INTERNATIONAL CONFERENCE ON MANAGEMENT
OF ISLAMIC EDUCATION (ICMIE)
e-ISSN : xxxx - xxxx

COST MANAGEMENT OF ISLAMIC EDUCATION AT MARKAZ ASHHABUL QUR'AN

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DOI : http://dx.doi.org/10.30983/icmie/

ABSTRACT

This research is motivated by the importance of financial management in an institution, including Islamic educational institutions. This study aims to analyze the concept of financial management of Islamic education in Markaz Ashhabul Qur'an. Financial management is a very important thing to do in schools so that educational activities in schools become organized. Financial management is implemented through several stages, among others: planning, organizing, actuating, supervising and controlling. This research uses the Library Research method (literature study). The data collection method was carried out using documentation techniques, namely collecting information through reference sources related to the research topic. The data source used in this research is the legality of government regulations on education finance in the form of laws and government regulations. In this case, the laws are Law No 20 of 2003 on the National Education System and Government Regulation No 48 of 2008 on Education Funding. Supporting sources come from books, journals and other sources relevant to this research.

Keywords: Education Management, Education Costs

INTRODUCTION

Finance and financing is one of the resources that directly support the effectiveness and efficiency of education management. Efforts to improve quality in an educational institution will depend on the management carried out in the educational institution concerned. This management will be effective and efficient if it is supported by professional human resources (Nelly, 2021).

Financial management is a very important thing to do in schools so that educational activities in schools become organised. Financial management is implemented through several stages including: planning, organising, implementing, monitoring and controlling. In the separation of duties and functions, financial administration is divided into 3 functions, including: authoriser function, ordonator function, and treasurer. Authorisator is a person who is authorised to determine policies related to the activities of issuing and receiving money. Ordonator is the principal who has the right to order payment for all activities carried out based on the specified authorisation. The treasurer is the person authorised to receive, store and issue money or other valuable files with a sense of responsibility. The principal has

Received: June 2024 / Revised July 2024 / Accepted August 2024

responsibility for the administration of education in the school. Financial administration is organised by a treasurer by making bookkeeping based on applicable rules (Najihah & Muhammad, 2021).

The type of education financing in Markaz Ashhabul Qur'an is financing issued by the government. The government has prioritised several programs in development, such as for education, health, rural infrastructure, and considerable budget assistance is the School Operational Assistance (BOS) program. The allocation of government funds in the education sector in the form of BOS funds is a consequence of the reduction of subsidies in other sectors, so that the education sector gets a sufficient budget in financing educational activities. The education budget is allocated at least 20% of the APBN to fulfill the needs of national education. By allocating funds to the education sector, the government is showing its attention to education as an important area of national development. One of these efforts is by channeling School Operational Assistance (BOS) funds.

However, the fundamental weakness of education today lies in the area of school management and governance. The availability of budgets and funds is not always directly proportional to the achievement of educational goals. This is because in some cases there was misuse of the BOS funds. Misuse or errors in management are indications that BOS funds need to be managed properly and professionally. This could be one of the reasons why education in Indonesia has not shown better development. Therefore, financial managers in schools need to be trained to implement financing management, because this is related to the effective management of financing management (Aini et al., 2020).

The existence of BOS funds is none other than to assist the operational activities of educational institutions in terms of finance so that all activities can be carried out properly. For this reason, the government has provided restrictions on the use of these funds through Government Regulation No. 48/2008 on education funding, which covers all non-personnel costs.14 Of course, this becomes a benchmark for every educational institution to utilise BOS funds in accordance with their allocation. School Operational Assistance (BOS) is assistance provided by the government that is used to finance non-personnel operational funds for madrasah in the form of consumables for the smooth learning process in madrasah. Legally, the provision of School Operational Assistance (BOS) in Madrasas has a legal basis, namely :

1. Law No. 17/2003 on State Finance,
2. Government Regulation No. 55/2007 on Religious Education, Government Regulation No. 47/2008 on Compulsory Education,
3. Government Regulation No. 48/2008 on Education Funding. In addition, the legal basis for BOS funds refers to Government Regulation No. 17/2010 on the management and implementation of education15 and Director-General of Religious Education Decree No. 451/2018 on technical guidelines for BOS in madrasah. In general, the technical guidelines for School Operational Assistance (BOS) in Madrasas aim to ease the burden on the community towards financing quality education (Aini et al., 2020).

It should be recognised that education is an investment in human resources that will contribute to socio-economic development through increased knowledge, skills, proficiency, attitudes and productivity. If education is placed in the position of an effort to educate the nation in a civilised context, then it requires great investment and courage for the national education system. Meanwhile, national education is faced with problems including improving quality, equalising opportunities (Karimah, 2022). The limited budget available and the unavailability of professional resources from the community in accordance with the principle of education as a shared responsibility between the government, the community and parents (Nelly, 2021).

Education financing is indeed very expensive with the assumption that if a quality madrasah is desired, it must be supported by the welfare of educators and education personnel, increased professionalism, sufficient operational funds and comfort for student learning activities and complete facilities, this will be realised if supported by an adequate budget, so that it can support the maximum learning process with the hope of producing quality graduates (Karimah, 2022).

The achievement of educational goals is often hampered by the lack of an education budget. Although it is not the only determinant of improving the quality of education, its existence is very important. In fact, without financing, it can be said that an educational institution will not operate. A high intake of education funding will certainly increase many programmes, which of course will improve the quality of education (Nelly, 2021). However, the current conditions do not seem to show the ideal, at this time even the education budget is very minimal, which often makes school managers have to think systemically to be able to overcome these shortcomings. There are many ways to overcome this, ranging from raising tuition fees, to establishing partnerships to seek material support.

