

## Education Financing Management at Modern Islamic Boarding School in Medan

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### ARTICLE INFO

#### Keywords:

Management;  
Financing  
Education

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#### Article history:

Received 2021-07-09

Revised 2021-12-13

Accepted 2022-11-22

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### ABSTRACT

This study aims to provide an overview of education financing management at Ta'dib Al-Syakirin Modern Islamic Boarding School, Medan. The method used in this study is a qualitative policy analysis method. Data was gathered through observation, in-depth interviews, and documentation. The findings revealed that Ta'dib Al-Syakirin Modern Islamic Boarding School Medan's education financing was managed in three stages. The three stages are as follows: (1). Planning entails creating work schedules and budgets for Ta'dib Al-Syakirin Modern Islamic Boarding School Medan. (2). Implementation entails: a) Education Financing Sources at Ta'dib Al-Syakirin Modern Islamic Boarding School, Medan: Education funding is derived from students' monthly and annual educational development contributions, as well as unrestricted non-donors. b). Implementation of Education Financing at Ta'dib Al-Syakirin Modern Islamic Boarding School, Medan; Fixed costs in education include the salaries of all educators and education personnel; electrical power services; water; Wi-Fi (internet network) providing equipment for stationery shopping; and non-routine cost requirements such as the cost of repairing facilities and infrastructure due to disaster damage or the period of resilience of goods; and maintenance of Islamic boarding school goods. (3) The evaluation includes the agency's accountability audit report; the repair is carried out in two stages over the course of a year.

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## 1. INTRODUCTION

The process of education in life is extremely important because it plays a critical role in developing and growing the potential that exists in humans and is regarded as a natural thing (Rohman, 2021), because education can ensure the survival of a society's or a country's culture, allowing it to grow and develop (Duryat, 2021). So that it can generate humans with the best characteristics for every dynamic change that occurs in a country's society (Rosyada, 2017). Among the numerous components required for education, the most important component is money (Rahman, 2017). There is no education without money or materials. To assist students in achieving their educational goals, costs must be effectively managed (Suhelayanti et al., 2020). Significant financing is required to obtain a high-quality education. The community's understanding of the importance of education costs enables the community to be responsible for providing education.

Education is the process of increasing, perfecting, and changing individuals' or groups' knowledge, skills, attitudes, and behaviors within the context of the nation's and state's intellectual life. (Azkia and Rohman, 2020) The definition of education is "the importance of education for all" (Al Kahar, 2019). However, there are numerous issues that educational providers face on a regular basis. One of the most common issues is the financial management of institutions.

Education financing is extremely important. According to Suhelayanti et al. (2010), the cost of education is very important in achieving educational goals. Therefore, without adequate funding, education will not function as expected (Shaylide, 2014). It is highly unlikely that a good educational process can be carried out without adequate financial support. As a result, cost tools must be managed wisely and professionally since they are the heart of an educational organization or educational institution (Arifudin et al., 2021). Thus, it is hoped that the managers will fully comprehend education financing in order to have a healthy educational institution and be capable of carrying out the constitutional mandate.

Sarnoto (2016) explains that management is an activity performed by a manager in the management of an organization, institution, or company, whose activities include planning, directing, organizing, and controlling in order to achieve specific goals (Mohamad, 2014). The key feature of the current management pattern is the planning (planning), implementing (acting), grouping (organizing), and monitoring (evaluating) of all policies that will or are being implemented. A healthy management pattern exists if the four management corridors can operate in accordance with the constitutional mandate. As a result, every aspect of the institution's management must work in tandem.

