

**FINANCING MANAGEMENT OF PUBLIC MADRASATSANAWIYA
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Madrasa is now much demanded by the public. However, getting a quality education in madrasa requires high cost and quality management. By using a qualitative approach, this study aims to analyze the financing management in Public Madrasa Tsanawiyah (MTs) in Central Bengkulu district that focuses on: (1) planning, (2) implementation, and (3) monitoring. The results showed that public MTs in Central Bengkulu district: (1) the Financing planning in madrassas is routinely carried out prior to the following year budget implementation with the following stages: the principals of the madrasa learn the vision, mission, programs and activities in the future, then the principals invite teachers and committee to draft RAPBM. After that, RAPBM is sent to the Regional Office for the preparation of RKKS planning and DIPA proposals in the upcoming year; (2) The financing implementation in school is done after each disbursement, expenditure, accounting, until reporting in each month; (3) The financing control in madrassas is conducted in madrassas. And the agencies that participate in the supervision and internal audit madrasah are Iten, BPKP and the Ministry of Religious Affairs (MORA) of provinces/districts level.

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INTRODUCTION

The ease of access to quality and relevant education toward the needs of various development sectors is the determining factor for citizens to contribute effectively to national development. Education is absolute needs and must be fulfilled in order to improve people's lives. Provision of education should be based on the empowerment of all components within society through its participation in the educational implementation and control. Optimization of process and outcomes of education should be encouraged to realize a community which is faithful, smart, skillful, productive, and highly competitive.

National education encounters some problemson quality improvement, equity of opportunity, budget constraints, and unavailable resources from the publicin accordance with the principles of education as a shared responsibility between government, communities, and parents. The issues of education financing is very complex because it is not only due to lack of budget allocation for education provided by the government in the National Budget (APBN) and Regional Budget (APBD), but also the existing budget can not be fully utilized to achieve the targets that have been set.

Sagala (2010: 12) argues that a good education process is a series of activities which utilizes the existing resources effectively and efficiently in order to achieve the educational goals. The effectiveness of the school as an institution is influenced by many education elements such as: curriculum, teachers, environment, family, facilities and infrastructures, organizational climate of school, and others. The factors that most dominantly influence the growth of education system is the size of education budget, because all components of education is closely related to cost component.

Education cost or budget is one of the most important components in the delivery of education in schools. In any effort to achieve the educational goals, both for quantitative and qualitative objectives, cost of education has a crucial role. Almost there is no activity which can

disregard the role of education costs. Therefore, it can be said that without the budget, educational process can not be conducted. Budget in here means the funds that are used for operational purposes of the school.

For all this time, there is an apparent impression that the budget is everything in advancing an educational institution. Without a sufficient financial support, the heads of educational institutions seem to be unable to do much for the educational institution they lead, because they think all necessary efforts to advance their institution always need money. As if the efforts to promote the educational institutions without financial support (money) will stop half way.

Improving the quality of education is not an easy task, especially for education. In realizing the expected quality of education, a thorough and professional management of existing resources in educational institutions is a must. And one of the resources that need to be managed properly in educational institutions is financial problems.

Financing management of school is one of the areas of educational administration that specifically handles tasks related to financial management which are owned dan used by principals. Financing management of school is not only related to the management of education funding sources that are used for the educational process, but also related to various problems concerning the financing management of school and school efforts to seek funding sources for the survival of the organization.

It is inevitable that a school requires a large budget for education, especially for the construction and maintenance activities of school buildings, provision of equipment and school supplies, as well as the activities of school operational funding. These activities will be disrupted if they are not supported by adequate education budget. A greater education budget is expected to further improve the quality of education.

The quality of education can be reflected in the amount of educational costs which is incurred along with controlling costs. Information about the school's financing statements, including the

type of activity as well as the unit cost of a school should be supervised so that quality education can be accurately determined based on the financing management capabilities. This means that the cost of the education system is part of the school financing management and is one of the means of deciding the realization of quality education.

With an effective management, they will be able to achieve good results and the objectives of the activities can be carried out efficiently and effectively. Without good management, the purpose of the activities will not be achieved properly and even likely to be a very complicated issue. Therefore, no matter how great any plan or program, when they are not managed properly, the results will not be satisfactory.

Activities in madrasah needs to be conducted with good management. The effective and efficient management applied in the management of goods or materials, teaching activities and education, office administration are equally important as compared with the financial component and the surrounding environment as well as equipment and buildings.

