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THE FINANCING MANAGEMENT PARADIGM IN DEVELOPING THE QUALITY OF ISLAMIC EDUCATIONAL INSTITUTIONS

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ABSTRACT

The problem of education financing is a crucial problem that is not least experienced by Islamic Education Institutions in Indonesia. Madrasah Aliyah Negeri Insan Cendekia Pekalongan City is one example of an Islamic Education Institution which in financing madrasah through the management system is said to be advanced. The purpose of this qualitative study is to describe the financing management paradigm in the quality of education in the institution. The study data were obtained through observation, structured interviews and documentation. After the data were collected, they were analyzed using the stages of reduction, presentation and verification. This study shows that the financing management paradigm in the quality of education at the State Aliyah Madrasah (MAN) Insan Cendekia Pekalongan City includes several aspects, including the preparation of the madrasah revenue and expenditure budget plan through meetings and deliberations with the principles of togetherness and democracy. Then, direct financing is issued by the madrasah to support the implementation of education. Direct costs in madrasah are used to fulfil madrasah routine expenses and non-routine madrasah expenses. Furthermore, the evaluation of financing is done through supervision and inspection. This study confirms that it is also important for the financing management paradigm of faith-based educational institutions to be holistic and measurable.

Keyword: Financing, Education Quality, MAN Insan Cendekia, Pekalongan

A. Introduction

The problem of education financing is a crucial issue in education in Indonesia. Financing is one of the conditions or elements that determine the success of education. Many problems faced by educational institutions related to financing ranging from limited sources of funds, inappropriate financing and budget cuts made by the government which is still focused on the infrastructure sector and the enactment of regional autonomy, the authority to manage education changes the pattern of financing in the education sector.

The implementation of education financing management focuses on budgeting, implementation and evaluation of management activities. However, to support this will be difficult to achieve if it is not supported by the provision of adequate costs. This is because the implementation and improvement of a quality education system, cost is an important component and it can be said that the education process cannot run without financial support. Moreover, education policies or programmed that are higher quality, more productive and more professional (Ahmad Arifi, 2008). In connection with the importance of education costs, then to organize education financing must also be supported by a proper management, by empowering its functions which include planning, organizing, implementing and monitoring (Toyamah, 2004).

In the context of the object of this study, the existence of one of the formal public Islamic Education Institutions in Central Java, Indonesia, namely Madrasah Aliyah Negeri Insan Cendekia Kota Pekalongan (MAN ICP) in financing madrasah with a management system can be said to be advanced and able to overcome financing problems.

This study aims to describe the financing management practices in the quality of education at Madrasah Aliyah Negeri Insan Cendekia Kota Pekalongan (MAN ICP), Central Java. This type of research is field research. The approach of this study uses descriptive qualitative, which is a research approach intended to accurately explain phenomena or characteristics of individuals, situations or certain groups. The research place to be researched in this study is MAN ICP. The research time was specifically carried out for 3 months, starting in January to March 2019. Data collection techniques in this study are using interview techniques, observation and documentation. Data analysis techniques include reduction, presentation, and verification.

Correlative previous studies include a study by Muhlisin, and Mohammad Syaifuddin concluded that MAN IC Pekalongan applies learning based on the integration of religion, science and technology and rests on the vision of a madrasah that has academic and non-academic excellence through various competitions (Muhlisin & Syaifuddin, 2020). The conclusion of the study is also corroborated by a study conducted by Imam Syafii, Wahid Mustofa, Chusna Nur Rosyida, Zaaidtul 'Ulya, Farida Inayati Tsania, and Syaefudin Achmad by calling

MAN ICP a school that combines an integrative curriculum with a curriculum concept that includes academic, humanistic, and technological subject approaches, as well as social reconstruction (Syafii, 2024).

