for the success of quality improvement to be achieved, the school must carry out quality mapping in accordance with the situation and conditions of the school to ensure quality. In addition, quality mapping can provide a variety of stakeholders with an overview of the achievement of national

education standards. On the basis of existing quality mapping, the school then developed a School Work Plan (RKS).

SBM-based School Work Plans (RKS) as a strategy are aimed at realizing quality education, of course, requires good management of resources in an educational institution and is carried out thoroughly and professionally, one of which is financial problems. In this context finance is an indispensable resource for schools as a tool to support various activities, fulfill learning facilities and infrastructure in schools, improve teacher welfare, improve services, and implement programs. Therefore, principals as educational leaders in schools must know and be able to manage school finances well, responsibly, and transparently.

The cost of education is a very important component in the implementation of education. It can be said that the education process will not be able to run without the support of costs. In the context of educational planning, an understanding of the arrangement of forms and problems of education funding is needed. Based on this understanding, education financing policies that are more appropriate and fair can be developed and lead to the achievement of educational goals, both quantitative and qualitative goals.

From Government Regulation No. 19 of 2005 concerning the National Standard of Education, it can be traced to the notion of a standard of financing as a standard used to finance a student's one-year teaching and learning process or a standard that regulates the component and amount of operating costs for one year. The operating costs of the education unit are part of the education funds needed to finance the operations of the education unit so that educational activities can take place in accordance with national education standards on a regular and continuous.

Financing is potential in achieving quality and is an inseparable part of education management. Because costs are very important in the implementation of education, it is necessary to manage finance effectively and efficiently, so as to produce quality graduates.

The number of components that must be financed in the implementation of education is not enough just to rely on funds from one source such as the central government only, or from the local government, but must be accommodated from the central government and regional governments. The limitation of the central government and regional governments to finance the implementation of education requires the participation of the community and the ability of schools to generate funds to support education funding. Educational providers are required to be able to formulate and implement financial management strategies that can secure revenues and use funds to finance programs economically, efficiently and effectively and produce quality financial accountability. Financial management involves various activities related to the acquisition and use of funds and the use of surplus from the results of the management of these funds. In short, the cost factor of education is important and strategic in order to improve the quality of education.

From the results of observations of some of the conditions of the closest school, one can draw an opinion that school

financing management functions to launch various activities related to the implementation of education. Adequate school financing management is crucial in determining the achievement of goals in the education unit. Education with little funds can take place, but quality education requires substantial funds. Therefore there are several reasons for the importance of management of funding education in schools in achieving the quality of education services, among others; financing management is very helpful in managing the financial resources of educational organizations in creating appropriate control mechanisms for financial decision making that is transparent, accountable, effective and efficient.

From the explanation above, it is clear that financing education in schools is an important thing in an effort to improve the quality of education. Therefore, researchers want to dig up information and findings of research findings relating to school financing management in improving the quality of education at Sambas 2 Public Junior High School. There are various financial resources owned by Sambas 2 Public Junior High School, both from the central / regional government, parents of students or the community and other parties and economic units. When public funds or other third party funds flow in, the Sambas 2 Public Junior High School must prepare a professional and honest financing management system.

Based on preliminary observations made by researchers on Monday, February 5, 2018, at Sambas 2 Public Junior High School, it was seen that this school in the course of its history experienced significant development. One of the things that can be seen from the development of the Sambas 2 Public Junior High School is that in terms of the number and condition of the physical building of the institution that is getting better, the classrooms are increasing, the facilities and infrastructure are complete, and some academic and non-academic programs are targeted achievement. This development will not be fulfilled if you do not have adequate school financing and effective and efficient fund management. In addition, Sambas 2 Public Junior High School won the title of Provincial Champion in the case of BOS Fund Management in 2016.

Based on the explanation above, the researchers felt interested in conducting research at Sambas 2 Public Junior High School in the management of the problem of school funding because Sambas 2 Public Junior High School was able to be said to be capable and good in managing education funding problems in their schools. To facilitate and direct research, the researcher formulated it in the research title as follows: "School Financing Strategies in Improving School Quality (Case Study in Sambas 2 Public Junior High School)."

