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Educational Financing Planning Management at Madrasa Aliyah Darul 'Amal Karanganyar

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Abstract

Education financing planning management is a set of work implementation management processes that includes planning in educational organizations related to the determination of money received as the amount of income originating from individuals or groups of institutions within a certain period of time as a form of compensation that has been donated to educational institutions. The purpose of this research is to describe the strategy in managing education financing planning at Madrasah Aliyah Darul 'Amal Karanganyar. This research is a type of qualitative research with data collection techniques by observation, interviews and documentation. Data analysis through data reduction, data presentation, and drawing conclusions. Test the validity of the data with data triangulation. The selection of subjects and informants was based on the order of the head of the madrasa, deputy head of the madrasa for curriculum and treasurer of the madrasa. The results showed that the management of educational financing planning at Madrasah Aliyah Darul 'Amal Karanganyar was carried out through an inventory of plans to be carried out, preparation of program plans with priority scales, determination of work program details, determination of the need for implementation of program details, calculation of the funds needed, and determination of sources of funds in the framework of financing education at Madrasah Aliyah Darul 'Amal Karanganyar.

Keywords: *financial management, budget management, education management*

INTRODUCTION

Madrasah is an educational institution that is complex in scope, in which there is a system structure that is interrelated, therefore madrasas are seen as organizational institutions that require management and one of them is related to the management of financial planning (Rifa'i, 2022; Rouf, 2016). Management is explained as a conceptual guidance and guidance effort through planning, coordinating division of tasks, integrating proportionally and professionally, by maximizing owned resources and accompanied by controlling and controlling to achieve goals that have become a shared commitment (Herry Krisnandi, Suryono Efendi, 2019). Islamic educational institutions are led by someone who is called the head of the madrasa. This leader acts as an agent of change who plays an active role in improving the quality of madrasas. A head is required to have good leadership skills to manage his educational resources through creating a positive organizational climate in all

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school components to achieve institutional goals, objectives and commitment (Korongmalang, 2021).

The most important thing in implementing management in madrasah institutions is the management of the madrasah components themselves. There are at least seven components of madrasah that must be managed properly in the context of madrasah-based management, namely Curriculum Management and Teaching programs, Education Personnel Management, Student Management, Financial Management, Educational Infrastructure Management, Madrasah and Community Relations Management (Public Relations), Service Management. Specifically for Educational Institutions (Kuntoro, 2019).

The quality of education cannot be separated from the shrewdness of the madrasa head in managing institutions by always involving every activity to the deputy head of the madrasa in the fields of Curriculum, Student Affairs, Facilities and Infrastructure, and the madrasa treasurer (Julaiha, 2019). Education financing planning is very important to do to support the implementation of education because it relates to operational costs in education, both starting from the most basic things to the most influential ones. Of course, this financing plan is carried out by managing and allocating the funds needed from various sources, so that in practice there will be no overlapping funds and funds can be allocated evenly, fairly, effectively and efficiently (Fahyuni, 2020). Theoretically, the madrasa head plays a role and is responsible for the implementation of all educational programs. The function that bears fruit becomes an influence, encouragement, and movement of the behavior of its subordinates. The result is the progress of the institution as an integrative part that comes from the creativity and initiative of a Head Master (Untari, 2017).

Education and financing are two interrelated components. Each other is equally important. Education cannot run alone without costs, and financing is needed as a support to maximize all aspects and resources in the learning process in order to achieve educational goals (Rustiawan, 2021). Organizing education does not escape costs, where funding is needed to support and maximize all sources and aspects of the learning process in order to achieve the goals of education itself. Therefore, the management of educational financing planning requires an educational institution as one of the keys to supporting the success of these educational goals. madrasa income as the amount of income received by members of a person, community or institution for a certain period of time as remuneration or factors of production that have been contributed (Alfiana, 2018). No less important, management is also needed as a reference in allocating and managing education funds both from the central government, regional governments and funds from the community to be used effectively and efficiently. Education funds should be accounted for using correlated based on the priority scale needed to support the sustainability of quality education (Imron, 2016).

