

Management Model of Education Funding Quality Assurance Based on National Standard Education Procedure

Tri Mulyani
Universitas Negeri Semarang
 Semarang, Indonesia
Trimulyani.71@gmail.com

Heri Yanto
Universitas Negeri Semarang
 Semarang, Indonesia

Masrukhi
Universitas Negeri Semarang
 Semarang, Indonesia

Wahyono
Universitas Negeri Semarang
 Semarang, Indonesia

Abstract-- Management Model for Quality Assurance of Education Financing Based on National Education Standards Procedures. The problem of school financing in Central Java remains an obstacle. The main problem that needs immediate attention is the ability of schools to manage funds properly. We report the study of literature by finding theoretical references relevant to the case. This review is based on empirical and conceptual journals about funding management in schools. This model aims to make schools easier to fulfill quality in school finance management. This financing management integrates forms in the internal quality assurance system in schools as well as external or the physical evidences in accreditation, so that it is more effective and efficient.

Keywords: quality assurance, financing, operational procedures, National Education Standards

I. INTRODUCTION

The challenge of globalization causes quality as a very important thing. The quality of education will determine the quality of human resources. The government is trying to improve the quality of education by setting quality standards, namely the National Education Standards. There are eight national standard of education, namely graduate competency standards, content standards, process standards, assessment standards, facilities and infrastructure standards, teacher and education staff standards, management standards and financing standards.

Education funding in the context of the education system in Indonesia is a strategic component that will determine whether or not educational goals have been set. The financing component is an important standard. Seeing so strategically the role of education funding, the state through the National Education System Law No. 20 of 2003, Article 46 states that education funding is a shared responsibility between the government, regional governments, and the community. Then in

Chapter III Article 5 paragraph (2) it also states that the Government and Regional Governments must guarantee the availability of funds for the implementation of education for every citizen aged seven to fifteen years.

Republic of Indonesia Government Regulation no. 19 of 2005 article 91 mandates that each education unit must carry out quality assurance. The quality assurance system is a tool to meet or exceed National Education Standards (SNP). The implementation of education quality assurance by education units must be carried out in stages, systematically and arranged in a clear time frame according to the education unit's readiness. The implementation stage begins with the socialization and study of the philosophy of quality by all school members to realize quality awareness. In Indonesia, the implementation of decentralization in the management of education funding has many obstacles.

The three main ones are (1) limited ability to implement and improve education delivery due to the low amount of available regional budget, (2) very diverse commitment of education funding managers, and (3) education sector management capacity at the regional level is still very limited (Supriyadi, 2006: 11). The current condition of the fulfillment of the National Education Standards especially the Financing Standards has not been fully implemented in every education unit. The results of the mapping of school quality indicate that school finance management has not yet met the SNP. Many factors become obstacles or obstacles, including the not yet the creation of quality culture in schools.

The problem of school financing in Central Java also remains an obstacle. Achievement of quality standards for financing in elementary school (5.80), junior high school (5.80), high school (5.89), and vocational school (5.90). The main problem that needs immediate attention is the ability of schools to manage funds properly, including funds from the state budget

/regional budget, foundations, or other sources of funding.

For this reason, efforts are needed to improve the quality of education through the implementation of an education quality assurance system. Based on field observations it was found that the understanding of the concept of quality assurance is still diverse and there is no step in the development of quality documents through standard operational procedures (SOP) fulfillment of National Education Standards in the existing quality assurance cycle. For this reason, it is necessary to develop a quality assurance management model on school financing standards through the implementation of standard operational procedures fulfillment of National Education Standards (SOP NES) with accreditation forms. This will make it easier for schools because the internal and external quality assurance systems can be met at the same time. The questions are 1) How to develop a quality culture in schools? 2). How to develop an Education Financing Management Model Based on National Education Standards for Quality Assurance Procedures?

II. METHOD

This literature review method uses descriptive analysis and theoretical references that are relevant to the case or problem found. This review journal is based on a number of empirical and conceptual articles about Management Model of Education Funding Quality Assurance Based on National Education Standard Operating Procedure.

III. RESULT

a. Growing Quality Culture Awareness.

In the framework of quality assurance of education, the government sets national education standards. Referring to Government Regulation number 13 of 2015 concerning the second amendment of PP number 19 of 2005 concerning national education standards in article 1 states that the National Education Standards are the minimum criteria about the education system in the entire territory of the Republic of Indonesia. While article 2 states that the National Education Standards are aimed at ensuring the quality of national education in the context of developing the intellectual life of the nation and forming the character and dignity of the nation.

