



## Management of Educational Financing in OMNI Elementary School Cibinong

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### Abstract

This study investigates the management of educational financing at OMNI School Elementary in Cibinong, Bogor, emphasizing its vital role in supporting the continuity of the teaching and learning process. The research aims to evaluate the effectiveness of school fund utilization, financial reporting, and transparency in managing educational funds. Additionally, it identifies potential mismanagement issues and examines how these funds improve classroom learning quality. The findings offer deeper insights into more effective and efficient school fund management, positively impacting students' learning outcomes. This qualitative study adopts a single-case design focusing on the financial management of OMNI School Elementary. Data were gathered through documentation and interviews to analyze the financial management practices in the school. The results reveal no significant financial constraints at the institution. The allocated funds are efficiently used for various educational needs, reflecting proper allocation and effective utilization. OMNI School implements a robust accountability system, characterized by its commitment to transparency, such as publicly posting financial reports on the school noticeboard. This fosters an atmosphere of transparency and accountability, positively affecting the quality of classroom learning. Well-managed financial resources have enabled the provision of essential facilities, improving the overall educational experience. This study highlights the importance of accountability and transparency principles in achieving sustainable educational quality development.

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## INTRODUCTION

Enhancing and advancing education is both a logical and necessary endeavor. Education, as a cultural product of society and the nation, continually evolves to adapt to the dynamics of societal changes. Moreover, it holds a vital role in human resource development, making it an imperative that cannot be overlooked.

Education serves as a fundamental pillar of a nation. As stipulated in the preamble of the 1945 Constitution of Indonesia, the primary goals of education are to enlighten the nation's intellectual life, protect individual rights as citizens of Indonesia, promote public welfare, and contribute to the prosperity of the people and global order. Education is especially crucial in the modern era, as the advancement of civilization heavily relies on a workforce that is intelligent, skilled, and competitive in the labor market.

Education significantly impacts various aspects of life. It offers abundant opportunities to enhance individual living standards and quality of life. High-quality education enables individuals to maximize their potential. Socially, it motivates communities to achieve desired goals and social stability. Overall, education can transform societies into more civilized and cultured entities.

The aspiration to provide high-quality education is a collective hope. However, this goal requires careful processes and phased implementation. As noted by Muspawi and Lukita (2023), primary education serves as a crucial educational unit where the foundation for higher education levels is established. What students learn at the primary education stage becomes a valuable basis for their subsequent educational journeys. Therefore, various aspects, including educational financing, must be considered.

Funding is a critical aspect of education implementation. According to Rukimin (2024), educational financing directly impacts education quality at all levels. This encompasses annual budget allocations by local governments for educators' salaries and other educational staff. The Indonesian government allocates at least 20% of its annual state budget (APBN) to education.

In both public and private schools, funding is essential to raising educational standards. Every educational endeavor incurs costs. Sudarmono et al. (2021) highlight that education's functions are invariably linked to a series of actions aimed at achieving desired goals, whether curricular or educational objectives. Financial challenges often arise during these activities. Funding for school management is required for operational and practical needs, such as salaries, staff allowances, enhancement of teaching processes, provision of facilities and infrastructure, maintenance, and professional development for teachers, as well as school management and supervision.

Researchers have extensively studied the financial management of education. Badriah et al. (2022) emphasize the significant role of educational costs in efforts to improve education quality. Zein (2016) reported that primary school budget management underwent adjustments during the COVID-19 pandemic, aligning with situational and contextual demands. Similarly, Susanti and Nafi'ah (2023) found that educational costs were well-managed at SD Negeri Sendangharjo, Bojonegoro. In this context, the focus is on managing educational funds at primary schools to demonstrate the implementation of educational financing management practices.

Funding is a cornerstone of high-quality education provision. Its benefits are evident in improved classroom learning experiences. Hadi (2023) demonstrates that the use of operational school funds significantly influences the quality of learning processes. Effective education requires adequate financial support. In Indonesia, one of the primary challenges is the educational budget system, including distribution and calculation methodologies. Education quality refers to a school's ability to effectively manage its operational components, thereby delivering value aligned with established criteria.

Zein (2016) asserts that enhancing education quality requires serious and concrete efforts from all stakeholders. This includes continuous improvements in educational budget management and the implementation of effective strategies to boost learning outcomes and competitiveness across educational levels. In this context, sufficient financial support is not only a means to fulfill operational school needs but also a foundation for achieving better and sustainable educational objectives.