With good management in these areas, madrasah activity will run smoothly. The education and quality teaching, personnel prosperity and vitality in doing their work, and the inventory can be maintained appropriately and regularly. The financial sector can meet the needs and avoid wastage or leakage. And there are some other positive things that can be achieved from the implementation of effective management of madrasah (Ramayulis, 2006).

For the public madrasahs, the financing management system has been based on DIPA. DIPA is document which becomes the principal in implementing the budget. Without DIPA, all school activities can not be conducted and will be hampered because of the lack of documents that become the basis of the state expenditures.

Therefore, the statement of the problem in this research is: How is the financing management of madrasah in public MTs of Central Bengkulu district? The purpose of this study is to describe and analyze the financing management of

madrasah in public MTs of Central Bengkulu district.

RESEARCH METHOD

The design of this research was descriptive method with qualitative approach. Subjects in this study were the principals of public MTs, treasurers, teachers, and the school committee. The main instrument of data collection was referred to as the researcher themselves or human instrument.

There are three techniques used to collect data in this study: (1) interview, (2) observation, and (3) documentation. Data validity was checked through triangulation by exploiting the use of sources and theory. The analysis used data analysis interactive model from Miles and Huberman (1984: 21-23); the data analysis was carried out through three interrelated flow of activities with each other. Three flow of activities were (1) data reduction, (2) data model / data display, and (3) conclusion or verification.

RESULTS AND DISCUSSION

Description and analysis of financing management madrasahs in public MTs of Central Bengkulu district:

Financing Planning of Madrasah

The financing planning in Madrasah is regularly made prior to the next year budget is implemented, usually made around October or November. The principals along with teachers and madrasah committees plan the financial budget together.

The stages in financing planning in public MTs are as follows: the principals of the madrasah learn the vision, mission, programs and activities in the upcoming year, then the principals invite teachers and administrators committee to create RAPBM. After that, RAPBM is sent to the Regional Office (Kanwil) for the preparation of RKK planning and DIPA proposals for next year.

In financing planning of madrasahs, there is no specific budget supplied, while those who are planned in the financial madrasah are: firstly, the

inventory of activities for the upcoming year, both routine and development activities based on the evaluation of activities implementation in the previous year. Secondly, the analysis of the needs of next year. Thirdly, the input of all citizens of the madrasahs or school committee. Financing planning of madrasah is designed for the next year and is often performed in madrasahs. The whole financial madrasahs authorized by the principal as the Budget Authority (KPA) and is approved by the head of the Regional Office of Treasury Department of Bengkulu province on behalf of the Minister of Finance. In financial planning of madrasahs, there is no cost needed.

Financing Implementation Process of Madrasah

The financial bookkeeping instruments of madrasah in MTsN include: general cash book, supply money ledger, bank treasury ledger, LS treasurer ledger, cash ledger, tax ledger and others according to the instruction guidelines stated in the financial bookkeeping.

Madrasahs financial accounting in public MTs is already complete and the financial accounting process is conducted in madrasahs. Financial accounting archives are stored in the madrasahs. Financial accounting madrasah in public MTs is performed after each disbursement until the completion of spending in each month. Bookkeeping in public MTs is done by the treasurer of madrasahs. Principals KPA and treasurers are involved and responsible for bookkeeping activities. Financial accounting process in madrasah starts with the issuance of SP2D by KPPN and then the funds will be put into a bank account of madrasahs' disbursement as a transaction receipt. Every transaction expenses and receipts are recorded in the books. Transaction receipts and expenditures depend on the number of madrasahs which publish SPM every month. Bookkeeping is closed in the end of each month or at any time if necessary.

The financial sources of public MTs are all from the APBN/government which are summarized in DIPA. The fund is made up of personnel expenditures, material expenditures, capital expenditures and social assistance expenditures. Mechanisms/processes for making

these funds begin with the submission of disbursement estimation that use work unit forecasting application (AFS) for effectiveness and ease of disbursement. After that, the SPM of madrasahs issuance SPM applications and it is submitted to the KPPN. SPM admissions process until the publication of SP2D usually depend on the document examination of KPPN. When SP2D has been issued and the money has entered the school accounts, the funds can be disbursed through giro checks signed by KPA and treasurer.

The accountability report is based on rules that have been made by the Ministry of Finance through the KPPN and MORA. Each of these fund is accounted by work units KPPN and the Office of the Provincial MORA.

The accountability report format is in accordance with the rules of finance ministers through the application of reconciliation. Accountability report aims at realizing administration obedience. The sanctions will be given in case of delays in reporting and financial accountability such as the delay disbursement to other funds and sanctions of MORA.