Each education unit in the formal and non-formal channels is required to carry out education quality assurance. Education quality assurance aims to meet or exceed national education standards. Education quality assurance is carried out in stages, systematically, and planned, in a quality assurance program that has a clear target and time frame.

Minister of Education and Culture Regulations number 28 of 2016 stated that the quality assurance system for primary and secondary education functions to control the delivery of education by education units in primary and secondary education so that quality education is realized. The Quality Assurance System for Primary and Secondary Education aims to ensure the fulfillment of standards in education units systemically, holistically, and sustainably, so that quality culture in the education unit grows and develops independently.

Thus implementing a quality assurance system requires management commitment and all school members to realize a quality culture. The prerequisites for implementing the quality assurance system are 1) the willingness to carry out quality assurance, 2) the commitment of the school principal, deputy headmaster, administration, teachers, leaders and members of the school education quality assurance team (TPMPS), 3) The consistency in the implementation of the school quality assurance system.

Awareness of quality culture can be formed through technical guidance / seminars / workshops / quality assurance workshops. Through these activities it is expected to be able to inspire schools about the importance of school quality assurance. Schools are expected to be able to answer the questions of what is meant by quality and quality assurance, why is it necessary to have a school quality assurance system, what are quality documents, why every activity must be regulated in quality procedures and work instructions, how to build quality documents, how to implement quality assurance, and another question

Various definitions of quality can be used as a reference. Quality can be defined as "fitness for use" which means compatibility for use. Thus the goods produced or services in accordance with the criteria needed or expected by users (Juran, 1999). Another definition is quality as conformance to requirements, not as 'goodness' or 'elegance' means conformity to requirements, not as 'goodness' or 'elegance'. The requirements in question must be in accordance with the needs and desires of the customer. One important thing is the involvement of everyone in the organizational process (Crosby, 1996).

Edward Deming (1982) defines quality as conformity to "market demand" meaning product compatibility with consumer demands. Quality is achieved by continuing and continuously improving the system. Feigenbaum (1997) defines quality as "total customer satisfaction" meaning total customer satisfaction. Whereas Goetsch & Davis (2006) states quality as a dynamic condition related to products, people, processes, environments that meet or exceed customer expectations.

Based on the description of definitions from various literatures, the main things of quality can be

determined. This is related to 1) efforts to meet customer expectations; 2) continuous improvement; 3) includes products, people, processes, environment.

To achieve quality, minimum criteria are needed. The minimum criteria are called Standards. In Indonesia as a minimum criterion eight national education standards (SNP) have been established. National Education Standards consist of graduate competency standards, content standards, process standards, assessment standards, facilities and infrastructure standards, educational standards and education personnel, management standards and financing standards.

Quality Assurance is defined as quality management that focuses on providing assurance that quality requirements are met (International Standardization Organization, 2005). Whereas Harman and Meek (2000) define quality assurance as a management system and assessment procedure used to ensure the achievement of quality output or quality improvement.

According to Doherty (2008) quality assurance can be implemented as a methodology used to assess the achievement of organizational goals and objectives. For this reason, Newton (2007) recommends a practical approach and part of the quality assurance mechanism related to assessment, auditing and accreditation. Contrary to traditional perspectives where quality assurance is a mechanism used to avoid and anticipate mistakes, the use of pragmatic approaches tends to foster more culture and continuous improvement, especially in a dynamic, diverse, and unpredictable context. Cartin (1995) defines quality assurance as the systematic planning and implementation of activities in a quality system that is demonstrated in the belief that the product or service meets the quality requirements.

In Regulation 28 of 2016 it is stated that quality assurance is a systematic, integrated and sustainable mechanism to ensure that the entire process of conducting education is in accordance with quality standards. School quality assurance is a unitary element consisting of policies and processes related to conducting quality assurance of education carried out by each unit of primary education and secondary education units to ensure the realization of quality education that meets or exceeds National Education Standards.

b. Management Model of Education Funding Quality Assurance Based on National Education Standard Operating Procedure

In managing educational institutions one of the things that must be done is to build awareness of the importance of a management system. No matter how good the system is if there is no action to run the

system it will all be in vain. Therefore, creating a quality educational institution begins with a commitment to create and run a neat, orderly and measurable management system.

