



Education Financing Management in Private Madrasah Ibtidaiyah

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Abstract

This research aims to determine the management of education financing applied at a private Madrasah Ibtidaiyah in Pematangsiantar. This research uses qualitative research methods, with descriptive types of research. The subjects of this study are five people, namely the head of madrasah, treasurer, committee, Madrasah Foundation, and teacher. The study used primary data and secondary data as data sources. At the same time, collecting data through interviews, observations and documentation. Data analysis techniques used are data reduction, data presentation, and conclusion withdrawal. Based on the findings, it was obtained that the management of education financing in madrasah always involves the head of the madrasah, madrasah treasurer, madrasah committee, foundation, and teachers. Sometimes, the proposed funds are not in accordance with its realization in its activities. Related to this, madrasah is assisted by a Monitoring and Evaluation Team, in this case, the Ministry of Religious Affairs of Pematang Siantar City, to oversee the form of reports to the foundation given quarterly.

Abstrak

Tujuan penelitian ini adalah untuk mengetahui manajemen pembiayaan pendidikan yang diterapkan di salah satu madrasah ibtidaiyah swasta di Pematangsiantar. Penelitian ini menggunakan metode penelitian kualitatif, dengan jenis penelitian deskriptif. Adapun subjek penelitian ini ialah 5 orang yaitu Kepala Madrasah, Bendahara, Komite, Yayasan Madrasah, dan Guru. Penelitian ini menggunakan data primer dan data sekunder sebagai sumber data. Sedangkan alat pengumpulan data melalui interview, observasi dan dokumentasi. Teknik analisis data yang digunakan yaitu reduksi data, penyajian data, dan penarikan kesimpulan. Berdasarkan hasil temuan, maka diketahui bahwa pengelolaan pembiayaan pendidikan di madrasah selalu melibatkan kepala madrasah, bendahara madrasah, komite madrasah, yayasan, dan guru. Dalam aktivitasnya, terkadang dana yang diusulkan tidak sesuai dengan realisasinya. Terkait dengan hal ini, madrasah dibantu Tim Monitoring dan Evaluasi yang dalam hal ini

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Kementerian Agama Kota Pematangsiantar, untuk mengawasi bentuk laporan kepada pihak Yayasan yang diberikan per triwulan.

INTRODUCTION

The educational landscape has shifted dramatically in the last few decades. Science and technology are progressing at a breakneck pace. Because education is one of the most important components in a person's life, the growth of education is quite strong. The government has implemented a number of measures targeted at raising the standard of education in Indonesia in order to achieve this goal. The National Standard of Education development is one example of this policy. Graduation competency standards, content standards, educator and education standards, facilities and infrastructure standards, operational standards, financing standards as well as the process of assessment standards are included in the Government Regulation of the Republic of Indonesia No. 57 of 2021 concerning National Standards of Education

In light of the foregoing, it's important to note that money is an essential educational requirement for all activities. One of the most critical facets of education is acquiring financial resources. Investing in education is so crucial. In order to keep Indonesian schools open, the Indonesian government provides a variety of aid, including the School Operational Assistance (SOA) fund. Primary education's quality can only be improved if the School Operational Assistance Program (SOA) plays a significant role in sustaining Gross Participation Rates (GPR). The School Operational Assistance (SOA) program intends to erase the cost of education for poor/unable kids and alleviate for other students so that they can receive quality 9-Year Primary Education services at a reduced rate. It is hoped that the distribution of School Operational Assistance (SOA) whose arrangements are presented to each region, will be more applicable (Anggraini,2013). School Operational Assistance (SOA) money must be managed effectively in order to avoid abuses and ineffectiveness. All parties involved must work together to ensure this.

The existence of a School Operational Assistance (SOA) fund policy does not mean the cessation of education problems. New problems arise related to the misappropriation of School Operational Assistance (SOA) funds. The ineffectiveness of the management of School Operational Assistance (SOA) funds, the government's own goals are good. Still, sometimes the existing system backfires and presents new problems. Besides that, Indonesian personal and human culture contribute to abuse and ineffectiveness. Management of School Operational Assistance (SOA) funds.