Winarsih (2016) classifies educational costs into six categories: 1) direct costs; 2) indirect costs; 3) personal costs; 4) social costs; 5) monetary costs; and 6) non-monetary costs. Many Indonesian citizens frequently express concerns about personal costs borne by parents of students. Ferdi highlights that educational costs are closely linked to the continuity of the education process in schools.

The National Education System Law No. 20 of 2003 serves as the primary legal foundation for national education reform in Indonesia. Prior to these reforms, Indonesia's education system was based on the concept of School-Based Management (SBM). The SBM program integrates the vision, mission, functions, and goals of national education to provide quality education that meets societal needs and remains globally competitive.

Educational reforms are supported by additional legal frameworks, such as Law No. 14 of 2005 on Teachers and Lecturers, Government Regulation No. 19 of 2005 on National Education Standards (SNP), and various technical guidelines regulating their implementation at

departmental, regional, and school levels. Collectively, these regulations promote the spirit of educational reform aimed at improving overall education quality in Indonesia.

The importance of transforming conventional primary schools into more professional and modern environments is also emphasized. Establishing primary schools is essential to providing quality basic education for all socio-economic groups. To achieve this, primary schools must be well-prepared in social, institutional, technical, and academic aspects. As outlined in Article 2, Paragraph 1 of Government Regulation No. 48 of 2008 on School Financing, educational financing responsibilities are shared among the government, local authorities, and the community. This includes community organizers, parents, guardians, and other institutions with educational obligations.

Based on the provided explanation, financial issues in education represent a significant concern that must not be overlooked, as they play a crucial role in the sustainability of educational institutions (Apriyanti et al., 2023). Educational processes at all levels cannot operate successfully without adequate financial support, including collaboration and contributions from various stakeholders such as the government, businesses, and the broader community.

The importance of educational financing cannot be overstated, as effective financial management directly impacts the quality of education. Many schools face challenges in implementing effective learning processes due to budgetary constraints, which affect their ability to pay instructors and provide essential learning facilities and infrastructure (Hartati, 2022). Therefore, in addition to striving for accessible and high-quality education, substantial investment is also essential for achieving educational excellence.

This study focuses on educational funding at OMNI School Elementary in Cibinong, Bogor, including the sources of educational funds and the accountability mechanisms employed by the school in managing these resources.

## **METHODS**

This study employs a single-case design focusing on the management of educational financing using a qualitative approach. Creswell (2014) defines the qualitative approach as a method used to understand and delve deeper into the meanings experienced by individuals or groups, often related to social or humanitarian issues. Furthermore, qualitative research is characterized as a type of study where findings are non-numerical in nature.

To gather sufficient information for this research, the authors utilized data collection techniques including document analysis. This method involved collecting data from various documents and books relevant to the study's focus, namely the funding sources and financial accountability at OMNI School Elementary in Cibinong, Bogor. Additionally, the authors conducted interviews to complement the collected data.

Interviews in qualitative research can be conducted independently or in combination with other data collection techniques, such as observation (Morisson, 2022). The authors interviewed various entities directly involved in the school's financial management, such as the general treasurer, school operators, and managers of the School Operational Assistance (BOS) funds. These interviews provided invaluable insights into how funds are received and managed by the school. Through this process, the authors were able to gain a deeper perspective on the financial management practices at the school, offering a more comprehensive understanding of the funding sources and financial management at OMNI School Elementary in Cibinong, Bogor.

## **RESULTS AND DISCUSSION**

Based on the research conducted at OMNI School Elementary in Cibinong, Bogor, the following explanation is provided:

### **Research Object Conditions**

OMNI School Elementary in Cibinong, Bogor, is a private elementary school located at Jalan Perm. Taman Rejeki, Jl. Kiangsana No. 50, Ciriung, Cibinong District, Bogor Regency, West Java 16918. The school operates under the auspices of the Omni Education Foundation and adheres

to the principles of Pancasila. Established in 2020, the teaching and learning activities at OMNI School take place six days a week. The curriculum employed is a blend of the national curriculum.

