

## The Impact of Education Financing on Teacher Performance in Madrasa Tsnowiyah

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### **Abstract**

Financing standards are an important component needed for education programs in schools. To be able to support the vision and mission and improve the quality of teachers. Literature review states that there are a number of problems related to education financing in Indonesia. The purpose of this research is to analyze and discover the concept of how educational financing planning can improve teacher performance. Case study research design with descriptive qualitative method used by researchers. The location used as the research location is at Al-Hidayah Sukajaya Rajabasa Madrasah (MTs) Bandar Lampung. The results of this study found that the planning aspect in Madrasah education management is an essential aspect in developing Islamic financing standards and obtaining a systematic picture of activities for better teacher performance. Financing standards focus on administrative functions, psychological production, and economic production. The second finding, the impact of the application of financing includes the procurement of funds to increase teacher professionalism, procurement of facilities and infrastructure, support for education management activities and their supervision. The conclusion is that financing standards can have an effective impact on teacher performance with the support of good management of financing standards. Madrasahs should consider recruiting experts in the field of financial accounting for more qualified financing standards.

**Keywords:** teacher performance, education management, education financing, teacher performance

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### **INTRODUCTION**

The world of education is able to produce successful graduates with the support of input components in the education system. The literature has found a large positive relationship between the education system and student achievement outcomes and teacher performance. For example, an education quality assurance system that is supported by good financing standards and assessment standards (Astuti et al., 2023; Hidayah & Syahrani, 2022; Hemelt et al., 2021; Sirait, 2016). The cost of education is a very important policy component in the implementation of formal education. There is almost no educational effort that can ignore the role of cost. So it can be said that without the cost of the education process, schools will not run (Kraft, 2020). Building effective education financing standards certainly requires qualified financial management knowledge and technological support (Lusardi, 2019). The state has a significant role to play in education reform to support education financing for improving teacher quality and performance. Further reforms focused on teacher training, salary increases and public education. But in fact, in developing countries like Indonesia there has been an imbalance between education standards in urban and rural areas which are considered much lower. Formal educational institutions in villages are often involved in the problem of dropping out of school, shortage of qualified teachers, and school fees (Shaturaev, Jakhongir, 2021).

Indonesia is known for its two main subsystems, one of which is the Madrasa education system under the management of the Ministry of Religion. The Madrasah education system is quite unique because it consists of the general education curriculum and the Islamic religion. The principles in education financing standards and management are also quite interesting. Because it is implemented not only in accordance with government regulations but also sharia values and good Islamic examples (Shaturaev, 2021). Research conducted by Sudarmono et al. (2021) revealed that education funding must refer to the standard education

unit costs that have been set by a Ministerial Regulation based on the proposal of the National Education Standards Agency (BSNP). This education financing standard is expected to be used as a reference in the implementation of education at every level of education. Financing standards are standards governing the components and operating costs of educational units that are valid for one year. Financing standards include educational unit investment costs, personal costs, and educational unit operating costs (Mesiono & Haidir, 2021). In the word of Allah SWT regarding the importance of education financing management, which is mentioned in surah Al-Mujadilah namely:

يَا أَيُّهَا الَّذِينَ آمَنُوا إِذَا تَاجَيْتُمُ الرَّسُولَ فَقَدِّمُوا بَيْنَ يَدَيْ نَجْوَاكُمْ صَدَقَاتٍ ذَلِكَ خَيْرٌ لَكُمْ وَأَطْهَرُ فَإِنْ لَمْ تَجِدُوا فَإِنَّ اللَّهَ غَفُورٌ رَحِيمٌ ( 12 ) أَشْفَقْتُمْ أَنْ تُقَدِّمُوا بَيْنَ يَدَيْ نَجْوَاكُمْ صَدَقَاتٍ فَإِذْ لَمْ تَفْعَلُوا وَتَابَ اللَّهُ عَلَيْكُمْ فَأَقْبِمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَأَطِيعُوا اللَّهَ وَرَسُولَهُ وَاللَّهُ خَبِيرٌ بِمَا تَعْمَلُونَ ( 13 )

Meaning: 12. *O you who believe! If you have a special conversation with the Apostle, you should give alms (to the poor) before (having) that conversation. That is better for you and cleaner. But if you do not get (which will be given in charity) then indeed, Allah is Forgiving, Most Merciful.* 13. *Are you afraid of (being poor) because you gave alms before ( having) a conversation with the Apostle? But if you don't do it and Allah has forgiven you, then carry out your prayers, and pay zakat and obey Allah and His Messenger! And Allah is All-Aware of what you do.*

The information in surah Al-Mujadilah verses 12-13 teaches that education is not free; In this verse, Allah SWT provides conditions for Muslims who want to ask (learn) the Prophet Muhammad to give alms to the poor. We can assume that giving alms in this verse is the cost of education (learning) that must be spent by the seeker of knowledge (Zaini, 2016).

