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Accountability of Madrasah's Headmaster in Management of Education Financing

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Abstract

This article examines the accountability of madrasah heads in managing education financing at Madrasah Tsanawiyah Al - Islah Tanjung Jabung Timur. Derived from descriptive qualitative research, data collection in this article was carried out using observation techniques, in-depth interviews , and documentation . Research findings show that the Head of Madrasah Not yet own accountability fully in carrying out the management of madrasa financing. This can be seen from because Still many management indicators financing that has not yet been implemented. Meanwhile, effectiveness and efficiency in management financing education in madrasa already walk, However Still There is lack in a way management that must be improved. Likewise, the success of the strategy of the Head of MTs Al Ishlah Tanjung Jabung Timur, Jambi Province in meeting the educational funding shortfall has been running well in accordance with the budget plan.

Abstrak

Artikel ini mengkaji akuntabilitas kepala madrasah dalam pengelolaan pembiayaan pendidikan di Madrasah Tsanawiyah Al-Islah Tanjung Jabung Timur. Berasal dari penelitian kualitatif deskriptif, pengumpulan data dalam artikel ini dilakukan dengan teknik observasi, wawancara mendalam, dan dokumentas. Temuan penelitian menunjukkan bahwa Kepala Madrasah belum memiliki akuntabilitas sepenuhnya dalam menjalankan pengelolaan pembiayaan madrasah. Hal ini terlihat dari karena masih banyaknya indikator pengelolaan pembiayaan yang belum terlaksana. Sedangkan efektifitas dan efisiensi dalam pengelolaan pembiayaan pendidikan di madrasah sudah berjalan, namun masih ada kekurangan secara manajemen yang harus dibenahi. Demikian juga keberhasilan strategi Kepala MTs Al Ishlah Tanjung Jabung Timur Propinsi Jambi dalam memenuhi kekurangan pembiyaan pendidikan sudah berjalan dengan baik sesuai dengan rencana anggaran.

A. Pendahuluan

Madrasah as something institution education formal Already Of courserequires impersonal management, in which it is necessary and must applied principles management modern, Where object Whichbecome his attention in a way general No Lots different with organizations other. *The Six's* m[1] which become object management management can also applied at educational

[1]Matins. Educational Financing Management Concepts and Applications. (Jakarta : Raja Grafindo Persada. 2014) 17

institutions. These six objects include; Man (human); Money (funds/money); Material (ingredients); Machine 2 (process machine/equipment); Method (how to process); Market (market/consumer).

However, this certainly requires adjustments can be in line with the vision and mission of educational institutions as institutions. From of these six elements, one of which is important, is good in the institution business nor institution education is problem money/funds, No Possible institution education can walk with Good without There is availability fund For carry out his activities inorganize process education, in world education study regarding funding/financing of education occupies an important position as something effort For understand And manage things Which related with management/management funds/finance in institution education, including education Which held by school.

Presidential Instruction (Inpres) Number 7 of 1999 concerning accountability performance agency government, mention that every agencyThe government in Indonesia must implement an accountability system. Presidential Instruction the Also mention that accountability performance agency government is embodiment obligation something agency government, For accountable success or failure implementation of the organization's mission, in achieving its goals and objectives has been established, through periodic accountability. [2]Management is something process plan, organizing, implementing, leading and controlling the business members of the organization and utilize all resources Power organization in frame reach objective which has set.[3]

Carrying out roles and functions as manager, school principal must own strategy Which appropriate For empowering power education through cooperation or cooperation, providing opportunities para power education For increase professionality, Andpush involvement all over power education in various activities that support the program madrasa. The head of the madrasah must improve work The same with power education And party other Which related in carry out every activity. As manager head madrasa must Want to And capable utilize all over source Power school in frame realizing the vision, mission and achieving goals. The head of the madrasah must able to work through other people (representatives), and strive to always take responsibility every action.

Madrasah heads must be able to face various problems in school, think in a way analytic And conceptual, And must always try For become interpreter mediator in solve various problem Which faced by para power education Which become his subordinates, as well as try For take decision Whichsatisfying for all. Head madrasa own role Which strong in coordinate, move And harmonize all source Power education Which available in madrasa. Leadership head madrasas are one factor that can encourage madrasas tocan realize vision, mission, objective, And target school through programs Which held in a way planned And gradually. By Because That, Head madrasa sued have ability adequate management and leadership to be able to take initiative For increase quality school.[4]

Already should a manager institution education Islam can go through various strategy in realize institution This, ie start from setup strategy empowerment education Islam, strategy to determine the concentration of Islamic education management as priority, when No possible all over the components, strategy overcoming leadership problems, strategies for overcoming

[2]Wibiwo, *Educational Accountability Efforts to Improve School Quality and Character* (Yogyakarta:References Student, 2013), 43.

[3]Mulyasa, *Head School Professional* (Bandung: Teenager Rosdakarya, 2007), 103.

[4]Mulyasa, *Head School Professional* , 90.

ideological problems and family relationships, strategies for dealing with Islamic education financing,so that the strategy for developing educational institutions Islam in the region Which full challenge. Existence a manager is For overcome various complex problems faced by educational institutions Islam. For That a management must focused on preparation various strategies in advancing Islamic educational institutions. [5]Madrasas are required to be responsible for all educational implementation (accountability). This accountability takes the form of report on achievements achieved both to the government and to person old participant educate And public.