Creating an Opinion and Spending Budget Plan for Your School Is An Important Tool In Your Funding Strategy (SOSBP). Prepared SOSBP forms the basis of transparent, responsible and democratic implementation (accounting) and evaluation (auditing). RAPBS budgeting and development take into account a number of variables, including 1) the growth rate of students, 2) inflation, 3) the development and enhancement of programs, and 4) the process of teaching and learning (Kusno et al., 2013).

BOS funds are used for activities such as the admission of new students, the purchase of reference books and textbooks, additional and extracurricular learning costs, exam fees, the purchase of consumables, the power and service subscriptions of the school and school care, the honouring of teachers, the transportation of the poor students, the purchase of computers and other technology, and the development and training of teachers (Witanto, 2019).

To maintain that there are no irregularities in the distribution or use of School Operational Assistance (SOA) funds at the school level, evaluation of the implementation of the SOA program is needed. The intended evaluation is the evaluation of financial management. Therefore, the financing of education in educational institutions becomes essential. In financial management, the educational, financial process includes planning activities, use, data recording, reporting and accountability for the benefit of funds as planned.

Some research findings on the causes of fraud in the management of School Operational Assistance (SOA) funds revealed that fraud occurs for two primary reasons, namely a person's personal character and an opaque control system and that solutions include improving the existing control system, separating tasks so that no one holds a dual position, and socialization (Wardani et al., 2019). Kusno (2013) concluded that "the management of School Operational Assistance (SOA) funds in Public Elementary Schools has been carried out in accordance with the mechanisms contained in the SOA handbook, which includes elements of planning, implementation, supervision, and evaluation, as well as SOA fund reporting. Fitri (2014) assessed the management and Operational Assistance to Schools (SOA) determined that SOA fund management has been carried out well in terms of planning and that SOA fund usage has been carried out properly. To accomplish this, managers must maintain and improve SOA fund management. Halik et al. (2018) assessed the administration of School Operational Assistance (SOA) funds at The Islamic High School and determined that the Islamic High School's planning of SOA funds included the development of RKAS and RAB.

From some previous research found, no research has examined the management of educational financing involving all principles and elements of management. This is a novelty to this research where this research will focus on education financing in private Madrasah Ibtidaiyah. This research aims to determine how the management of educational financing of an educational institution is well managed using the principles and elements of management.

METHODS

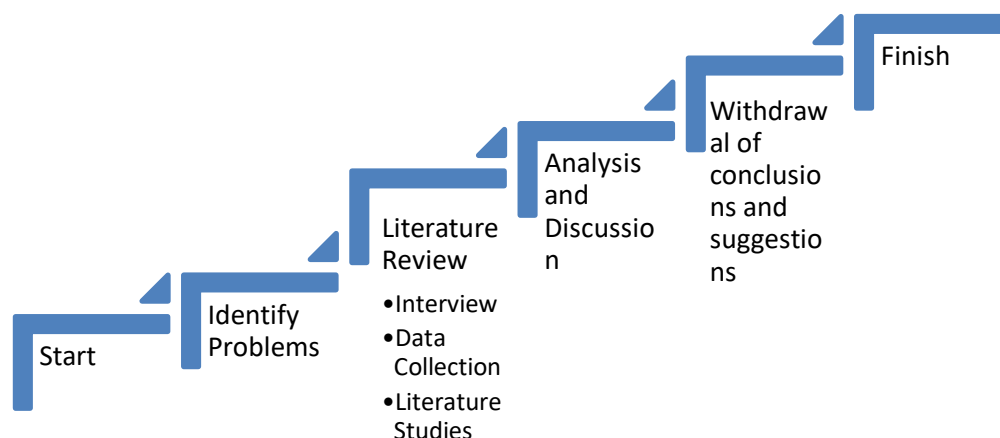
This research uses qualitative research methods, with descriptive types of research that aim to obtain a clear, systematic and appropriate picture of the facts and properties and relatedness of the problems being studied with various existing conditions and situations that arise in the current educational institutions (Rukajat, 2018). This research was conducted in Madrasah Ibtidaiyah Swasta Amaliyah city Pematangsiantar. The subjects in this study were five people, namely the Head of Madrasah, Treasurer, Committee, Madrasah Foundation, and Guru.