Integrated Quality Management or better known as the Total Quality Management (TQM) was first introduced by Dr. William Edwards Deming (1986) in the late 1950s. His ideas were not accepted by the US industry but were eventually endorsed by Japan. As a result of implementing TQM, the concept of "made in Japan" showed success. In the 1980s, the US industry began to recognize the TQM approach. The TQM principles are outlined with an emphasis on the importance of identifying customers and analyzing their processes. Deming forms a framework for implementing TQM, which has been applied to an academic environment based on experience gained from The Air Force Academy. Deming introduces the concept of "3 C" which focuses on Customers, Culture, and Capacities (capacity) for continuous improvement. Many organizations are successful using TQM principles. Below are some clarifications regarding "3 C", namely: 1) The Customer; Integrated quality has two types of customers, namely: a). External customers, who "buy" the goods or services offered, b) b. Internal customers, who are involved in the process of creating goods or services, receive output from other jobs with every successful person adding some value. 2) The Culture; A successful change strategy involves quality management, also involving a commitment to create a specific type of organizational culture, based on mutual trust and decision making. 3) The Capacity; Leaders in quality-oriented organizations see ways that not only change but to manage and embed the process of change. In Deming terms, they achieve "constant goals".

TQM is a combination of functions and processes related to the production life cycle at different stages such as design, planning, production, distribution, and service. A measure of TQM success is customer satisfaction and how to achieve it through system design and continuous improvement. TQM is also an approach to improve the effectiveness and flexibility of an organization as a whole by centering around quality. TQM in principle is a way to organize and mobilize the entire organization, every part, activity, and individual at every level to achieve quality. TQM is related to strategic issues, marketing, and human aspects of the organization.

The quality management system that has been widely used is the ISO management system. ISO management system requires all production activities both goods or services using documented procedures. These documents are in the form of manuals, procedures, work instructions, quality records in the form of work forms and results related to quality. This

is a component of a written management system. The quality document is expected to be applied as a written rule that makes the organization's performance better. So that organizational goals can be achieved efficiently and effectively.

The document system that is built is certainly in accordance with what should be done by people in the organization in meeting the quality criteria or established policy rules. All existing rules must be implemented. For this reason, the assessment of the existing quality management system in an organization can be reviewed from the extent of the compliance of the people in the organization to the document system that has been built.

The ISO quality management system adopts a process approach in developing, implementing and improving the effectiveness of a quality management. This is in an effort to increase customer satisfaction by meeting established criteria or requirements.

One of the advantages of using a process approach by organizations is that there is continuous control that can bridge the relationship between individual processes in the whole existing system, or in the combination and interaction of these processes. When used in a quality management system, this process approach emphasizes the importance of: 1) understanding of meeting the requirements; 2) Understanding of the process as a value added activity; 3) obtaining results and process performance and process effectiveness; 4) objective process measurement continues to increase continuously.

The customer has a significant role in defining the requirements set as input. Monitoring customer satisfaction requires an evaluation of information related to customer perception, used to see the ability of an organization to meet the requirements set by its customers (Harmanto, et al., 2016).

Study on Financial Management of Unaided Private Schools in Gujarat State focuses on the financial management of unaided private schools in Gujarat. The objectives of the study are budgeting process, during and after the establishment of the budget, the sources and problems of the sources of funding and possible ways to overcome these problems. Investigative approach is adopted in this study. The study population consists of 264 schools without help of Gujarat. Fifteen schools were selected using the technique of random sampling for the study. The data was collected using a questionnaire developed by the researcher. The main conclusions of the study are almost all unaided private schools in Gujarat have faced financial problems.

Schools consult not anyone expert for the preparation of the school's financial budget, for most members of the trustee and school principals are involved in the financial budget of the school; financial school files, cash memo and an expense receipt are standardize arranged at the school. However, schools must manage the financial situation and must provide quality education to the students. The improper financial management in school will affect quality education in schools without help of Gujarat.

Research studies on monetary management in South African public faculties expands continual literature, most of that have for the most part pathologised college leadership and management, and rural colleges particularly. this text instead attracts from a qualitative case study of success, that examined however five novice principals in a very rural setting went on the far side the prescriptive body needs to get context-responsive and artistic ways that of managing faculty finances, operating with the parent community, with academic peers and therefore the division policies to activate located relevant governance relations. the information is drawn from interviews and documents made at intervals the setting.