The initial Grand Tour that researchers got at the research location regarding the accountability of madrasa heads in managing education financing did not run according to the rules according to theory, such as not involving the school community in budget preparation, lack of transparency, even though the madrasa has been able to run as it is, that educational institution Al-Ishlah Islamic Boarding School is running as it should, the author observes that it has not yet reached the stage that the author wants, namely regarding how the problem of financing management seems to be a problem.

The leadership in carrying out the wheels of leadership of the institution continues to run but in terms of funding it is always a problem, lack of funding always creates problems for the community plus a lack of attention, the institution is also an obstacle for the madrasah, resources in the form of physical facilities and infrastructure, cooperative relations between the institution and the community runs well. As the author found in this madrasah, why the head of the madrasah is not yet accountable in managing education financing in the private Tsanawiyah Madrasah of Jambi Province, this is very worrying if like this, every madrasah, of course, the madrasah will not progress because the management problem is carried out haphazardly and as is.

Based on background behind that problem , So the research questions that will be discussed in this article include; How is the accountability of the Head of MTs Al Ishlah Tanjung Jabung Timur, Jambi Province ? management financing education in MTs Al Ishlah Tanjung Jabung Timur Jambi Province?, and how accountability head MTs Al Ishlah Tanjung Jabung Timur, Jambi Province management education financing ?

A. Theoretical framework

1. Understanding Accountability

According to Language Indonesia accountability originate from say Account WhichIt means is book gathering notes finance. [6]In English the word accountability is called *accountability* interpreted as that can accountable. Form deep *accountability* say characteristic is *accountable* . So *accountability* if searched for just right very difficult, the article is often experience shifts and depends on who translator And its users.[7]

In the Koran it is stated;

اِنَّ اللّٰهَ يَأْمُرُكُمْ اَنْ تُؤَدُّوا الْاَمٰنٰتِ اِلٰٓى اَهْلِهَاۙ وَاِذَا حَكَمْتُمْ بَيْنَ النَّاسِ اَنْ تَحْكُمُوْا بِالْعَدْلِ ۗ اِنَّ اللّٰهَ نِعِمَّا يَعِظُكُمْ بِهٖ ۗ اِنَّ اللّٰهَ كَانَ سَمِيْعًاۢ بَصِيْرًا

[5]Interview with Author, 24 August 2022.

[6]Dictionary Complete, *Complete Language Dictionary Indonesia* (Surabaya: Ray Bright, 2011), 29.

[7]Wibiwo, *Educational Accountability Efforts to Improve School Quality and Image* (Yogyakarta: References Student, 2013), 43.

"Indeed God told you deliver mandate to those who are entitled to receive it, and (order you) when set law between humans so you set by fair Indeed God gives you the best lessons. Verily, Allah is All-Hearing and All-Hearing see." (QS Anissa, 58).[8]

According to Fenwick W. English Editor of the Encyclopedia of Educational Leadership and Administration: "Accountability refers to official efforts to ensure that public schools are answerable to a variety of stakeholders. Unlike the principle of responsibility, which can be exercised and validated through informal norms and voluntary behavior by public officials, the principle of accountability requires external validation through formal policies, structures, processes, and outcomes".[9] Accountability can generally be interpreted as a request for responsibility for fulfilling the responsibilities assigned to him. In their duties of auditing financial reports, auditors are required to work with high accountability and in a professional manner. This is to meet the demands of clients who want high performance. According to Dwi Martani, financial reports have several main characteristics, namely they are relevant, reliable and understandable. These characteristics must be met so that financial reports are useful for users for decision making.[10]

Cost maintenance activity education in unit education provided by the government is the responsibility answer government, And Which held by public become not quite enough answer body/individual Which organize the educational unit. This shows that the administration of education is entirely in the hands of the governmentAnd public so that determination aspects education And cost more Lots determined by government that is Ministry Finance, Ministry Education And Culture, And Body Planning Development National (Bappenas) Which in a way together arrange Good aspect activity education nor aspect cost. According to Budi Setiyon, accountability is a concept that has several meanings. This terminology is often used with several concepts such as answerability, responsibility, and other terminology related to "the expectation of account-giving" (the expectations of the mandate giver and the mandate implementer). Thus, accountability includes expectations or assumptions about the behavior of the relationship between the giver and recipient of the mandate.[11]

The auditor's report is a kind of intermediary letter (medium) through which the auditor expresses his opinion (opinion) or if circumstances require refusing to express an opinion about the report he audited for interested parties. This means that the auditor is responsible for his or her opinions. [12]The objective of a general audit of a client's financial statements by an independent auditor is to express an opinion regarding the fairness, in all material respects, of the financial position, results of operations and cash flows in accordance with generally accepted accounting principles. The auditor collects evidence to verify and then draw conclusions about whether the client's financial statements have been presented fairly. [13]In the field of accounting, accountability is defined as accountability. An organization is said to be accountable if the organization has the ability to explain the conditions experienced, including the decisions taken and various activities carried out.

[8]QS An-Nisa/ 4: 58.