II. METHODOLOGY

A. Research Approach

The research approach is carried out with qualitative methods with the aim that researchers obtain an in-depth picture of how school managers carry out their roles and

functions in developing programs, organizing school potentials, mobilizing personnel, supervising personnel work and implementing school activities programs, especially the problem of school financing in order to improve quality.

B. Type of Research

This type of research is a case study, where researchers try to describe events and events that are the center of attention without giving special treatment to the event. The variables studied can be single (one variable) can also be more and one variable.

C. Researcher's Presence

The presence of researchers at the research site was because it acted as an active instrument in the field to obtain the data needed at Sambas 2 Public Junior High School. In this case, the researcher also acts as a planner, executor, data collector, analyst, interpreter, and as the reporter of the research results.

D. Location of the Study

The study was conducted at Sambas 2 Public Junior High School for reasons; easy to reach, this school is located in an urban area with a distance between similar schools that are not so far away, has quite a large number of students and is equally interesting that the development of school quality from year to year is getting better, both in terms of the number of students, infrastructure, predicate of school, and the achievements of students both academically and non-academically which vary each year.

E. Data Sources

In this study the authors used two data sources, namely:

- a. Primary data sources, namely data directly collected by researchers (or their officers) from the first source. The primary data sources in this study were the Principal, Deputy Principal, Treasurer, School Committee and Teachers at Sambas 2 Public Junior High School.
- b. Secondary data sources, namely data directly collected by researchers as support from the first source. It can also be said that data is arranged in the form of documents.

Furthermore, the data sources needed are in the form of designated informants who are deemed feasible to provide in-depth information on the focus of the research raised, namely:

- a. Principal
- b. Deputy Principal
- c. Treasurer
- d. School Committee
- e. Teacher

The reason was determined by the informant, first; they are the actors involved in each activity in the school, second; they know directly about the problems to be studied, third; they also mastered a variety of accurate information regarding problems at school.

F. Procedure for Data Collection

a. Observation

In this study, the authors conducted observations to obtain the data and information needed and collected through observation of school documents in the form of Vision Mission, EDS, School Work Program, RKAS and budgeting report documents, Organizational Structure, School Profile and Job Assignment at Sambas 2 Public Junior High School.

b. Interview

In carrying out the interview, the researcher brings a guideline which is only an outline of the things that will be asked. In this study, the interview method is used to explore data about history or the background of the establishment of the institution, the geographical location of the research object, the effectiveness in learning. The data collection instruments are in the form of unstructured and informal interview guides or informal conversation interviews.

c. Documentation

In this study, the researchers documented: (1) financing management carried out by the School Management Team at Sambas 2 Public Junior High School, (2) interviewing researchers on the organizational structure of Sambas 2 Public Junior High School in order to obtain information and data relating to financing management. The researcher documented it in the form of naturalistic photographs.

G. Types of Data Analysis

Data analysis in qualitative research is carried out before entering the field, while in the field and after completion in the field.

H. Checking the Validity of the Findings

To account for the process and results of this study, then testing the validity of the data obtained will be done by extending observations, increasing perseverance, discussing with colleagues, analyzing negative cases, triangulating by using something else outside the data as a comparison and checking members to find out how far the data obtained is in accordance with what is given by the data giver. Next, do a detailed description so that the process of reporting the results of research is more accurate and fulfills all the data collected. This is done so that the research is clearly illustrated.

I. Stage of Research phase

In this study the research stages are sorted as follows:

a. Preparation Phase

The preparation stage starts from the literature study to look for the theories that underlie and relate to the problem to be examined. This literature study is used for:

- 1) Finding a problem/idea to study, in the sense that the problem to be studied has not been answered or has not been studied by people regarding goals,

data, and methods, analysis, and results for the same time and place.

- 2) Look for information that is relevant to the problem to be studied.
- 3) Review some basic theories that are relevant to the problem to be studied.
- 4) It is exploring theories that are relevant to research problems and doing compilation and finding concepts that are relevant to the subject matter that will be discussed in the study.
- 5) Looking for a theoretical basis that is a guideline for research problem-solving approaches.

b. Implementation Phase

To obtain primary data in this study, researchers immediately went down the field and focused on what would be examined. Then the researchers began to explore and collect data relating to what was studied by making interview guides, observation guidelines, and documentation.