Furthermore, a study by Iyoh Mastiyah, and Elis Lisyawati stated that the implementation programme of MAN ICP has referred to the guidelines for the implementation of MAN IC set by the Directorate of Islamic Education in 2013, so that the output of MAN ICP achieved high achievement, shifting the position of Madrasah Aliyah (MA) and other high schools in Central Java (Mastiyah & Lisyawati, 2022).

In contrast to the studies above, this study focuses on the practice of financing management in the quality of education at MAN ICP. This study is urgent because it is expected to be an input and contribution to the management of education, especially MAN ICP in perfecting and improving financing management, in order to obtain a high level of effectiveness and efficiency. In addition, this study can also contribute to MAN ICP in providing insight into financing management in improving the quality of madrasah in a better direction by improving the quality of education with effective management.

B. Financing Management and Education Quality

The determination and strategy of financing in educational institutions cannot be separated from the various aspects that surround it (Latief et al., 2021). Education financing is the process of planning, obtaining, allocating and managing costs related to the provision of education. Financial management can be understood as the act of managing/financial administration which includes recording, planning, implementing, accountability and reporting (Budaya, 2016).

Management has three important stages, namely the planning stage, the implementation stage and the assessment stage. These three stages, when applied to financial management, become the financial planning stage, the implementation stage, and the assessment stage (W. P, 2013).

As for budgeting is a process of activity or the process of preparing a budget. Budget is an operation that is expressed quantitatively in the form of units of money that are used as guidelines in carrying out the activities of the institution within a certain period of time. The basic functions of a budget are as a form of planning, control tool and analysis tool. In order for these functions to work, the amount included in the budget is the amount that is expected to be realized in the data on the implementation of activities. The amount is sought to be close to the actual figure, including the calculation of related taxes that become obligations in accordance with applicable regulations.

The preparation of the budget departs from the planned activities or programmed that have been prepared and then calculated how much it costs to carry out these activities, not from the amount of funds available and how they are spent. With such a design, the function of the budget as a means of controlling activities will be effective. In practice, the amount realized may not be the same as the budget. Financial realizations that do not match the budget must be analyzed for causes and, if necessary, budget revisions can be made so that the budget function can continue to work. Furthermore, auditing, which is all activities related to the accountability of the receipt, storage and payment or delivery of money carried out by the treasurer to authorized parties. Another activity related to financing management is making accountability reports to internal or external stakeholders of educational institutions.

Furthermore, the quality of education, as one of the pillars of human resource development, is very important for national development (Mulyasa, 2004). Therefore, quality improvement management is very important for every educational institution, because without management, educational goals will be difficult to achieve. Quality improvement management is the whole process of activities that are planned and implemented seriously and continuously in order to improve the quality of education in accordance with the educational objectives that have been implemented.

Quality in education will not happen spontaneously, the desired quality must be planned systematically in advance. Quality needs to be an important part of an institution's strategy and to achieve it must use a systematic approach using a careful planning process. Strategic planning is one part of the effort to improve quality.

The quality of education can be interpreted as being skilled, capable according to the level of education, honest and most importantly morally good. Human beings are valued not because of their certificates, diplomas, and assets but because of their ability to be honest and morally praiseworthy. Education is considered as the most valuable investment in improving the quality of human resources for the development of a nation. Often the greatness of a nation is measured by the extent to which its people are educated. The higher the education of a society, the more advanced the nation becomes (Tim Dosen AP UPI, 2009). In other words, in the context of education, the notion of quality includes the input, process and output of education (Mulyasa, 2011).

Mulyadi argues that quality-focused education is the basis of a madrasah's mission to develop programmed and services that meet the needs of users such as learners and the community. Quality education is education that can produce outputs, both services and graduates that meet the needs or expectations of customers (Mulyadi, 2010). Quality in education includes input, process, output and outcome. Input is declared quality if it is ready to process. The education process is quality if it is able to create an active, creative and fun learning atmosphere (Zamroni, 2013).

