The Education Funding Management of Dayah Khairuddaraini Kabupaten Pidie

1Azhari, 2Cut Zahri Harun, 3Khairuddin

1Department of Education management, Magister Program, University of Syiah Kuala, Banda Aceh 23111, Indonesia; 2Department of Education management, Magister Program, University of Syiah Kuala, Banda Aceh 23111, Indonesia; 3Department of Education Management, Magister Program, University of Syiah Kuala, Banda Aceh 23111, Indonesia;

*Corresponding author: azhari200573@gmail.com/profcut@unsyiah.ac.id

Abstract

The purpose of this study is to get an overview of Educational Funding Management of Dayah Khairuddaraini Gampong Leun Tanjong Padang Tiji in Pidie District that consist of the source of Funding and financial accountability of Dayah Khairuddaraini institution. This research was conducted considering financial management is one of the activities in managing an educational institution that cannot be separated from the study of education management. Interview, observation, and documents analysis were used to collect the data of this qualitative research to answer both of the research questions. The leader of Dayah, secretary, treasurer and the teacher of the Dayah are used to be the subject of this study. The data analyzed and described qualitatively after collecting and sorting it based on each research questions. The research showed that: 1) The source of funding of Dayah Khairuddaraini institution got from some resourses: Acehnese government, Waqf, Zakat, Sedeqah or charity, donation from the students’ parent, and The contribution of Banda Aceh-Medan Road user. 2) The secretary and Treasurer made financial accountability regularly to be presented to the leader of that institution and also as the supervisor of Dayah financial accountability. Besides that, leader of this Dayah also makes the report of funding by himself, especially the source of funding from the highway user of Banda Aceh-Medan.

Keywords: Management, Funding, Dayah Institution

Introduction

Dayah is the oldest educational institution in the history of education development in Aceh. This institution is known as "pesantren" outside Aceh province. Almost in all over Aceh province, Dayah increase the numbers and develop day by day. The existence of Dayah in Aceh, give the great effect to the society even from education itself or in school function to control their life base on religious role and also to achieve the purpose of education of the nation. The scientist and the experts of religion usually sit together in this institution to discuss about the strategies of developing country and the role of social change of Acehnese society at that time.

In the law of Aceh government (UUPA) number 11 year of 2006, section 215 mention that the implementation of education in Aceh is a unity of the national of
education system adjusted to the local society characteristics potential, needed in Qanun number 11 year of 2014 about the implementation of education, mentioned that the education in Aceh is based on Islamic religious, nation (Acehness tribal), the truth, humanity, justice, the benefits, affordability, professionalism, morality diversity and non-discrimination.

In the chapter 1 of the Qanun mentioned that the education of Dayah is a unity of special education that implemented in Islamic religious education hold to develop students’ competence, knowledge and skills to be the experts in Islam religious, religious scientist and to be a Muslim who have a skill and expertise in building Islamic community life.

Financial management is one of the very important management that concerned with all activities related to the source of funding and management of activities with a numbers of comprehensive objectives. It is including rising of funds, allocation of funds must be responsibility professionally based of the planning and the objective of activities has been stated to increase the quality of education.

Matin (2014) mentioned that education financing is an essential process of allocating resources to the activities or programs implementing in operational education in the teaching and learning process.

Therefore, in the context of financing in education, the cost covers all form of expenditure relating to the organizing of education, including goods, energy and services. The cost of education is used for implementing all activities of teaching and learning process to achieve the national education goals (Suhardan et all, 2014).

In the law number 20 of 2003 years on educational system mentioned that educational resources are supporting facilities of implementing education, including the manpower, funds, facilities and available infrastructure that held by communities, families, learners and government, neither standing alone or standing together. More than that, on the article 47 paragraph 2 mentioned that government, local government, and communities are driving available resources in accordance with prevailing law and regulation. The financing management related to the matters includes the financial source, financial planning, financial use, financial supervision and financial accountability. All of these must be done professionally to be success in running one of education institution.

Based on the explanation above. The writer considers that a serious study of financial management needed to be done in education institutions including in Dayah institutions in Aceh. Therefore this case study done to know the overview of the education financing management system related to the financial sources and the financial accountability of Dayah Khairuddaraini Gampong Lean Tanjong Padang Tiji in Pidie district.

