



BUDGET PLANNING STRATEGY SPENDING INCOME IN MADRASAS

Muh. Arif Ma'ruf¹, Helmiyatunnisa Fauziyah², Agnes Yusra³

^{1,2,3}UIN Sunan Gunung Djati Bandung, East Java, Indonesia

Email: muhammadarifmaruf77@gmail.com¹, hnisa733@gmail.com²,
agnesyusraa@gmail.com¹

Abstract:

This study aims to analyze and understand the Development of pesantren (Islamic Boarding Schools) internally. This study describes the strategy for preparing the madrasah expenditure budget plan in MAN 1 Bandung City. This strategy will be compared with the existing legal basis and how school leaders formulate a budget to improve the quality of education. This research method is a qualitative approach with descriptive methods. Descriptive research can only describe a situation but can also describe conditions in the stages of its Development. Sukmadinata stated & that; descriptive research is a method aimed at describing existing phenomena at present or in the past" (Sukmadinata, N. S., 2012). The results and discussion of this study include the strategy for preparing the madrasah expenditure budget plan, aspects of budgeting, the budget planning team, and the principles of budgeting. The conclusion is that the process for preparing the Madrasah budget plan at MAN 1 Bandung City is made about the EDM (Madrasa Self-Evaluation) and critical indicators that refer to the 8 National Education Standards (SNP).

Keywords: *Madrasah Self Evaluation, Madrasah Aliyah, Budgeting Strategy*

INTRODUCTION

In Chapter XIII of the 1945 Constitution, Article 31 states, "the state prioritize the education budget of at least twenty per cent from the state revenue and expenditure budget as well as from the revenue budget and regional spending to meet the needs of education administration national".

The cost of Education is one component of instrumental input (instrumental input), which is very important in implementing Education in the school. In every effort to achieve goals Education, both quantitative and qualitative goals, costs Education has a decisive role. Minimal effort in Education that can ignore the part of the cost, so to speak, that the education process in schools will only work with fees.

Cost, in this sense, has a broad scope, namely all the types of expenditure relating to the administration of Education, either in the form of money or goods and labour (which can be appreciated with cash). For example, the student is a cost, but physical facilities, school books, and teachers are also a cost. These costs are planned, acquired, allocated and managed in the issue of financing or funding education (educational finance) (Supriadi, 2004). Because it covers a wide range of things, the financing structure of Education must become one of the determining factors for the quality of Education.

This makes the Institute survive and continue life, including quality issues must be a concern in Education. Hence the quality problem in world education should be a shared responsibility between the school government and society. Given that serious efforts are still needed to improve the quality of Education and

global competition in Education, which shows a trend of increasing well. In general, according to Suryosubroto 2010: 210: "Quality contains the meaning of the degree (level) of the superiority of a product (results of work/effort) is good in the form of goods and services, both tangible (can be held) and which is stable (cannot be held)".

The definition of quality in the context of Education Education refers to the process of education and educational outcomes. The quality education process involves various inputs such as teaching materials, learning methods, financing, facilities schools, administrative support and infrastructure and resources for creating a conducive school atmosphere education to ensure the quality of input, process, product output and outcome schools to increase school accountability.

Funding for Education is significant and can be allowed in Education Education, especially in schools. Education financing is an analysis of sources of financing and uses costs allocated for education management. To run effectively and efficiently to achieve the goals that have been set.

Then, the world of Education Education (schools) is greatly influenced by various changes, both in political, sociocultural, economic, technological, and industrial aspects and information. Updates in these aspects require para-education policymakers to adapt to these changes.

International Conference 2023 Nurul Jadid University Postgraduate Program 3 Then it takes precise steps taken by decision makers to deal with various kinds of changes. The title is essential for discussing the Budgeting Strategy for Education Funding in one of the Madrasas in Indonesia, namely MAN 1 Kota Bandung.

RESEARCH METHODS

In this study, the approach used is a qualitative approach with descriptive methods. Descriptive research can only describe a situation but can also describe conditions in the stages of its development. Sukmadinata stated, "descriptive research is a method aimed at describing existing phenomena, which are taking place at present or in the past". (Sukmadinata, N. S., 2012)

The author has carried out this research at MAN 1 Bandung City. At the same time, the author carried out the study on December 14, 2022. The data source in the research is the subject from which the data can be obtained. Satori and Komariah said, "research subjects are entities that influence research design, data collection, and data analysis decisions" (Satori, D. and Komariah, A, 2013). The subject of this research is the school treasurer at MAN 1 Bandung City.