Based on Law No. 20 of 2003, article 46, chapter 8, paragraph 1 it is explained that educational resources are supporting factors that can be utilized by education managers for the implementation of education. Consisting of educational staff (teachers), funds, community, students, time and available infrastructure or measures utilized by the government. This means that the teacher is an important resource for the implementation of education. And therefore teachers must be supported with a variety of training and infrastructure facilities to improve their performance. This is because the teacher has an important role in achieving the success of the teaching and learning process (van Leeuwen & Janssen, 2019). Bafadal (2006) suggests that in school learning settings, improving the quality of education is highly dependent on the level of teacher performance. So, among all components of the learning system, the teacher is the most important one. Teachers in carrying out their professional duties require support from various parties. This support must be given or provided so that the tough task of a teacher can run well. Among the most important aspects of supporting teacher performance are education financing that supports the level of teacher welfare, and facilities and infrastructure that support teacher teaching activities. In the implementation of education in educational institutions, the management of financing is closely related to the problem of remuneration of teachers which has an effect on the level of welfare.

Teachers who get an adequate standard of living welfare have an impact on psychological calm which of course has an effect on the level of attention. As well as good motivation in carrying out their professional duties as a teacher which can be seen in the performance of teachers who are increasingly qualified (Sitopu et al., 2021; Utami & Vioeza, 2020; Kusumaningrum et al., 2019). Work motivation in the form of actualization, financial adequacy, and intellectual intelligence is considered to have the most influence on achieving better educational staff performance (Wahyudi, 2022). Kim et al. (2019) states that the quality of teacher performance is affected by compensation. Compensation needs to be considered as a tribute to the teacher. Therefore, it is important that an educational institution is able to carry out and carry out financial management in an educational institution properly and precisely so that the educational process in an institution will be achieved in accordance with the vision, mission and objectives of the education itself. Another finding made by Hayata et al. (2021) differed in opinion because they stated that there was an influence of motivation, ability, and organizational environment on teacher performance. Principal leadership affects the performance of teachers in schools (Grissom & Bartanen, 2019). The author has not found much recent research that focuses on the importance of education financing standards on teacher performance. Seeing the gap that occurred between previous studies with this theme. This research in depth demonstrates novelty by examining the impact of education financing standards and their management on the performance of teachers in Madrasas as Islamic educational institutions that must apply the values of aqeedah, morals and sharia to support the achievement of falah through the education system.

Based on initial observations, Madrasah Tsanawiyah (MTs) Al Hidayah Sukajaya Rajabasa Bandar

Lampung has an interesting educational financing management. Because it is an Islamic educational institution that implements several sharia provisions in its education financing standards. However, a number of problems occurred in this educational institution. MTs Al-Hidayah is one of the MTs that was founded in 1980 and is a small MTs, has achievements but lacks human resource support, this is evidenced by the available teacher data. The learning process by the teacher which is carried out in class is not fully guided by the Basic Learning Plan (RPP) which forms the basis for carrying out learning. During the learning process some teachers leave during class hours and many leave learning by just giving assignments. From the background of the problem, the researcher aims to investigate how education financing management improves teacher performance at Madrasah Tsanawiyah (MTs) Al-Hidayah Sukajaya Rajabasa Bandar Lampung.

### **Formulation of the problem**

From the focus and sub-focus of this study, the researcher formulates problems related to education financing management in improving teacher performance at Madrasah Tsanawiyah (MTs) Al-Hidayah Sukajaya Rajabasa Bandar Lampung, namely as follows:

1. Explain about how education financing management improves teacher performance at Madrasah Tsanawiyah (MTs) Al-Hidayah Sukajaya Rajabasa Bandar Lampung?
2. Explain about how the impact of education funding on teacher performance at Madrasah Tsanawiyah (MTs) Al-Hidayah Sukajaya Rajabasa Bandar Lampung?