OMNI School Elementary in Bogor is equipped with adequate facilities to support teaching, learning, and other activities. The school building consists of fifteen classrooms, one principal's office, two teachers' rooms, one administrative office, one multimedia room, one school health unit (Unit Kesehatan Sekolah or UKS), a library, one computer laboratory, and one foundation administrative office. The available facilities and infrastructure are excellent and comprehensive, enabling students to access the necessary resources for both curricular and extracurricular activities.

The teaching and non-teaching staff at OMNI School Elementary in Cibinong are adequately staffed. The school employs six permanent teachers under the foundation, nineteen non-permanent teachers, one administrative staff member, and one school custodian. This combination of permanent and non-permanent staff reflects the school's ability to meet its human resource needs, supporting the number of students and classes while ensuring optimal learning and a well-maintained, clean school environment.

### **Sources of Educational Funding**

Based on observations and interviews, one of the largest funding sources for school operations comes from the *\*Sumbangan Pembinaan Pendidikan\** (SPP), or student tuition fees. According to information provided by the principal, student tuition fees serve as the primary funding source to support various school needs, including learning facilities, educational infrastructure, and other operational expenses (Hutabarat et al., 2024). These contributions play a crucial role in ensuring the smooth functioning of the school, particularly in addressing its diverse needs and challenges.

*"The largest source of funding for this school comes from student tuition fees, amounting to IDR 375,000 per student per month, as stipulated by the school administration. In addition, the school also receives \*Bantuan Operasional Sekolah\* (BOS) funds periodically, with varying amounts each year. Prior to 2024, OMNI School Elementary received BOS funds four times annually, at the end of each quarter."*

At OMNI School Elementary, the utilization of BOS funds is determined through collaborative decision-making and agreements between the school committee and teaching staff, including the treasurer and BOS fund managers. This involvement aligns with findings from Zein (2016), which indicate that at SMA Negeri 1 Pelaihari, the school committee also participated as representatives of student parents. Furthermore, teachers were engaged in formulating strategies for planning, organizing, implementation, supervision, and reporting of the school budget. By involving various stakeholders in the management of BOS funds, the school aims to foster greater transparency and accountability, ensuring that budgets are tailored to meet the educational priorities and needs of the institution effectively.

Another study (Sudarmono et al., 2021) emphasizes that the sources of education funding in Indonesia come from various stakeholders. The central government, regional governments, and society, including parents of students, all contribute to providing the necessary financial resources for education. These sources complement each other and serve as the foundation for ensuring the sustainability of education, broadening access for students, and improving the quality of education. The contributions from these diverse stakeholders underscore the importance of collaboration among the government, community, and families in advancing education in Indonesia.

After identifying the available funding sources, the next step is to design the School Revenue and Expenditure Budget Plan (RAPBS) based on the school's needs. Other sources of funding, such as contributions from the school canteen or cooperative, are optional or non-permanent. Most parents or guardians of students at OMNI School Elementary, Cibinong Bogor, understand that quality education is a shared responsibility, not solely that of the government or state. Special attention is also given to managing the obtained funds. Budgets and fund utilization must comply

with established and issued regulations.

In 2019, OMNI School Elementary, Cibinong Bogor, received BOS (School Operational Assistance) funds four times, most of which were used to increase the number of textbooks for students in that academic year. Unlike previous years, BOS funds in 2021 were only received twice a year. In 2022, the school was scheduled to receive funds at the end of the first quarter.

Ministerial Regulation of Education and Culture No. 8 of 2020 stipulates that BOS funds are to be used to support school operational activities (Arianti et al., 2023), such as library development costs, new student admissions, payment of electricity and related services, and allowances for volunteer teachers. However, in 2020, the Ministry of Education and Culture (Kemendikbud) issued new regulations regarding the use of BOS funds to address needs during the Covid-19 pandemic.

In 2020, the funds generated from student tuition fees amounted to IDR 375,000,000, while in 2021, this amount slightly increased to approximately IDR 380,000,000. The utilization of these funds, whether sourced from government or non-government entities, must comply with the applicable rules and regulations.

Improving the quality of education is not solely a technical matter but also involves addressing complex and multifaceted issues. Enhancing the quality of teaching requires better educational management, particularly in terms of planning, financing, and the effectiveness and efficiency of school system operations (Aulia, 2021). One of the critical factors influencing teaching quality is school management. Delivering high-quality education necessitates comprehensive and professional management of school resources. Among these resources, funding or financial management is one of the key elements that must be effectively handled (Fadhli, 2017).

