

Educational Financing Management (Multisite Study In Man 2 Terrain Model And Man 2 Langkat)

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ABSTRACT

The aim of this paper is to examine the management of education funding at MAN 2 Model Medan and MAN 2 Langkat. A multisite qualitative research model was employed as the research model, and the following findings were found: 1. Madrasah education budget planning at MAN 2 Model Planning for the madrasah involves considering the performance outcomes for the upcoming year, which will be decided upon during the budget deliberation. The madrasah is run by the TEAM, which consists of the head, deputy, treasurer, committee, and teachers. While MAN 2 Langkat's planning is handled by the Madrasah TEAM, which consists of the head, treasurer, and deputy, MAN 2 Model Medan plans a budget to implement seven educational standards. Each of the eight educational standards that MAN 2 Langkat plans to implement is designed and prepared by a different sector of the organization. The RKPBM details the planning process used by MAN 2 Model Medan. The RKAM includes a description of the planned plans. 2. Applying madrasah financial management at MAN 2 Model Medan by allocating funds among various posts in line with the plans that have been developed; financial reports at MAN 2 Model Medan accurately document the receipts and expenditures of funds. The process involves the efficient, effective, and suitable division of each education sector in accordance with the RKAM meeting agreement. Additionally, the e-RKAM program is used to maintain accurate financial records for madrasahs. 3. The Head of the Madrasa and Deputy Head of the Madrasa conduct an internal evaluation of the educational financial management at MAN 2 Medan Model once a month. The Inspector General of the Indonesian Ministry of Religion and the Regional Office conduct an external evaluation of the madrasa financial management at MAN 2 Medan Model. As for the evaluation of madrasa financial management at MAN 2 Langkat, it is conducted both internally and externally and is not all that dissimilar from that of MAN 2 Medan Model.

Keywords: Management, Financing, Multisite

A. INTRODUCTION

An education system's quality has an impact on a nation's ability to advance or regress. Thus, knowledge is a valuable resource for a country. Human resources (HR) can become dependable in their fields by receiving high-quality education. Education also contributes to the nation's overall growth and development. Offering educational autonomy is one way the government is working to raise the standard of education.

Towards improving and leveling the country's educational landscape, one of the initiatives of the Indonesian government is educational autonomy. The management of facilities, operations, and education funding in compliance with educational needs and programmatic requirements are within the purview of regional governments, which also include schools and madrasas.

There are several advantages, including the potential to enhance regional education's quality, financial and administrative effectiveness, and reach more and better areas of Indonesia, especially more rural ones. As stated by Arsyad (2018: 27). Article 31 of the 1945 Indonesian Constitution stipulates that every Indonesian person has the right to an education. Financing for all people's basic education falls under the purview of both national and local governments.

The two most important aspects of the education finance draft that require examination or analysis are the unit cost per student (unit cost) and the total cost of education (total cost). A school's unit costs are the total of all the money it spends on instruction over a given academic year, including money from the community, parents, and government. A metric used to quantify the amount of money that is effectively given to schools and madrasas to support students in continuing their education is the unit cost per pupil. According to Imron (2016), financing standards are guidelines with a one-year validity term that control the elements and amounts of operating costs for educational units. Financial criteria include costs for investments, operations, and personnel, including expenses for building infrastructure and facilities, developing human resources, and fixed working capital, as stated in Article 62 of the Republic of Indonesia Government Decree No. 19 of 2005.

Both centralized and decentralized educational methods are used in Indonesia. Indonesian education has never come at a low cost. Given Indonesian education's past, this is accurate. Education decentralization is anticipated to reduce educational cost discrimination. This compares favorably to the average income in the neighborhood, which is less than what is necessary. (Pironica, 2015: 63). After regional autonomy regulations were passed and later amended by Laws No. 22 of 1999 and No. 32 of 2004, the decentralization of education got underway.

Within the realm of education, the budget is quite inclusive, encompassing all costs associated with delivering education, whether they be material or intangible. The process of organizing, securing, assigning, and overseeing expenses associated with the execution of educational programs is called education finance. In 2020, Mesionet al. reported: 31.