[9]Fenwick W, Encyclopedia of Educational Leadership and Administration, (London: Sage Publications, Inc, 2006), p. 2

[10]Dwi Martani., et al, Intermediate Financial Accounting Based on PSAK, Cet. 1, (Jakarta : Salemba Empat, 2014), .54

[11]Budi Setiyono, Government and Public Sector Management, Cet. 1, (Yogyakarta : Caps, 2014), 181

[12]Mathius Tandiontong, Audit Quality and Its Measurement, Cet. 1, (Bandung : Alfabeta, 2016), 71

[13]Mathius Tandiontong, Audit Quality and Its Measurement, 26

2. Principle of Accountability

According to the State Administration Institute (LAN) and the Financial and Development Audit Agency, it is stated that in implementing accountability, it is necessary to pay attention to the principles of accountability, namely:

a. There must be a commitment from the leadership and all administrators to manage the implementation of the mission so that it is accountable.
b. Must be able to realize the level of achievement of the goals and means that have been determined.
c. It must be a system that can guarantee resource users consistently with statutory regulations.
d. Must be oriented towards achieving the vision, mission and benefits that have been obtained.
e. Must be honest, objective, transparent and innovative as a role for change in the form of updating performance measurement methods and techniques and preparing accountability reports.[14]

3. Types of Accountability

According to Madiasmo, accountability is divided into two types, namely as follows:

a. Horizontal Accountability Horizontal accountability is accountability to the wider community, especially the users or recipients of the organization's services in question.
b. Vertical Accountability Vertical accountability is accountability for the management of funds to higher authorities, such as accountability of work units, to regional governments, accountability of regional governments to the center, and central government to the MPR.[15]

4. Accountability Goals

The aim of accountability is basically to find answers to what must be accounted for, based on what actually happened and comparing it with what should happen. If an obstacle or deviation occurs, the deviation and obstacle must be corrected immediately. This explanation is in accordance with the concept put forward by Jb Ghartery that accountability is aimed at finding answers to questions related to service, namely what, why, who, which, where, and how responsibility is carried out.[16]

The theory that the author uses is as a guide or instruction when writer look for data in accordance with theme from this dissertation, this theory is very helpful to measure that step done by writer For success.

[14]LAN and BPKP, Accountability and Good Governance, (Jakarta: LAN, 2000), 43.
[15]Mardiasmo, Autonomy and Regional Financial Management, (Yogyakarta: CV. Andi Offset, 2004), 21
[16]7J.B. Ghartery, Regional Financial Accounting, (Jakarta: Salemba Empat, 2004), 308.

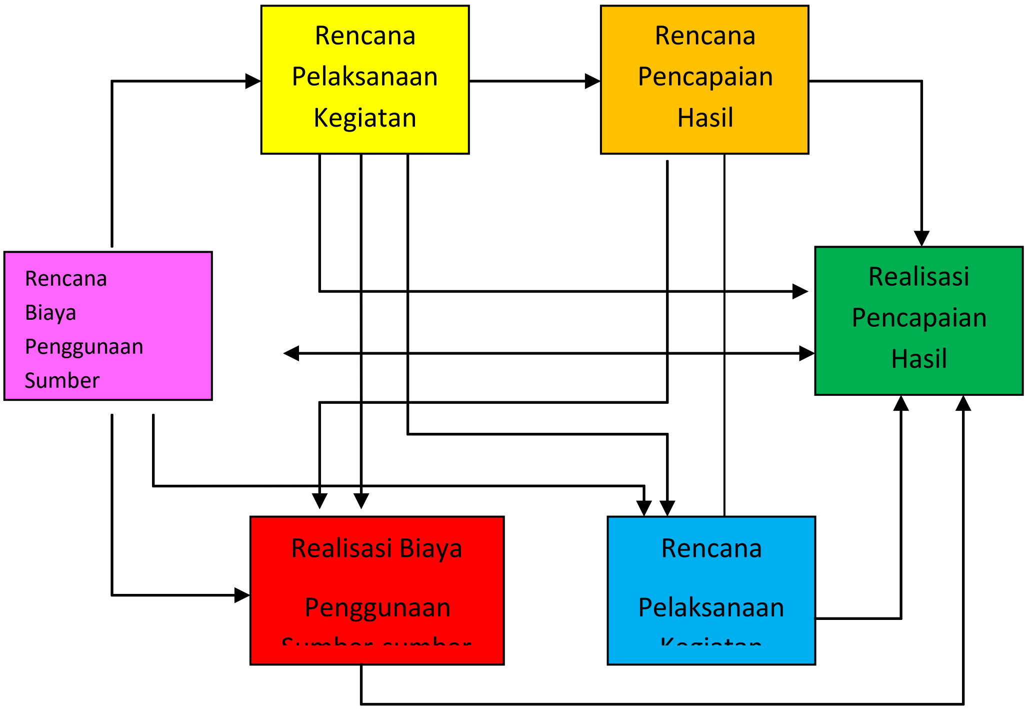
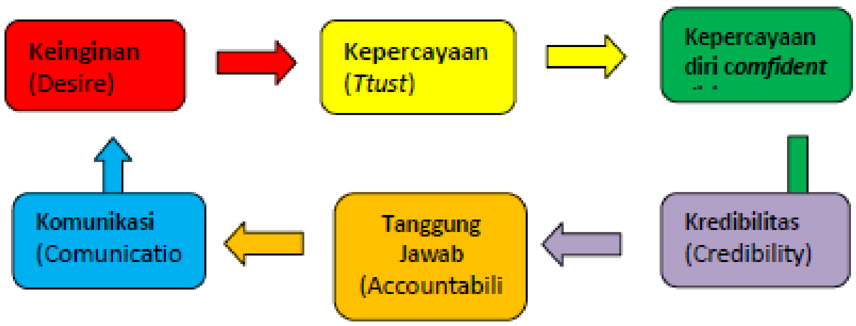