**Literature Review**

Education management is the process of planning, organizing, directing and controlling educational resources to achieve educational objectives effectively, efficiently, self-reliant and accountable. According to Usman (2014) education management is the art and science of managing educational resources to realize the process and learning outcomes of learners actively, creatively, innovative, and enjoyable in developing its potential. Meanwhile, education management is an activity or series of activities in the form of a business management process of a group of people who belong to educational organizations, to achieve the educational objectives that have been established before, by utilizing existing resources and
using management functions to achieve objectives effectively and efficiently (Kristiawan et al, 2017).

The studies on the concept of education financing needed to be understood by the educational institution manager to be able to understand to use in the term education related to costs, tuition fees, and education financing. To make it clearer the following will be outlined one by one:

1. **Cost (biaya)**

According to Indonesian dictionary (Depdiknas), “Cost is money incurred to hold, to establish or do something, whether in the form of cost, shopping or any other expenses” (p. 129). Lestari and Permana (2017) mention that the cost is cash or the equivalent value of cash that is sacrificed to obtain goods or services expected to give the benefit for the organization now and in the future. Cost is a sacrifice measured at a paid price, to acquire and produce or maintain goods and services.

2. **Tuition fees. (biaya pendidikan)**

Suhardan at al (2014), mentioned that the cost of education is the total cost incurred either by the individual students or families who educate the children in an institution, residents of individuals, communities or government issued for the smooth education (p. 22). While Matin (2014) mentions that the cost of education is the expenditure of both money and not money as an expression of the responsibility of all parties (society, parents, and government) to the development of education in order to hope and achieved educational objectives efficiently and effectively.

3. **Types of tuition fees. (jenis-jenis biaya pendidikan)**

There are several types of costs in the management of an education institution: routine costs, cost of development, and cost of money (monetary) and cost of non-money (non-monetary). The following describes one by one about the types of costs.

   a. Recurrent cost (biaya rutin)

The routine fee is the cost used to finance all education operational activities that conducted during a one-year budget. This routine fee includes all expenses on consumables that include: teacher fees, goods, and maintenance expenditures. According to Anwar (2013), regular expenses consist of: (1) direct costs that constitute the entire cost for education teaching that include payroll and other teacher incentives, materials and all processes of teaching and learning, and (2) direct costs that support teaching including scholarships and assistance, both sourced from domestic and overseas, welfare services, office supplies, transportation, facilities, building maintenance, building operations and so on.

   b. Capital cost (biaya pembangunan)

Capital cost is all costs that are spent on the basic needs of education. These costs include purchasing land, building classrooms, libraries, procurement of sports field, procurement of mobile equipment educational institutions, cost of repairs and turnover.

   c. Monetary and non-monetary costs (biaya uang dan bukan uang)

The cost of money or (monetary) is the direct cost and indirect costs gained from the community both in groups and individuals. This means that the monetary cost is a materialized value of sacrifice issued for the institution's activities of community contributions. The cost is not money or (non-monetary), the value of sacrifice issued not in the form of money either directly or indirectly. For example: material, time provided, energy issued and all other forms of support that make the process of education work well and smoothly.

4. **Education financing**

In the concept of education financing, there are at least three components that are interconnected, that is where the cost source is acquired, how the money is earned to finance the institution, and where the money is spent to and who spend it. Education financing is the administration or business management of educational
institutions related to the acquisition and use of education costs so that the financing of this education will be able to move and launch programs that have been agreed at the educational institution.

Akdon et al (2017) Explain that education financing is an activity that is related to the acquisition of funds (revenues) received and how the use of the fund is used to finance the entire education program that has been established.

a. Funding source Education
A successful educational institution is not apart from the support of high tuition fees, because in fact the quality of education will be balanced with the cost of education incurred, the higher and expensive education costs will be better also quality and education services so as to produce graduates with high learning achievements also. Financial resources and financing of an institution can be classified into three sources: The government, both the central government and the local government is common and special and intended for the sake of education, parents or students, and society. In connection with the acceptance of the cost of the three sources is affirmed in the National Education System Act No. 20 of 2003 article 46 paragraph 1 that says that "education funding is a joint responsibility between the government, local governments and communities ".

