

## Financial Management Concepts in Islamic Educational Institutions

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### ABSTRACT

So far, there is an impression that finance is everything in advancing an educational institution. Without sufficient financial support, it is as if he cannot do much in advancing the educational institutions he leads. This is because they think that all efforts to advance education must be funded by money. Efforts to advance educational components without financial support seem to have stagnated halfway. At least, there are two things that cause great attention to finances; *First*, finance is a key determinant of the continuity and progress of educational institutions. This has the consequence that education reform or development programs can fail and fall apart if they are not supported by adequate finances. *Second*, it is usually very difficult to obtain large amounts of money, especially for newly established private educational institutions. Funds are closely related to trust (*accountability*). If you want to get funds from BP3/Community, Madrasah/School or Higher Education must have a good program, so that the community believes that these programs can run well and be useful. In another sense, educational institutions must convince the owner of the funds in the use of these funds. Islamic educational institutions really need to regulate (*manage*) the finances of their institutions. How can this Islamic educational institution move the finance so that it can be easily spent for effective and efficient financing? namely, with *budgeting* (budgeting), *implementation involves accounting* (implementation of the budget), and *evaluation involves* (the process of evaluating the achievement of targets).

**Keywords:** Financial Management, Islamic Education

### 1. Introduction

Of the many basic components of education, the things that are considered important are money and financing. Money is seen as the blood in an organization. But there are also those who argue that money is like a 'horse' in an organization. While the Organization is likened to a 'cart'. The cart will not run without being pulled by a horse. Education will not run without cost or money. This money serves as a scarce and limited resource. Therefore money needs to be managed effectively and efficiently in order to help achieve educational goals.

Regarding the function and role of finance in educational institutions, Sudarwan Danim in Prof.'s book. Dr. Mujamil Qomar reports that when education reform policies are to be implemented, the financial ability to support them is inevitable. This is because financial ability is a source of frustration for reformers. Finance and financing is a very decisive potential in the implementation of education. Both of these are components of teaching and learning production in madrasahs/schools along with other components.<sup>1</sup>

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<sup>1</sup>Mujamil Qomar, *Management of Islamic Education: New Strategies for Management of Islamic Education Institutions* (Jakarta: Erlangga Publisher, 2007), p. 163. Read further in Sudarwan Danim's book, *Agenda for Renewal of the Education System* (Yogyakarta: Student Library, 2003), p.47.

Since the division of financial tasks and authority is regulated in Law Number 1 of 2004 concerning the State Treasury, placing financial administrative authority ( *administrative beheer* ) handed over to Ministers in Ministries, Chancellors/Chairmen/Heads of Institutions and implementation of treasury authority ( *comptable beheer* ) Head of Units Work (Satker) to the Minister of Finance. The head of the Satker in Islamic education is the head of the Madrasah. Since the start of the implementation of the 2005 State Budget for the 2005 fiscal year, the implementation of this administrative authority has been reflected in the transfer of *frequent ordinance* tasks to the State Ministries/Institutions/Work Units which have so far been carried out by the Minister of Finance in this case KPPNs, among others the authority to examine bills to the state , the authority to order payments and charge the budget burden within the relevant State Ministries/Institutions.<sup>2</sup>All expenses for the budget burden in the Islamic Education Work Unit are the full responsibility of the Work Unit.

Management responsibility state education budget or funding, for example, is the head of a Madrasah/School, and the Chancellor if at a tertiary institution . Teachers or lecturers are also part of the person in charge of education financing . Teachers or lecturers are also expected to be able to plan the financing of teaching and learning activities properly. The need for good learning certainly requires adequate and appropriate costs.

Basically this responsibility has been mandated in article 46 paragraph 1 of the Law on the National Education System, "Education funding is a shared responsibility between the Government, Regional Government and the community".<sup>3</sup>This provision is a normative provision that becomes the legal umbrella for all educational institutions , including private Islamic education . It's just that, in reality, in the last few years, this responsibility has been carried out for private educational institutions. However, Islamic educational institutions, which are predominantly private<sup>4</sup>, have so far been victims of discrimination by government policies.