Referring to the constitutional order regarding the implementation of education, state institutions are obliged to provide education for everyone in it (Nurfadhilah, 2021). The implementation in question, of course, starts with the institution's human resources (HR), supporting facilities, and funding sources owned by educational institutions (Nurjanah et al., 2021). But the problem is that covering a country as wide as Indonesia, of course, requires extra performance. Therefore, to overcome this problem, the government gives authority to local governments to provide education in their regions (Setiowati, 2016). According to the constitutional order on the implementation of education for all people, state institutions are required to provide education for all citizens (Nurfadhilah, 2021). The implementation process begins with the institution's human resources (HR), supporting facilities, and funding sources (Nurjanah et al., 2021). However, covering a country as large as Indonesia demands extra performance. Therefore, to overcome this problem, the

government gives authority to local governments to provide education in their regions (Setiowati, 2016). This step was taken in order to narrow the problems in the implementation of education. Based on the government regulations contained in Law Number 48 of 2008 concerning education funding, every expense incurred in the provision of education is borne by the central government and local governments (UUD, nd). This is obviously not the case if the educational institution is a boarding school. Islamic boarding schools are known to be self-contained educational institutions in terms of funding and learning management (Oktari & Kosasih, 2019). The Islamic boarding school is collectively owned by the administrators (in this case, the Kyai) and the students, which, of course, makes the Islamic boarding school more resistant to dealing with budget and education financing issues. However, the facts show that Islamic boarding schools have evolved into educational institutions that are capable of organizing their own education independently. The concept of independence is attached not only to the students but also to the financial management system. Mastuhu (in Setiowati, 2016) explains the philosophical concept of financing Islamic boarding schools as "some costs are sufficient, any costs are insufficient. "This idea underpins the stability of Islamic boarding school educational institutions. Of course, this is not the same as other general education management patterns. The concept of education financing is divided into two parts: distribution and income (Munir, 2013). While Islamic boarding schools do not manage finances, the distribution of educational costs is determined by the receipt and expenditure of tuition fees, and the amount is determined by funds obtained by educational institutions from student guardians, donors (both individuals and institutions), and the government. (2019, Pangestu)

(Shunhaji et al., 2020) investigated the topic "Education Financing Management of Darul Muttaqien Parung Islamic Boarding School, Bogor" and obtained research findings in the form of: the financing system policy is designed by the leader and there are several obstacles in the financing management's implementation. Setiowati (2016) conducted a similar study under the title "Management of Financing for Islamic Boarding Schools and Nurushiddiiq Integrated Educational Institutions in Cirebon." In the findings of his research, he highlights the management of education financing implemented by the Islamic boarding school from the standpoint of education standard policies. In terms of the research findings, he stated that the management of education financing at the Integrated Education Institution and Pondok Pesantren Nuurusshiddiiq Cirebon met educational institution standards. It's just that, because there are no general standards for Islamic boarding schools, the specific standards of adequacy or inadequacy of pesantren cannot be determined. A similar quality study was conducted by Nurhamzah et al. (2020) in his research entitled "A Conceptual Model of Quality-Based Education Financing Management in Modern Islamic Boarding Schools." The findings of this study were presented in the form of financial management in two modern Islamic boarding schools, namely the Darut Tauhiid Islamic Boarding School in Bandung and the Modern Sahid Islamic Boarding School in Bogor, starting the stages of planning, organizing, implementing, monitoring, accountability, and continuous improvement.

We can conclude from the three previous studies that each Islamic educational institution, such as Islamic boarding schools, has its own policies for managing and regulating education financing. The variation in the pattern of education financing management in every Islamic boarding school is based on the Islamic boarding school's freedom in collecting and distributing education costs in accordance with the applicable provisions. It is not surprising, then, that each Islamic boarding school has its own characteristic in terms of education financing. As a result, the author's current research serves as additional information and a reference for other researchers looking into the pattern of

education financing management in other modern Islamic boarding schools. The title of the research discussed in this study is "Education Financing Management at Ta'dib Al-Syakirin Modern Islamic Boarding School, Medan."

## 2. METHODS

This study employs a qualitative approach (qualitative research) in which phenomena, events, social activities, attitudes, beliefs, perceptions, and thoughts of individuals and groups are described and analyzed (Rohman, 2021). Furthermore, the data was gathered through careful observation, including a detailed description of the context surrounding the management of education financing at Ta'dib Al-Syakirin modern Islamic boarding school, Medan.

