PLANNING IN THE MANAGEMENT OF FINANCING IN MADRASAH TSANAWIYAH NEGERI IN BENGKULU TENGAH REGENCY

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Abstract

Several factors play important role in supporting the educational programs in the Madrasah, one of them is Financing. Regarding with the management of educational financing in the Madrasah, government has issued that the education funding management should be based on the principles of fairness, efficiency, transparency, and accountability. This study was aimed to analyze the financial management planning of Madrasah Tsanawiyah Negeri in Bengkulu Tengah Regency. A qualitative descriptive approach was applied in this study. The inquiry indicated that the financial planning of MTsN in Bengkulu Tengah Regency is frequently carried out a year before the budget is pertained. It is commenced with the headmaster’s determination dealing with the vision, mission, programs and activities for the next following year. Furthermore, a meeting is held with the attendance of the headmaster, teachers, and administrators to compose Madrasah Expenditure Budget Plan (RAPBM). The draft will be sent to the Regional Office for the preparation of planning RKA-KL (budget-Action Plan Ministry Institute) and the proposal of DIPA (Entry List Use of Budget) for the next following year.

Keywords: planning, financial management, Madrasah Tsanawiyah Negeri.

Presenting Author’s biography

Rusman Saleh is a Civil Servant in the Ministry of Religion of Bengkulu. Now he is taking a doctoral program at the Department of Education Management at the Semarang University (UNNES).

1. Background

Vulnerable access to high quality education which is relevant to the needs of various sectors of development enables and encourages the citizens to participate in the national development. As a matter of fact, education plays an important role in improving people's lives. Education based on the empowerment of the entire component of society through its participation in the implementation and control of education and optimization of the process and outcomes of education should be encouraged, since it will manifest in the community life of faith and piety, smart, skilled, productive, and high competitive.
Nowadays, there are some challenges faced by our national education including the quality improvement, equal opportunity, budget availability, and human resources development. Issue of education financing is complex since it is related to the limited budget allocation for education provided by the government in Budget (APBN) and Regional Budget (APBD). In addition, the budget frequently fails to completely achieve the goals that have been set.

Sagala (2010: 12) states that a good education process is a series of activities the utilization of existing resources effectively and efficiently in order to achieve the educational goals that have been set. Some factors turn out to influence the effectiveness of a school as an education institution, such as, the curriculum, teacher, environment, family, facilities and infrastructure, and institution. However, the most dominant factor in the education system is budgeting, since the entire components of the institution are closely related to cost component.

Budgeting is an important component in the education system. As each education system has its respective purposes, whether quantitative or qualitative purposes, the education cost will significantly entail the process. In this research, the cost refers to the funds to maintain the operational of the school.

Despite the assumption that financing is the solely means to advance the educational institutions, it seems that enhancing the education quality is more complicated that merely financial concern. It requires integrated and professional management in empowering resources in the educational institution, and one of the resources is financing.

It is undeniable that the Madrasah requires a large amount of budget, particularly for the construction and maintenance of school buildings, procurement of equipment and supplies for learning and teaching process, as well as the operational activities. These activities will be disrupted if it is not supported by planned and sufficient budget. It is expected that the higher is the education budget, the greater is the education quality.

The education quality is reflected in the amount of the educational costs incurred along with the management costs. The budget reports including the type of activity and unit cost of the Madrasah should be supervised, therefore, the quality of education can be determined based on the capability and accuracy of financial management. Effective and efficient management is assumed to be able to obtain higher yield and achieve the purpose of the education activities.

For public Madrasah, finance management system starting from the planning to the preparation of the RKA-KL and DIPA. DIPA is stuffing the implementation of the budget document that form the basis for organizing the state budget. Without DIPA all school activities can not be executed and will be hampered because of the lack of documents that became the basis of the state expenditures.

The research question of this research is how is the planning in the management of education funding in Madrasah Tsanawiyah Negeri?. The purpose of this study is to determine and describe the planning in the management of education funding in Madrasah Tsanawiyah Negeri.

2. Research method

Descriptive method with qualitative approach was applied in this study. Data collection was carried out using three techniques, namely (1) interview, (2) observation, and (3) documentation. The sources of data were the Head of Madrasah Tsanawiyah Negeri, treasurer, teachers, and Committee of Madrasah Tsanawiyah Negeri in Bengkulu Tengah Regency. Data validity was scrutinized with the method of triangulation by exploiting the use of sources and theory. Interactive mode of Miles and Huberman (1984: 21-23) was applied to examine the data. Data analysis was performed in three interrelated stages of activities, namely (1) data reduction, (2) data model/data display, and (3) conclusion or verification.

3. Results And Discussion

The description and analysis of planning in the management of education financing in Madrasah Tsanawiyah Negeri in Bengkulu Tengah Regency were as follows:
1. Planning in the management of education financing in Madrasah Tsanawiyah Negeri Taba Penanjung in Bengkulu Tengah Regency

Based on the inquiry in MTsN Taba Penanjung which was done through observation, interviews, and documentation, several findings were figured out. First, the financial planning in MTsN Taba Penanjung is composed regularly prior to the following budget year, which is usually held in October or November. It is arranged by the headmaster, teachers, and administrators of the school committee. The stages of formulating this financial planning consist of: 1). The headmaster brainstorms the vision, mission, program, and activities; 2). The headmaster holds a meeting with the teachers, administrators, and school committee to compose RAPBM; 3). RAPBM is sent to the Regional Office for the preparation of planning RKA-KL and DIPA proposals.