Figure 1 Theory Matins Pattern Development Draft Gauge Measuring[17]

This benchmarking concept can be applied in determining quality education as the output of a process that has been supported by cost. Education financing is basically a processallocate sources on activities or programs implementation operational education or in teaching and learning process in the classroom. Matters related to this includes: education budget planning, education financing, implementation budget education, accountancy And accountability finance education, as well as inspection Andsupervision budget education.

Picture : 5 Theory Wibowo, Cycle Accountability Performance School



Planning strategy the Then explained in planning performance annual Which made every year. Plan this performance reveal all targets performance to be achieved (*output* / *outcomes*) from all over target strategic in year Whichconcerned, as well as strategies to achieve them. This performance plan Also is yardstick measuring Which will used in evaluation performance school, For something period certain.[18]

[17]Matins Pattern Development Draft Gauge Measuring
[18]Wibiwo, *Accountability Education* (Yogyakarta: References Student, 2013), p. 74-75.

5. Education Financing Management

Management of education financing is an activity Which with regard to fund management (income received, and how the funds are used for financing all established educational programs. Income and The source of education funds received by schools is obtained from the APBN, APBD, And public or person old student. [19]Financial problems are closely related to financing, whereas problem financing That Alone is factors that very important And determine life something organization like case institutions education other. That's why every beginning year father president as head country has submit planstate income and expenditure in front DPR members as representatives people Indonesia For financing year budget Which will come.

In the general sense of finance, financing activities include: three matter, namely:

a. *Budgeting* (preparing a budget), the term budget is often used catch as the meaning of a plan. But in the field In education, two terms are often used, namely RAPEN (budget plan and income shopping country) And RAPES (plan budget income And shopping school). In two term that is the budget bu k an l a h something plan . Term plan we have emphasized the use of the term budget as something plan; Every organization Of course need budget For support his activities. By Because That budget This its nature Still plan And concerning needs person Lots, so budget new when get validation from superior Which authorized.

b. *Accounting* (bookkeeping); Activity second in management financing is bookkeeping or financial management activities. this management covers two matter that is,
   a. Management Which concerning authority determination policy of receiving or issuing money. this management known as term management administration;
   b. Concerning affairs follow carry on from affairs First namely,receive, store and spend money. this managementNo concerning authority determine, but only carry out, And known with term management treasurer;

6. *Auditing* (inspection).

Auditing is all activity Which concerning accountability reception, storage And payment or transfer of money made by the treasurer to authorized party. For units within the department, responsible for financial affairs this to the BPK via department each.

Auditing very important And very beneficial at least lack of for 4 party :

a. For treasurer Which concerned;
b. For institution Which concerned;
c. For his superior;
d. For Body Examiner Finance.[20]

Principles management finance And financing educationSchool financial management needs to pay attention to a number of principles. Constitution No 20 Year 2003 chapter 48 state that management fund education based on on principle justice, efficiency, transparency and public accountability, besides principles effectiveness also needs to be emphasized. Below they discuss each each principle the, that is transparency, accountability, effectiveness, And efficiency. Following This is explanation:

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[19]Dedy Ahcmad Kurniadi, *Education Financing Management* (Bandung: PT TeenRosdakarya, 2015), 140.
[20]Suharsimi Arikonto, *Management Educator* (Yogyakarta: Aditya Media, 2009), 317-319.

a. Transparency

Transparent means exists openness. Transparent in the field management means exists openness in manage something activity. In institution education, management field finance Transparent means there is openness in financial management institution education, that is openness source finance And the amount, details of use, and accountability must be clear so that it can make it easier for interested parties For know it. Transparency finance very required in order to increase support parent, public And government in the implementation of all educational programs in schools, besides that transparency can create trust lead come back between governments, public, parents of students and inhabitant school through provision information And ensure convenience in in obtain information Which accurate Andadequate.