## **LITERATURE REVIEW**

### **Educational Financing Management**

Education management is a process in the field of education that includes management of human, financial, material and other information resources to achieve goals. Education management for setting standards for education funding is carried out carefully starting from the stages of budget preparation, use, as well as supervision and accountability so that they are in accordance with applicable regulations. So that all education funding is properly utilized effectively and efficiently; there are no leaks and free from corruption, collusion and nepotism (Okumbe, 1998). Financing, namely funding provided by another party to support planned investments, either carried out alone or by an institution. In other words, financing is funding issued to support planned investments to achieve predetermined goals. Funding is a resource that can directly support the effectiveness and efficiency of education management (Sudarmono et al., 2021). Funding for education is basically a process of allocating resources to activities or programs for the implementation of educational operations or in the process of teaching and learning in the classroom. Matters related to this include: education budget planning, education financing, implementation of the education budget, accounting and accountability for education financing, as well as inspection and supervision of the education budget (Noor Islahudin & Ramadhani Wulandari, 2022).

### **Teacher Performance**

Teacher performance is the result, progress and work performance of the teacher in carrying out learning, both in planning, carrying out the learning process and evaluating learning outcomes, conducting guidance and training on students, and their commitment in carrying out tasks. So whether or not the teacher's performance is good can be seen from the implementation of the competencies that must be possessed by the teacher in addition to having academic qualifications (Lailatussaadah, 2015). Indicators for assessing teacher performance can be done with three learning activities in class. First, lesson planning in learning activities is a stage related to the teacher's ability to master teaching materials. The teacher's ability can be seen from the method or process of compiling the learning activity program carried out by the teacher, namely developing a syllabus and learning implementation plan (Kolb & Kolb, 2009). Second, the implementation of learning activities which are marked by the existence of classroom management activities, the use of media, learning resources and the use of learning methods and strategies. All of these tasks are the duties and responsibilities of the teacher which in their implementation optimally require the ability of the teacher. Third, evaluation or assessment of learning that is intended to determine whether or not the learning objectives have been achieved and also the learning process that has been carried out. At this stage, a teacher

is required to have skills in evaluation approaches and methods, preparation of evaluation tools, management and use of evaluation results (Verspoor, 1992).

Kraft (2018) explains that the cost and quality of teacher performance are important factors for the implementation of the educational process. A program that can be carried out requires input (cost) so that it can produce good output (qualified teachers). Planning for education financing in improving the quality of teachers, in these institutions includes determining budget plans, determining sources of funds, and preparing and validating draft revenue and expenditure budgets (Peng et al., 2014). In an effort to improve the quality of education will result in efforts to equalize education. Improving the quality of education through the quality of the learning process by increasing the ability of teachers, benefiting the environment, and most likely improving the image of educational institutions. If all three are carried out simultaneously, then this will require more additional costs (Akareem & Hossain, 2016). Hasanudin's findings (2021) reveal that in order to increase knowledge and training, schools must be able to provide appropriate services. In addition, a factor that should be a concern for better teacher performance is that their welfare must be further improved (Ahiruddin et al., 2021; Fadeyi et al., 2015).

## **METHODS**

### **Research design**

The research design used in this research is a case study with a descriptive qualitative research method. Namely the process of explaining and describing a number of variables related to the problem but can also mean or social reality which in the end aims to get an overview and explanations regarding the management of education financing in improving teacher performance at Madrasah Tsanawiyah (MTs) Al-Hidayah Sukajaya Rajabasa Bandar Lampung . In this study, the location used as the research site was at Al-Hidayah Sukajaya Rajabasa Madrasah Bandar Lampung.

### **Data And Data Sources**

This study has two data components, namely primary data and secondary data, in which primary data is taken by observation techniques or direct interviews with the school community or sources related to education financing management, which in this study are heads of foundations, heads of madrasahs, deputy heads of madrasahs. , head of administration, teaching staff and educational staff at Madrasah Tsanawiyah (MTs) Al-Hidayah Sukajaya Rajabasa Bandar Lampung.