The collected data is re-selected whether it is in accordance with the purpose of the research if the researcher has not come back down the field to look for more accurate and reliable data. Then the new data obtained are analyzed and tested for its validity.

c. Reporting Phase

After the data has been analyzed, followed by report writing. The sequence of reporting stages is as follows;

- 1) Preparation of reports
- 2) Consultation and improvement
- 3) Feasibility study
- 4) Thesis Exam.

III. RESULTS AND DISCUSSION

A. Results

Based on the data the researchers obtained from the results of observations, interviews, and documentation related to the title of the research that the researchers adopted, namely: "Quality Improvement Strategies in Sambas 2 Public Junior High School (School Financing Case Study) there are several research findings as follows:

Budget planning in Sambas 2 Public Junior High School was done through program planning and each funding budget for each program arranged and poured through the RAPBS with the emphasis on school excellence. With the results of a meeting and deliberation agreement involving school components, namely the principal, treasurer, school development team, curriculum development team, curriculum waka, student affairs staff, head of administration and school committee and the final meeting decision is determined by the principal.

The allocation of the amount of the funding budget per program that is set varies according to the scope, scope and final objectives that the school wants to be immediately achieved and the end that is immediately apparent in obtaining results. Considering that Sambas 2 Public Junior High School is a referral school that has demands for achievement every year, then programs that are considered

fast results (which are idealized) have many budget allocations.

The funding strategy for education at Sambas 2 Public Junior High School is carried out through four stages, namely: (1) economic unit strategy in the form of business and space rental, rental of drum equipment, cooperatives, and others. (2) donations of funds from the committee and parents of students. (3) the strategy for submitting proposals to the central/regional/school committees, this is done to increase funds in the form of programs from the government to realize the planned program by following procedures determined by the parties concerned. (4) Optimization of BOS funds.

The analysis of the financing of Sambas 2 Public Junior High School is arranged in accordance with the targets to be achieved, in accordance with the school strategic plan which is adjusted to the availability of the school's financial budget. Funding for school programs is chosen based on the speed of program achievement.

Evaluation of educational funding in improving the quality of education in Sambas 2 Public Junior High School is done through four stages, namely: (1) Evaluation of the results of activities for a year/per semester/quarterly, (2) evaluation of employee performance results through programs. (3) Evaluation is carried out in accordance with the mechanism of the organization. (4) Evaluation of the SWOT analysis includes the results of internal and external analysis.

In Sambas 2 Public Junior High School, the process of organizing financial activities by mobilizing the power of others, taking into account aspects of effectiveness and efficiency related to the acquisition, funding, and management with a number of overall objectives starting from planning, organizing, implementing, to monitoring has been fulfilled. according to financing management standards. In addition, if viewed from the side of program results, the financing strategy in improving the quality of Sambas 2 Public Junior High School has been successfully carried out well and has been effective and efficient.

B. Discussion

1. Strategic Planning of Financing in Education Quality Improvement

Planning as a process of determining the goals or objectives to be achieved and establishing the path needed to achieve goals as efficiently and effectively as practiced by Sambas 2 State Junior High School by compiling RKAS. RKAS is one source of quality because it is a program and policy as well as attitudes that involve commitment from leading management (Tjiptono & Anastasia, 2003: 34).

In planning school funding, Sambas 2 State Junior High School under the leadership of the school principal, conducts financial planning by paying attention to aspects of input from school managers and other elements which are then reviewed jointly and ultimately compiled as input in the preparation of the School Activity and Budget Plan. The research findings above were supported by Wayan who said that the purpose of the preparation of the RKAS was; (1). Give clear direction. (2). Plan school activities in the future.

(3). Ensuring the achievement of integration, synchronization and funding synergy. (4). Ensure linkages and consistency between planning, budgeting, and implementation and supervision. (5). Optimizing the participation of community members and the community. (6). Ensuring the achievement of effective, efficient, equitable and sustainable use of funding sources

RKAS is a form of allocation and budgeting activities. Budgeting is an activity or process of budgeting. Angaran as an operational plan which in money units becomes a guideline in the implementation of agency activities (Fattah, 2012: 54). Further said by Fattah that in budgeting is how to use funds efficiently, allocate appropriately, according to priority scale. That is why in the budgeting procedure requires a systematic stage as stated in law No. 20 of 2003 article 48 that the management of education funds is based on the principles of justice, efficiency, transparency, and public accountability.