It cannot be denied that Islamic education today, especially madrasah diniyah, Al-Qur'an education parks, and Islamic boarding schools is even worse. These institutions have participated in educating the life of the nation but have not received the attention of the government. In fact, it must be understood, that so far Islamic education has not been able to manage and administer its financial reports properly and correctly. If the use of funds and financial reports from Islamic educational institutions is recorded (administered) properly and correctly, then the government's trust and confidence in providing financial assistance will probably be far more leveraged.

In view of Islamic teachings, everything must be recorded and carried out in a neat, correct, orderly and orderly manner. The processes must be followed properly and correctly, and should not be done haphazardly. A clear direction of work and a solid foundation and ways to get it that are

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<sup>2</sup>Look on the internet [www.kppntanjungbalai.files.wordpress.com](http://www.kppntanjungbalai.files.wordpress.com)

<sup>3</sup> *Law of the Republic of Indonesia Number 20 of 2003 Concerning the National Education System* ( <http://luk.staff.ugm.ac.id/atur/UU20-2003Sisdiknas.pdf> ), accessed on 19 November 2017).

<sup>4</sup>If we look at the data available at the central Ministry of Religion, more than 90 percent of MI, MTs and MA are private madrasah. For 2009/2010, out of 42,158 MI, MTs and MA in Indonesia, 38,317 or 90.89 percent of them were private madrasahs which incidentally were organized by the community; and only 3,841 or 9.11 percent were state madrasahs. The details are as follows: we have 22,239 MI, of which 20,564 or 92.47 percent are private MI and only 1,675 or 7.53 percent are public MI. We have 14,022 MTs, of which 12,604 or 89.89 percent are private MTs and only 1,418 or 10.11 percent are public MTs. Meanwhile we have 5,897 MA, of which 5,149 or 87.32 percent are private MA and only 748 or 12.68 percent are public MA. ([http://pendis.kemenag.go.id/index.php?a=detailberita&id=6595#.WhQiZ1Vl\\_IU](http://pendis.kemenag.go.id/index.php?a=detailberita&id=6595#.WhQiZ1Vl_IU)), accessed on 19 November 2017.

transparent will make deeds that are blessed and guided by Allah *Subhanahuwata'ala*. This is the main principle in Islamic teachings. In accordance with this principle, financial management in the sense of arranging everything so that it is done properly, precisely and thoroughly is something that is prescribed in Islamic teachings. In Al-Qur'an Surah Al-Baqarah Verse 282, Allah *Subhanahuwata'ala* says:

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From the interpretation of the verse above it is explained that every mu'amalah<sup>6</sup> must record it properly and correctly, not reduce or add to it, must be honest or transparent. And the procedures for dealing with mu'amalah are also explained clearly with a foundation that comes directly from Allah *Subhanahuwata'ala*.

Starting from that, the essence of finance in Islamic education itself is to seek funds creatively and optimally, use funds in an honest (*accountable*) and open (*transparent*)<sup>7</sup> manner, develop funds productively, effectively and efficiently. If this attitude is actually implemented by the managers (*managers*), then financial management will help advance the Islamic education they lead.

## 2. 1. Concept of Financial Management

According to Suad Husnan financial management is the management of financial functions. While the financial function is the main activity that must be carried out by those who are responsible in certain fields. The function of financial management is to use funds and obtain funds.<sup>8</sup>

In management in general there are three stages that must be carried out in achieving organizational goals, namely the planning stage, the implementation stage and the evaluation stage

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<sup>5</sup>The interpretation of the verse is: “ *O you who believe, if you don't do mu'amalah in cash for a specified time, you should write it down. And let a writer among you write it correctly. And let the writer not be reluctant to write it down as Allah teaches him, let him write, and let the person who owes it accept (what is to be written), and let him fear Allah his Lord, and let him not lessen anything from his debt. If the person who owes the debt is a person who is weak in mind or weak (his condition) or he himself is unable to ask for it, then the guardian should do it honestly. And testify with two witnesses from the men (among you). If there are not two men, then (may be) one man and two women from the witnesses you are pleased with, so that if one forgets then one reminds him. Do not let the witnesses be reluctant (to give information) when they are summoned; and do not be weary of writing the debt, both small and large until the time limit for paying it. That is more just in the sight of Allah and strengthens testimony and is closer to not (raising) your doubts. (Write down your mu'amalah), unless the mu'amalah is a cash trade that you carry out between you, then there is no sin on you, (if) you do not write it down. And witness when you buy and sell; and let not the writer and the witness make it difficult for each other. If you do (such), then indeed it is an evil in you. And fear Allah; Allah teaches you; and Allah is Knower of all things.* ( <https://tafsirq.com/2-al-baqarah/ayat-282> ), accessed November 19, 2017.