The financial characteristics of a school are the empirical basis for educational costs. Article 20, Paragraph 11, Subsection 2 of the 2003 National Education System Law states that both the government and regional authorities are obliged to ensure the availability of funds for every citizen aged 7 to 15 years. According to Mula (Mulya & Rahaju, 2021), there are three main sources of funding:

1. **Government:** Both central and regional, with funds that are either general or specific to education. The government seeks to increase its allocation for education, utilizing these funds effectively and efficiently, and exploring funding sources from general taxation.
2. **Parents or students:** Parents are expected to be willing and able to pay school fees and other funds approved by the government. These funds from parents must be used as efficiently and effectively as possible.
3. **Community:** Both voluntary and compulsory. The community is encouraged to support students, as schools require financial resources to conduct school activities and the teaching and learning process.

Funding plays a crucial role in the implementation of teaching and learning activities at OMNI School Elementary. The school utilizes funds from various sources, including government allocations in the form of School Operational Assistance (BOS), monthly contributions from students, as well as other funding sources such as donations from parents and funds from the school canteen or cooperative. This aligns with the findings of Yuliani (2016), which indicated that educational funding at SD Negeri Ngrojo also comes from Central/Regular BOS, Provincial/BOSDA, and District BOS, allocated to meet national education standards.

Technical guidelines regarding BOS (School Operational Assistance) are outlined in Permendiknas No. 37 of 2010. The program aims to fund operational expenditures outside of personnel costs in elementary schools to support the implementation of the compulsory nine-year education program. Generally, the purpose of the BOS program is to alleviate the financial burden on the community for educational expenses, thereby supporting the delivery of quality nine-year compulsory education.

### **Implementation of Educational Fund Management in Schools**

Based on the information obtained by the researcher regarding the financial management

planning at OMNI ELEMENTARY School, the first step taken involved convening meetings with all educational staff and administrative personnel to discuss financial needs and objectives for a specified period. This aligns with the interview results with the school principal, which include:

To manage educational funds at this school, we began by organizing meetings with all educational staff and administrative personnel to discuss financial needs and objectives for both short-term, medium-term, and long-term periods (Rohiyatun et al., 2024). Subsequently, a School Revenue and Expenditure Budget Plan (RAPBS) was prepared, outlining the school's expenditures and revenues for the specified period, according to existing needs. These needs included the development of facilities and infrastructure, the enhancement of teacher resource management, salaries for temporary teachers under the foundation (GTT), maintenance costs for the school, and other requirements related to classroom activities.

The educational financing system represents a mechanism for managing income and resources used to design and operate an educational institution (Susanti & Nafi'ah, 2023). This process is influenced by various factors unique to each country, including geographical conditions, educational level, political and legal educational policies, economic circumstances, government funding programs, and school administrative governance. School funding itself involves the use of income and resources to support the planning and operational needs of schools, tailored to local geographical contexts and educational stages (Badriah et al., 2022).

In management, the main focus is on planning. Planning is a systematic and rational process where each operational stage is designed to achieve set goals. This process includes several key elements: planning is structured, rational, and purposeful (Aulia, 2021). As a process, planning requires time and cannot be completed instantly.

School financial planning is based on a comprehensive development plan for the school, covering both short-term and long-term goals. Short-term plans generally span a one-year period, while long-term plans cover periods of five, ten, to twenty-five years. Strategic financial plans are formulated based on the school's development needs within these two time frames.

According to Hadi, the management of school fund allocation in elementary schools is outlined in the School Revenue and Expenditure Plan (RAPBS) document. This document includes various important aspects, such as activity accountability plans, details of the programs to be implemented, lists of necessary supplies and facilities, and the total budget planned overall. Therefore, RAPBS serves as a comprehensive guide for managing and distributing funds transparently and accountably (Hadi, 2023).

The strength of school financial planning lies in its fundamental model, which provides a comprehensive guide regarding the objectives, programs, and services intended in the school's operational activities. This planning is supported by a budget designed to facilitate the implementation of programs and provide a clear context within the planning process. According to Mulyono (2019), the budget not only facilitates strategic steps to achieve the agreed-upon goals but also functions as a document that summarizes planned decisions. This budget serves as a foundation to ensure that fund usage is conducted honestly, rationally, and responsibly, while also reflecting the educational institution's role.