There are two fundamental models that group funding: A money distribution method is used in the Flat Grand Model (1). With no consideration for variations in local capacities, every region, district,

or city gets the same amount of funds per student. The second model, the equalization model, is predicated on the solvency of the company. The management of finances, funding, and training arrangements are inextricably linked. Given that one of the factors ensuring the execution of the teaching and learning process in schools is money.

An educational institution's management team will be able to accomplish more in an effort to advance the institution it oversees with the support of sufficient funding. Efforts to give education are heavily influenced by finances and financing. Nurhayati and associates, 2022: 599.

The gap between *das sein* and *das sollen* has prevented efforts to raise the standard of education from progressing thus far. There are a number of reasons for this, including educational development strategies that are more "input oriented" and "macro-oriented," which result in being regulated by bureaucracy at the level. Despite being thought to be less effective and efficient, central educational institutions continue to adopt the outdated management paradigm, leading to subpar outcomes. Quality management, or comprehensive quality management, can raise the standard of education by implementing it. Ideally, the pattern created is a management pattern based on customer satisfaction. 2020: 597, Nurhayati et al.

The functioning of educational programs, teaching and learning activities, and school/madrasah operational operations are all greatly impacted by financial management, as evidenced by the theory, legislation, and research findings presented. The right allocation of educational financial management is crucial to the smooth operation of educational programs in schools and madrasahs. Inadequate funding might impede the progress of these programs.

Jl. William Iskandar No. 7A, Medan Tembung District, Medan City is where you can find MAN 2 Model Medan. This madrasah, called MAN 2 Model Medan, is a MAN Model madrasah. As per the information retrieved from the Medan City Ministry of Religion webpage on April 3, 2023, the madrasa known as MAN Model has been the model for other madrasahs in Medan's North Sumatra area since 1998. This is because it is based on the Decree of the Director General of Islamic Religious Education, which was issued on February 20, 1998. (Kemenagkotamedan website, 2021:1).

When a madrasah is given special attention in order to consistently improve its quality, it is referred to as a model madrasah. Many components of education include the caliber of the curriculum, the instructors, the pupils, the madrasa head's leadership, the learning media, the learning methodologies, the teaching materials, the infrastructure, the extracurricular activities, the teaching and learning activities, the evaluation, and even the financial management.

Apart from overseeing all aspects of education within the madrasah, the head of the MAN 2 Model Medan madrasah also participates in the formulation of policies for the administration of madrasah financing for education. Specific financial management policies are followed by the madrasa head and the madrasa committee. Given that MAN 2 Model Medan is a model madrasah, it needs substantial funding to support the implementation of numerous initiatives that maximize the potential of its students. This is why the financing policy was published.

It turns out that there are contentious discussions for certain individuals when it comes to SPP and development funding from the community's viewpoint. May 8, 2023, was the date of the researcher's first interviews with members of the village. He said that he was stressed up over MAN 2 Model Medan construction money and tuition as a school snack vendor. It is not comparable in cost to his monthly salary, which includes construction funds and tuition. He did not, therefore, send his kids to MAN 2 Model Medan.

According to the transcript of a May 9, 2023 conversation with one of the student's parents, he had no objections to the tuition and development money that MAN 2 Model Medan had chosen. He said that an educational institution's costs increased according to the quality of the institution's instruction. Therefore, depending on the financial policies established, the MAN 2 Medan Model, a madrasah that endures in the age of educational autonomy, might not be within the reach of the lower middle class. Since every citizen has the right to equal access to education, it is actually intended that educational autonomy will lead to educational equality.

94 Jl. T. Amir Hamzah, Tanjung Pura, Langkat Regency, North Sumatra is the address of Madrasah Aliyah Negeri (MAN) 2 Langkat. A prima donna madrasa for children graduating from SMP/MTS level, MAN 2 Langkat is expected to be operational on May 10, 2023, based on the outcomes of interviews conducted with the surrounding community. This is because the school has sufficient facilities for learning and infrastructure. In Langkat Regency, Tanjung Pura, as a prima donna madrasa, effective and efficient money management and financial management naturally have an impact on how comprehensive the educational infrastructure and facilities are. Making MAN 2 Langkat a premier madrasah may need allocating funding in line with the requirements of educational initiatives and student needs.