For research data collection, (1) interviews with Islamic boarding school leaders, (2) observations of education financing management implementation, and (3) documentation in the form of document archives related to the management of Islamic boarding school education financing were used to collect research data. After obtaining the data, the next step is to reduce the data (Sugiyono, 2013) based on the amount of data that needs to be presented before drawing a conclusion (Miles & Huberman, 1992).

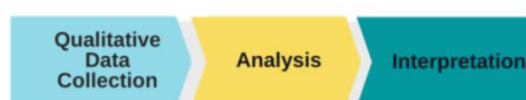


Figure 1 : Research design flow (Rohman et al., 2022)

## 3. FINDINGS AND DISCUSSION

### Management Theory

Management has a Latin definition. That is, from the Latin *manus*, which means hand, and *agere*, which means to do. These words are combined to form a verb, *manager*, which means to manage. Manager is also translated into English as the verb to manage, as well as the noun management and manager for people who perform management activities. In Indonesia, management is defined as either management or management. (James et al., 2000), mentioning the word "management," is an art or beauty in performing a task with people (the art of getting things done through people). Although many definitions of management have been expressed by experts based on their respective perspectives and approaches, this understanding of Parker's management is the most similar to the concept of management referred to in this study.

Management, in general, refers to the planning, organizing, directing, and controlling of organizational resources in order to achieve a goal effectively and efficiently. (2018) (Ekawati) Management, in a specific sense, is the organization and control of school/madrasah educational institutions, which includes: planning for school/madrasah educational institutions; implementing school/madrasah educational institutions; leadership of the head of school/madrasah educational institutions; supervisors/evaluators; and educational institution information systems (Usman, 2019).

Every organization has more extensive management activities so that they can direct the organization to achieve goals effectively and efficiently. "Management is the performance of conceiving and achieving a desired result through group effects consisting of utilizing human talent and resources," Tery stated. This means that management is the ability to control in order to achieve a desired result while obtaining the cooperation of human and other resources.

According to Hasrey and Blanchard, management is an activity in which someone uses groups

and other resources to try to achieve organizational goals (Hersey et al., nd). Furthermore, managerial activities can only be found within the confines of an organization, whether it is a business organization, a government organization, a school organization, a company or industry, a hospital, and so on. "Management is a social and technical process in order to accommodate the organization's goals," explain Haimann, Scoot, and Conner. Management is a social activity that involves the ability to manage existing resources, influence human resource activities, and make changes to improve an organization (Larasati, 2018).

### **Financing and Education**

Education is also crucial in improving the quality of human resources. Education has a significant impact on a country's economic growth and welfare. This is because education affects not only productivity but also people's well-being (Fattah, 2008). According to Article 46 paragraph 1 of Law No. 20 of 2003 concerning the National Education System, funding for education is a shared responsibility of the central government, local governments, and the community. The APBN provides education funds to each school, which are then distributed to local governments. While community education funds are defined as donors who provide education funds voluntarily and without any ties, Education costs include all expenditures, both material and non-material, that are the responsibility of all parties, including the community, parents, and the government, for the growth and development of education in order to achieve educational goals effectively and efficiently, and that must be managed, maintained, and used (Indrawan, 2015).

Another strategic factor in determining the success of achieving school goals is financing. One of the factors determining the success of achieving educational goals is financing in the context of school administration or management. Financing cannot be overlooked if the learning process and management are the focus of school organization (Majir, 2020). The financial control process includes three activities: budgeting (budget preparation), accounting (bookkeeping), and auditing (inspection).