Educational financing planning is a set of work implementation management processes which includes planning in educational organizations related to determining money received as the amount of income originating from individuals or groups of institutions within a certain period of time as a form of compensation that has been donated to educational institutions (Fahyuni, 2020). Sources of education funding are sought from various parties to be able to help the implementation of education in madrasas, apart from the madrasas themselves who seek it creatively and independently through businesses that generate funds as the mainstay. Madrasah needs based on demands for learning development require relatively large costs, so the management of sources of income for this financing needs to be managed as best as possible to maintain the stability of the sustainability of madrasas (Murtadlo, 2016).

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Sources of funding for madrasas can come from various sources, both from the central government, independent businesses managed by madrasas, guardians of students, industry and business, other sources such as gifts (grant) that are not aligned and do not conflict with statutory regulations. In effect, the foundation acts as the main generator of education providers. In more detail, sources of financing originating from the government can come from the central government and district or city governments (Alfiana, 2018). Sources of funding originating from the central government are allocated through the State Revenue and Expenditure Budget, while funding for education originating from district or city governments is allocated through the Regional Revenue and Expenditure Budget. Then, the source of the budget based on government policies in managing finances is called the Budget Implementation Fund. It covers administration in general, namely government allocations sourced from tax revenues, and Non-Tax State Revenue originating from and the community (Sopwandin et al., 2019).

Education financing management requires evaluation and accountability to identify 3 important things, namely the approach to controlling the use of madrasah fund allocations, madrasah financial accountability, and the involvement of internal parties as supervisors of educational institutions (Nurhalimah, 2019). This article will specifically discuss how management plans for education funding at Madrasah Aliyah Darul 'Amal Karanganyar. Its main focus relates to the management of determining madrasah financing and sources of madrasah financing.

METHOD

This study uses a descriptive qualitative research method as one of the research procedures that produces descriptive data in the form of data in the form of writing and speech as well as the behavior of the subjects and objects observed, where all information obtained from observations, interviews, and documentation is described in written form as a form of research findings in the field (Sugiyono, 2013). Observations are used to obtain results that can be used as a reference for predicting future events and explaining the events or objects being observed. Interviews are needed by researchers to get the beliefs, facts, desires, and feelings expected by researchers through information stimuli that are summarized in the questions. Meanwhile, through documentation, it is expected to find information and data in the form of archives, documents, books, writings, statements and so on that support research (Suwartono, 2010).

The researcher chose Madrasah Aliyah Darul 'Amal Karanganyar as the research setting. Purposive sampling technique was used to determine informants deliberately on the basis of certain criteria and considerations. The selection of subjects and informants in this study was based on the order starting from the Head of Madrasah, Deputy Head of Madrasah, and Treasurer of the Madrasah. While the data collection technique uses triangulation of sources derived from observations, interviews and documentation studies obtained (Yusuf, 2014). Data analysis was carried out by data reduction, data presentation, and drawing conclusions. Data triangulation is needed to test the validity of the data (Saleh et al., 2019).

RESULTS

The formulation of the Madrasah Aliyah Expenditure Budget Plan at the Madrasa Aliyah Darul 'Amal Karanganyar was designed by starting with the head of the madrasa who has coordinated with the deputy head of the madrasa in each field to make a draft annual

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budget which includes the amount of income and expenditure for the purposes shopping for about a year. The draft that had been prepared previously was socialized at the meeting and then the Madrasah Expenditure Budget Plan was synchronized by observing and estimating the resources to be received from existing sources. It doesn't stop there, the draft is then discussed with the foundation and the madrasah committee, this is necessary so that later it will facilitate the implementation of the negotiations, there are already available references that need to be added to suggestions and input from the committee and the foundation. In this way, all parties will feel involved and responsible for the madrasa program and plan. (Result of interview with the Head of Madrasah, on 10 April 2022)

The source of funding for Madrasah Aliyah Darul 'Amal Karanganyar comes from the central government through School Operational Assistance funds, the central Aliyah Darul 'Amal Foundation, SPP which comes from students' guardians, donors and other sources of income. All of these funding sources work together with conventional banks to store all of these funds, but in managing their finances Madrasah Aliyah Darul 'Amal Karanganyar has used a digital system based on the "Accurate Online" application and also still uses conventional recording with manual excel. (Documentation at Madrasah Aliyah Darul 'Amal Karanganyar, on April 12, 2022).