Sambas 2 State Junior High School in preparing the budget and school expenditure plan (RAPBS) in practice is always done by means of deliberations attended by principals, teachers, employees, and school committees. This is done so that when the learning process begins, all activities related to the learning process can be carried out as much as possible.

The above findings are reinforced by the opinion (Fattah, 2012: 54) which states that a good budget should follow the principles as follows; (a) the division of authority and responsibility, (b) the existence of an adequate accounting system, (c) the existence of research and analysis to assess organizational performance and (d) support from the implementer.

In its implementation, Sambas 2 State Junior High School conducted educational planning, expenditure, and income, by taking a participatory approach to the school community. Sambas 2 State Junior High School in the preparation of the financing budget also adheres to the principle of sharing authority. The financing is carried out by the school treasurer and assistant treasurer, which is in line with what Fattah revealed that the budget must be based on clear principles of authority distribution and responsibility in organizational management, adequate accounting systems, research and analysis to assess organizational performance, there is support from the implementer (Fattah, 2012: 54).

In the implementation of the deliberations, the principal and his representatives carried out three plans, namely:

a. Educational planning

Principals and their representatives conduct a study of the programs to be achieved in the next year. The planned programs must be based on vision, mission, and attention to the state of the school and the possibilities that occur in the following years. This is important because planning that is not based on the vision and mission will make the compiled program not work according to what the school wants. Whereas if the program is compiled not based on the actual conditions that occur in the school, then planning will not be carried out properly because it does not get support

from school resources. Planning that does not predict the future will result in a lack of resource support in the following years.

b. Expenditure planning

Planning carried out by the principal and his representatives in the next stage is planning expenses to finance the needs of the school in implementing its programs. Expenditure planning at Sambas 2 Public Middle School is based on the possibility of school ability, while the financial capacity of the school depends on incoming and outgoing revenues in the fiscal year.

c. Income planning

The Principal and his representatives plan revenues and expenditures that may enter the school through various aspects in a fiscal year. School income is used to meet the needs and programs prepared by the school.

Planning for three things done by Sambas 2 Public Middle School is in accordance with the theory mentioned above, thus indicating that this school has been quite good in analyzing the funding of its schools. In the research data that has been described previously that in addition to compiling the RKAS it is also always doing its development. In developing the planned activities and budgets of Sambas 2 State Junior High School using three steps, namely the working group, cooperation and optimization of the school committee.

The above findings are supported by Mulyono's statement, (2016: 165) that in the preparation of school income and expenditure budgets (RAPBS) implemented with involving several elements including (1). The principal is assisted by his deputy, (2). Parents of students in committee committees. (3) District education offices, in this case, can be supervisors and (4) City or district governments.

This is done by paying attention to the reasons for the limited resources in the school, accommodating all aspirations and obtaining approval from the parties concerned. Planning made by schools that pay attention to the development of budget plans and school revenues and expenditures such as those conducted by Sambas 2 State Junior High School will give birth to good planning including:

- a. Planning made must pay attention to and be based on the resources that are in the school. With the development of RKAS at the working group level, the planning made will be better because it fits the desired conditions in the school.
- b. Planning made is a plan that can accommodate aspirations. Through the development of RKAS at the level of collaboration with school committees, planning will be in accordance with the wishes of various parties. Planning made is a plan that gets approval from various parties. Through the development of RKAS with sociality and legality, the planning made was recognized by various parties.

From the description above, the researcher concludes that the financial planning in Sambas 2 State Junior High School has been strategically prepared and adapted to the Vision and

Mission of the school whose funding allocation amount is adjusted to the desired target.

2. Implementation of Financing Strategies in Sambas 2 State Junior High School

a. School Financing Implementation

The financing of the Sambas 2 State Junior High School was carried out by the treasurer and the assistant treasurer and the appointed teacher. The financing activities in Sambas 2 State Junior High School were adjusted to the income earned. The financial implementation of Sambas 2 State Junior High School is divided into two activities, namely the receipt and expenditure of education funds. Separation of revenue and expenditure activities can provide benefits including:

- a. Facilitate bookkeeping, with this separation, will facilitate the treasurer of receipts and expenses in carrying out their duties, namely in the receipt and expenditure of money.
- b. Facilitate supervision and inspection. Supervision and inspection in seeing the flow of funds in Sambas 2 State Junior High School are easier to do with the separation of revenue and expenditure funds.