In managing a school, management often refers to the concept of School-Based Management (MBS). According to Article 51, paragraph (1) of Law No. 20 of 2003 concerning the National Education System, MBS refers to a form of autonomy in the administration of education within educational units, where the school principal or madrasah head, along with teachers appointed by the school or madrasah committee, lead educational activities. Tilaar emphasizes that the essence of MBS lies in the active participation of the community in the administration of education.

Furthermore, Government Regulation No. 19 of 2005, Article 49 on National Standards of Education, specifies that the management of primary and secondary educational units implements a specific school management system. This management is characterized by independence, partnership, participation, openness, and responsibility. These principles form the basis for creating an effective, transparent, and accountable educational management system.

Mulya and Rahayu (2021) reveal that the management of School Operational Assistance (BOS) funds in Elementary Schools in Surabaya should adhere to several important principles. These principles include prudence, thoroughness, comprehensiveness, transparency, periodicity, and accountability. However, their research found that the management of BOS funds in these schools does not fully comply with these principles, indicating a need for improvements in the implementation of more transparent and accountable management practices.

Furthermore, the calculation of educational costs in schools requires attention to various components that form the basis for budget preparation. Each of these components plays a crucial role in supporting the implementation of quality education. These components include aspects such as enhancing learning activities, student development activities, and the development of educational staff. Other components include operational needs such as school maintenance, procurement of learning tools, instructional materials, and the maintenance of school facilities.

Moreover, management should also encompass the welfare of educators, the enhancement of educational quality across all levels, and the development of students' skills in science and technology (Novani et al., 2017). The overall process emphasizes that educational fund management, including BOS funds, is not only about fund allocation but also how each component is meticulously considered to achieve quality and sustainable educational goals. Good management is expected to continuously improve the quality of education, providing positive impacts for all involved parties.

School administration involves various stakeholders, including teachers and school committees or other relevant parties, in the preparation of the School Revenue and Expenditure Plan (RAPBS) before submission to the education office. In determining the size of the budget, two main aspects need to be considered: unit costs and planned activity volume.

School-Based Management (MBS) aims to foster collective concern in decision-making, empower teachers, manage schools effectively, and facilitate school transformation and planning for changes (Zein, 2016). Therefore, financial planning for schools that covers various important aspects, such as operational activities, program development, and facility needs, is crucial in supporting the effectiveness of school funding. Moreover, this approach strengthens cohesion and a sense of ownership among all parties involved by providing opportunities for various stakeholders to contribute to decision-making processes. Consequently, school finances are not only managed transparently and accountably but also reflect the needs and aspirations of the entire school community.

### **Implementation of the School Reporting System**

All forms of expenditure and income, whether from government or non-government sources, are routinely recorded by the school treasurer in a document called the General Cash Book (BKU) (Mustika & Nugraha, 2024). This book serves as a financial documentation tool containing transaction details along with supporting evidence for each expenditure made. This practice is consistently applied at OMNI School, as described by the school principal in an interview. Accurate documentation is a crucial part of financial management in the school to ensure transparency and accountability of the budget.

*“Our school treasurer consistently records every financial transaction, both receipts and expenditures, with great detail. Each transaction is always accompanied by supporting documents, such as receipts and expenditure reports, ensuring the entire financial administration process can be properly accounted for.”*

Additionally, routine financial reports are periodically prepared. These reports include details of the activities undertaken, along with comprehensive explanations regarding the utilization of facilities and resources. All such reports are then presented to the relevant authorities according to established procedures, ensuring transparency and accountability in the school's financial management.

OMNI School allocates its operational funds into various types of expenditures supporting different school activities. These expenditures include teaching costs, such as photocopying

textbooks for students, maintaining school facilities, enhancing the welfare of teachers and staff, school administration, technical teaching development, and conducting extracurricular activities. The funds received from the School Operational Assistance (BOS) are utilized to meet the school's main needs, thus supporting the smooth running of the teaching and learning process (Rohiyatun et al., 2024).

Transparency in managing funds is prioritized, with the BOS fund utilization report displayed openly on the school noticeboard (Jusasni et al., 2023). This allows all stakeholders, including school staff and the community, to monitor its usage. Furthermore, OMNI School also receives voluntary donations from parents, which are meticulously recorded in detailed reports, reflecting the school's commitment to accountability.