In every process of education activities, educational institutions can receive fees from various sources, either from government, family, community and other non-binding parties. As stated by Matin (2014), "based on the usual experience the source of the Education Fund is derived from the central government, from the local government, from parents of students, from society, foundation, and corporations, as well as from foreign assistance” (p. 120). Meanwhile Fatah (2017) mentioned that the source of financing for schools, especially public schools from the government which generally consist of routine funds, namely salary and operational costs of school and facility care (OPF), as well as funds originating from the community, both Parents, and donations from the wider community or the business world. Further Fatah (2017) also mentions that in order to obtain funding support from school donors, the School Leadership Program can do several things including: a) Approach of donors; b) soliciting advice or opinion by prospective donors about the program filed in the proposal; c) provides a convincing explanation that the many benefits of the proposed program; and d) make sure that the school you are given help with is trustworthy, so that if you are given assistance will use the help.

There are some kinds of education funding sources: Government-sourced Education financing, Parent-sourced education financing, and the community sourced education financing. According to Matin (2014), "The source of funding from parents is derived from a donation of education coaching (tuition) which subsequently became the Education Coaching Fund, and from the donations of the parents and teachers (p.120). In Law No. 20 of 2003 of article 9, "the community is obliged to provide resource support in the organizing of education". Further in section 46 paragraphs 1 it is mentioned that "funding for education became a joint responsibility between the government, local governments, and society".

b. Financial Accountability (accounting)
The financial responsibility of education is the activity of making financial statements from the financial management activities of education that are compiled after the implementation of activities and all evidence of expenditure tested truthfulness in accordance with the provisions Regulations, and the financial statements are submitted to the direct supervisor of treasurer or to the relevant agencies.

According to Matin (2014), there are some important things to consider in making an education financial accountability: (1) Researching the validity of proof of expenditure. This includes the name of the institution/work unit/project that made the payment, the name that is entitled to receive payment, the payment description,
the amount of money paid, the year of the budget and the currency of the budget, customs stamp duty, NPWP (taxpayer identification number), Purchase of goods whose value is relatively small, streaks, deletions and piertiousness, signature who are entitled to receive payments, signatures paid off or agree paid, and Evidence expenditures such as kwitansi, notes, and invoicing. (2) To develop a routine budget accountability and development budget. These activities include the replenishment of budget sheets, the creation of the budget and cash credit conditions report, the accountability of funds, and the delivery mechanism to the accountability of education budgets.

According to Minarti (2016) there are at least three main Pillars of accountability, namely: (1) The transparency of the school organizers by receiving input and various components in managing schools; (2) The presence of performance standards in any institution that can be measured in carrying out its duties, functionsand authorities; (3) Participation to create a conducive atmosphere in creating service to the community with easy bureaucracy procedures, cheap costs, and good service.

**Research Method**

The method used in this research is a descriptive method with a qualitative approach. The data of this analysis qualitatively and do not use statistical formula. It is supported by Sugiyono (2015) that research methods are a scientific way to obtain data with the purpose of being able to described, evidenced, developed, and found certain knowledge, theories, actions and products so that it can be used to analyze, understand, solve and anticipate problems in human life (p. 22).

This case studies are conducted on the Dayah Khairuddaraini Gampong Leun Tanjong Padang Tiji Kabupaten Pidie with the subject of this research are the leader of Dayah, treasurer, secretary and teacher. The instruments for collecting the research data used were the author himself as a data collector, Interviews guideline and documentation to be analyzed. This document is used to obtain valid and reliable data with data collection techniques through field observations, interviews with resources, and document analysis.

After the being collected, the data is analyzed qualitatively by identifying, sorting, distilled and recognizing the data to be grouped based on each research question for re-organizing and focus on getting an overview of the final conclusion and to test the conclusions taken from relevant theories to obtain the truth of the analysis results, so that the conclusion is completely legitimate and can be trusted.

**Results and Discussion**

**Funding source for education financing**

Based on the results of interviews that the authors get from several sources, namely, head of Dayah, secretary of Dayah, treasurer, and teacher of Dayah from this study, the data shows that the source of financial education of Dayah Khairuddaraini in carrying out from some financial source: (1) Local government, (2) Waqf, (3) zakat and charity of the community, (4) Charity of the users of the Banda Aceh-Medan high-way, and (5) Donation of students.