A number of information finance Which free is known by all inhabitant school And person old student for example Plan School Revenue and Expenditure Budget (RAPBS) Can sticked on the notice board in the teacher's room or in front of the administration room so that for Who just Which need information That caneasily get it. Parents of students can find out how much money does the school receive from students' parents and used For What just Money That. Acquisition information This increase trust person old student towards school.

b. Accountability;

Accountability is a person's condition that is assessed by people other Because quality its performance in finish task For reach objective Which become not quite enough he answered. Accountability in in management finance means use Money school can accountable in accordance with established plans. Based on planning have been established and regulated Which applies then parties school spend Money in a way responsible answer. Accountability can done to person old, society and government. There is three pillar main Which become precondition he woke up accountability, that is:[21]

1) There is transparency para organizer school with accept input And include various componentin manage school;
2) There are performance standards in each institution that can be measured in carry out task, function And its authority;
3) There is participation For each other create atmosphere conducivein creating community services with appropriate procedures easy, cost Which cheap And service Which fast;

c. Effectiveness;

Effective often interpreted as achievement objective Which has set. Effectiveness more emphasize on qualitative outcomes. Management finance said fulfil principle effectiveness if the activities carried out can manage finances to finance activities in order to achieve institutional goals Which concerned And qualitative the *outcomes* in accordance with plan Which has set.

d. Efficiency;

Efficiency is comparison Which best between input(*input*) and output (*output*) or between power and results. The power intended covers power, thought, time, cost. Comparison the can seen from two matter:

1) Viewed in terms of use of time, energy and costs. Activity can be said to be efficient if the use of time, energy and cost Which as small as possible can reach results Which set;
2) Viewed in terms of results, activities can be said to be efficient if with use time, power And

[21]Henry L. Sisk, Principles of Management (Brighton England: South-Western Publishing Company, 1969),. 10.

cost certainprovide as many results as possible both in quantity and its quality;

Level efficiency And effectiveness Which tall possible implementation service to public in a way satisfying with use source Power Which available in a way optimal And responsible answer.

e. Draft Cost Education;

Costs in education include direct costs and fees indirect. This is in accordance with the opinion of R. Johns, Edgar L. morphet, And Kern Alexander Which state :[22]

Cost direct consists from cost Which issued For needs implementation teacher And activity Study student. Most cost direct from system schooling, like SPP, and donations from parents or those paid by themselves student For equipment in carry out process his education, like costs book, equipment And Money pocket. The indirect costs are in the form of lost profits forms of opportunities lost and sacrificed by students duringStudy.

According to *Cohn* cost education can categorized as as follows:

1) Direct costs are costs incurred directly for finance maintenance teaching, study, And devotion on public, like wages Teacher, supervisor non educative, books lesson, And ingredients equipment other. Matter This influential on results education form mark sacrifice For maintenance activities the;

2) Cost not direct (*indirect cost*), that is covers loss of income of students due to attending education. CanAlso form profit Which is lost (*earnings forgone*) inVshape cost chance Which is lost (*opportunity cost*) Which sacrificed by student during Study.[23]

With thereby, cost whole (C) during in level Schooling consists of direct costs (L) and indirect costs (K). In the formula depicted as following : C = L + K. Cost education is base empirical For preachcharacteristic picture school finances. Unit cost rate schoolis cost education level school Which expelled, Good Whichsourced from government, person old nor public Which inspent on providing education for one academic year.Cost unit student is size Which describe how much big Money Which allocated to school in a way effective Forinterest student in go through education. In determinecost unit, according to Nanang Pattah there is two approach, namely the macro approach and the micro approach.

In approach macro there is characteristics education Whichinfluence cost, that is :

1) Scale wages Teacher And O'clock fly teach;
2) Upgrading And exercise pre-service;
3) Grouping student in school And in in class;
4) System evaluation;
5) Supervision education.

So there is religious component in cost education, Generally people calculate only from real *or* ordinary costscalled *money costs* , like *capital cost durable assets* And *recurrent costs/* operational costs, while opportunity costs or *opportunity costs* costs that must be paid, for example because they prefer study rather than Work No Once calculated. Calculation of education costs includes, among other things, total *costs* covers *fixed cost variables costs* , And *marginal cost.* Eachthese types of costs has characteristics Which vary. Education costs are determined by various factors, including size the size of an educational institution, the number of students, the level of teacher

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[22]Dedi Supriadi, Unit Costs for Primary and Secondary Education, (Bandung: PT Rosda Karya, 2003), p. 5-6

[23]Dedy Achmad Kurniady, *Education Financing Management* (Bandung: PT Teenrosdakarya, 2015), 5-6.

salaries or lecturers caused by loss field or level of education,ratio student compare Teacher or lecturer, qualification Teacher, levelpopulation growth (especially in developing countries), change policies regarding studies or income *(revenue theory of cist).*

In count cost education This, factor *input output* from education and processes contained within and associated with cost reduction and efficiency improvement programs, can be calculated using techniques (cost *analysis): 1. Productivity measurement or* analysis *cost effect* iveness, as well as 2. *Analysis cost benefits* . Results calculation cost can evaluate is investment the profitable or No Good For individual the *(p* rivate *rates ofretun)* or for public in a way wide (*soci* al *rate of return*). Issue other related with cost education This is exists difference expenditure budget field education in country proceed with developing countries, the difference in tuition fees is good across institutions education country nor private. Besides That, Also different cost for education including educational investments related to the program enhancement well-being public.