The findings reveal a replacement set of irresponsibility relations, that counter the stratified relations between colleges and therefore the community, or between the department and therefore the rural context. These principals began a flight of undisguised coaching in money management to make sure their own and collaborating participants' clarity and involvement in a very participative management approach. while the school-formulated policies function a scene to the terms of operations, these principals generate multiple accountabilities in their role as chief money officers. The study recognizes vertical, horizontal and downward accountabilities, that are underpinned by self-driven motivation, ethical integrity and social organic process responsibilities. instead of being a pathological drawback, faculty money management offers policy and observe potential to develop co-responsible governance.

In African country, public colleges are expected to try to their utmost to boost the standard of education. However, a notion exists that for a college to boost the standard of education, enough resources ought to be offered. though this notion is vital, it's the argument of this text that faculty money management capability is additionally a challenge in most of the general public colleges in African country. during this regard, the study, tried to determine the effectiveness of budgeting within the public colleges to make sure that quality education is promoted; and whether or not oldsters within the SGBs at knowledgeable enough to organize the college budgets. so as to understand these objectives, Associate in Nursing empirical study was undertaken, following the literature study that shaped

its basis. The findings confirmed that information of budgeting as a side of monetary management is lacking or inadequate in some colleges. this can be incontestable by the extent of contradictions of colleges in meeting their basic desires, like procurance of books and alternative materials. Consequently, it absolutely was suggested that capability building endeavors ought to specialize in money coming up with, communication, decision-making, organizing, delegating, coordinating , leading, and dominant so as to evoke effective money management publically colleges.

The most well-known methodology of quality management is Plan-Do-Check-Action (PDCA). set up through activities verify the goals and processes required to get planned results, in accordance with client needs and structure which means. Do suggests that to hold out the method. Check by observance and measure the processes that are distributed and existing results supported policies, objectives and merchandise needs, and report the results. Act by taking actions to boost the performance of the method ceaselessly.

Implementation of quality management through internal control (QC), quality assurance (QA) and quality improvement (QI) activities. internal control (quality control) is Associate in Nursing activity to spot that the service or method distributed meets established quality standards. Quality assurance is Associate in Nursing activity that guarantees that the merchandise or service and method are going to be distributed consistent with the factors laid out in the manual, procedure and directions. Quality improvement is Associate in Nursing activity to boost product or service quality.

Quality Assurance (QA) is concentrated on providing guarantees / assurance that quality standards are going to be met. the aim of quality assurance is to make sure / guarantee quality with a piece system and openness to the success of employment as an entire organization in every line through the system.

Minister of Education Regulation No. twenty eight of 2016 regarding quality assurance of primary and instruction article eleven states that one in every of the duties and authorities of colleges within the internal quality assurance system (SPMI) is to compile SPMI documents consisting of: 1) policy documents; 2) normal documents; and 3) kind documents. Implementation of the verse, colleges got to develop normal documents. Some normal documents required for quality assurance are: quality manuals, quality procedures, work directions, and supporting documents.

Development of quality documents are often seen in Figure one. Document Structure of Education Quality Assurance System

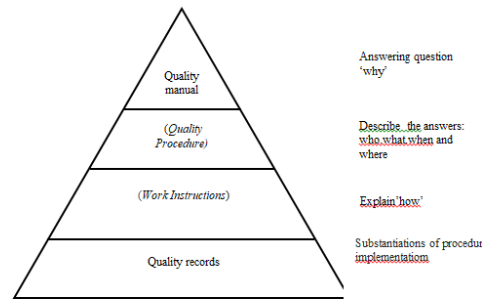


Figure 1. Structure of Quality Assurance System

In fact, there is rarely a Quality Assurance division separated from the Quality Control division, because actually both of them refer to quality, including its reliability. Although the goals are the same about quality standards, QA and QC are two different fields of work, where QA is a procedure for achieving quality. For example the Quality plan and its supporting documents. And QC is the activity of carrying out procedures as proven by records. QA establishes a quality assurance system while QC ensures that the output of the system truly meets the quality requirements.

Basically every organization needs a system to develop. This is an effort to anticipate the possibility of change and to continuously innovate. With the system, the organization will not depend on who the person is. Every individual has understood their vision, mission, goals and tasks. The quality assurance system can be done with a document system.