**Budgeting (Budget Preparation).** The activity or process of preparing a budget is known as budgeting (fund). A budget is a quantitative operational plan expressed in a specific amount of currency that can be used as a guide for a specific period of time (Samosir, 2019). As a result, the budget describes the activities that the organization will undertake. Budgeting is a positive step toward the realization of previously prepared plans. Each organizational unit's leaders are involved in this activity. Budgeting is essentially a negotiation or agreement between the top leader and the bottom leadership to determine how funds from the budget will be allocated. The negotiations result in an explanation of each funding source's expected expenses and income.

**Accounting (Book-keeping).** This accounting is divided into two parts, the first of which deals with the authorities in charge of determining billing or issuance policies. The second management focuses on the first transaction's follow-up issues, such as collection, savings, and expenses (Purwasih, 2019). This management, known as treasury management, does not involve specific authorities but only implements The Treasurer is a person or entity charged by the state with receiving, storing, and paying or delivering money, securities, and goods specified in Article 55 of the ICW (Indische Comptabiliteits Wet). As a result of his position, the treasurer is in charge of and accountable to the Supreme Audit Agency (BPK).

**Auditing (Inspection).** Auditing is defined as "all activities related to the treasurer's responsibility as the authorized party to receive, store, pay, or deliver funds" (Samsuni et al., nd). The BPK is in charge of the department's units through their respective departments. According to Fattah

(2008), the Education Financing Standard includes three evaluation criteria for the education financing system:

1. Provide resources for educational services that are in short supply.
2. Efficient educational resource distribution
3. Distribution of educational resources in an equitable manner

In financial budgeting, there are two important things, namely earnings and expenses. Educational institutions are complicated and distinctive organizations. It is complicated because it involves various types of ideas, thoughts, and suggestions in its operation. It is distinctive because Islamic educational institutions are distinct organizations capable of carrying out the process of behavior change and cultivating behavior on multiple levels: spiritually, intellectually, and emotionally. Because it is complex and one-of-a-kind, it necessarily requires management and regulation that draws on theories and research, as well as expert experience, to be applied to the management of Islamic education. Professional education management will realize the Indonesian nation's great ideals, namely the creation of religious, healthy, productive, creative, and global citizens. To achieve this, education management, specifically Islamic education management, is required (MPI). Management, as one of the tools used to improve the condition of Islamic educational institutions, begins with the curriculum, learning, infrastructure, educators, and human resources, and continues through learning leadership. Management also serves to foster orderly and procedural work, with the hope that all those involved in educational organizations will be able to cultivate it in carrying out all of their burdens and responsibilities in the future. Begin with the concept of MPI and progress to curriculum management, human resource management, and education financing management, academic supervision, and learning leadership.

The amount of funds received by the institution from each funding source determines the collection or collection of contributions. When talking about education funding, the sources of funding are typically divided into four categories: government, community, parents, and other sources.

According to Sarwono (2021), funds for educational institutions can be obtained from the following sources: 1. Students' parents/guardians and members of the community (individuals and groups) 2. Government assistance in the form of routine programs and other incidental benefits

In Islam, the state is solely responsible for funding education at all levels. All education financing, including teacher and lecturer salaries as well as educational facilities and infrastructure, is entirely the responsibility of the state (Munir, 2013). In short, education is provided free of charge by the state in Islam. Why is this case? Because the state is obligated to guarantee society's three basic needs, namely education, health, and security, as opposed to individuals' basic needs, namely clothing, food, and shelter, for which the state provides indirect guarantees. Meanwhile, the state provides direct guarantees in the areas of education, health, and security. That is, as a person's right, these three needs are obtained free of charge. That is, as a person's right to the state, these three needs are met for free. "The Imam is like a shepherd, and he is responsible for his sheep," the Prophet SAW said. Furthermore, just after the battle of Badr, some of the prisoners who were unable to redeem their release were required to teach reading and writing to ten Medina children in exchange for the ransom (Munir, 2013). This shows Islamic leaders' concern about Muslim education.