With the separation between revenue and expenditure funds, it will be easier for various interested parties to see the flow of funds in Sambas 2 State Junior High School. The receipt of education funds is determined by the number of funds received by institutions from each source of funding. In Law Number 20 of 2003 article 46 states that education funding in Indonesia is a joint responsibility between the government and the community. At Sambas 2 State Junior High School funds were obtained from the government and committees. The government is a permanent funder managed by schools to meet their needs.

In receiving education funds for Sambas 2 State Junior High School, they also appointed routine treasurers, BOS and helpers to do bookkeeping, including:

- a. Diary.
This book contains a record of the occurrence of financing transactions, the amount deposited and the time of deposit. The format of a diary is very simple and easy to understand. This format makes it easy for schools to carry out supervision and inspection. Especially if there is a chronology of events, it will be easier to dig up information.
- b. Recapitulation Book
This book contains a collection of diaries, from this book it can be seen the occurrence of transaction activities so that it can be known as the state of funds in Sambas 2 State Junior High School. And can be compared with the funds in the treasurer, so that incoming funds can be controlled.
- c. Deposit Book
In Sambas 2 State Junior High School, this book is used by the treasurer and/or someone who is given the additional task of managing funds to record the deposit of funds that have been made to the treasurer. From this book, it will be proof of the funds deposited by the

school treasurer to the principal so that any incoming funds can be controlled.

Bookkeeping of receipts at Sambas 2 State Junior High School is carried out in a simple and easy to understand format and the format has been set so that various interested parties can understand it. In the implementation of finance in Sambas 2 State Junior High School in the expenditure activities carried out by the treasurer who handles the expenditure of education funds in schools that specifically deal with it.

In the implementation of funding at Sambas 2 State Junior High School, the report on the implementation of financing as well prepared as an ingredient of accountability. This is in accordance with the BOS Technical Guidelines (2015: 42-46) that all financial transactions must be equipped with expenditure receipts, all of the funds must be accounted for in order to facilitate supervision and accountability, all use of funds must be recorded carefully and continuously through the applicable bookkeeping process.

The funding steps of Sambas 2 State Junior High School are also in accordance with the 2016 BOS guidebook (32-33), which are as follows: submitting requests for funds to school principals; after obtaining approval, the treasurer checks the validity of the request sheet, which has been approved by the principal or not; after being known for its validity, a request for funds is released to the treasurer; The school treasurer gives the person concerned to request funds according to the requirements proposed.

Doing analysis and decision making is a functional task of the financial department. To carry out this task, the treasurer must be based on the appropriate financing budget plan, accurately estimating the nominal value of financial sources, looking at the effects of time and uncertainty, taking effect from time efficiency, carefully calculating expenditure efficiency.

The funding of Sambas 2 State Junior High School comes from the central government and is generally intended for the interests of education, parents or students and the community. Finance and financing are a very decisive and integral part of education. The school always plans the budget carefully for the smooth learning process. The school fees consist of routine costs and operational costs, such as employee smoothies issued year by year, such as employee costs and operational costs for facilities and tools for teaching tools.

Expenditures at Sambas 2 State Junior High School go through several stages that involve the person in charge or who submits the expenditure request, the expenditure of the treasurer of the school and the principal. This is a good way to do it so that it can be used properly so that it is suitable for what is planned.

In financing administration, expenditures at Sambas 2 State Junior High School are carried out in each month, which is a transaction date for the month. This is intended to facilitate the accounting. Expenditures made after being written chronologically are then recorded as a teacher needs, purchase of teaching and learning equipment which is included in the principal's monthly report. , examination and

accountability, namely through bookkeeping or recording daily and monthly expenses which are then poured in daily, monthly, and annual reports.

In addition, bookkeeping of expenditure is recorded based on the type of expenditure, making it easier for supervisors and examiners to know the amount of expenditure for various types of school needs, so that expenditure can be controlled in accordance with what was planned.

From the description above, the researcher concluded that the management of funding in Sambas 2 State Junior High School had been running very well and needed to be maintained and improved in its performance. Financing at Sambas 2 State Junior High School has been professionally managed by educators and education both in terms of planning, implementation, and evaluation that involves the role of the school committee. Sambas 2 State Junior High School as one of the favorite schools that has many good reputations in the view of the community itself.