Form cost education. For give instruction on making policy, para planner education must able to make forecast Which strong about cost education on periodfuture as well as necessary resources and resources Which available. Analysis systems can help planners distribute andtest various decider This And explain period Which will come with diagnose period Then;

Internal cost determinants relate to the technology used in education And policy Which adopted, specifically payment, development, And use Teacher. Education uses intensive labor|| high technology includes human resource *input and physical input* 60% of total costs education For cost staff.[24]

As for reason main enhancement cost education is as following:

1) Inflation-the effect of inflation on education is caused by rising expenditure education. Matter This is part Which reflected inflation in prices and wages, inflation causes the budget And wages almost left behind by increase general price And wages, by taking away real education spending and reducing it the ability to attract and retain good teachers and administrators. The rise expenditure For education lift wholeprice command;
2) The demand for education influences the increase in demand for costs education is reason biggest rising expenditure overall education, There are 4 factors causing the increase in things This is as following:
    a) Ascension best on population youth;
    b) Revolution rising hope on party Which lost educational opportunities and consider education as key progress individual;
    c) Widespread adoption policy general Which aim Fordemocratize chance education on almost all country develop on beginning 1960;
    d) Development, arrangement, management need power rapid human progress due to technological advances in the economy, emphasis new policy general in matter development economy. Matter This cause decreased it *input* on student due to overcrowded classrooms, decreasing teacher ratio student And in qualification strength teach, as well assupply book text Which more short, meteri nstruction, equipment laboratory, And etc. Decline *input* tend reduce cost per student, but trend This more offset rising -factor cost|| increase wages Teacher along with rising salary. The rise cost education Anddecline in effectiveness is evidence of a sharp rise— *drop-*

[24]Muhaimin, Education Management: Application in Preparing School/Madrasah Development Plans (Jakarta: Kencana, 2011), 112.

out|| and repeater Which happened a few system education.[25]

B. Research methods

The research carried out in preparing this article was qualitative research by elaborating and exploring aspects of the why of something the subject's behavior or actions in social situations. While aspects establishment, how And keto what, Which explored just complement from A study. This research was conducted at Madrasah Tsanawiyah private sector in Jambi province is represented by private Madrasah Tsanawiyah Al- Ishlah in Jambi Province. Primary data instudy This is data interview And observation documentation, Of course data Which needed is about Accountability of Madrasah Heads in Financing Management in Madrasah Tsanawiyah private sector Al-lshlah East Tanjung Jabung B clock.

Secondary data in study This is data Which taken in Regency Tanjab East , among others; Chairman of the Foundation, Head madrasah, Treasurer, Teacher and students, archives/documents, society And environment and events incident. The main data sources in this qualitative research are words, and actions, the rest is additional such as documentation and others other. [26]Data collection techniques in this research include; observation, interviews, and documentation. Meanwhile, the data analysis process is carried out in four stages, namely; data collection, data reduction, *display* data, and verify/withdraw conclusion.

C. Research Results and Discussion

1. Accountability of the Head of MTs Al Ishlah Tanjung Jabung Timur Jambi Province in preparing madrasa fees

The financing management implemented at MTs Al Ishlah Tanjung Jabung Timur can be said to be good as evidenced by the coordination carried out by the head of the madrasah along with the madrasah management team, teaching and education staff, as well as involving the guardians of the students in deliberations to make decisions regarding the programs that will be implemented by the madrasah in the next one year period. And also from these programs determine the budget to finance the planned programs. Apart from that, determining budget sources to meet madrasah needs.

The management of madrasah education financing at MTs Al Ishlah Tanjung Jabung Timur includes planning the financing budget, bookkeeping the financing budget, auditing the madrasah financing budget. Financing management means how to ensure that financing in madrasas can run well by using the right strategy, and of course having good cooperation. As explained in the research findings, education financing management can run well because it has a management team and collaboration with all educators and education staff by holding meetings or deliberations for both long-term and short-term planning. The purpose of this meeting is to determine the budget obtained both from the government, from community participation (PSM) and from the business world and the industrial world. After the budget obtained has been determined, then determine the budget that will be used, whether for madrasah infrastructure or for other needs. The following is the education financing management used in madrasas.

Planning in financing management is the activity of planning sources of funds to support educational activities and achieve educational goals in madrasas. Planning collects a number of resources that are directed to achieve a goal related to the budget as the translation of a plan into form and for each component. In relation to budget preparation, Lipham put forward three points

[25]Kurniady, *Education Financing Management,* (5-6.

[26]Lexy J. Moleong, *Methodology Study Qualitative* (Bandung: PT Teenager Rosdakarya, 2009), 157.

of view, namely 1) comparative approach, budgeting which is done by comparing the amount of revenue and expenditure for each budget per year, 2) The Planning Programming Budgeting Evaluation System (PPBES), budgeting which is oriented towards specific and general program plans and targets. In this approach, analysis of implementation funds and assessment of PPBES is based on ziro-based budgeting, 3) Functional Approach, budgeting in the form of a combination of PPBES and comparative approach.[27]