School Operational Assistance

The financing plan that has been prepared and approved by the head of the madrasah and the madrasah committee will then be followed up by its implementation by the executor of the financing budget based on the budget agreed at the beginning. All budget revenues come from School Operational Assistance funds which have been disbursed directly into the madrasah account, the funds are used according to what is recorded in the Madrasah Expenditure Budget Plan and according to technical instructions given by the government mainly to meet madrasah needs based on the approval of the treasurer and the head madrasa. All receipts and expenditures will be recorded in the Madrasah Ledger Details. (Results of an interview with the Head of Madrasah, on 10 April 2022).

The School Operational Assistance budget is an injection of education funds from the central government, in practice it is used to support all madrasah learning activities. In addition, through the BOS funds, the madrasa head is also entitled to determine the salary of educators and education staff based on educational qualifications, length of service and number of teaching hours in each school. week. Budgets sourced from School Operational Assistance funds will be received regularly within a certain period. In this case according to the documents we obtained Madrasah Aliyah Darul 'Amal Karanganyar has a total number of students of 101 students for the 2021/2022 academic year. In the 2021/2022 school year, from January 2022 to February 2022, madrasah is entitled to receive School Operational Assistance funds of Rp. 15,772,000. (Results of an interview with the Madrasah Treasurer, on April 11, 2022).

Education funds originating from the government in the form of School Operational Assistance funds and education financing funds that are not sourced from government funds will be routinely monitored in which there will be reporting and accountability for whether their use and expenditure are in accordance with what is stated in the Madrasah Revenue Expenditure Budget Plan. Supervision is carried out by checking the receipt of incoming funds through data recorded in the madrasa ledger detail book, while monitoring expenditures is carried out by checking transaction evidence such as receipts, purchase notes, payment trucks, invoices and other relevant evidence.

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It is no less important that the monitoring section on the use of School Operational Assistance funds is not only to verify the book's financial reports, but also by looking directly at the physical condition and developments that have occurred in madrasas. From this it can be concluded that as long as the management of education and teaching and learning activities is also running optimally, it can be interpreted that the use of School Operational Assistance funds is allocated in an appropriate manner. In addition to school principals, madrasah committees and foundations are also involved in monitoring the use of education funds with the aim that accountability for education financing can run well.

Foundation

One of the establishments of the Foundation is to assist in achieving national education goals, including in terms of funding. Madrasah Aliyah Darul 'Amal Karanganyar receives an injection of funds from the foundation scheduled on the 28th of each month. The disbursement technique is transferred directly from the Central Darul 'Amal Foundation to the account of the Karanganyar Madrasah Aliyah Darul' Amal Foundation and can be collected on the 1st by the chairman and treasurer of the foundation at Bank Rakyat Indonesia (BRI).

For the period January 2022 to February 2022, funds originating from the central foundation at Madrasah Aliyah Darul 'Amal Karanganyar have collected Rp. 2,800,000 every month (Result of interview with Madrasah Treasurer, April 11, 2022).

Student Admission

The next source of funds for Madrasah Aliyah Darul 'Amal Karanganyar is the source of funds originating from the cost of new student admissions. In the period from January 2022 to February 2022, the registration fee collected from students was Rp. 6,180,000. The funds received will be used to meet the administrative needs of new participants who have registered. This policy was taken with the consideration that all students' needs were met without having to take emergency funds or funds that had been programmed in other activities. (Result of interview with Madrasah Treasurer, April 11, 2022)

Education Assistance Donations

Students who are registered as active in madrasah learning activities are required to pay regular dues every month. These contributions are mandatory, but there are exceptions for certain students who are given relief by the madrasah. After observing the economic conditions of the guardians of students at Madrasah Aliyah Darul 'Amal Karanganyar, they are in the lower middle economic class, dominated as farmers and traders. With many considerations, the madrasa did not dare to charge exorbitant tuition fees, especially since the madrasa had been supported with funds from the government and foundations.