## Education Financing Management of Ta'dib Al-Syakirin Modern Islamic Boarding School

### Planning

The initial stage of establishing a series of educational institutions' programs is the planning stage (Winarti, 2018). This is because planning is the process of formulating the institution's goals to be achieved. Furthermore, the outcomes of planning formulation are used as guidelines for implementation in order to achieve an institution's goals effectively and efficiently (Rohman et al., 2022). As a result, the planning stage is a starting point that must be carefully considered and organized. Because the planning position is the first stage to be completed, the budgeting process is also completed at this time. Several activities are being planned by the Ta'dib Al-Syakirin Modern Islamic Boarding School at this time.

Budgeting is one of the planning stages that includes; 1. The process of developing a work program that will be carried out in the coming year. 2. Earning and spending The Budget Plan details the planning process (RAPB). The detailed steps that will be taken in developing the plans and strategies, as well as the short-term and long-term work programs that will be carried out in the future, will be detailed at this stage. At this point, budget adjustments are made to support the implementation of the work program that has been developed.

### Implementation (accounting)

In the management of education at Ta'dib Al-Syakirin Modern Islamic Boarding School, all costs and needs of the Islamic Boarding School are obtained from the students' fixed fees, both monthly and annually. Students must pay their monthly dues in addition to the School Operational Assistance Programme (BOS) on or before the 10th of each month. This is the Islamic Boarding School's regular every three or six months, and some of it comes from non-permanent donors as well as government assistance. So, overall, this is the earning of the Islamic Boarding School to support and assist the process of running education in Islamic boarding schools, as regulated by the mechanism for implementing and using its finances.

### Accomplishment of Education Financing at Ta'dib Al-Syakirin Modern Islamic Boarding School

All of the income and finances, both routine and non-routine, are used for the operation of the Islamic Boarding House. Regular costs include salaries for teaching staff (ustadz and ustadzah), extracurricular teachers, cooks, security guards, electricity, water, Wi-Fi, monthly kitchen needs shopping (meals), and stationery shopping. Non-routine cost requirements include the cost of repairing or purchasing damaged goods, as well as accommodation and transportation for activities of the Islamic Boarding School.

Teaching staff salaries are determined by tenure, education level, and distance traveled. It is automatically calculated in the Microsoft Office Excel program, so the longer the teaching period, the higher the level of education, and the higher the teacher's income or salary. The salaries of extracurricular teachers are then calculated based on weekly meeting attendance. The annual routine income is intended for student medical expenses, extracurricular activities, oral (Syafahi) and written (Tahriri) tests, study tours, or student camp activities.

### Evaluation/Supervision (*evaluating*)

Evaluation and supervision are the third steps in the series of education financing management for Ta'dib Al-Syakirin Modern Islamic boarding schools. At this stage, supervision is carried out

based on all Islamic Boarding School activities. It is begun with the evaluation of education financing. This is audited on a regular basis by the leadership of the modern Islamic boarding school. Accountability for education financing is achieved by submitting an accurate, transparent, and accountable report file on the use of education funds based on the specified time frame.

Following the acceptance of the accountability report, the report's findings are analyzed and evaluated in terms of the program's efficiency and effectiveness. Every six months, continuous improvement in education funding is carried out. These enhancements are made to prevent the escalation of existing problems.

#### 4. CONCLUSION

The education financing management at Ta'dib Al-Syakirin Modern Islamic Boarding School has been running well and properly in accordance with the basic principles or managerial mechanisms described by the experts. This relates to the allocation of funds, their use, and accountability at the Modern Islamic Boarding School.

Finance and financing are two resources that directly support the effectiveness and efficiency of educational management. It was determined that education cost management must go through the following processes: education cost planning, implementation of education cost management, and evaluation of education cost management. To achieve the goal together, good cooperation in the management of education financing is required. Concerning the relationship between the parties involved in education formation: the government, Islamic boarding schools, teachers, students, the community, and parents. The level of educational progress and success of educational goals in the Islamic Boarding School will be determined by the proper management of education financing on target.

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