C. Financing Management Paradigm as a Strategy to Improve Education Quality at MAN Insan Cendekia Kota Pekalongan (MAN ICP)

Research on Islamic educational institutions in Indonesian society is mostly related to schools with various variants of focus (Hidayah, 2021). Starting from the relevance of educational institutions in responding to global warming (Masturin et al., 2022). Then related to how Islamic education strategies in responding to exclusive and radical Islamic religious understanding (Makruf & Asrori, 2022). Then the challenges of Indonesian Islamic education in contributing to realizing humanitarian civilization, prosperity and global peace (M. A. Abdullah, 2017). Not only that, Islamic educational institutions, both formal and non-formal, should not only focus on Islamic religious studies, but it is also important to innovate in entrepreneurship education (Ma'arif et al., 2023).

Financing MAN Insan Cendekia Kota Pekalongan (MAN ICP) as an Islamic educational institution manages madrasah finances using financial management patterns. Financing management is a tool for efficient and effective budget activities, because so many financing plans from madrasah activities need to be carefully planned in annual meetings, so that the financing carried out can be appropriate, among the MAN ICP Financing Management activities as follows.

1. Financing Planning

MAN ICP in carrying out educational budgeting activities requires careful calculation as a step in an effort to achieve the educational goals outlined, for that MAN ICP conducts financial planning by involving parents of students, madrasah committees and the community. Before the madrasah financial planning is made, MAN ICP gives a notification letter to the parents of students to attend the madrasah financial budget planning.

MAN ICP's financial planning is led by the head of the madrasa by considering various things through data and information collected from various parties. The most influential parties are the parents of students and the surrounding community, so that the mission that has been carried out by MAN ICP can be realized, namely the implementation of transparent management involving all madrasah residents. The data and information proposed by the madrasah are then offered to the parents of students and the surrounding community. The data and information proposed by the madrasah is then offered to the parents of learners and the surrounding community, then reviewed and finally compiled as input material in the preparation of the RAPBM.

The results of the interview revealed by M. Abid Ma'sum, as the manager of the planning section said that our planned budget planning was compiled one month before the new school year began, in which the planning outlined the costs for each programme and activity for the fiscal year provided in detail according to the type of expenditure madrasah needs. By involving all levels of madrasa starting from all stake holders in MAN ICP. In the deliberation process, stakeholders analyze the problems, constraints and shortcomings of the institution that occurred last year (M. Abid Ma'sum, 2019).

The explanation above the researcher can be concluded that the preparation of the planned budget planning for MAN ICP is carried out one month before the new academic year. The planned budget outlined the costs for each programme and activity for the planned fiscal year outlined the costs for each programme and activity for the planned fiscal year detailed by expenditure, forward forecasts for the following year, as well as looking at sources and targets of income. This is done through a process of deliberation by all levels of the madrasah to analyze the problems experienced by the madrasah during the current year, the obstacles faced and the provision of solutions and shortcomings that existed in the institution in the previous year.

The purpose of analyzing problems, obstacles and shortcomings is to thoroughly explore existing problems, especially those related to the education planning budget. The results of this deliberation are useful for providing opinions, suggestions and input so that they can be used for improvement in the coming year. The final decision rests with the madrasah head as the person in charge of the institution. A plan has designed clear steps to achieve the goals that have been set. The steps in the preparation of the planning process, such as the results of an interview with Dra. Yosina Mayo, Head of Finance, said that there are several steps that we take in the process of planning learning activities, first we hold deliberations with madrasah stakeholders to determine the goals to be achieved, second, we evaluate last year's programmed and performance, third improvement and planning of activities for the coming year, fourth determination of the planning budget, fifth leadership meetings to determine decisions (Mayo, 2019).