The financial planning of the Madrasah comprises: 1). The inventory of activities of the coming year, both regular and development activities based on the evaluation of the previous implemented activities; 2). The analysis of the requirements; 3). the input of the members of the Madrasah or school committee. The entire budgeting documents are approved by the headmaster as the Budget Authority (KPA) and furthermore by the Head of Regional Office of Directorate General of Treasury Bengkulu Province on behalf of the Minister of Finance. The percentages of this financial planning are as follows: 1). 69.44% (1.107134 billion USD) on personnel expenditure; 2). 17.83% (284,340,000.00 IDR) on goods; 3) 9.20% (146,760,000.00 IDR on capital expenditure; 4). 3.53% (56.25 million IDR) on social assistance. Total funding from DIPA is 1,594,484 billion IDR.

Nevertheless, there are criteria to measure the aptness of financial planning. They are composed of: 1). Financial planning activities are carried out in the end of the year or in the beginning of the budget year. The activities involve the headmaster, teachers, and school committee; 2). Financial planning is made up from several stages as follows: 1). Identifying the programs/activities will be conducted in the following year and elaborating the details of the funds; 2). Formulating the budget planning in the form RKAKL which will then be summarized in the form of Entry List Use of Budget (DIPA).

2. Planning in the management of education financing in Madrasah Tsanawiyah Negeri Taba Penanjung in Bengkulu Tengah Regency

Financial planning of MTs Kertapati is arranged a year before it is prevailed, usually in October or November. It is constructed by the headmaster, treasurer, teachers, and administrators of school committee for BOS funds, and the involvement of Ministry of Religious Affair for regular funding. The headmaster will commence the financial planning process by brainstorming the vision, mission, and programs of the institution. It is followed by the meeting attended by the teachers and administrator of school committee to draw up RAPBM (Draft Budget Madrasah). Furthermore, RAPBM is sent to the Regional Office as the proposal for DIPA funding. Similar to MTsN Taba Penanjung, the financial planning includes: 1). Inventory of following year’s activities, both routine and development activities; 2). Analysis of the school operational needs and requirements; 3). Input of the Madrasah or school committee. The entire budgeting documents are approved by the headmaster as the Budget Authority (KPA) and furthermore by the Head of Regional Office of Directorate General of Treasury Bengkulu Province on behalf of the Minister of Finance. In Fiscal Year 2014 budget, an amount of 209,855 million USD was allocated for goods expenditure; 422,64 million IDR was allocated for personnel expenditure; 22,42 million IDR was allocated for capital expenditure; and 24 million IDR was allocated for social assistance. Total ceiling in DIPA (Budget Implementation List) amounted to Rp.678,915,000.

4. The Weaknesses of Financing Management at Madrasah Tsanawiyah Negeri

The study of financial planning of MTsN Taba Penanjung and MTs Kertapati in Bengkulu Tengah Regency revealed several weaknesses as follows: 1). The financial planning of the Madrasah depends solely on the funding from the government (APBN). The school committee has an obstacle in withdrawing other sources for several reasons; 2). The absence of financing planning guidance to manage the Madrasah financial activities. It causes
inefficiency in the planning, implementation, and monitoring of the financing planning. In addition, there is multitasking in financial management activities.

The implementation of the quality procedures, the management of the financing at the Madrasah are based on several ideas, they are: 1) Madrasah Tsanawiyah Negeri in Bengkulu does not have a reference of quality procedures, financial management, 2) The absence of quality procedures which are steady, focused, and obviously to improving the quality of financial management Madrasah.

5. Conclusions And Suggestions

Based on the inquiry in MTsN Taba Penanjung and MTs Kertapati Bengkulu Tengah Regency which was done through observation, interviews, and documentation, several findings were figured out. The findings consisted of: 1). Financial planning at the Madrasah is commonly carried out a year before it is implemented; 2). The stages of financial planning are as follows: First, the headmaster brainstorms the vision, mission, program, and activities; Second, the headmaster holds a meeting with the teachers, administrators, and school committee to compose RAPBM; Third, RAPBM is sent to the Regional Office for the preparation of planning RKA-KL and DIPA proposal.

The weaknesses in financial management in Madrasah Tsanawiyah Negeri in Bengkulu Tengah Regency are as follows: 1). The financial planning of the Madrasah depends solely on the funding from the government (APBN). The school committee has an obstacle in withdrawing other sources for several reasons; 2). The absence of financing planning guidance to manage the Madrasah financial activities.

As the implications of the results of the study and the finding of weaknesses in financial planning at the Madrasah, there are some recommendation can be offered as follows: 1) It needs to develop financial management models that implement quality procedures in financing activities ranging from planning to supervision; 2) In order for the implementation of the budget preparation education in Madrasah, the committee can play a role in the search for funding sources other than the budget from APBN; 3) a control procedure is needed in any financing activities from planning, implementation and quality, therefore it can improve the quality of management and Madrasah; 4) a structured guidebook finance management is needed as a guideline for the stake holders involved in the management of the budget at the madrasah.

References

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