The amount of tuition fees that must be paid by the guardians of students at each grade level is averaged with a nominal value of Rp. 100,000 every month and is flat until the student completes his education. However, for students who live in Islamic boarding schools it is free of charge. As well as for students who are classified as underprivileged, the madrasa has a policy to make it free of charge with the following provisions:

- Status of orphans or orphans
- Learners come from underprivileged families and are proven by the existence of a Certificate of Disadvantage.
- Academic and non-academic achievements

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- Students are willing to become cadres of the Darul 'Amal foundation (Result of interview with Head of Madrasah, on 10 April 2022)
  So with this policy it is hoped that it can ease the burden on student guardians.

Educational Program

The next source of madrasa income comes from educational program costs. In this case, the madrasa treasurer explained that the education program came from non-routine funds. Sometimes it exists and sometimes it doesn't. Sometimes it says 0 rupiah or there is an amount. From January 2022 to February 2022 at Madrasah Aliyah Darul 'Amal Karanganyar, education program funds collected amounted to Rp. 1,586,000. These educational programs usually come from exam funds, graduation funds and others obtained from students and foundation subsidies (Result of interview with Madrasah Treasurer, April 11, 2022).

Other Income

Other income is usually obtained from non-permanent donors, namely donors whose contributions are not bound by time and however, irregular donors are also a source of funding to support madrasah funding. From January 2022 to February 2022 Other Income at Madrasa Aliyah Darul 'Amal Karanganyar collected Rp. 1,977,000 (Result of interview with Madrasah Treasurer, April 11, 2022).

Private schools or madrasas must have the courage to live alone and consistently uphold the principles. Creativity and a spirit of worship and entrepreneurship are the strengths of private schools. The foundation has unforeseen funds that are used to cover shortages in Madrasas if there are obstacles in disbursing funds or there are delays in paying tuition fees for students. Evaluation is carried out by the Foundation every month. Then the evaluation was also carried out by accounting experts from the Central Darul 'Amal Foundation in Jampang Kulon, Sukabumi, West Java.

From various sources of existing funds, the management of funds is used for madrasa operations and is used for the development of Madrasah Aliyah facilities (Buildings and other facilities), student activities through OSTDA (Darul Amal Integrated *Santri* Organization) and activities for developing process standards, content standards and others. related to madrasa visits. (Results of an interview with the Deputy Head of Madrasah for Curriculum, on 12 April 2022).

DISCUSSION

The government pays extraordinary attention to the sustainability of education in Indonesia. The government's commitment is evidenced by a significant increase over the past few years, with the disbursement of education budgets originating from the State Revenue and Expenditure Budget and which reach 20% of the state budget each year. Of course, this is not a small amount of funds when calculated with the amount of state income (Sonedi et al., 2017).

In order to align with the government's objectives, each education unit, especially at Madrasah Aliyah Darul 'Amal Karanganyar, determines an education cost plan that is prepared based on the needs of educational institutions through an inventory of program plans to be carried out, formulates work plans based on priority scales to be implemented, determines details work program, determine the need to complete the work program details, calculate the amount and amount required to complete the work program details, and determine the source of funds used to finance the educational program details for one year of

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study (Boediono, 2002). Not only seeking the needs of madrasas, institutions also need to think about the needs of students in the success of learning such as the availability of textbooks and office equipment, as well as other supporting facilities. Of course this makes it a challenge for the head of the madrasa, deputy head of the madrasa, and the treasurer of the madrasa and the parties involved to be able to design an education financing plan that is able to cover all the needs of the madrasa and the needs of students in order to achieve a conducive, effective and efficient process of teaching and learning activities (Nurhayati et al., 2022).