### **Data collection technique**

The data collection technique required here is which data collection technique is most appropriate, so that valid data is actually obtained. It also states that data collection in qualitative research is carried out using three main techniques, the application of these three techniques is carried out flexibly and simultaneously according to the type of data to be sought, namely: in-depth interviews, observation, and documentation studies coupled with literature studies or relevant references with the problems studied. This observation has the goal of defining what we have learned in ongoing activities. Those involved in this activity are those who participate in the place being examined or seen. In this study, this documentation was used to obtain information or data related to education financing management, data on achievements achieved by madrasahs, accreditation and so on, related to the management of the financing itself. These documents are used to complement research data so that later an overview of the object of the research can be displayed. The researcher also documented this research in the form of naturalistic photographs in which the researcher documented the interview activities of the researcher on the organizational structure of Madrasah Tsanawiyah (MTs) Al-Hidayah Sukajaya Rajabasa Bandar Lampung in order to obtain information related to education financing management in improving teacher performance.

### **Data Analysis Techniques**

Data analysis in research was carried out when data collection took place and after completing data collection within a certain period. At the time of the interview, the researcher had conducted an analysis of the answers interviewed. If the answers interviewed after being analyzed are not satisfactory, the researcher will continue the question again, until a certain stage, data is obtained that is considered credible. Melis and

Humberman argued that the activities in qualitative data analysis were carried out interactively and continued continuously until complete, so that the data was saturated. Activities in data analysis, namely: *Data Reduction* (data reduction), *Data Display* (data presentation), *Conclusion drawing*. Checking the validity of the data in this study uses only one technique, namely the credibility or trust technique and data triangulation, because checking the validity according to the researcher is useful for giving a statement that what the researcher does is a process and data that is actually carried out. Triangulation, namely checking data from various sources, namely the results of observations were confirmed again through interviews with informants and then also confirmed with documents in the research location.

## RESULTS AND DISCUSSION

### **Educational Financing Management at Madrasah Tsnowiyah (MTs) Al-Hidayah Sukajaya Rajabasa Bandar Lampung**

The first finding reveals about the educational financing management procedures that occurred at Madrasah Tsnowiyah (MTs) Al-Hidayah Sukajaya Rajabasa Bandar Lampung. The education management process begins with planning, implementing funding standards set by the school, and supervising. Theoretically, in education management there is an aspect of planning. The purpose of education financing planning includes; (1) standard of supervision, namely matching the implementation with the planning; (2) knowing the implementation and completion of an activity; (3) obtain systematic activities including cost and quality of work; (4) minimize unproductive activities; (5) saving costs incurred; (6) provide an overview of the overall budget regarding educational activities; (7) detecting the difficulties encountered; (8) lead to the attainment of goals (Okumbe, 1998).

Education management and good leadership in managing financing are the joint responsibilities of each education component. Educational leadership is an act of influencing others in the management of education to achieve goals and requires certain actions. (Connolly et al., 2019). Education financing management in Islam means *al-Idā roh al-M āliyah fi at-Ta'lim*. Conceptually, financing management in the Koran was exemplified by the Prophet Yusuf in practice to overcome the crisis that occurred in Egypt at that time. Apart from the story of the Prophet Yusuf, educational financing management is also conceptually described in the Koran as part of *infāq*. Maximum financial management does not only depend on how to manage well, but also depends on the character of a financial manager, therefore the selection of a financial manager must be very careful, with a character that is firmly guided by Islamic principles which will be a top priority in choosing a manager. finance in Islamic educational institutions (Munir, 2013). In practice, the three processes have been attempted to be implemented properly. Although in practice it experienced several significant challenges and obstacles. In particular to carry out financing management in accordance with the standards set by the government in statutory regulations. To improve teacher performance through this financing management, MTs Al-Hidayah specifies work, division of labor, unification of work, coordination of work and monitoring and reorganization.

### **Planning ( Budgeting )**

The strategy for planning a budget in improving teacher performance, MTs Al-Hidayah carries out an education financing plan by taking into account the needs and comprehensive education funding priorities. Financing needs are calculated annually for the next four years by calculating the program costs obtained by multiplying the number of units by the unit price. MTs Al-Hidayah also conducts a madrasah financing budget by optimizing available resources, then formulating and operationalizing it will produce an ideal planning design with reference to government regulations, namely the RAPBM/RKAM which contains program activities, sources of funds and nominal, expenditure and nominal. In carrying out teaching and learning activities, there are teacher professional duties according to the Law of the Republic of Indonesia Number 14 of 2005 article 20 concerning Teachers and Lecturers which was later modified by the Ministry of National Education to become a Teacher Performance Capability Assessment Tool (APKG). Teacher Ability Assessment Tools include: (1) planning lessons, (2) Carrying out quality learning processes, (3) Assessing and evaluating learning outcomes (Sanadi, 2019). Steps to prepare a budget in improving teacher performance, MTs Al-Hidayah takes steps on the basis of 8 National Education Standards (SNP), each with a percentage breakdown according to the curriculum. (Documents K13 grades 3, 4 and 5; KTSP documents