<sup>6</sup>Muamalah is like buying and selling, accounts payable, or leasing and so on including in financial management.

<sup>7</sup>Management of state finances in a transparent and accountable manner is one of the efforts made in realizing good and *clean governance government* as one of the mandates of reform. With the launch of the package Law (UU) in the field of finance Number 17 of 2003. For further details, see <http://www.djpbk.kemenkeu.go.id/portal/id/berita/berita/berita-nasional/505-menuju-transparent-and-accountable-financial-management-of-the-country.html> and [http://www.bpk.go.id/assets/files/storage/2013/12/file\\_storage\\_1386152419.pdf](http://www.bpk.go.id/assets/files/storage/2013/12/file_storage_1386152419.pdf), accessed on 19 November 2017

<sup>8</sup>UPI Education Administration Lecturer Team, *Education Management* (Bandung: Alfabeta, 2008), cet. 1st, p.256.

(evaluation). Rohiat<sup>9</sup> formulated this activity in three stages, namely planning, using, recording data, reporting, and being accountable for the use of funds as planned. According to Thomas H Jones in the Education Management book "...the three stages earlier when applied to financial management are the financial planning ( *budgeting* ) stage, the implementation ( *accounting* ) stage and the appraisal ( *auditing* ) stage"<sup>10</sup>. Meanwhile, the main components of financial management include: (1) budget procedures; (2) Financial accounting procedures; (3) Purchasing, warehousing and distribution procedures; (4) Investment procedures; and (5) inspection procedure<sup>11</sup>.

The financial sources themselves can be broadly grouped into three sources, namely:

- a. The government, both central and regional, is general and special in nature and is intended for educational purposes.
- b. Parents or students.
- c. Society, whether binding or non-binding.<sup>12</sup>

Meanwhile, in terms of the use of funding sources, it can be divided into two:

- a. Budget for routine activities, namely salaries and daily school operational costs.
- b. Budget for school development.<sup>13</sup>

In addition to the two types of use of funds above, there is also capital expenditure which is intended for the purchase of state-owned assets (BMN) and social expenditure (Bansos) which is intended for direct cash assistance for scholarship recipients.

## **2.2. Budget Plan**

The budget plan is to contain development policies, programs and activities either implemented directly by the government or pursued by encouraging the participation of the community or educational institutions.

The general explanation of the budget plan is expected to provide a brief description of the programs and activities prioritized by Islamic education institutions. For institutions that are directly related to development priorities in a particular year, the program policies and development activities prioritized by the agency in that year must reflect the achievement of the national development priorities that have been set. Prioritized activities must be accompanied by budget requirements which are broken down into volume and rupiah units.

A budget is a plan formulated in rupiah for a certain period of time (period), as well as the allocation of resources to each part of the activity. The budget has an important role in planning, controlling and evaluating activities carried out by madrasahs. For this reason, each person in charge of the program must carry out activities according to a predetermined budget. Because the budget has an important position, a program person in charge must record the budget and report its realization so that the difference between the budget and implementation can be compared and follow up for improvement.<sup>14</sup>

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<sup>9</sup>Rohiat, *School Management* (Bandung: PT Refika Aditama, 2009), cet. 2nd, p.27.

<sup>10</sup>UPI Education Administration Lecturer Team, *Management...*, p.257.

<sup>11</sup>Mujamil Qomar, *Education Management...*, h. 163. See also in E. Mulyasa, *School-Based Management: Concept, Strategy, and Implementation* (Bandung: PT. Remaja Rosdakarya, 2002), p.42.