The education and learning process is a planned activity that in its preparation cannot be separated from the financing factor. This is because in its implementation, there are many things that must be done, prepared, and then held so that the educational process runs smoothly. Various things must be prepared and provided by education managers, especially educational facilities, facilities and infrastructure as well as the welfare of teaching staff / teachers. This is where it is urgent to manage finances in an educational institution.

Utilization of School Operational Assistance (BOS) Funds

The utilization of the BOS program is for equity and expansion of access; the BOS program is also a program for improving quality, relevance, and competitiveness as well as for governance, accountability, and public image. Through this program, which is related to 9 years of basic education, every education program manager must pay attention to the following:

1. BOS should be an important tool to improve access to and the quality of 9-year basic education.
2. There should be no poor students who drop out of school;
3. Primary school graduates should be encouraged to continue their education to junior high school;

Received: June 2024 / Revised July 2024 / Accepted August 2024

4. School principals should invite primary school students who will graduate and potentially not continue their education to be accommodated in junior high schools temporarily, and if there are junior high school students who will drop out, they should be encouraged to return to school;
5. School principals are responsible for managing BOS funds in a transparent and accountable manner;
6. BOS is not a barrier for students, parents, or guardians to make voluntary non-binding contributions to schools.

RESEARCH METHOD

This research uses the Library Research method (literature study). The method of collecting data is done with documentation techniques, namely collecting information through reference sources related to the research topic. The data source used in this research is the legality of government regulations on education finance in the form of laws and government regulations. In this case, the laws are Law No 20 of 2003 on the National Education System and Government Regulation No 48 of 2008 on Education Funding. Supporting sources come from books, journals, and other sources relevant to this research. The data was analysed using content analysis, which is an analysis of the material referred to, and provides a critical analysis of the material in question. Based on various reading sources and the author's experience on the topic, the author describes it into a research report.

RESULTS AND DISCUSSION

The systematisation of this discussion will be adjusted to the research objectives described in the introduction of this study, namely the basic concepts of financial management of educational institutions and efforts to optimise the financing budget of educational institutions. A qualitative approach was used in this research, this research is descriptive research intended to investigate the situation, the results of which are reported in the form of a research report, the researcher seeks to understand and examine phenomena or events, people, objects, or processes related to the management of School Operational Assistance (BOS) funds at Markaz Ashabul Qur'an. Researchers collected related data from the school treasurer.

In managing the budget at Markaz Ashhabul Qur'an, it was found that the management of funds had been carried out properly, but in practice there were still other needs that arose or unexpected needs. This was because in planning the use of regular BOS funds there were still some that had not been recorded, or in estimating the needs of the school there were still some that were missed, besides that there were unexpected needs that could not be fully covered by regular BOS funds, because they would interfere with other activities funded by BOS funds. Another reason is that principals usually only assign teachers who do not know the actual conditions of the school's needs, which is usually done by sports teachers. Another factor that should be improved is that teachers who are responsible for the implementation of the use of BOS funds do not record the transactions that occur immediately, but wait until the end of the semester, which causes many transaction errors, and ends up in late financial reports to the BOS treasurer (Nurrochman & Muhammad, 2023).

The mechanism in collecting BOS funds is:

1. The provincial PKPS-BBM team submits the account data of BOS recipient schools and the amount of funds to be disbursed to the post office/government bank appointed as the distributor of funds.
2. Furthermore, the post office/designated bank transfers the funds to each school account and enters it into the revenue post in the RAPBS.
3. The withdrawal of BOS funds was conducted by the school principal with the knowledge of the head of the school committee and could be done at any time as needed by leaving a minimum balance in accordance with the applicable regulations. This minimum balance does not include deductions. The withdrawal of funds should not go through some kind of recommendation/approval from the PKPS-BBM manager or tum kabupaten/municipality.
4. Bos funds must be received in full in accordance with the allocation decree made by PKPS BBM kabupaten/municipality and no deductions or fees are allowed for any reason by any party.
5. The distribution of BOS funds in stages (two or three months) does not mean that the funds must be spent within that period. The amount of funds used in each month is adjusted to the needs of the school as stated in the RAPBS. If there are leftover funds, they still belong to the school treasury (not deposited in the State treasury). (Bantuan, 2019)

The reporting of Regular BOS funds at Markaz Ashhabul Qur'an still uses two methods, online and offline, offline by making a statement letter of absolute responsibility, while online reporting is reported on the website that has been prepared by the Ministry of Education and Culture, namely www.bosonline.kemdikbud.com to facilitate reporting and accountability of schools. The management of BOS funds at Markaz Ashhabul; Qur'an has been running well and in accordance with the applicable technical guidelines, until now there have been no evaluations, reprimands or fatal errors in reporting the management of Regular BOS funds carried out at Markaz Ashhabul Qur'an.

After conducting a school self-evaluation and recording the school's needs for the new school year, the next thing to do was to plan the budget from the input received at the meeting, then from this planning the BOS fund management team explained to the participants who attended the BOS fund management meeting at the school. The results that have been compiled are then displayed on the school notice board or in a place that is easy to read so that all school members can know the budget plan for the next year. Actually, in the planning of BOS funds, the government has launched the School Activity and Budget Plan Application (ARKAS), this application has been used and applied in the management of BOS funds at Markaz Ashhabul Qur'an (Nurrochman & Muhammad, 2023).

Received: June 2024 / Revised July 2024 / Accepted August 2024

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