It reveals that MAN 2 Langkat has a quite sordid past despite professing to be concerned about keeping madrasa structures and facilities safe and comfortable for its students. A catastrophe that struck 11 female students on May 7, 1967, was described by Mrs. Lenna during the interview, supported by historical evidence detailing the history of MAN 2 Langkat's inception. In addition, the madrasa head and his teaching team have an obligation to maintain the building and infrastructure due to the historical significance of MAN 2 Langkat's inception. Naturally, financing for education is needed for this upkeep.

MAN 2 Model Medan and MAN 2 Langkat researchers' preliminary research findings indicate that there are generally disparities in the ways that education financing policies are determined. Researchers haven't looked into how much of the finance for education is controlled by the two madrasas in the meanwhile, specifically. Proficient financial management is a crucial component of madrasa school administration. In an endeavor to enhance the caliber of education, especially madrasa quality, a number of educational factors need to be taken into account. These factors include teachers, students, curriculum, facilities, techniques, assessment, human resources, and management. 115–118 (Dulay, 2021).

B. LITERATURE REVIEW

Financial Management

The word management derives its etymology from the English phrase to manage. According to Webster's New Collegiate Dictionary, the word manage originates from the Italian word "managgio." "managgiare," a term derived from the Latin manus, which signifies hand. An activity of management is the process by which individuals, teams, and other resources cooperate to accomplish organizational goals. Put differently, Chandra Wijaya and Muhammad Rifa'I (2016) state that business operations are limited to establishments like the corporate world, government, schools, and industries.

The primary components of business activities are people (human factors), materials (products), machines (machines), techniques (methods), money (money), and marketplaces (markets). Each of these six components has a specific role to play in accomplishing organizational objectives, particularly when it comes to doing so quickly and effectively (Syafaruddin 2015: 34–35).

One significant instrumental component (instrumental income) in the delivery of education is the cost of education. In this way, there is a wide range of costs, particularly those associated with education, whether they be material, financial, or energy-related. In the basic notion of funding education, there are two key elements that must be examined and understood: the entire cost of education (total cost) and the cost of education per student (unit price).

As mandated by law, the state's total revenue and expenditure budget (RAPBN) includes twenty percent set aside for education. The government allots a portion of the budget to finance non-profit organizations and educational initiatives. comprises weak student support (BSM), educational operational support (BOP), school operational support (BOS), and additional technical support. Nonetheless, a lot of educational institutions believe that the amount of government funding is insufficient to support their programs.

Original The Republic of Indonesia No. 20 of 2003 Constitution's provisions for the National Education System, including paragraphs 1 and 2, address financing for education in the country. "Justice, adequacy, and sustainability are the guiding principles that inform the determination of education funding sources," states paragraph (1). "Source Power that is available is mobilized by the federal government, local governments, and the community in accordance with applicable regulations and laws." 2003 RI Law, pages 23–24.

In accordance with the 2003 SISDIKNAS law, funding for education comes from the government, parents, and society. The primary sources of funding indicate that funding education is a shared duty, putting the community's and parents' support of the educational process at risk (Jaenudin 2008: 10).

A school's funding component is a procedure that determines the production component and implementation activities. Together, we study and teach several components in school. Consequently,

financial management is required at educational institutions in order to ensure that available money are used as efficiently as possible to support the achievement of learning objectives. According to Thomas H. Jones and Mulyasa, there are three primary phases to work in financial management: planning and budgeting, implementing and accounting, and reviewing and evaluating (E. Mulyasa 2014: 47–48).

Systematic and accurate calculations must be used in financial planning to account for current financial conditions. These factors can be found out by looking at the evaluation suggestions that were followed and the possible financial impact of putting them into practice. Allocating, receiving, and spending allocated monies is known as financing organization (accounting). Enough money and personnel are needed for the implementation procedure. It concerns the execution of plans; the method chosen ought to be sound, efficient, and productive (Sri Minartha 2011: 239).