The study used primary data and secondary data as data sources in obtaining data and information. While data collection tools through interviews, observations and documentation and literature studies. The interview was conducted to explore various information about the management of education financing in Madrasah Ibtidaiyah Swasta Amaliyah Pematang Siantar. The informants are the Head of Madrasah, Treasurer, Committee, Madrasah Foundation, and Guru. In contrast, the observation was made to obtain data on activities in the management of education financing Madrasah Ibtidaiyah Swasta Amaliyah Pematangsiantar. In this case, the researchers used the medium of notebooks to record any activity that occurred in the physical document. From existing records, organizing is carried out where certain grouping parts are directly related to the management of education financing. For documentation, researchers obtain data in photos and other sources. At the same time, the literature study is conducted to obtain materials or sources as information from a theoretical foundation by studying and studying books related to education financing. Researchers first look for information about education financing. From various sources obtained, then organizing more specific information as reference material about the focus of research. The study did not use population but by situational or social situations consisting of three elements, namely places, actors and activities interacting with each other.

The data obtained from the interview is compiled in a complete record after being supported by observations and documentation. Then the data analysis technique used in this study refers to a Milles & Huberman concept (Sugiyono, 2013: 337): data reduction, data presentation, and conclusion withdrawal. The reduced data provides a sharp picture of the results of researchers' observations related to education financing in Madrasah Ibtidaiyah Swasta Amaliyah Pematangsiantar. Then the researchers present data that has been systematically compiled with

narrative text form. Later, it provides ease in the withdrawal of temporary conclusions so that it needs to be verified to get an objective conclusion. For data validity, testing is carried out by extending the observation period, triangulation, and observation carefully, and holding a member and check so that the information obtained can be used in research according to what the informant means (Sugiyono, 2012: 270). Data findings can be declared valid if there is no difference between what the researchers reported and what happened to the object studied.

As for the design in this study, it can be seen in the following flowchart:



FINDINGS AND DISCUSSION

Since no reprimand has ever been issued to this school for its handling of education financing through interviews with its head of madra'sah, its madra'sa committee, its foundation, and its teachers, it may be determined that this school's administration of education funding is excellent. Additional administrative reporting by management principles has been done to the best of our ability. However, financial planning has inherent flaws, particularly in management. When SOA financing is in place, and the first meeting is held, no documentation of the process, including attendance lists and meeting minutes, is provided.

This is revealed from the results of an interview with the Head of Madrasah, namely: "The steps I took in planning madrasah finance are to conduct meetings and socialization with the elements related to madrasah such as committees, foundations, and teachers. The meeting discussed the Madrasah Budget and Spending Revenue Plan (MBSRP). And the preparation of MBSRP is adjusted to the technical instructions issued by the Ministry of Religious Affairs of the Republic of Indonesia".

This is in line with the results of interviews conducted with the Madrasah committee, namely:

"In the financial planning conducted at MIS Amaliyah Kota Pematang Siantar, we were invited to a meeting with the Head of Madrasah, foundation, and teachers. The goal is to determine the budget and SOA used quarterly".

In financial organizing, the madrassa appoints people who play a role in the implementation as outlined in the MBSRP. The results of the interview with the Head of Madrasah revealed that:

"In financial management, I involve SOA fund treasurers and teachers involved in the implementation of the budget going forward".

This is in line with the results of interviews with the treasurer of SOA Madrasah funds, namely:

"In the financial organization carried out in MIS Amaliyah Pematang Siantar City, I have always been involved as one of the people who participate in managing finances,

especially issuing funds needed to carry out activities in accordance with the rapbm that has been prepared".