Table I. Funding Source of Dayah Khairuddaraini

<table>
<thead>
<tr>
<th>No</th>
<th>Funding Source</th>
<th>Allocation</th>
<th>Routine/not routine</th>
<th>Rank of the amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Local Government</td>
<td>Infrastructure</td>
<td>Not routine</td>
<td>III</td>
</tr>
</tbody>
</table>
The source of financing from the local government was received by Dayah Khairuddaraini in the form of assistance. The target is to improve infrastructure and incentive for teachers. The next source of financing is: (1) Waqf from the community in the form of land where the establishment of Dayah, or Waqaf in the form of Acehnese traditional house building that used as a classroom for the teaching process of this Dayah; (2) zakat and charity of the community is also a source of financing for the Dayah Khairuddaraini, although zakat and charity are not obtained routinely and not certainly, even the amount and the time; (3) donations from the students’ parents Rp. 30,000.-Per Santri, this money is only used paying electricity of Dayah Khairuddaraini; and (4) the donations from the users of highway. The source of the funding from the road user is a Large number in a year because every day they can receive the donation starting from Rp. 500,000.-Up to Rp. 1.2 million.-With an average value of Rp. 600,000.-per day. It means in a month of funding assistance from road users can reach Rp. 10 million-up to Rp. 20 million in a month. This money were obtained on the basis of the hard work of the students who voluntarily alternately stand on the highway to get donations or alms from the road users for the smooth operation of their Dayah. From the data above, it can see that the role of community is still dominant in building the education funding of dayah in aceh especially in Dayah Khairuddarani in Pidie district with voluntary and full of sicerity. The data also show that largest amount of funding got from society than from the local government as shown from the table above.

**Financial Accountability of Education**

The data of the research shows that the report of financial education of Dayah Khairuddaraini is made regularly. But it still not based on the procedure of financial accountability. Because they do not have guideline about that and also do not have special human resource who have been trained professionally. Even there is a person who has been taken one or two days training about the way of making financial accountability that implemented by the local government, it is not enough to make them understand well about making financial report because the time is very limited, It happens only one time.

Financial report made by Dayah Khairuddaraini is kind of a book report on the realization of the Dayah working program in the form of activities taking place in Dayah especially regarding the financing of the teaching learning process, the cost of maintenance, and the cost of electricity but excluding the construction costs of buildings obtained from government assistance.

Dayah Khairuddaraini make the report of financial accountability is only to be accountable by to the chairman of the Dayah, not to parties outside the Dayah, if there is a report that is not appropriate or has a mistake, then the head of the Dayah correct it directly with the reporting system that is believed to be true by the principal. So far, even there is no outside party who checks and examining the Dayah financial report of the accountability, such as from education office of dayah district, the education office of the provincial government and other competent parties.
On the other hand, the data also show that the secretary of dayah has more roles in making financial accountability report of the dayah than treasurer because the treasurer does not understand much about the finance system and the reporting procedures of financial. The report book is also made by the leader of dayah. It is also similar book report as made by the secretary. But it is more detail and accountable even he use his own procedure report. This book made almost the same as other general financial balance books but it is not exactly the same.

From the explanation above the authors conclude that the accountability of education Financing in the Dayah Khairuddaraini Gampong Leun Tanjong Padang Tiji Kabupaten Pidie is made naturally, although not yet in accordance with financial reporting standards and procedures, the financial report of dayah Khairuddaraini is very detail and very accountable. Because all incomes and expenses are clearly recorded in the financial books report. Moreover their financial statement are believe to be reliable they trust each other among them although sometime there is something overlapping in doing each other tusks.

**Conclusions**

The sources of financial education of dayah Khairuddaraini Gampong Leun Tanjong Padang Tiji originated from (1) Local Government, (2) waqf, (3) zakat and charity of the community, (4) donations of the user of the highway, and (5) the donation of the students. Government funds are allocated for building construction, infrastructure, and for a little for incentive of teachers, while zakat, charity, donation of students and donations of road users are allocated for routine expenses, maintenance costs and operational of Dayah. We can see all kinds of communities or societies group are voluntary and full of sincerity help Dayah financial education in order to hope that the young generation in Aceh must be educate religiously.

Financial accountability of Dayah Khairuddaraini Lean Tanjong Padang Tiji was conducted manual and regularly by management of Dayah together; the treasurer, the secretary, as well as by the chairman of Dayah with full of sincerity and responsibility. However, the report is not made in accordance with the actual standards of financial statements due to the availability of human resources who are skilled in making education financing accountability reports. Even though no one of others parties control and evaluate their financial accountability, but they believe that God always sees and control their work anytime and anywhere. The writer sees that trust each other's and full of sincerity are a good concept that still found managing dayah institutions especially in dayah salafi like Dayah Khairuddaraini.

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