Transparency is the first rule that needs to be followed when allocating funds for education. Second: accountability. A person's ability to fulfill tasks and accomplish the objectives for which they are accountable is measured by others, and this is known as their level of responsibility. Efficiency is the third. Achieving predefined goals is one way to measure effectiveness. One could argue that efficient fund management is a principle. Efficiency comes in fourth. Efficiency highlights the outcomes of actions. When comparing input and output, or power and output, efficiency is the optimum measure. Energy, ideas, time, and money are all examples of material power.

According to the general management idea, financial management in education is the result of ongoing, consistent effort involving two or more individuals planning, organizing, delegating, assessing, and controlling (POAC) in order to achieve goals.

Education Financing Conditions

Issue education in Indonesia is like to a knotted thread, making it difficult to know where to begin the process of solving an issue in order to reach a complete resolution. In actuality, there are still plenty of people in school age groups who do not go to school because they are struggling with the high cost of education. Result There is poverty, crime, and unemployment everywhere in these circumstances. Momentum This proposal for funding for education Cannot yet accurately represent bias against economically poor students from all backgrounds. Going ahead, one hopes that the system for financing education will be able to adequately represent high-quality instruction.

In order to meet the needs of the modern society for high-quality education, a cross-subsidy financing structure that gives priority to students who lack access to school due to their economic disadvantages must be adopted. This is mirrored in Article 52 letter f of Regulations Government of the Republic of Indonesia Number 48 of the Year 2008 about Funding Education Where Wrong One (Ministry of National Education, 2008). The regulations stipulate that funding for education is allocated to units hosted by the central government or government areas that apply a system of cross-subsidy that is arranged separately for each unit of education.

According to the findings of studies funded by School Base Country that were conducted According to Fattah (1998), the following internal school elements significantly affect the quality of education: 1) teacher well-being; 2) teacher ability; 3) means class; and 4) books lesson. Fourth, in order to achieve the allocation cost, the RAPBS preparer's component within needs a priority scale. As stated by Fattah (2006), Throughout its creation, the budget offers numerous advantages that can be divided into three categories: 1) tool estimator; 2) tool authorization spending fund; and 3) tool efficiency.

Spending Plan Cost estimating is made easier by education, which is a thorough organizational pattern into components of an integrated plan inside a component area or department. The link between input and output, or between input and output, is referred to as educational efficiency. The budget for utilization has to fulfill the subsequent requirements: 1) A cost report needs to be created; 2) it needs to be generated uniformly, using the same functional criteria; and 3) it needs to display the entire cost operating institution. Both direct and indirect costs are necessary to be included in maintenance education. Wages are covered by the direct (indirect) cost estimate of education, which is based on activity and cost unit. The term "teacher" refers to infrastructure learning, and the funding assistance includes both acquisition and upkeep.

If we look at the average daily income of Indonesians, we can see that the cost of education in the country is currently not inexpensive. The issue is high costs. Even though the school currently has an operational assistance school (BOSS), education is not limited to education at the college level. It also includes the expense of education at basic, intermediate, and higher education levels. However, there is still a shortage of affordable education for impoverished populations.

C. METHODS

The methodologies used in this study are qualitative. A distinct tradition in the social sciences, qualitative research focuses mostly on individuals being observed in their communities and communicating with them using their own language and terms. Multisite research strategy was employed in this study. Since multisite studies are a sort of qualitative research that may be used to construct theory based on numerous comparable studies, leading to a larger, broader, and transferable theory, that style of research was chosen to conduct this study.

1. The head of the MAN 2 Langkat and Medan Model was one of the research subjects who served as informants in this study.
2. The educators and staff at MAN 2 Langkat and MAN 2 Medan Model
3. MAN 2 Langkat students and the Medan Model

Through observation, interviews, and documentation studies, the research data collection process can be explained as follows. The four validation standards proposed by

Lincoln and Guba (2003), 1) Trustworthiness, 2) Transferability, 3) Dependability, and 4) Firmness (confirmability)—are consulted by the researcher in order to bolster the validity of the data findings and the authenticity of the study.