Document systems that can be developed include standard operating procedures (SOP). SOPs broadly defined as a document that outlines operational activities that can be carried out correctly, appropriately, and consistently, to produce products according to established standards. Whereas in the narrow sense, SOP is a part of the work system document that regulates in detail the organization's operational activities in order to be carried out systemically (Tathagati, 2014).


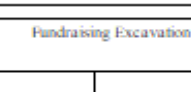
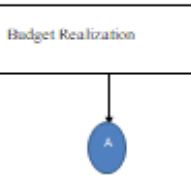
SOP is a strategy to ascertain whether the work process is running well, effectively, and efficiently. Because, in the SOP explained; 1). activities to be carried out; 2). the purpose of carrying out activities; 3). the scope of activities; 4). personal must do the activity; 5). when and how the sequence of activities must be carried out; 6). resources needed to carry out activities; 7). relationships between work units in carrying out activities; 8). documents that must be made to show or prove that the activity has been carried out.

The main purpose of compiling SOPs to provide guidelines and work guidelines so that all activities are carried out according to standards. In addition, to

control and achieve the specified targets. Other purposes of SOP are: 1) Maintain the work consistency of every officer, employee, team and all work units; 2). Clarify the flow of tasks, authority, and responsibilities to employees who run it; 3). Facilitate the monitoring process and control functions of each work process; 4). Facilitate the process of understanding staff systematically and thoroughly; 5). Make it easier to find out the occurrence of failures, inefficiencies in work procedures, and the possibility of abuse of employee authority; 6). Avoid work process errors; 7). Avoiding mistakes, doubts, duplication and efficiency; 8). Protect the organization or work unit from various forms of administrative errors; 9). Provide information about the documents needed in the work process.

Good management commitment will determine the success of SOP compilation and implementation. The strategic role of SOPs is needed. With clear work procedures, it is expected that all organizational personnel can carry out their duties properly according to standards so that organizational performance improves.

c. Flowchart of Standard Operating Procedures for Financing

Implementation (quality indicators)	Activities	Records
Treasurer / Finance Team Headmaster		<ul style="list-style-type: none"> Budget allocation analysis form [FM-08/00-01]
Treasurer / Finance Team Headmaster School Committee		<ul style="list-style-type: none"> Fund Source Excavation form [FM-08/00-02]
Treasurer / Deputy Principal/ Homeroom Teacher / Teachers / Employee / School Committee		<ul style="list-style-type: none"> Ledger Form [FM-08/01-01] Form cash in bank [FM-08/01-02] Form subsidiary tax ledger [FM-08/01-03] Cash receipts form [FM-08/01-04] Form expense receipt [FM-08/01-05] Form recapitulation of the realization of the use of funds for each type of budget [FM-08/01-06] Form of Recapitulation for the realization of the use of

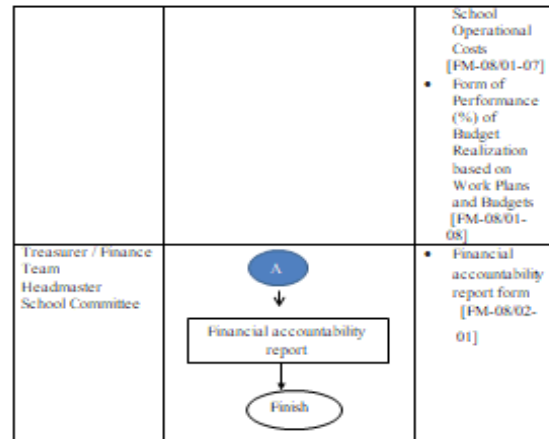


Figure 2. SOP of Financing

1. Purpose

The Procedure for Quality of Implementation of Financing Standards is intended to guarantee the quality of the implementation of financing in schools in order to achieve the financing standards set by the government in the National Education Ministerial regulation number 69 of 2009 concerning financing standards.

2. Scope

The scope of this standard financing procedure includes:

- Analyze budget allocation from RKAS
- Explore and manage government / community funding sources.
- Realizing the budget recorded in the books
- Prepare financial accountability reports.

3. Definition

3.1. Funding Standards

Financing standards are standards that govern the components and costs of operating an education unit.