<sup>12</sup>*Ibid.*, h. 166.

<sup>13</sup>*Ibid.*, p.167.

<sup>14</sup>Muhaimin, *et al*, *Education Management: Its Application in the Preparation of School/Madrasah Development Plans* (Jakarta: Kencana, 2010), ed. I, cet. 2nd, p.357.

- In formulating budget plans, not a few managers are confused in making these plans, caused by:
- The proposed budget is based on available money and is not supported by adequate knowledge.
  - Inadequate explanation of the importance of the budget proposal to improve student learning.
  - Decrease in the education budget from year to year.
  - Lack of ability to evaluate budget proposals Demand to buy certain branded goods or threat of budget centralization.
  - Lack of coaching, communication, and consultation with related parties.<sup>15</sup>

For this reason, there are three principles that must be considered when preparing the budget plan, namely:

- The RAPBM must really focus on improving student learning in an honest, responsible and transparent manner.
- The RAPBM should be written in simple and clear language, and displayed in an open area in the madrasah.
- In preparing the RAPBM, madrasah should carefully prioritize the expenditure of funds in line with the madrasah development plan.<sup>16</sup>

Furthermore, there are three parts to preparing a budget plan for a unit or institution, namely:

- acceptance targets.
- Spending plans.
- Other sources of funds, namely the remaining funds from the previous period which become the initial balance of the current period.

In planning the budget for private and public Islamic education institutions, that is stated in the Annual Raudhatul Athfal/Madrasah/School/Pesantren/Higher Education Budget Plan (RAPB).

### **2.2.a. Preparation Steps**

The basic function of a budget is as a form of planning, control and analysis tool. In order for these functions to work, the amount included in the budget is the amount expected to be realized during the implementation of the activities. The amount is endeavored to be close to the actual figure, including the calculation of related taxes which are obligatory in accordance with applicable regulations.<sup>17</sup>

In preparing the budget, it is guided by the activity plan or program that has been prepared which is then taken into account how much it will cost to carry out the activity, not how much funds are available but how these funds are used. With reference to how the funds are used, the function of the budget as a means of controlling activities will be made effective.

The steps for preparing a budget are as follows:

- Make an inventory of the plans to be implemented .

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<sup>15</sup>Learning Materials for Candidates for School/Madrasah Principals, School/Madrasah *Financial Management* (Central Java: KP&K/LPPKS, 2013), p.16, [www.lppks.org](http://www.lppks.org) accessed on 19 November 2017.

<sup>16</sup>Lela Rochmatin Emod, *Madrasah Financial Management* (Bandung: Religious Education and Training Center, 2014), <http://bdkbandung.kemenag.go.id/buku-tamu/9-uncategorised/230-management-keuangan-madrasah> accessed on 19 November 2017

<sup>17</sup>Muhaimin, *et al* , *Management...* , p.359.

- b. Develop a plan based on the priority scale of implementation.
- c. Determine the work program and program details.
- d. Defines the need for implementation of program details.
- e. Calculate the funds needed.
- f. Determine the source of funds to finance the plan.<sup>18</sup>

The plans outlined in the annual plan are institutional programs, therefore the required budget is also included in the madrasah/school expenditure budget and income (APBM/S). The budget for program plans in the Madrasah/School Activity Plan (RKM/S) can come from various funding sources. The principle of efficiency must be emphasized in preparing the budget for each madrasah/school program. In the prepared budget, it is also necessary to explain whether the program is a new program or an ongoing program from the previous program, by mentioning the previous source of funds.

The prepared budget must contain minimum information/data regarding:

- a. Information on the activity plan: objectives, description of the activity plan, person in charge, new or continued plan.
- b. Description of program activities: work program, program details.
- c. Requirement information: goods/services needed, volume of needs.
- d. Requirement data: unit price, total costs required for the entire volume of needs.
- e. Total budget: the total budget for each program detail, programs, activity plans, and the total budget for all activity plans for the related period.
- f. Sources of funds: total sources of funds, each source of funds that supports program financing.<sup>19</sup>

At the time of implementing the budget, there may be a difference between the budgeted funds and the actual budget, there may be an excess of the budget or a deficiency.