The explanation above the researcher can conclude that there are five steps taken in the process of planning the MAN ICP learning activity programme including. First, holding joint deliberations with madrasah stakeholders, in the sense that deliberations are carried out by involving users of education services both from parents of students, ministries with an interest in education and people who participate in raising funds for the progress of MAN ICP. The purpose of deliberation is to reach consensus, that in general the madrasah cannot run alone but there is good cooperation by involving many people, especially educational stakeholders. Second, performance programme evaluation is carried out to improve the quality, performance or productivity of an institution in implementing its programme. The purpose of evaluation is to see and know the processes that occur in an organization running effectively or ineffectively. Third, the improvement process, which is to correct the shortcomings that occur in the organization in order to improve better quality, more advanced and more developed. Fourth, the determination of the planning budget, carried out in order to know the budget that has been programmed is clear. Where will it be used and how much the budget will be spent, everything has been detailed in the preparation of a budget that has been determined according to a mutual agreement. The system used is open so that there is no conflict of interest.

MAN ICP's education budget planning programme is outlined in the form of the preparation of the RAPBM which is prepared based on mutual agreement. Abdul Aziz as Waka Curriculum revealed in his interview that: every educational unit always has a work programme that must be implemented for the implementation of education. Likewise at MAN ICP which also has a work programme. The implementation of the planned work program requires costs, for that the implementation of RAPBM needs to be made, because the existence of RAPBM is a realistic step to realize the plans that have been prepared (Aziz, 2019).

Based on the explanation of the results of the interview, the madrasah budget plan is a guideline for the madrasah to carry out a series of planned activities, and the success of the madrasah in spending the budget, the madrasah is also determined in the implementation process. Therefore, the formulation must not be separated from the principles of togetherness and democracy and is based on the results of rational thinking and does not deviate from the regulations, vision, mission and educational goals.

The preparation of the madrasah revenue expenditure budget plan at MAN ICP by holding meetings or deliberations with all components of the madrasah. As said by Panca Imam Gutama in his interview, MAN ICP in preparing the RAPBM is carried out at the end of the school year, the preparation process is through meetings and deliberations with the committee board, madrasah head, educators and education personnel. The discussion in this deliberation includes discussing the needs in one applicable school year such as the need for consumables, honoraria for educators and education personnel, meeting budgets and budgets for training. Deliberations at MAN ICP are carried out on a family basis, each member of the meeting has the right to express their arguments and deliberation decisions are made based on the results of deliberation (Gutama, 2019).

Based on the results of the interview above, the researcher can conclude that, the preparation of the madrasah budget plan is carried out through meetings and deliberations with the principles of togetherness and democracy. It is carried out at the end of each school year, involving the committee, madrasah head, educators and education personnel to discuss the needs of the madrasah during the applicable school year. Meetings and deliberations are conducted in a family manner with the aim that all stakeholders are free to give their arguments or opinions in the meeting. So that the decision of the meeting results in accordance with the meeting and deliberation. Therefore, the role of each party is needed to provide consideration and input on the problems faced by education units related to RAPBM. The Madrasah Committee not only discusses the problems faced by madrasah but also offers solutions to minimize madrasah problems related to financing.

2. Financing Implementation

The implementation of receipts and expenditures is separated between the two, namely receipts and expenditures carried out by the treasurer, namely the receipt of education funds at MAN ICP is determined by the amount and funds received by the madrasah from various sources of funds from students, parents, the community and the government. Funds sourced from the government in this case are from the Ministry of Religion and the Ministry of Education which comes from the education budget and School Operational Assistance. Funds sourced from this government are then used for training to improve the quality of education according to national education standards such as methodology and teaching training.

Financing at MAN ICP is in the form of direct costs, namely costs incurred by madrasah that directly support the implementation of education. Direct costs in madrasah are used to meet routine madrasah expenses and non-routine madrasah expenses including salaries of educators and education personnel, maintenance of facilities and infrastructure, procurement of madrasah inventory, electricity and telephone accounts, taxes and extracurricular activities.