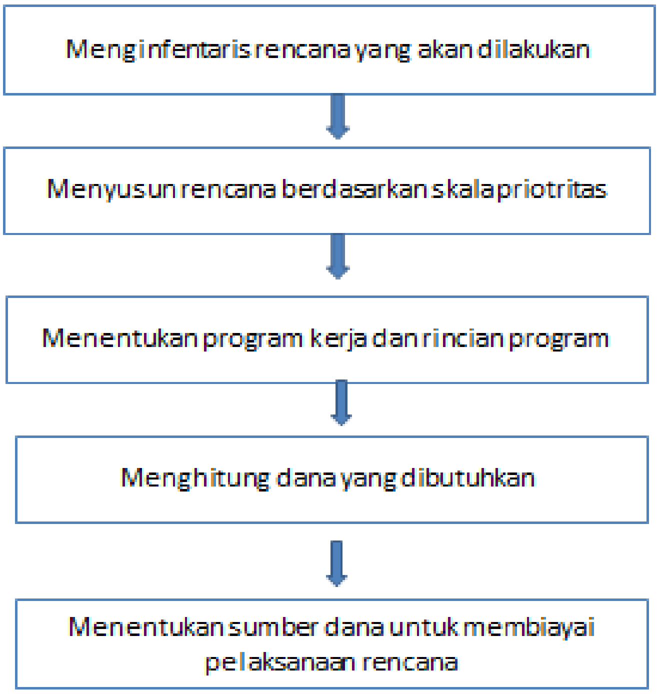
Financing planning depends on the type of financing plan being made. If an organization plans a financing report for a certain period, the best basis for planning is the position of the last report. Meanwhile, if an organization is going to make a cash budget, the basis for good planning is to assess it from the planned cash receipts and disbursements in the planned period. In fact, the Qur'an provides guidance on how to plan good financing in accordance with Islamic law, aiming to utilize financing according to needs and not excessively so that it is in accordance with what has been planned. As regulated in the Al-Qur'an surah Al-Furqon verse 67

﴿وَٱلَّذِينَ إِذَآ أَنفَقُواْ لَمۡ يُسۡرِفُواْ وَلَمۡ يَقۡتُرُواْ وَكَانَ بَيۡنَ ذَٰلِكَ قَوَامٗا ﴾

It means: "And those who when they spend (property), they are not excessive, and they are not (also) miserly, and (that spending) is in the middle of such". (QS Al-Furqan: 67)[28]

Financial planning at MTs Al Ishlah Tanjung Jabung Timur begins with the process of preparing the RAPBM. Data regarding the preparation of the 2023 RAPBM was obtained by researchers through interviews with the Madrasah Principal, Deputy Madrasah Principal, Treasurer, Teachers, and Madrasah Committee. The preparation process began by identifying the objectives of the preparation in the context of developing the madrasah for a period of one year. The RAPBM drafting team takes an inventory of the plans that will be implemented then prepares a plan based on a priority scale or which programs should be prioritized based on the level of urgency, determines the work program and program details, calculates the funds needed for each planned program, and determines the source of funds to finance the implementation of the plan. The scheme for preparing the RAPBM at MTs Al Ishlah Tanjung Jabung Timur can be seen in the following picture:

[27]Mulyono, Concept of Education Financing. (Jogjakarta: AR-RUZZ MEDIA, 2016) p. 159- 160
[28]Al-Quran Per Word Tajwid (Bandung: PT. JABAL, 2010) p. 365



Data regarding the preparation of the RAPBM at MTs Al Ishlah was obtained from observations, interviews and documentation. The summary of research related to the preparation of the RAPBM at MTs Al Ishlah is as follows: Financial planning is carried out by preparing the Madrasah Revenue and Expenditure Budget Plan (RAPBM). Planning is a step in identifying all educational needs in the madrasah. Madrasah financial planning is planning sources of funds to support educational activities and achieve educational goals.[29]

2. Management financing education financing in MTs Al Ishlah East Tanjung Jabung, Jambi Province

Financial implementation at MTs Al Ishlah Tanjung Jabung Timur refers to the RAPBM that was prepared previously, namely the acceptance and use of madrasa finance. Use of funds at MTs Al Ishlah Tanjung Jabung Timur in 2023 with the use of funds covering 13 items, namely:

a. Extracurricular activities
b. Learning Activities
c. Learning and extracurricular evaluation activities
d. Activities to develop the potential of students
e. Professional development of teachers and education personnel, as well as development of Madrasah management
f. Regular honorarium payments
g. Maintenance of madrasa facilities and infrastructure
h. Library development
i. Activities for accepting new students
j. Madrasah students' ta'aruf period
k. Madrasa management
l. Power and service subscriptions

[29]Interview Head master , 9 October 20 23

m. Purchase/maintenance of learning tools

Next, the treasurer records every financial expenditure transaction. The use of funds is recorded in the Accountability Report at MTs Al Ishlah Tanjung East Jabung in 2022. The use of funds is divided into 2 stages, namely stage 1 for the period January-June 2022, and stage 2 for the period July-December 2022. The process of using funds at MTs Al Ishlah Tanjung East Jabung 2022 will be carried out by taking into account the RAB that has been made by the madrasa at the deliberation meeting on the use of madrasa funds. The use of funds for the first period and the second period is different because there are different needs. Bookkeeping funds using the General Cash Book.

Meanwhile, another source of madrasa finance is committee fees from the parents/guardians of the students which are paid every month. Madrasah Committee funds are used to assist madrasah operations that cannot be met by madrasah funds. Bookkeeping for the implementation of Madrasah Committee funds uses the General Cash Book. [30]Financial implementation data at MTs Al Ishlah Tanjung Jabung Timur was obtained through observation, documentation review and interviews with the Madrasah Head and Madrasah Treasurer, with the following summary:

Regarding the receipt of funds in 2022, the Head of the Madrasah explained that: Reception in 2022 will be carried out in 3 stages. [31]The treasurer also added that funds are usually reported twice a year, in the January-June and July-December periods. This explanation is also in accordance with the 2022 fund receipt documents.