D. RESULTS AND DISCUSSION

Education financing planning at MAN 2 Model Medan and MAN 2 Langkat

Planning is the process of identifying objectives or targets that need to be met in a specific time frame and the resources needed to accomplish the goal as effectively and efficiently as possible. Fund for planning resources Collecting a variety of resources aimed at accomplishing a linked objective with a budget or budget as the translation of a plan into form finances for every component is necessary to support educational activities and goals.

Prior to creating a budget for the finance madrasa, the madrasa sends a notification letter to the individual who is currently enrolled in the program. The MAN 2 Langkat Dalam and MAN 2 Medan Models carry out planned funding for a number of purposes, such as:

1. Preparing the internal madrasah income and expenditure budget plans for the MAN 2 Model Medan and MAN 2 Langkat planning requirements The following nine sectors must be completed for the MAN 2 Model Medan activities to be completed in at least a year: wages, tool write office, activity learning, activity studentship, means and infrastructure, shopping for goods and consumables, service fees, meeting unexpected transportation and cost, etc. Planning funds for high-quality education are distributed as follows:

- a. Standard Fill

Planning financing standard fill directed for enhancement quality curriculum in MAN 2 Medan Model and MAN 2 Langkat

- b. Standard Process

Planning financing standard process directed for enhancement quality device learning in MAN 2 Medan Model and MAN 2 Langkat

- c. Standard Competence of graduates

Planning financing standard process directed for enhancement quality participant educate in field academic in MAN 2 Medan Model and MAN 2 Langkat

- d. Standard Educator And Power Education

Planning financing standard educator And power education is directed at improving the quality of educators and power education in MAN 2 Medan Model and MAN 2 Langkat

- e. Standard Means And Infrastructure

Planning financing education standard means And infrastructure directed for enhancement procurement And maintenance equipment And equipment Which owned MAN 2 Medan Model and MAN 2 Langkat

f. Standard Management

Planning financing standard management No become a priority in the 2022/2023 academic year at MAN 2 Model Medan and MAN 2 Langkat

g. Standard Financing

Planning financing standard financing directed to improve the welfare of educators and education staff for increasing professionalism in MAN 2 Medan Model and MAN 2 Langkat Some of the plans above show MAN 2 Medan Model and MAN 2 Langkat directing activity financing in quality education, both academic and non-academic, physical and non-physical physique for creation institution education Which quality.

The process of acquiring money (revenue) and allocating it to the various educational programs that have been decided upon is known as education financing. mentioned by Thomas John (1985: 20), specifically how and where money is raised to support educational institutions, as well as what and who gets to spend it (Akdon, 2015: 23).

Both direct and indirect costs are associated with education. Costs incurred by the government, parents, or students themselves that are directly related to the implementation of teaching and learning activities include transportation expenses, teacher salaries, and the purchase of educational resources and facilities. Indirect costs, on the other hand, come in the shape of missed opportunities and lost profits (revenue forgone) that result from students giving up their study time (Fattah, 2012: 23).

2. Creating a madrasah income and expenditure budget plan based on process planning with a defined goal or target that needs to be met. 3. Additionally, a working group comprising the madrasah head, deputy head, treasurer, and internal administrative staff meeting at the end of the year or at the beginning of the next year to discuss process development RAPBM in MAN 2 Medan Model and MAN 2 Langkat are formed. Budget funding is necessary for this plan.

Collaborative Work This assignment involves calculating costs independently and is to be completed in accordance with the needs of the madrasa. also categorized and computed based on madrasa demands. Aside from that, creating a SWOT analysis—a tool that identifies strengths, weaknesses, opportunities, and threats—and planning program plans, activities, and funding for the MAN 2 Langkat and MAN 2 Medan Model are important aspects of educating

people about strategic issues.

Every educational sector has created a program of activities, which is then submitted to the head madrasah for validation. Planning an activity, allocating costs that are reasonable and equitable, and utilizing the MAN 2 Medan model and MAN 2 Langkat based priority program and activity have all been done.

Implementation of education financing at MAN 2 Model Medan and MAN 2 Langkat

There are various facets of the financial management implementation in madrasas that must be comprehended. As Islamic educational establishments, madrasas must handle their finances effectively in order to maintain growth and smooth operations. Financing management implementation at MAN 2 Langkat and MAN 2 Model Medan In the process, different agreements regarding the results day RAPBM are made. Programs that necessitate extra expenses are typically adjusted to the total amount that will be awarded.