Broadly speaking, the main financing programme carried out by MAN ICP is given by post, among others: Post Curriculum, Post Student Affairs, Post Facilities and Infrastructure, Post Community Activities. The existence of post community activities under the head of public relations, funding in public relations aims to carry out relations with the community optimally, several public relations activities that require a financing budget.

Several funding programmed carried out at MAN ICP in addition to recording every expenditure in every day, the madrasah treasurer of the expenditure section also makes financial reports. The reports made are monthly reports and accountability reports at the end of the year. In general, financial reports aim to provide information about financial position, performance and cash flow to make economic decisions and financial reports, also show an accountability of the madrasah's internal and external financial management.

3. Financing Evaluation

The success of the school's organizational goals is inseparable from its leadership pattern (M. Abdullah, 2019). Supervision or evaluation of MAN ICP financing is carried out through supervision and inspection. Supervision is carried out by the head of madrasah and deputy head of madrasah by checking at the beginning of each month and at the end of the month to the treasurer. Supervision of financing is divided into 2, if funds from the community are supervised by madrasah, if funds from the government are reported to the government in accordance with government regulations. Supervision is carried out to determine the expenditure and income of funds in the madrasah. Supervision aims to and monitor with the provisions.

Furthermore, the head of madrasah assesses the results of his monitoring whether it is in accordance with what is desired or not, then corrective action is taken on things that are not in accordance with what is desired. The inspection of MAN ICP's finances is carried out from within the madrasah itself by the madrasah head and from outside the madrasah, namely the Regional Office of the Ministry of Religious Affairs of Central Java Province and the Inspector General of the Ministry of Religious Affairs of the Republic of Indonesia. Examination is carried out on madrasah financial income, madrasah financial expenditure and attachment of proof of transactions used.

The examination of madrasah financial expenditure aims to test the correctness of the amount of money available compared to the amount of money that should exist. If there is a difference in the amount of money available, the treasurer must be able to explain. MAN ICP in checking cash is carried out by the head of the madrasah and the regional office of the Ministry of Religious Affairs of Central Java Province by looking at the records of incoming funds held by treasurer two to find out the amount of funds received by the madrasah and records of outgoing funds held by treasurer one to find out the amount of funds that have been issued and find out the amount of funds that still exist. Submission of financial reports, the community and parents of students are invited to participate in the financial report.

The various management activities carried out by MAN ICP will make the community feel satisfied if the madrasah can carry out a quality learning process. Quality can be seen if in the madrasa the students have experienced changes in both attitude, behavior and the increase in knowledge and skills of students attending MAN ICP. However, all of this cannot be separated from madrasah financing in allocating education costs to the needs of quality education.

D. Conclusion

This study concludes that there are three patterns in the the financing management paradigm in the quality of education at Madrasah Aliyah Negeri Insan Cendekia Kota Pekalongan (MAN ICP). First, the preparation of the madrasah budget plan is carried out through meetings and deliberations with the principles of togetherness and democracy involving the committee, madrasah head, educators and education personnel to discuss the needs of the madrasah during the applicable academic year. Second, financing in the form of direct costs incurred by madrasah to support the implementation of education. Direct costs in madrasah are used to meet routine madrasah expenses and non-routine madrasah expenses including salaries of educators and education personnel, maintenance of facilities and infrastructure, procurement of madrasah inventory, electricity and telephone accounts, taxes and extracurricular activities. Third, the evaluation of financing is carried out through supervision and inspection. Supervision is carried out by the madrasah principal and deputy madrasah principal by checking at the beginning of each month and the end of the month to the treasurer. Furthermore, the madrasah head assesses the results of his monitoring whether they are in accordance with what is desired or not, then corrective action is taken on things that are not in accordance with what is desired. This study confirms the importance of holistic and synergistic financing management paradigm in supporting the improvement of the quality of educational institutions. This study has not examined the obstacles in the implementation of financing management in the quality of education at MAN ICP.

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