The difference between the realization of spending and the budget can occur because:

- a. There is efficiency or inefficiency in spending;
- b. The occurrence of savings or waste;
- c. Implementation of activities that are not in accordance with what has been programmed;
- d. There is an unanticipated price change, or
- e. Improper budget preparation.

Another characteristic of the budget is that the budget is "flexible", meaning that in the course of implementing activities it turns out that budget adjustments must be made with activities through budget revisions by following certain procedures.

### **2.2.b. Implementation of Financial Management**

Financial management includes planning activities, the use of data recording, reporting and accountability according to the funds that have been planned. The purpose of financial management is to realize an orderly financial administration so that the use of funds can be accounted for in accordance with financial principles, namely transparency and accountability.

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<sup>18</sup> *Ibid.*

<sup>19</sup> Muhaimin, *et al* , *Management...* , p.360.

In its implementation, financial management has its own rules, there is a separation of duties and functions between the authorizer, ordonator and treasurer. The authorizer is an official who is authorized to take actions that result in the receipt and disbursement of money. Ordonator is an official authorized to carry out tests and order payment for all actions taken by the authorizer. Treasurer is an official authorized to receive, store and issue money or other securities that can be valued in money and is required to make calculations and accountability.<sup>20</sup>

The head of the Madrasah/school as the leader as well as the authorizer functions as the person who orders payments. The madrasah/school treasurer serves as an ordinator who can test payments. Madrasah/school finance can be obtained from the State or Regional Expenditure Revenue Budget (APBN/D) as well as community assistance.

#### **2.2.d. Payment Management for Educational Development Contributions (SPP)**

SPP payment management is a series of financial management activities originating from the parents/guardians of students by the school treasurer/administrator, starting from accepting bookkeeping and depositing. In Islamic education institutions that are managed by the private sector or state Islamic education institutions that are BLU in nature<sup>21</sup>which generate income, basically the funds are generated from Education Development Donations (SPP) money.

In the management of SPP payments there are several things that must be managed, including:

a. SPP payment card

b. Class SPP Acceptance Book

This book is to detail the SPP receipts for each class and to be submitted to the treasurer in the following format:

c. Cash book

Then the treasurer enters the SPP in the cash book in the following format:

The legal basis for the preparation of the SPP is a joint decision of three ministers namely:

a. Minister of Education and Culture (No. 0257/K/1974).

b. Minister of Home Affairs (No. 221 of 1947).

Minister of Finance (No. Kep. 1606/MK/11/1974).<sup>22</sup>

SPP is intended to assist in the development of education as indicated in article 12 of the decree, namely to assist in school administration, personal welfare, improvement of facilities and infrastructure and supervision activities.<sup>23</sup>

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<sup>20</sup>Rohiat, *School Management* (Bandung: PT Refika Aditama, 2009), cet. 2nd, p.27.

<sup>21</sup>The Public Service Agency (BLU) is an agency within the Government that was formed to provide services to the community in the form of supplying goods and/or services that are sold without prioritizing profit and in conducting their activities based on the principles of efficiency and productivity (Article 1 PP Number 23 of 2005) . ( <http://jamalwiwoho.com/wp-content/uploads/2015/04/WR2-UNS-SOP-PK-BLU-PTN.pdf> ), accessed on 19 November 2017.

<sup>22</sup>B. Suryosubroto, *Education Management in Schools* (Jakarta: PT Rineka Cipta, 2004), cet. 1st, p.133.

<sup>23</sup> *Ibid* .

Furthermore, in article 18 it is stated that the position of the principal in the management of the SPP is the special treasurer who is responsible for receiving, depositing and using the funds that have been determined, especially the education support funds (DPP). Violation of the implementation of SPP provisions is punishable by a term of office (article 22).

d. Table of Cash Book

This book has many lines according to the type of income and expenditure of money. This is intended to make it easier to see the description of each type of income and expenditure and to easily make calculations of the remaining less or more

Each page of the cash book is totaled and then transferred to the next page. Usually this book is closed once a year.