There are two types of receiving activities and expenses in the MAN 2 Langkat and MAN 2 Medan models of implementation management funding.

1. Reception

The Minister of Religion's Regulation No. 90 of 2013 regarding the upkeep of madrasas states that funding for education comes from the government, the government area, madrasa organizers, the general public, and any other source that is lawful and does not contravene any applicable laws.

Both routine and irregular revenue sources fund the reception costs in the MAN 2 Model Medan and MAN 2 Langkat. Regular revenue is derived from monthly registration fees, annual activity fees, and parent contributions, which are typically made at the start of the school year to cover costs for uniforms, facility and infrastructure development and maintenance, annual activity money, and other expenses related to all educational activities. On the other hand, non-routine income is derived from public and individual voluntary contributions to madrasas as well as government aid programs like BOS.

Receiving funds requires a lengthy approval process that involves the treasurer, head of service, supervisor of finance, and receipt news program. The field administration finance receives financial receipts from students, while reception finance which come from direct government acceptance on the treasury.

2. Production

The MAN 2 Langkat and MAN 2 Medan models involve both routine and non-routine implementation costs. Regular expenses are those that are paid for on a monthly basis. not-expenses Expenses that don't occur every month are considered routine. This type of

expenditure is considered non-routine and is only incurred in the event of an emergency, a yearly need, or a necessity that was previously scheduled using RAPBM.

In general, the main financing programs carried out by MAN 2 Terrain Model and MAN 2 Langkat are given with post-post between other:

a. Post curriculum

There are two main sectors to pay attention to in funding The curriculum area is developing the quality of human resources through details activity And enhancement support activity learning like tool Study

b. Post student affairs

There are five main sectors that funding focuses on field studentship that is reception student, Skills, development self, talent interest and art.

c. Post Facilities and Infrastructure

There is four sector main Which become attention from funding in field means and infrastructure:

i. Procurement sarpras For support activity Study teach like development building, hostel, equipment tool material

ii. Maintenance Can done in a way periodically And incidental

iii. Inventory

iv. Utilization from means And infrastructure

d. Post Activity public

Post activity society in lower wow public relations, funding on public relations aim so that in carry out connection with public in a way optimal, a number of activity public relations Which need a budget financing including:

1. Stage meeting guardian

2. discussion activity Study

3. Home Visit

4. Letter

5. Publicity School

e. Post Library

Post library in lower control head field librarianship, the library becomes the main post because of the library become tool important in quality education.

School financial sources are based on harmonized management methods with accuracy that have been agreed upon, good form draft theory, and government rules, which are managed by the MAN 2 Langkat and Medan Models. Effective madrasa financing must take into consideration the following principles of education financing management in order to improve the quality of madrasa financial

management: (1) Accountability; (2) Transparency; (3) Integrity; (4) Consistency (Consistency); and (5) Effective and Efficient.

Evaluation of education financing at MAN 2 Model Medan and MAN 2 Langkat

The process of assessing the efficacy, efficiency, and transparency of the money management and financial resource management employed by these Islamic educational establishments is known as madrasa funding evaluation. When assessing the funding management of madrasas, the following factors are crucial to consider:

Efficiency with Which Funds Are Used: The degree to which the madrasah's funds are put to use in achieving its declared educational objectives is one of the evaluation's components. **Financial handling Efficiency:** The effective and efficient handling of available funds is a key component of madrasah financial management. **Accountability and Transparency:** Transparency and accountability in financial management are also evaluated together with finance management. **Diversification of Funding Sources:** The assessment also looks at how much madrasas may do to vary their sources of funding, including looking into the possibility of getting money from different sponsors, grants, contributions, and other sources. **The Function of Management in Madrasah Development:** The assessment also emphasizes how important management is in overseeing funding to promote the general development of madrasas.

An essential component of planning is evaluation. A madrasah must make the evaluation and feedback process a fundamental part of its culture if it is to grow from its mistakes and stay dynamic. Customers must be the center of the evaluation process, which should look at two things: first, how well the madrasah can cater to the unique demands of both internal and external clients, and second, how well it can carry out its mission and reach its strategic objectives.