In order to improve services, facilities, and other supporting activities, the school must have other alternative sources and not just wait for funds from the government.

b. Financing Fulfillment Strategy

In order to fulfill the comparison between the number of needs and the number of education costs at Sambas 2 State Junior High School, coupled with the increasing need in the next period, the use of strategy is absolutely necessary to explore productive sources from various sources, not just to rely on primary sources.

Sambas 2 State Junior High School in addition to having the main funding source, also has potential economic sources. The school's strategy in digging up education funds to fulfill education costs is administratively very appropriate because it relates to how a school institution makes efforts to manage the resources and sources of funds contained in its environment. School managers must be able to look for financial income to meet the needs of education funding as those who have struggled to find education funding.

Based on the results of the study, it was shown that Sambas 2 State Junior High School received financial support from the government, the community and the economic units owned by the school. The economic unit owned by Sambas 2 State Junior High School is in the form of:

- a. Student Council Canteen
- b. Canteen rentals
- c. Cooperative
- d. Rental of drum equipment
- e. Drumband stage services

This proves that Sambas 2 State Junior High School does not only depend on the government but has also carried out various strategies to raise funds from potential economic sources. Sources of funds in Sambas 2 State Junior High School aside from and BOS are also sources of funds from the assistance of school committees and the benefits of each of the school's economic businesses.

The above sources are clear and have become commonplace for a number of public education institutions

and educational institutions. Mulyasa (2014: 48) argues that the funding and financial resources of an educational institution can be broadly grouped into three sources, namely;

- a. The government, whether central, regional or both, money is general or special and is intended for educational purposes.
- b. Parents or students.
- c. Society, whether binding or not binding.

Apart from government subsidies, the cost of education also comes from parents of students. Costs incurred by students are usually agreed upon.

The gap between the number of needs and the amount of fulfillment must be dealt with so that there is no more. One thing that must be done is by digging funds from various potential economic sources. To raise funds from various potential economic sources, Sambas 2 State Junior High School applies different strategies for each source.

The strategy mentioned above said that financial resources from the government could come from the central government, district/city government. The strategy used to disburse funds originating from the government is by submitting a proposal that describes the plan for developing the school program. And the amount of assistance received by each education unit is not the same, because it is based on the real needs proposed.

The difference between the number of needs (funding) and the amount of fulfillment (income) in Sambas 2 State Junior High School can be overcome by using a strategy to fulfill needs. Fulfilling the needs of each year is obtained from government assistance, both through the assistance of the provincial APBD, city/regency APBD and also from the assistance of outstanding students. Another fulfillment was obtained from Sambas 2 State Junior High School committee and the benefits of an independent business unit managed by Sambas 2 State Junior High School.

Based on observations in the field, there are potential economic sources that can actually be used as sources of funding. So that in this context, Sambas 2 State Junior High School has not taken the maximum steps in collecting funds.

One of the potential sources that must be optimized in fundraising by the school is by establishing a new school canteen. From the observation results, Sambas 2 State Junior High School has not had a balanced canteen between the number of students and the number of canteens. If the school establishes a new canteen, then it will affect income and economic resources, considering that Sambas 2 State Junior High School has a large number of students and a number of activities that are crowded on a daily basis.

3. Evaluation of Financing Strategies in Sambas 2 State Junior High School

Evaluation as one of the steps in the management stage of Sambas 2 State Junior High School is functioned as a step in controlling the planning and implementation of school finance. The evaluation carried out is through supervision and examination. Supervision is carried out on goods and the

implementation of school finance. While the examination is carried out on the budget, cash, and goods.

Examination of the budget in Sambas 2 State Junior High School can be used to find out the policies carried out by the school in planning revenues and expenditures so that from here the interested parties can control the receipts and expenditures of things that are useless so that checks on this budget will avoid unnecessary and useless budgets.

While the examination of cash aims to test the truth of the number of funds available by comparing the number of funds that should be there with existing funds through notes, in Sambas 2 State Junior High School the examination of cash is carried out by the principal and the related elements by looking at the records of incoming funds held by the treasurer to find out the number of funds received by the school and the records of funds that have been spent and knowing the number of funds that still exist.