The formulation of the Madrasah Aliyah Expenditure Budget Plan at the Madrasa Aliyah Darul 'Amal Karanganyar was designed by the head of the madrasa who has coordinated with the deputy head of the madrasa in each field, making a draft annual budget which contains the amount of income and expenditure for expenditure needs for less more than one year. The draft is socialized at the meeting and then synchronized by viewing and estimating the power to be received from existing sources. The draft was discussed with the foundation and the madrasah committee, this is necessary so that later it will facilitate the implementation of negotiations, there are already available references that need to be added to suggestions and input from the committee and the foundation.

The stages of implementing education financing planning management mainly in the process of determining income, Madrasah Aliyah Darul 'Amal Karanganyar are carried out through:

- Planning for education funding is inseparable from two important activities, namely: preparing the madrasah financing budget, and developing the Madrasah Expenditure Plan program for one school year. which contains the nominal amount of madrasa income and expenses.
- The implementation of madrasah financing management in general includes two things, namely: nominal income and spending on funds at the Madrasa Aliyah Darul 'Amal Karanganyar.
- Accountability and financial evaluation of Madrasah Aliyah Darul 'Amal Karanganyar are classified into two things, namely: controlling the use of the allocation of funds obtained in full and involvement of the internal supervision of the madrasah, especially the foundation.

The head of the madrasa is the top leader of an educational institution who has full responsibility for managing financial turnover in the madrasa with the assistance of all staff and employees. Funding management is said to be good if accountability reporting is properly structured and relevant based on technical guidelines for the use of funds stated in government regulations (Sayuti, 2017).

In essence, the Law has mandated that all rights to education are the responsibility of the State. Under no circumstances is the State permitted to waive one of the consequences of its responsibilities with regard to education financing. This means that, dogmatically, the first party responsible for the process of continuing education for all people is not the state (Fahyuni, 2020).

The government, which is facilitated by the state, should continue to try to socialize citizens (society) about the allocation of education funding based on reference to financing standards that have become standard government regulations, especially those related to financing educational components, teaching and learning activities, curriculum readiness, and achievement of competency standards. graduates (Lubis, 2021). The use of education funds must be arranged in a systematic and detailed manner because these funds come from

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the State Revenue and Expenditure Budget and education funding from district or city governments allocated through the Regional Revenue and Expenditure Budget also comes from funding from the community through SPP students (Arwildayanto et al., 2017).

It was stated that the funding sources for Madrasah Aliyah Darul 'Amal Karanganyar came from the Government, through BOS funds, Foundations, Acceptance of new students, Community through SPP, Donors and other income. The funds obtained are used optimally and efficiently to meet the needs of students' teaching and learning activities as well as the operational costs of madrasas in general.

The end result of the entire managerial process of the education financing plan is expected to be able to create long-term and short-term benefits, non-economic and economic benefits, social benefits and individual benefits. The success of students in acquiring knowledge, wisdom, attitudes, skills and having basic skills to develop and grow, being able to continue their education to a higher level and the existence of educational institutions is marked by an increase in the number (quantity) of students and an increase in the investment value of madrasah is a barometer that can describe the success of the implemented management system.

CONCLUSION

Education financing planning is a set of work implementation management processes that includes planning in educational organizations related to the determination of money received as the amount of income originating from individuals or groups of institutions within a certain period of time as a form of compensation that has been donated to educational institutions. The management of educational financing planning for Madrasah Aliyah Darul 'Amal Karanganyar is carried out through concrete steps, namely based on an inventory of planned program plans to be carried out, preparation of plans based on priority scale of needs, determination of details and work programs, determination of needs for implementation of detailed programs, calculating the required funds, as well as determine the sources of funding to finance the education program plan. Sources of funding for Madrasah Aliyah Darul 'Amal Karanganyar are from the Government, through BOS funds, Foundations, Acceptance of new students, Community through SPP, Donors and other income. The funds obtained are used optimally and efficiently for madrasah operational needs and the learning needs of students.

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