According to Matin, measuring progress or degree of success in putting plans and programs based on specific criteria into practice is the process of reviewing how the education money is being used. Efficiency and effectiveness in the use of resources and goal achievement were the factors considered in the assessment process.

financial reports, community, and parent submission participant education through invitation to take part in the report financial

- a. Changes in the budget for implementation are known by Ministry Religion Province North Sumatra And Committee Madrasah
- b. Report responsibility answer use fund to public, committee madrasah and person old learners
- c. Media Which used in responsibility answer finance always appropriate
- d. Evaluation from party head madrasa to treasurer madrasa in submission of financial reports

Analysis reveals that MAN 2 Langkat's financial management is operating effectively, with financial management serving as the normal means of carrying out the madrasah's operations. As

evidenced by the theory of financial management objectives put forth by Mulyono in his book *Educational Financing Concepts*, which holds that the primary goal of managing school finances is how schools can produce high-quality output in order to meet the needs of the community as service users, financial management done well and in compliance with government regulations can result in students who excel and many graduates are accepted into well-known PTNs.

When it comes to financial management, MAN 2 Langkat applies the justice concept, allowing all parties involved in the school—students or institutional programs—to voice their goals for the institution's advancement. The internal supervisory unit, or SPI for short, is a supervisory unit established to support the Ministry of National Education in carrying out supervision of the implementation of work unit duties, as per the Regulation of the Minister of National Education of the Republic Indonesia Number 47 of 2011 concerning Internal Supervisory Units within the Ministry of National Education.

There is no internal monitoring unit at MAN 2 Langkat, which is under the Ministry of Religion. The lack of an internal supervisory unit to manage the school budget and keep an eye on the proposed budget's flow and receipts is MAN 2 Langkat's drawback. Each work unit should be assigned an Internal Supervisory Unit (SIP) to oversee the use of the school budget directly and consistently. This will ensure that the processes of financial accountability, planning, execution, and assessment are always closely overseen and monitored.

People will feel content with different activity management that follows the MAN 2 Langkat and Medan Model if madrasahs are able to provide high-quality instruction. The madrasah's quality is evident in the way its students, who attend classes in the MAN 2 Langkat and MAN 2 Medan Model, have changed in attitude, behavior, and knowledge. But all of it is unaffected by Madrasa funding when it comes to allocating educational expenses to the requirement for high-quality education.

E. CONCLUSION

Based on the preceding chapter's explanation, the following can be concluded from this sub-chapter:

- a. The MAN 2 Model Medan madrasah education budget is planned by a TEAM comprising the head, deputy, treasurer, committee, and teachers. The team plans the madrasah by evaluating the performance outcomes for the upcoming year, which will be decided upon at the budget deliberation. Planning at MAN 2 Langkat is done by Madrasah TEAM, whereas MAN 2 Model Medan plans a budget to implement 7 educational standards. The planning done by MAN 2 Model Medan is detailed in the RKPBM. Similar to the head, treasurer, and deputy, the eight Every department of MAN 2 Langkat creates and compiles each educational standard. The RKAM contains an outline of the planned plans.

- b. Madrasah financial management is implemented in the MAN 2 Medan Model by allocating funds among various posts in line with the plans that have been made; in this model, receipt and expenditure of funds are duly recorded and included in the financial report; in MAN 2 Langkat, however, this is accomplished by sharing all sector education in accordance with the agreement and meeting RKAM in an efficient, effective, and suitable manner. in order to use the e-RKAM program to accurately record madrasa finances.
- c. The financial management of the educational program at MAN 2 Model Medan is evaluated both internally and externally. The Republic of Indonesia Ministry of Religion's Regional Office and Inspector General conduct the evaluation of the madrasa's financial management at MAN 2 Model Medan, while the Head of the Madrasa and Deputy Head of the Madrasa conduct the evaluation on a monthly basis. Comparable to the evaluation of madrasa financial management conducted both internally and externally at MAN 2 Medan Model, the evaluation of financial management at MAN 2 Langkat is also conducted in this manner.

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