This examination will be able to control the next expenditure, which means that the next expenditure must pay attention to expenditures that have been made so that there is no expenditure that is not in accordance with the plan. The examination of goods carried out in schools on types, quantities, and functions is a good examination and in accordance with the theory of inspection of the items listed.

From the findings, it is known that the evaluation of funding conducted by Sambas 2 State Junior High School has been classified as good, this can be seen from the examinations that have been carried out which are in accordance with the provisions. In addition, funding evaluation is also carried out by examining the accountability report carried out by the treasurer, and the school has also involved the community and parents of students who joined the school committee in the inspection and supervision activities. This is necessary because the income received by the school also comes from them, and as one form makes them feel ownership and responsibility for this school.

In its responsibility, Sambas 2 State Junior High School made in and out accountability. Inward accountability is carried out by two parties, namely the first treasurer as the executor of education funding in schools and reports to the principal as the leader. The second was carried out by the school principal as the head of the school's financial implementation at Sambas 2 State Junior High School to the government and school committee.

The outgoing accountability is done by providing information about income and the use of funds obtained to student guardians while for BOS funds carried out in accordance with applicable guidelines. The data shows that Sambas 2 State Junior High School has carried out accountability well, so it needs to be maintained. The information provided in the form of details of the use of funds posted on the notice board is a form of transparent accountability, only the stakeholders and parents of students care or not about this. This concern needs to be fostered in order to include parents in school management programs.

Evaluation of financing at Sambas 2 State Junior High School is also done by checking the implementation of financial bookkeeping conducted by the treasurer. This

shows that it is not only about the funds being examined but also in the financial accounting carried out by the treasurer. This shows that not only the funds are examined, but also in the books. In the examination at Sambas 2 State Junior High School, this was done by assessing the books made with the indicators assessed were about neatness, regularity, and completeness as well as the suitability of the budget. The four things if done then bookkeeping is considered good. This shows that schools prepare themselves not only in managing funds but also in their books.

Financing evaluation is an activity in making measurements to assess the development or the level of success of the implementation of plans and programs based on certain criteria. This activity is a follow-up of monitoring activities whose results are very necessary for the leadership in the framework of conducting policy formulation, including to anticipate future conditions, improve annual plans and programs, and improve the implementation of an activity.

The purpose of evaluating budget use is to measure and assess the development and the level of success of the implementation of educational plans and programs; establish criteria as a basis for taking policy, anticipate the future, refine annual plans and programs, and implement improvements to the implementation of activities; and assess the place of efficiency and effectiveness in the use of educational resources in achieving goals. Its function is to find out:

1. The causes of work are not carried out according to certain criteria
2. System components that work appropriately and are needed for development
3. Alternative activities are most effective in solving problems or solving problems.
4. Resources that can be used according to the need to complete activities.
5. Can an activity be continued or stopped?

Referring to the explanation above, Sambas 2 State Junior High School has evaluated education funding. The steps above have also been carried out by the parties so that Sambas 2 State Junior High School to evaluate financing management that has been implemented and carried out in schools with the aim of increasing the effectiveness and efficiency of work finance so that the output of activities can be achieved optimally.

The above findings are supported by the National Education Finance Project (1971: 20) which states that efficiency is measured by the relationship between input and output in the enterprise. To achieve maximum efficiency in a school or school distribution within the limits of its budget.

In evaluating education funding, supervision is one of the processes that must be carried out in the management of education funding. The supervision can be carried out based on needs and authority. The leadership needs to control expenditures that are in line with the stipulated budget.

In conducting school financial evaluations, it can be done through the school treasurer, because the financial process is centered on the treasurer. The principal is only in charge of

coordinating activities, while finance is managed directly by the treasurer and the parties involved.

The implementation of the school financial management system is indeed complicated so that if there is a financial need for a sudden program of activities from each of the school activities implementers, it will be difficult because the disbursement of funds from the government must go through a rather long process. This is where the role of the school economic unit in supporting school activities by covering the budget needed in advance in addition to functioning to cover costs that are not covered by BOS funds.

4. Implications for quality improvement through financing strategies

The quality of education is the degree of excellence that does not just happen. Therefore an institution must have a clear policy statement about quality. The quality policy is a statement of commitment conveyed by the institution.