Regarding the use of madrasa funds, Mr. Abdullah explained:

> The use of funds at MTs Al Ishlah Tanjung Jabung Timur in 2022 is based on the budget plan and agreement resulting from the meeting with all of us here. We use these funds for madrasah operational needs such as financing the acceptance of new students, learning activities, extracurriculars, teacher honorariums, buying books, buying other necessities.[32]

3. Accountability Head MTs Al Ishlah Tanjung Jabung Timur, Jambi Province management education financing

    a. Planning (*planning*).

Madrasah as a place to create participants educated which knowledgeable visionary wide and behave noble of course prepare things that lead to a goal, to achievepurpose that of course no can only head seminary just which wish of course desire together from society institution, the board really should prepare self become an educator which professional madrasa should prepare means andinfrastructure, there is a budget that is always concerned about students the goal is not achieved, thus the madrasa must organize estimate, own bookkeeping there is inspection.

If seen planning head madrasa always carry out his duties in accordance with the rules and instructions Already determined, only just as man sometimes forget in implementation, but the head of the madrasah every form of activity always accountable, the responsibility of the madrasah is to make something planning, then involving all parties to provide what Which Which become right they evaluate Work employee request report to treasurer carry out things Whichcan support institution.[33]

For Madrasah Tsanawiyah Al Ishlah there is a report submitted to the committee that no

[30]Interview Head master , 9 October 20 23

[31] KL Interview October 7, 2023

[32] AB Interview October 7, 2023

[33]Interview Head master , 9 October 20 23

oversight was carried out The system that runs is honesty and the head of the madrasah too Rarely around because he lives in Jambi, he is always honest and sure that what you do does not make something your property Alone.[34] All Which is at institutionalized This must One desireAnd One objective For advance institution always Work The same It's the same weight as it is carried, it's the same light as it is carried no matter what shape it's in We must support this madrasa and work together and also We must responsible answer together.[35]

b. Organizing (*organizing)* .

Organizing Already There is before I become head The madrasah here was run by a leader before me, I only continue it just. Organizing only as It's just a complement to the madrasa organization and has nothing to do with it with responsibility finance. One of the characteristics of accountability is that a madrasa head must good at organizing his subordinates, organizingThat something Which must for leader No Possible leader Doing it yourself, that's called making it difficult makes it difficultyourself and make you tired of course divided according to each field each.

As the researchers observed, MTs Al Ishlah already has the management that researchers see on the wall and researchers see that the management office is running in accordance withrespective tasks can be seen from teacher and employee data. [301] Problem organizing has done can walk in accordance with task each each.

c. Implementation And Allocation Financing (*accounting*)

A head madrasa must capable do allocation of funds, implementation and appropriate allocation of funds with plans that already have provisions and implementation in the Plan Budget Cost Income And Shopping Madrasah (RABPBM), Details Activity And Budget Madrasah (RKAM). Realization Use fund each Type Budget, And There is statement not quite enough answer, No There is constraint For fund BOSS, And the allocation of funds has already been determined where they will be allocated, No like fund public Which Also Already There is Budget Costs, and details of madrasah activities and budget and realization use fund each type budget, And No There is is statement not quite enough head madrasa.

Expenditure fund madrasa Good income nor Allocations and expenditures already have their place, such as fordormitories, electricity, health, Islamic holidays and construction costs Already be included in brochure That expenditure in accordance with That We will still convey the details to the head of Tsanawiyah Then is There is remainder or No That affairs leader we No see until so far That.

d. Supervision (*controlling*).

Based on the results of research at MTs Al Ishlah Tanjung Jabung Timur, it was found that madrasah financial supervision was carried out on the receipt and use of madrasah finances. The aim is to ensure that funds can be utilized effectively and efficiently and to minimize misuse of funds which is wasteful and can cause existing funds to run out without providing benefits. Supervision of education financing is carried out by two parties, namely internal and external parties. [36]Financial reporting and accountability for MTs Al Ishlah Tanjung Jabung Timur is carried out in the form of financial reports. This financial report is submitted to the party who is the source of the budget at the madrasah in a deliberation meeting with the madrasah committee members.

[34] KL Interview, October 2, 2023

[35] KL Interview, October 2, 2023

[36]Interview Head master , 9 October 20 23

D. Conclusion

Based on the data obtained and data analysis in the research contained in this dissertation, it can be concluded as follows:

1. Head Madrasah MTs Al Ishlah Tanjung Jabung Timur Jambi Province in carrying out its financial management yet own accountability fully on madrasah financial management , Because head madrasa Not yet fully do What Which listed in criteria an accountable financial manager in education .
2. Head of MTs Al Ishlah Tanjung Jabung Timur Jambi Province in financing management yet walk fully, Because Still Lots Which related with management financing This Not yet held.
3. Effectiveness and efficiency of accountability of the head of MTs Al Ishlah Tanjung Jabung Timur, Jambi Province in management financing education in madrasa already walk, However Still There is lack in a way management.

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