RESULTS AND DISCUSSION

MA Negeri 1 Bandung City is a high school educational institution under the Ministry of Religion of the Republic of Indonesia. Initially, this institution was named the State Religious Teacher Education (PGAN), founded in 1956 on Jl. Obey. In 1972 he moved to Jalan Terusan Haji Alpi - Cijerah, Cibuntu Village, Bandung Kulon District, Bandung City. In 1990, PGAN Bandung changed its function to become Madrasah Aliyah under the name MAN Bandung, then became MAN 1 Bandung in 1994 and is now MAN 1 CITY OF BANDUNG.

This school is a role model for other schools because of the various facilities and management that are more professional than other madrasah schools. This is evidenced by having a Skills program since 1998. In 2016 with the Decree of the Director General of Islamic Education No. 4924, became a Regular MAN that organizes the Skills Program until now.

In 2012, Man 1 City of Bandung perfected the boarding school program for MAN 1 City of Bandung to become the Al-Murabby Integrated Islamic Boarding School with a certificate numbered: KD.10.18.19/I/PP.00.7/0190/2012 dated 10 May 2012 stipulated by the Head of Office The Ministry of Religion of the City of Bandung with statistical number: 51003273014.

This is extraordinary compared to the surrounding madrasas in the city of Bandung. Then in terms of students, MAN 1 Bandung City has 1308 active students, 36

Classes, and 88 Teachers in 2023. (man1kotabandung.sch.id) In addition, MAN 1 Bandung City has been named a skills madrasa and research madrasa by the Indonesian Ministry of Religion, which has nine classes skills and three research classes.

Many factors have made MAN 1 Bandung City a school full of achievements and much contested in Bandung City. One of them is the preparation of madrasa financing. Slick management makes the level of effectiveness and efficiency of the budget increase. It is almost the same as other schools, but school management and leadership skills can be the key to improving the quality of education; how to prepare a budget and use it correctly and on target to realize the vision and mission of education that was made together, especially at MAN 1 Bandung City.

The strategy for preparing the Madrasah budget plan in MAN 1 Bandung City is based on EDM (Madrasa Self-Evaluation) and critical indicators that refer to the 8 National Education Standards (NES). Through this EDM, MAN 1 Bandung City can find out aspects that need to be improved, as well as the strengths and weaknesses that exist in MAN 1 Bandung City can be identified. The results of the EDM will be used as material for determining the types of priority programs in preparing plans for the improvement and development of MAN 1 Bandung City as outlined in the madrasah work plan and budget (RKAM).

In line with the objective of the Madrasah Self-Evaluation, namely to improve the quality of education. The approach that will be used to measure the performance of madrasah quality in this EDM is an indicator related to the culture/habits practised by madrasa residents, which are believed to reflect the madrasah's performance in fulfilling the 8 SNPs. By measuring these cultural indicators, it is hoped that madrasahs can develop programs/activities to change the quality of culture in madrasahs to fulfil the 8 SNPs. The hands chosen in this EDM have good leverage to measure quality and are easy to measure.

The principles of EDS/M are (1) based on the goals set by the school/madrasah, (2) referring to success criteria based on SNP (National Education Standards) and SPM (Minimum Service Standards), (3) Benefit-based where EDM must provide benefits for improving the quality of education, and (4) objectives in which EDS activities are carried out honestly and candidly (PPTK Kemendikbud., 2015).

Optimizing the implementation and utilization of EDM requires the togetherness and willingness of the madrasa head, teachers, education staff, madrasa committee, students and parents to open up to the shortcomings that still exist in madrasahs. The spirit of togetherness for all school members to want to evaluate themselves for mutual progress is the key to the benefits of this EDM.

In addition to BOS funds, many madrasahs still receive donations from students' parents or other sources voluntarily. The successful use of funds managed by madrasahs is highly dependent on how madrasahs plan and use them efficiently and effectively.

When developing the strategy for preparing the RAPBM, a Madrasah Self-Evaluation (EDM) was carried out. EDM assesses the quality of education delivery carried out by stakeholders at the madrasah level based on key indicators that refer to the 8 National Education Standards (NES).