There are several points that must be kept in mind in preparing statements of vision and mission: (1). It must be easy to remember, (2). Easy to communicate. (3) clear nature. (4) there must be a commitment to quality improvement. (5) in the form of long-term statements. 5) focus on customers and (6). Flexible (Sallis, 2010: 217).

The statements made contain the values of an organization that form the basis of the organization's operation and search for achieving its vision and mission. Values will be the helm of the organization because it provides direction and provides clear objectives. Objectives are ideals or desires that must be realized in a form and manner that can be measured/achieved so that the results can be evaluated.

Success factors are the key outlined through indicators regarding what the organization must achieve in meeting customer satisfaction and mission statements. A list of important success factors can be elaborated through measures that become a benchmark in making strategic plans and plans.

Educational planning in the broadest sense is a rational and systematic analysis of the process of developing education that aims to make education more effective and efficient in responding to needs and goals (Coombs in Gunawan, 118).

The strategic plan is a breakdown of the benchmarks that the institution will later make in achieving its mission. A good strategic plan is not rigid because it always changes according to existing conditions and is medium and long term.

In order for a strategic plan to be implemented, an operational plan is needed. The operating plan is short, usually one year to achieve certain aspects of long-term institutional strategies. The operating plan includes real measures and financial implications that are ready to be implemented in the form of a budget.

The budget is an operational work activity because the budget will be stated the financing needs of an organization. Organizational, operational activities are evaluated for performance with a predetermined budget. Each deviation between the realization of what has been determined in the

budget will be analyzed to be used as a basis for correction of activities carried out or as the basis for the preparation of the following year's budget. Thus the budget also has several functions, among others; planning, evaluation, and coordination.

The implementation of financing activities is an illustration of the financial condition of an institution. The financial picture is used to plan financing needs while the fund usage report is used to show how funds are obtained and used. Therefore, financial management in its management must apply the principles; justice, efficiency, transparency, and public accountability (Law Number 20 of 2003 article 48). In addition, financial management must also be able to apply the principle of effectiveness.

The approach that needs to be considered in improving the quality of education is first, continuous improvement. Both management must also determine curriculum quality standards and evaluation standards that will be used as a tool to achieve basic capability standards. Third, culture changes. Fourth, organizational change. Fifth, maintain relationships with parents of students because educational institutions want their customers to be satisfied.

Based on the results of the study stated that the implementation of the quality improvement strategy through financing strategies in Sambas 2 State Junior High School has been running very well and is in accordance with the principles of financial management and the process of improving the quality of institutions and the results are also in accordance with expectations, and can be proven by obtaining various academic and non-academic achievements of students and their schools.

IV. CONCLUSIONS AND SUGGESTIONS

A. Conclusions

Based on the results of research on quality improvement strategies through an analysis of the funding of schools in Sambas 2 State Junior High School, it can be concluded as follows:

1. Planning the strategy to improve the quality of Sambas 2 State Junior High School was compiled and outlined in the form of RKS and RAPBS.
2. Implementation of the financing strategy in SMP Negeri 2 has four types of strategies used, namely: a. economic unit strategy, b. donations of school committee funds and parents of students, and c. submitting proposals to the government and school committees and d. BOSS.
3. Evaluation of financing strategies in improving the quality of education in SMP Negeri 2 is done through four stages, namely: (1) Evaluation of the results of activities for a year/semester and/or quarterly, (2) evaluation of employee performance results through programs. (3) Evaluation is carried out in accordance with the mechanism of the organization. (4) Evaluation of the SWOT analysis includes the results of internal and external analysis.
4. Evaluation of financing strategies in Sambas 2 State Junior High School is done by making school financial

reports which are divided into several items according to the technical guidelines of reporting by considering effective, efficient, accountable and transparent.

B. Suggestions

As a follow up to some research findings, the researcher recommends in the form of suggestions as follows:

1. The number of sources of school income can be increased through the construction of a school canteen.
2. To find out the potential sources of success and failure in the implementation of the program, it can be done by identifying problems and then conducting a study of strategies through a SWOT analysis involving all educational stakeholders.
3. For further research, it is expected that the results of this study can be used as reference material with another focus because the results of this research are considered still need improvement and there are still many limitations.

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