### **2.2.e. Financial Management Derived from the State (Government)**

What is meant by state finances in Islamic education includes central government funds for payment of employee/teacher salaries, goods expenditures, capital expenditures, social assistance expenditures, and routine office/public school expenditures. Funds from the government are provided through the Routine Budget channel in the Budget Execution List (DIPA) which is allocated to all State Madrasahs for each school year. These funds are commonly called routine funds. The amount of funds allocated in DIPA is usually determined based on the number of students in grades I, II and III. The budget line and the amount of funds for each type of expenditure have been determined by the Government in the DIPA <sup>24</sup>. Expenditures and accountability for the utilization of routine funds (DIPA) must be strictly in accordance with the eye of the budget.

The financial management of madrasahs or State Universities (PTN) is very important in relation to the implementation of madrasah or PTN activities. There are various sources of funds owned by a madrasah, both from the government and other parties. when public funds or other third party funds flow in, a professional and honest financial management system must be prepared. In its implementation, financial management adheres to the principle of segregation of duties between the functions of authorizer, orderer and treasurer. The madrasah finance manager is obliged to determine madrasah finances, how to obtain funds for madrasah infrastructure and the use of these funds to finance madrasah needs. A financial manager must have a creative and dynamic mind, have *strategic abilities planning* , *strategic management* and *strategy thinking* , understanding the process of financial management in madrasahs, madrasah financial sources, preparation of RAPBM, madrasah budget management and madrasah financial accountability.<sup>25</sup>

In state madrasah or PTN, the Authorizer is held by the Head of Madrasah / Chancellor in the position of KPA (Angaran User Authority). Ordonator is an official authorized to carry out tests and order payments for all actions taken by the authorizer, this position can be held directly by the Head of Madrasah/Rector in the position of PPK (Commitment Making Officer). Treasurer is an official authorized to receive, store and issue money or other securities that can be valued in money and is

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<sup>24</sup>The DIPA also contains Madrasah Operational Assistance (BOS) funds. For public madrasahs, it is managed directly by the madrasah itself so that it can be used at any time, while for private madrasahs these funds are given periodically which are used to finance all operational activities of private madrasahs.

<sup>25</sup> Lela Rochmatin Emod, *Management....*, accessed on 19 November 2017.



required to make calculations and accountability. The treasurer has the positions of General Treasurer, Expenditure Treasurer, and Assistant Expenditure Treasurer (BPP).

More can be described as follows:

- a. Budget User Proxy, hereinafter abbreviated as **KPA** , is an official who obtains power of attorney from the PA to carry out some of the authority and responsibility for using the budget at the relevant State Ministry/Institution.
- b. Commitment Making Officer, hereinafter abbreviated as **PPK** , is an official who exercises the authority of PA/KPA to make decisions and/or actions that may result in spending at the expense of the APBN.
- c. Officials signing a Payment Order, hereinafter referred to as **PPSPM** , are officials authorized by the PA/KPA to conduct tests on requests for payment and issue payment orders.
- d. Expenditure Treasurer ( **BP** ) is a person appointed to receive, store, pay, administer, and account for money for State Expenditure needs in the implementation of the APBN at the office/Work Unit of the State Ministry/Institution.
- e. Assistant Expenditure Treasurer, hereinafter abbreviated as **BPP** , is a person appointed to assist the Expenditure Treasurer to carry out payments to those entitled for the smooth implementation of certain activities.
- f. Employee Expenditure Administration Management Officer, hereinafter abbreviated as **PPABP** , is a KPA assistant who is given the task and responsibility of managing the implementation of personnel expenditure.

There are several tasks <sup>26</sup>from KPA, PPK, PPABP, PPSPM, and BP as follows:

- a. PPABP records personnel data electronically and/or manually related to employee spending through the GPP Satker Application.
- b. Payment Request Letter, hereinafter abbreviated as SPP, is a document issued by PPK through the SAS/SPM Application, which contains a request for payment of bills to the state.
- c. After the PPK makes the SPP, a Payment Order is then made, hereinafter abbreviated as SPM, which is a document issued by PPSPM to disburse funds sourced from DIPA.
- d. After the SPM is submitted to the KPPN (State Treasury Service Office), an Order for Disbursement of Funds, hereinafter referred to as SP2D, is issued, which is an order issued by the KPPN as the Proxy of BUN (State General Treasurer) for the implementation of expenditures at the expense of the APBN based on the SPM.
- e. The treasurer receives, stores, administers, and records money/securities in his management.