For comparison, Rohiyatun (2018) explains that in Early Childhood Education (PAUD) Rinjani, the usage of funds is routinely and periodically reported to the Foundation and the Education Office of the City of Mataram. This approach highlights the importance of transparency and periodic reporting in supporting effective and accountable educational fund management at various educational levels.

It is also essential that the school's budget implementation is strictly monitored to ensure the appropriateness of fund usage according to established regulations and procedures. This supervision includes evaluating the outcomes of the budget implementation, both in terms of administrative and operational aspects. This includes the use of facilities, human resources, costs, equipment, and organizational structure to ensure they are used effectively and efficiently. The financial reports prepared by the school principal are part of this supervisory process. According to Muspawi, the principal is responsible for providing guidance or supervision to the financial section, which then forms the basis for the school's financial reports (Muspawi & Lukita, 2023). This guidance ensures that financial reports accurately reflect the appropriate use of the budget and provide an accurate picture of the school's financial condition.

The principal plays a crucial role in managing the school's finances. The primary responsibility of the principal is to develop various dimensions within the school's administration (Julaiha, 2019). This includes conducting analyses of past conditions and external environments, such as evaluating strengths, weaknesses, opportunities, and threats. This analysis helps the principal understand and plan the appropriate steps in school financial management.

In general, the education budget consists of two main interconnected parts. The first part is the income budget, referring to all the revenue received by the school each year from various predetermined sources, and received routinely. These revenues can come from various sources such as BOS (School Operational Assistance) funds, parent contributions, donations from the community, and funds from local governments. The second part is the expenditure budget, which includes all expenses necessary to support the operational and learning activities in the school, including the salary of educators, the purchase of teaching materials, and maintenance of school facilities. Good management of both parts is crucial to maintain the school's financial stability and ensure that the budget can support quality education needs.

### **School Accountability**

OMNI elementary School has made significant efforts to maintain its accountability. This is evident from the explanations provided by the school principal during interviews. The principal outlined various measures taken to ensure transparent and responsible management, such as involving relevant parties in budget planning and school fund management, as well as preparing periodic financial reports accessible to parents and the school community (Oktarina, 2018). These efforts demonstrate the school's commitment to accountability and good governance, supporting the achievement of quality educational goals.

*"We work diligently to maintain accountability in managing educational funds at this school. Every financial expenditure and receipt at OMNI ELEMENTARY School is meticulously recorded and transparent. All financial transactions, whether from non-governmental aid, donations from student guardians, or School Operational Assistance (BOS) funds, are openly recorded without any*



*concealment. This allows all school stakeholders, including parents and other parties, to clearly understand fund usage through the financial reports we provide. Transparency in fund management ensures that all decisions and fund allocations are made with full accountability, fostering public trust in the school."*

The financial management at the school is considered quite good, with a high level of transparency that allows various parties to view and monitor the financial reports (Utama & Setiyani, 2014). These reports are displayed in the teacher's room, specifically on the school wall, so that anyone, including parents, the surrounding community, and school inspectors, can view them and participate in fund monitoring. The principal is very attentive to financial management, with necessary tools such as books and equipment stored in a dedicated room. The budget implementation is carefully managed by the administration and the school treasurer, ensuring no mistakes in fund usage and allocation. In this way, the school can ensure that the available funds are used effectively and according to the educational goals set.

In the context of financial management, accountability issues are critical as there is potential for mismanagement (Asmony, 2018). Therefore, the school bears a high responsibility to maintain accountability to prevent fund misuse. Accountability refers to public responsibility, where the budgeting process must be transparent and provide results that can be accounted for.

Accountability can be divided into two types. First, vertical accountability refers to management responsibility to higher authorities, such as state organizers, and government responsibility to higher-level authorities. Second, horizontal accountability involves the responsibility between organizations or educational units to each other (Mursiyah & Zachroh, 2024). This form of accountability ensures that all parties involved in school fund management, both within the internal school and among schools, monitor and report their performance and fund usage openly and honestly. Thus, accountability becomes key to achieving quality education goals and preventing the risk of fund misuse within educational institutions.

Horizontal accountability refers to accountability applied between individuals and institutions that are on an equal footing. In this context, the responsibility involves the duty to explain the performance and activities of those involved, whether individuals, legal entities, or collective leadership within an organization (Mursiyah & Zachroh, 2024). For example, within a school environment, this accountability is manifested through reports that must be submitted to the government as the provider of assistance, as well as to parents and the community who have entrusted their children's education to the institution.