grades 3 and 6 based on the most urgent priority scale) 1 year in the field, outdoor and indoor activities, LDK, arts, sports and competitions. Then carry out direction and control in accordance with plans, programs or activities, from education financing planning that accommodates all the needs of teachers and students/

### **Implementation ( Accounting )**

The strategy for managing budget execution in improving teacher performance, MTS AL-Hidayah organizes the mobilization of madrasah program plans with the available budget by dividing work into small tasks to people who have skills in their fields and coordinating them so that they are effective. However, at MTs Al-Hidayah there is no segregation of duties between the functions of the authorizer, ordonator and treasurer, especially focusing on their respective fields, but using existing human resources. What is clear is that in the implementation of the management of educational financing at MTs Al-Hidayah to improve teacher performance, a number of procedures for implementing education financing management at MTs Al-Hidayah Bandar Lampung are carried out through a mechanism by prioritizing caution and maximizing the principle of directing/actuating, namely submitting activity proposals and all that is spent registered and in the SPJ right.

Management of education in implementation is carried out to achieve the goals that have been programmed or determined through the creation of a productive climate, culture and cooperation. At the implementation stage there are three steps, namely channeling funds, disbursing funds and using funds in educational institutions. The use of the financing budget consists of three principles which are used as guidelines so that the budget allotted by the government or other sources hits the right targets including; (1) Azaz Ceiling - the budget must not exceed the highest amount of the specified standard; (2) Principles of spending based on budget items - expenditures must be based on a predetermined budget; (3) Indirect Azaz - the provision that any receipt of money may not be used directly for expenditure purposes (Mesiono & Haidir, 2021). The implementation of financing is guided by the Azaz Ceiling in improving teacher performance, where MTs Al Hidayah does not carry out the Azaz Ceiling directly, but does it indirectly without knowing the meaning of the Azaz Ceiling itself. The implementation of education funding is guided by the Azaz of spending based on budget items, where MTs Al-Hidayah implements it with planning that forms the basis which adapts to what is in the madrasa so that the budget will be effective. The implementation of Azaz's education funding is indirect, where MTs Al-Hidayah has the principle that the most important basis is carrying out duties and obligations with full responsibility and cooperating with each other, with several sources of education funding.

### **Supervision ( Controlling / Auditing )**

The standard setting of MTs Al-Hidayah is said to be running smoothly, where the budget is allocated according to planning recorded in the cash book every quarter, with quarterly reports, following BOS technical guidelines by matching revenues with expenditures. Bookkeeping in each implementation will make it easier for the SPJ, without delay, from a collection of activity SPJs compiled quarterly to be reported to stakeholders. The strategy measures and compares between actual reality and predetermined standards, where MTs Al-Hidayah carries out a predetermined financing strategy on the basis of what has been achieved (achievements), has no debt when administering the program, allocates funds appropriately and efficiently. Identifying financing deviations , MTs Al-Hidayah divides internal and external supervision . Where internally it is divided by the madrasa into two namely executor (performed by the principal to the madrasa treasurer and executor (performed by the deputy head of the Madrasa plus senior teachers and the administrative head as well as the madrasa treasurer), by submitting the SPJ at the end of the activity. External external audit carried out by the Ministry of Religion of Bandar Lampung Regency and the Inspectorate General (Irjen) of the central Ministry of Religion for MTs Al-Hidayah Bandar Lampung.