#### 2.2.f.. Financial Management of Educational Assistance Agency (BP3)

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<sup>26</sup>Further details can be seen in the Regulation of the Minister of Finance of the Republic of Indonesia Number: 190/Pmk.05/2012 concerning *Procedures for Payment in the Context of Implementation of the State Revenue and Expenditure Budget* .

The Ministry of Education and Culture issued Minister of Education and Culture Regulation (Permendikbud) number 75/2016 concerning School Committees. The Permendikbud was issued to revitalize the roles and functions of school committees so that they can apply the principles of mutual cooperation, democracy, independence, professionalism and accountability.

The Minister of Education and Culture, which was enacted on December 30, 2016, aims to improve the quality of education services by education units. So, the community can participate and work together to advance education in schools in a democratic and accountable manner. Later, the community can distinguish which are classified as donations and assistance through the school committee, legal education levies by schools and illegal levies by elements.

Funding from the public is known as the committee dues. The amount of financial contributions that must be paid by parents of students is determined by the madrasa committee meeting. In general, the Committee's funds consist of:

- a. Monthly fixed funds as contributions that must be paid by parents every month as long as their child is a student at the madrasa.
- b. Incidental funds charged to new students which are usually only once during the three years of being a student (payments can be made in installments).
- c. Voluntary funds are usually offered to the parents of certain students who are generous and willing to make voluntary contributions without any strings attached.<sup>27</sup>

Basically the school committee does not only raise funds and educational resources but also follows up complaints, suggestions, criticisms and aspirations of students. The school committee functions to request or collect funds. The fees and charges are determined by the school committee or schools. The levy is also not always in the form of money, it can also be goods or services from donors.

Members of this committee have a maximum of 15 people and a minimum of 5 people. Its members come from guardian parents who are still active at the school in question at most 50 percent, community leaders a maximum of 30 percent and education experts a maximum of 30 percent. The qualifications of a community leader who may become a member of the school committee are having a job and being a role model for the local community and not a member of a political party. While the category of education experts are retired educators and people who have experience in the field of education.

### **2.2.g. Evaluation**

The head of the madrasa as the manager is obliged to submit reports in the financial sector, especially regarding the receipts and expenditures of madrasa finance. Evaluation is carried out every quarter or per semester through financial reports. Madrasah/School reports its financial reports to its vertical agencies in the District or District (Tk.II), then Tk.II reports to the Provincial Office (Tk.I). and Kanwil reports it to the Director General which then leads to the Ministry. Funds used will be accountable to the source of funds (minister/government). If the funds are obtained from the parents of the students, then these funds will be accounted for by the principal of the madrasah to the parents of the students. Likewise, if the funds come from the government, they will be accountable to the government.

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<sup>27</sup> Lela Rochmatin Emod, *Management ....* accessed November 19, 2017.

### 3. Conclusion

MPI students as *Agents of Change* and as potential *stakeholders* of Islamic education in the field of Islamic education management who will become managers in various institutions or offices, must master the discipline of Islamic Education Management, especially financial management, because of conflicts or criminal acts that a lot going on in this world, especially the world of education comes from money. So equipping us with this financial management will minimize the occurrence of these conflicts or criminal acts, or prejudice and also bad prejudice from superiors, subordinates and people around us.

There are several conclusions regarding this financial management, namely that in carrying out management tasks, we must plan a budget by coordinating all resources in a systematic manner without adverse side effects. After planning, we must carry out whatever we have described in the budget working paper. Finally, our task is to evaluate the process and achievement of the objectives that we have carried out.

Finally, maybe this paper is incomplete due to limited time in its work, but we hope that the brief description of the paper presented will become a small reference when we face the world of management, both in educational and non-educational institutions. *Best regards.*

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