3.2. School Activity Plans and Budgets (RKAS)

The Kegiatan Plan and School Budget (RKAS) is a document that contains a plan for the next 1 year school development program compiled based on the School Work Plan (RKS) to address existing gaps between what is expected and towards the fulfillment of the National Education Standards (SNP).

3.3. School Budget Allocation

Budget allocation is the distribution of the cost of goods, services in schools (investment costs, non-personnel operations, investment costs for infrastructure, development costs for educators and education personnel, working capital operational costs for teachers and education staff.

3.4. School program socialization and management of educational contribution funds or funds from the community / government

School program socialization is one of the school's activities both verbally and in writing with the aim of providing information about school programs for 1 school year along with the need for funds to implement the school program. The socialization is

also an effort to account for the management of school finance in the previous year, so that financial management meets the systematic, transparent, efficient and accountable requirements.

3.5. Budget realization recorded in school books

Bookkeeping is a record of financial transactions and budget realization, which includes receiving money, spending money that occurs in education units. Realization of the budget includes: procurement of stationery, procurement of materials and consumables, costs for regular maintenance and repair of infrastructure, power and service costs, transportation / official travel and consumption costs, student and extracurricular coaching activities, and budget for reporting.

3.6. Report / financial accountability is a report of activities that have been completed or have been completed.

The letter of responsibility includes purchase and sales invoice, letters of use of funds, a letter of cooperation agreement, a letter of completion of the work, a letter of storage documents, and a statement of absolute responsibility).

3.7. School Committees are independent institutions consisting of parents / guardians of students, school communities, and community leaders who care about education.

IV. CONCLUSION AND SUGGESTION

A. Conclusion

1. Implementing a quality assurance system requires management commitment and all school members to realize a quality culture.
2. Standard Operational Procedures can be defined as a document that outlines operational activities that can be carried out correctly, appropriately, and consistently, to produce products according to established standards. While in the narrow sense, SOP is part of the work system document that regulates in detail the operational activities of the organization in order to be carried out systemically

B. Suggestions

1. Schools is better implementing financing based on the standard operational procedures for its quality assurance.
2. The district / city or provincial education office can make this model as a guide in facilitating school quality assurance, especially financing in the region.

ACKNOWLEDGMENTS

We thank you to the organizers who organized ISET 2019. In addition, we thank for widyaiswara LPMP in Central Java.

REFERENCES

- Abdous, M. H. (2009). E-Learning quality assurance: a process-oriented lifecycle model. *Quality Assurance in Education*, 17(3), 281-295.
- Crosby, P. B. (1996). *Quality is still free: making quality certain in uncertain times*. McGraw-Hill Companies.
- Deming, W. E. (1982). *Quality, productivity, and competitive position*. MIT Center for Advanced Engineering, Cambridge.
- Feigenbaum, A. V. (1997). Changing concepts and management of quality worldwide. *Quality progress*, 30(12), 45.
- Juran, J. M. (1999). How to think about quality. *JM Juran, AB Godfrey, RE Hoogstoel, and EG, Schilling (Eds.): Quality-Control Handbook*. New York: McGraw-Hill.
- Goetsch, D. L., & Davis, S. (2006). *Quality management: Introduction to total quality management for production, processing, and services*. Prentice Hall.
- George Mosala, & Malefetsane A. Mofolo. (2016). Effective use of Budgeting as a Tool Towards Financial Management in Schools in Lejweleputswa District. *Africa's Public Service Delivery & Performance Review*, (3), 389.
- Harmanto, Sulistiyani, T., Rifai A., Mustari, Munandar, A., (2016). *Penjaminan Mutu Internal Sekolah*. Yogyakarta: Andi Offset.
- Myende, P. E., Samuel, M. A., & Pillay, A. (2018). Novice Rural Principals' Successful Leadership Practices in Financial Management: Multiple Accountabilities. *South African Journal of Education*, 38(2).
- Pandya SKR, Shah ND. 2018. A Study on Financial Management of Unaided Private Schools in Gujarat State. *Research Journal of Humanities and Social Sciences*. 2018;9(4):995-1000.
- Supriyadi, Dedi. 2006. *Satuan Biaya Pendidikan Dasar dan Menengah*. Bandung: Remaja Rosdakarya.
- Umi Zulfa. (2016) *Strategi Pengembangan Madrasah Efektif Melalui Pengembangan Model Manajemen Pembiayaan Pendidikan Madrasah Berbasis Ziswa-School Levy*. Wahana Akademika.