MAN 1 Bandung City always performs evaluations as part of the RAPBM preparation strategy. Through EDM, Madrasah Principals and the Madrasah Core Team can find out aspects that need to be improved, as well as identify strengths and weaknesses in madrasahs. The results of the EDM will be used as material for determining priority types of programs/activities in preparing madrasa improvement and development plans as outlined in the madrasah work plan and budget (RKAM).

EDM at MAN 1 Bandung City is the responsibility of the Madrasah Principal and is carried out by the Madrasah Core Team (TIM). In its implementation, TIM is assisted by madrasa operators who handle data collection at madrasahs and the BOS program.

The EDM preparation process at MAN 1 Bandung City is carried out with the following principles:

1. EDM is carried out routinely every year.
2. EDM is prepared based on objective data and facts because madrasas will use it to improve the quality of the madrasa itself.
3. EDM results are open to all parties.

In the drafting strategy, the RAPBM must be made more carefully and rely on more than limited knowledge and skills. The systematic preparation and content of the RAPBM must be arranged logically and validly. For this reason, the practice of the RAPBM must be convincing and accurate so that there is trust from those who will help, including parents of students. For the preparation of the school budget or RAPBM to be effective and efficient, the steps that need to be taken are:

1. taking inventory of school programs/activities for the next year;
2. Arrange the activity program based on type and priority;
3. Calculating volume, unit price, and funding requirements for each activity;
4. Prepare working papers and worksheets, determine funds and budget assignments, and put them into the standard RAPBM format;
5. Collect accurate supporting data for reference materials to defend the proposed budget.

After the Madrasah Self-Evaluation, the school considered preparing a budget from BOS funds and grants. This grant has been received.

The school from companies or institutions incidentally. There is no set time of receipt of the grant.

The implication of the strategy for preparing the RAPBM at MAN 1 Bandung City is that there is material for determining the types of priority programs/activities in the preparation of madrasah improvement and development plans as outlined in the madrasah work plan and budget (RKAM).

Various ongoing activities within the school require a command that can align and unify activities to create good and sustainable cooperation. With this condition (budgeting), the smooth running of school activities will run well.

Then the impact is also that the budget plan document can serve as work guidelines. In this case, the use of the budget for the principal is as a role model and mirror in carrying out school activities. Guidelines in the form of a budget can be used as a benchmark that schools for the future must achieve.

CONCLUSION

This school is a role model for other schools because of the various facilities and management that are more professional than other madrasah schools. This is evidenced by having a Skills program and research program awarded directly by the Ministry of Religion of the Republic of Indonesia.

The strategy for preparing the Madrasah budget plan at MAN 1 Bandung City was based on the EDM (Madrasa Self-Evaluation) and critical indicators referring to the 8 National Education Standards (NES), by considering the principle of preparation, namely paying attention to school goals and looking at the needs of the coming year. In addition, the preparation strategy considers BOS funds and grants from companies or other institutions received incidentally (if any).

Madrasah Self-Evaluation at MAN 1 Bandung City is the responsibility of the Madrasah Principal and is carried out by the Madrasah Core Team (TIM). In its implementation, TIM is assisted by madrasa operators who handle data collection at madrasas and the BOS program.

REFERENCES

- Dedi Supriadi; Rohmat Mulyana. (2004). *Membangun bangsa melalui pendidikan / Dedi Supriadi ; editor Rohmat Mulyana. Bandung :: Remaja Rosdakarya.*
Keputusan Direktur Jenderal Pendidikan Islam Nomor 2791 Tahun 2022 Tentang Perubahan Atas. Diakses pada tanggal 27 Desember 2022.

<https://bos.kemenag.go.id/>
Satori, D. dan Komariah, A., (2013). *Metodelogi Penelitian Kualitatif*. Bandung: Alfabeta.
Sukmadinata, N. S., (2012). *Metode Penelitian Pendidikan*. Bandung: PT. Remaja Rosdakarya.
Suryosubroto. 2010. *Manajemen Pendidikan Di Sekolah*. Jakarta: Rineka Cipta .
Peraturan Pemerintah Nomor 13 Tahun 2015 Perubahan tentang Standar Nasional Pendidikan
Humas, 2021. MAN 1 Kota Bandung Dinobatkan Jadi Madrasah Keterampilan dan Madrasah Riset. Diakses pada 11 Maret 2023
<https://jabar.kemenag.go.id/portal/read/man-1-kota-bandung-dinobatkan-jadi-madrasah-keterampilan-dan-madrasah-riset>
Diakses pada 11 Maret 2023 <https://man1kotabandung.sch.id/>