### **The Impact of Education Financing on Teacher Performance at Madrasah Tsnowiyah (MTs) Al-Hidayah Sukajaya Rajabasa Bandar Lampung**

The second finding reveals the impact of education financing. The impact of education financing management was found to affect the quality of teacher performance. The impact of applying the financing includes procuring costs for increasing teacher professionalism, procuring facilities and infrastructure, supporting education management activities. Procurement of funds to improve teacher performance is

carried out under fairly strict supervision. Previous findings explain that supervision of the education budget must be allocated according to the budget plan rather than the education program that is used properly (Martin, 2014). The results of the interviews stated that supervision is an activity to measure, compare, assess the extent of the allocation of costs and the level of their use. In setting educational standards, a good management plan is needed. The goal is to find out how far the effectiveness and efficiency of the use of available funding sources is. The monitoring aspect can be used to find out how much the level of compatibility between the costs allocated for financing in the RKAS and the realization of the budget is.

Procurement of infrastructure and other supporting activities to improve teacher performance is obtained from financial sources in madrasahs. These financial sources are divided into five sources. First, funds originating from the government are used for educational purposes. The leader is responsible for the tasks that have been given maximally and correctly. Responsibility is not only written assignments, but also the willingness to continue learning in managing an educational institution. Second, waqf (donation) which is intended to meet the spiritual needs of Muslims, and public facilities. Third, zakat that is collected and managed in a transparent and professional manner. Third, alms and donations which allocate funds to improve educational infrastructure (Hidayat & Wijaya, 2017). Fourth, parents or students who are obliged to be given by parents to the Madrasah or termed committee funds. Committee funds are divided into 3 types, namely: (a) Syahriah funds are mandatory financing that must be completed by parents of students every month as long as they are still registered as students; (b) Incidental funds, namely mandatory financing that is charged to students once while they are students; and (c) Voluntary contribution funds are fees voluntarily given by parents of students. Fifth, funding that comes from the community that is voluntary, whether issued individually or in groups (Qomar, 2007). Other financial sources that are not mandatory can come from internal or external sources. Sources of funds originating from businesses to form business entities or entrepreneurs are categorized as internal sources of funds.

In the end, Madrasahs have built education financing management as an effort to improve (correction) for a greater impact on teacher performance. MTs take corrective actions through supervision in education financing, where it is not only quarterly supervision and annual supervision, but supervision can be carried out every week during *briefings* or coordination meetings. So that supervision of education financing has implications for transparent, credible and accountable financial management. Thus, education financing management is an accumulation of reflections of all the quality of financing for the welfare of teachers or educators. That is where each component must be able to always maintain professionalism, love for what is the responsibility and work and of course to create students who excel and are no less competitive in the era of globalization who can adapt to the times and adapt what is the rule in a country or institutions as well as the vision and mission of the madrasah itself.

## CONCLUSION

Based on the findings and discussion. Some important points can be understood. First, planning (*budgeting*) is a process in which madrasahs jointly set goals through the objectives of planning for education funding itself, namely monitoring standards in terms of matching implementation with planning, obtaining a systematic picture of activities including costs and quality of work, minimizing activities that do not important and unrelated, minimize existing obstacles so that it leads to the achievement of a predetermined goal. Second, implementation (*accounting*), in which the madrasah conducts a business or activity in accordance with the basis of a predetermined plan, maintains the quality of the madrasah and instills a sense of sincerity in the goods/services shopping team (waka, Treasurer/Ka.TU), prioritizing the principle of prudence - careful and optimizing the existing or available budget, where each activity implementation is accompanied by reporting according to the objectives or reality of the previously planned program. Third, Supervision (*controlling / auditing*), where supervision of education financing in madrasah aims to be able to find out how far the level of effectiveness and efficiency of the use of available funding sources is, how much is the level of compatibility between the costs allocated for financing in the RKAS and the realization of the budget and If there is a discrepancy, it is necessary to take corrective actions. This is done by madrasahs by setting standards, measuring and comparing the actual reality related to financing, identifying deviations that will occur and making improvements if needed for learning in the following year. It is important for the management process to do so by paying attention to education financing management, starting from

planning (budgeting), implementation (accounting), monitoring ( *controlling / auditing* ) of what is part of the development of the times. Apart from that, you also have to pay attention to the basis and rules in an institution/institution or in a country. A good and effective madrasah head in education financing is a madrasah head who is responsible for what he does and for what he manages, especially paying attention to the placement and needs of human resources (educators/teachers), because educators or teachers are directly related to students. There is recruitment of human resources, in this case in the field of education financing, especially focusing on treasurers. The goal is that there is no double or two responsibilities that will make human resources unfocused and professional in carrying out their duties and responsibilities.

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