Furthermore, transparency in fund use is a crucial element in building trust and preventing allegations of fund misuse. Transparency means making clear information regarding the origin, amount, and use of funds available to all relevant parties, including administrators, the community, parents, and students (Mursiyah & Zachroh, 2024). Through open information exchange, a sense of mutual trust is fostered among various parties involved in education. Conversely, confidentiality in fund usage or an untransparent reporting process can erode trust, damaging the relationship between the school and parents and the community. Therefore, the application of transparency in financial management at the school is a crucial step in creating an effective and accountable education governance.

The main objective of school performance accountability is to create a good and reliable school. This accountability involves not only evaluating public effectiveness and satisfaction with the educational services provided but also involving public participation in the inspection of educational services and accountability for such involvement. Schools must work hard to implement these accountability principles to achieve them. Through accountability implementation, schools can foster transparency in their operations and finances, providing a clear picture of what is being done and the outcomes achieved. This responsibility is an important burden for the school principal as the school leader. The principal acts as the primary controller in bringing the school towards its goals. On the other hand, it is noted that when principals work with full responsibility, as applied at MAN Negara Kabupaten Jembrana, various school management aspects, including financial management, run effectively (Fathiyatussa'adah et al.,

2022). Thus, accountability within the school not only fosters transparency but also reflects the responsibility and commitment of the school principal in effectively managing school resources for public satisfaction.

### **Utilization of School Finance for Classroom Learning Quality**

The management of educational finances at OMNI School has been actively utilized to support classroom learning quality. This can be observed from interviews with the school principal, who revealed that the school proactively uses available funds for various educational needs. These funds are allocated to enhance teaching and learning activities, student guidance, and the development of educational facilities and infrastructure. The principal emphasized that the financial management at OMNI School aims to ensure optimal and sustainable learning quality for all students.

*"We strive to make the best use of the school budget to support the quality of classroom learning. One of our priorities is to meet essential elements of learning, such as necessary facilities. We work to provide as many facilities as possible, including projectors, suitable desks and chairs according to standards, and creating a comfortable classroom atmosphere. The goal of all this is to ensure that students feel more comfortable and motivated during the teaching and learning process. With these essential facilities in place, we hope to enhance the quality of learning and the overall learning experience for students."*

Research by Fathony indicates a significant impact of School Operational Funding on the quality of classroom learning. The study highlights how proper allocation of funds can support the enhancement of teaching and learning quality, creating a more effective learning environment (Fathony & Prianty, 2019). Similarly, Kusumadewi's research confirms that educational financing significantly contributes to educational quality at various levels. This shows that investment in education, whether in operational funds or other forms of financing, plays a crucial role in determining the quality of education received by students (Kusumadewi et al., 2024).

In line with these findings, research by Fauzi emphasizes that educational costs are a key factor influencing efforts to improve educational quality. Allocating funds wisely enables schools to provide adequate learning facilities, continuous teacher development programs, and skills enhancement programs relevant to the needs of the workforce (Fauzi, 2017). Therefore, effective financial management not only impacts teaching and learning processes but also contributes to the end results of education, thus fostering quality human resource development.

### **Conclusion**

Based on the findings presented, several conclusions can be drawn. Firstly, OMNI School Elementary does not face difficulties in acquiring educational funds. The school receives a portion of its funding from the monthly student tuition fees paid by the parents, as well as operational assistance from the government. These funds are utilized for various operational needs and educational processes. Secondly, the school's treasurer consistently and meticulously records all funds received and deposited, whether from the central education authorities or other sources. The strong cooperation between the principal and the treasurer is evident, enabling various programs at OMNI School Elementary to be implemented according to the desired goals.

Thirdly, OMNI School has adopted an accountability system that demonstrates the school's responsibility. Transparency is achieved through the public display of financial reports on the school noticeboard, allowing all stakeholders, including parents and the community, to monitor fund usage. This ensures that the funds received are only used for school programs. Fourthly, the effective utilization of school finances has contributed to improving the quality of classroom learning. This is evident in the provision of essential facilities and infrastructure needed to support educational activities. Overall, the positive contributions from various parties at OMNI School allow different programs to be carried out according to the goals, reflecting the school's commitment to enhancing educational quality.

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