The implementation of financial management in MIS Amaliyah refers to the MBSRP that has been prepared before. However, sometimes the planning that has been prepared is not all in accordance with its realization. This is evidenced by the incoming funds not being in accordance with the proposed so that there are activities that are not carried out. In addition, MIS Amaliyah in financial management implementation also always involves the Head of Madrasah and stakeholders. This was revealed by one of the madrasah teachers in the field of IPA studies, namely:

"Every SOA fund obtained in Madrasah, there is a post devoted to improving teacher competence". In addition, we (the teachers) are also allocated SOA funds used to support the learning process such as learning media".

In terms of supervision, the madrasah provides reports to the foundation quarterly. In addition, other parties oversee the Monitoring and Evaluation Team of the government in this case, the Ministry of Religious Affairs of Pematangsiantar City. This is revealed from the results of an interview with the Head of Madrasah, namely:

"The supervision of SOA funds obtained by madrasah is carried out by the foundation directly by looking at the report submitted by madrasah to the foundation and the reporting is delivered quarterly. In addition, supervision was also carried out by the MONEV SOA team of the Ministry of Religious Affairs pematang Siantar City".

Researchers also interviewed the foundation on financial management supervision, where he revealed:

"The head of Madrasah conveyed to us about the financial statements that Madrasah uses every quarter"

In line with the above, TIM MONEV Dana SOA also revealed that:

"We from the MONEV SOA Team of the Ministry of Religious Affairs Pematang Siantar conduct monitoring and evaluation every budget year throughout madrasah including MIS Amaliyah".

Based on interviews conducted with informants, the results concluding that the use of SOA Funds is done gradually by involving various important elements in madrassas. This through various stages ranging from planning implementation to MONEV. In terms of planning, the Head of Madrasah conducted a meeting involving various important elements related to teachers, Treasurers, and committees. In the implementation, also apply monitoring and evaluation activities, which are carried out directly by the foundation.

The implementation process also involves various important elements in its allocation, including teachers. This certainly impacts the process of teaching and learning activities, especially for the procurement of teacher learning media. Concerning evaluation activities, MIS Amaliyah Pematangsiantar held an evaluation conducted by the foundation. Monitoring and evaluation was also carried out by Team Monev from the Ministry of Religious Affairs against MIS Amaliyah Pematangsiantar.

In this regard, several relevant studies were conducted in terms of the management of School Operational Assistance (SOA) funds. Among them, Kusno (2013) reviewed the management of School Operational Assistance (SOA) funds in Public Elementary Schools" concluded that the management of School Operational Assistance (SOA) funds in SD Negeri 01 Muara Pawan Ketapang

Regency has been implemented in accordance with the mechanisms contained in the SOA handbook which includes elements of planning, implementation, supervision and evaluation, and SOA fund reporting. Afrilliana Fitri (2014) reviewed the management and Schools Operational Assistance (SOA) of Mandiangin Koto Selayan District Of Bukittinggi District District concluded that bos fund management in terms of planning has been carried out properly (3.63) while the utilization of SOA funds is carried out properly (3.78). And the last reporting and accountancy of BOS funds has been done quite well (3.30).

CONCLUSION

Based on the research, it can say that MIS Amaliyah's financial management planning involves all parties involved in the madrasah, including the madrasah head, the madrasah treasurer, the madrasa committee, the foundation, and the teachers in the creation of quarterly programs. MIS Amaliyah, on the other hand, has failed to carry out the necessary administration in the proper manner. With regard to education funding, MIS Amaliyah always includes the heads of all of its affiliated institutions and the treasurer, committee members, and teachers. A meeting is required before any action or policy is taken. As a result, the current (Technical Instructions) have been used to guide the implementation of the financial budget. SOA funds were monitored and evaluated after two semesters of operation by the MONEV Team (Monitoring and Evaluation). In complexity, the financing management carried out by MIS Amaliyah Pematang Siantar is quite good because it already refers to management principles. All management principles that have been implemented in financing already follow the elements of management itself.

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