Accountability should be a regular reporting to the administration of state finances and is reported at the beginning of the week in each month. Accountability reports is reported to the KPPN and MORA Regional Office no later than on the 7th each month. The report is received by officials at the KPPN and MORA Regional Office. The report is made by the treasurer and assisted by financial operator. There are three financial statements: first, accountability reports treasurer, second, report budget realization, third, reconciliation results report.

The reporting involves the school principals as KPA, treasurers, financial operators, KPPN and MORA. The system works as follows: in the end of each month, the treasurers and operators collect SPM and SP2D to be recorded in the financial statements that produce complete school financial report. Then, the report is submitted to KPPN, if there is no difference, the reconciliation journal is signed. After that, the results of submission in KPPN is reported

together with the complete financial report to the Regional Offices of MORA for being reconstructed in the work unit at the Ministry of Religion.

The financial reporting of madrasas is categorized as good if it meets the qualitative criteria as follows: 1) financial accountability reporting is done routinely every month. The reported material is LRA (Budget Realization Report) period/month that is already running, 2) financial accountability reporting is made no later than every six first working day of each month in the work unit or the competent authorities.

Supervision Process of Madrasah Financing

Financial supervision of madrasas in public MTs aims to guard against irregularities implementation of plans that have been established. If there are errors or irregularities, they will soon be improved. In the auditing activity, they examine madrasas financing administration and financing accountability report. Supervision needs to be done to ensure that all activities of implementation is always in accordance with the plan to achieve the determined goals.

Madrasah financing monitoring is conducted in madrasas and agencies which are involved in the supervision of madrasah such as Itjen, BPKP and the Ministry of Religious Affairs in provinces/districts level. The period of

supervision is every month while regular supervision of authorized institutions is conducted every semester and at the end of the year. The authorized parties in supervising madrasas are madrasa principals, Itjen, BPKP and MORA at the provincial / district level.

Financial supervision madrasah is considered to be good if it meets the following qualitative criteria: 1) the examination is conducted by the principal as KPA monthly including the financial ledger inspection and the report of the use of funds, 2) financing supervision which is conducted by state financing supervisory authorities routinely is done either from offices MORA provincial/district or the Inspector General and the BPKP.

Based on some preliminary research findings, the management financing process at the madrasa can be formulated in the form of figure 1.

Weaknesses of Financing Management in Madrasah

From the results of the preliminary study in two public MTs in Central Bengkulu district, the researcher has found several weaknesses in the financing management of the madrasas, such as : 1) weakness in financing planning, namely the absence of a planning committee to seek sources of funding other than the government, 2) weaknesses in the planning, implementation, and

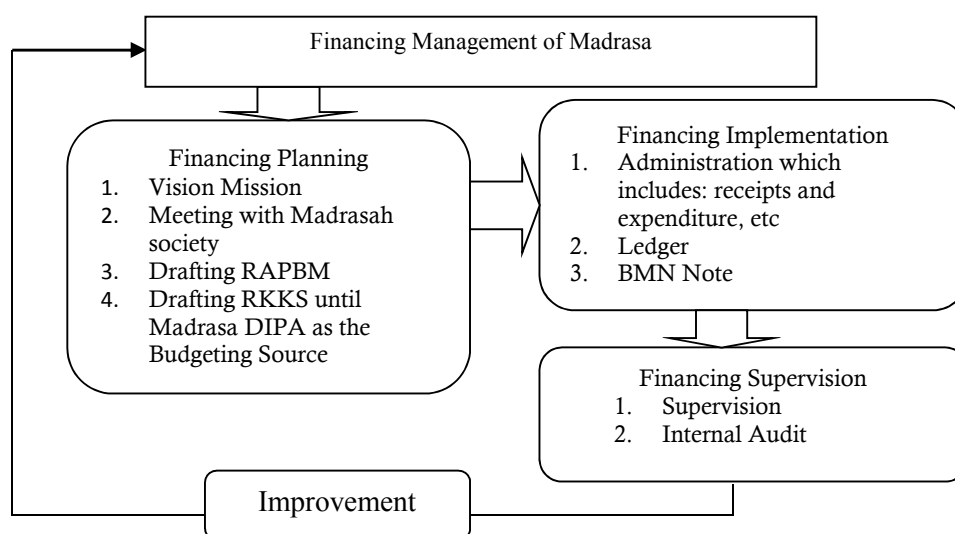


Figure 1. Factual Model picture of Financing Management in Madrasas

supervision of financing, namely the absence of guidelines for the financing management of madrasahs in conducting activities and the existence of duplicate work in some madrasahs financing management activities.

Both of these weaknesses can be specified as follows: 1) In the planning activity, all madrasah residents are indeed involved, but in the end, the school committees are often not active in seeking other funding sources so that the source of fund for madrasah is almost all from government (APBN). In fact, some activities and programs are unable to be fulfilled in the DIPA of madrasah, 2) There is no completion of guidelines containing a clear and standard procedure in financing management at the school, from the planning, implementation and monitoring that will allow headmaster and also managers in working and managing the existing funds in order to support the activities and existing programs, 3) There are still teachers that do double work as treasurer and teachers as operator which cause overlapping duties and obligations, 4) less maintenance of State Property (BMN) such as laboratory equipment, library books, assets and immovable assets such as land of madrasah. This is due to a lack of understanding of the heads and managers of this BMN although it is already recorded in the balance sheet.

The existence of some weaknesses or deficiencies in madrasahs' financing management needs a planned, integrated, and comprehensive strategy to improve the situation. Based on the analysis of the above results, basic strategies to fix these weaknesses are found, namely improvement in the quality management procedures.

This study aims at the implementation of quality procedures in the financing management of madrasahs. The components included in the quality management procedures are: 1) the procedure of financing quality planning, 2) the implementation of financing quality procedures, 3) the procedure of financing quality control.

The implementation of quality procedures in financing management of school is based on several ideas, namely: a) Public Madrasah

Tsanawiyah have not owned a reference on the procedure of financing quality management, 2) the quality procedures which are steady, focused, and obvious will be effective in improving the quality of financing management in madrasah because all programs and activities in school can be done with the existing funds, 3) The model of financing management in madrasahs is by implementing quality procedures that will be needed by the school principals, financial managers in madrasah and also the MORA because until now there has been no guidelines or references for them.

CONCLUSION

Based on the results of research and discussion on the management of education financing of public MTS in Central Bengkulu district, it can be concluded as follows: 1) the financial planning of madrasahs routinely carried out prior to the following budget year implementation, usually made around October or November. The steps of financial planning are as follows: the principals of madrasah learn the vision, mission, programs, and activities in the upcoming year, and then they invite teachers and administrators committee to draft RAPBM. After that, RAPBM is sent to the Regional Office for the preparation of RKKS planning and proposals of DIPA for the upcoming year; 2) The financing implementation in schools is done after each disbursement, expenditure, accounting, and reporting in every month. The bookkeeping in public MTs is done by the treasurers of madrasah. The principals as KPA and Treasurer are involved and responsible for bookkeeping activities. Accountability reporting is based on the rules that have been made by the Minister of Finance through the Treasury Office and MORA. Each of these funds is accounted by work units and accounted to the Treasury Office and the Provincial MORA. The reporting involves the school principal as KPA, treasurer, financial operators, the Treasury Office and MORA. The system works as follows: every end of month, the treasurers and operators collect SPM and SP2D to be recorded in the application which produces

a complete financial statements of school. The report is reckoned to the Treasury Office, if there is no difference then the reconciliation journal is signed. After that, the results reported KPPN together with a complete financial report to the Regional Offices of MORA for reconstruction in work unit level in the Ministry of Religious Affairs; 3) The financing supervision in madrasahs is conducted in madrasahs. The agencies that participate in the supervision and internal auditing of madrasahs are Itjen, BPKP and the Ministry of Religious Affairs at provinces/districts level. The time of supervision is conducted every month while regular internal audits of authorized institutions is conducted every semester and at the end of year.

The Weaknesses in financing management of public MTs in Central Bengkulu district are as follows: 1) weakness in financial planning, namely the absence of a planning committee to seek sources of funding other than the government, 2) weaknesses in the planning, implementation, and supervision of financing, namely the absence of guidelines for the management of financing madrasahs in conducting activities and the existence of duplicate work in some madrasahs financing management activities.

Based on the implications of results and the weaknesses in financing management in schools, there are some suggestions that can be offered as follows: (1) There is a need to develop financial management models that implement quality procedures for financing management from planning to supervision process; (2) In the implementation of educational budget preparation in madrasahs, the committee can play a role in the search for funding sources other than the state budget; (3) There is a need to have a

standard procedure in any financing activities from planning, implementation, and monitoring to improve the quality of management and madrasahs; (4) There must be a structured guidebook on financing management at school as a guideline to the parties involved in the management of the budget in madrasah.

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