# ISLAMIC EDUCATION FINANCING OPTIMIZATION STRATEGY PRIVATE MADRASAH (CASE STUDY AT MTsM CUPAK, SOLOK DISTRICT WEST SUMATERA PROVINCE)

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### Abstrack

This article discusses the strategy for optimizing the financing of private madrasah Islamic education at MTsM Cupak, Solok Regency, West Sumatra, which aims to provide a strategy for optimizing limited funding to meet the operational financing needs of Islamic education. The research methodology used is qualitative, by means of descriptive-analysis. The techniques used are observation, documentation studies, in-depth interviews and other supporting data. The results of this study indicate that the financing of private madrasah Islamic education is still not optimal in financing a very limited budget. This can have an impact on the quality of student outcomes. Therefore, a new strategy is urgently needed in optimizing very limited funding in implementing Islamic education operations. The strategies used include using the budget according to priority scale, empowering madrasah entrepreneurship, leadership of school principals in transparent and accountable financing management. Keywords: Strategy, Financing, Islamic Education, Private Madrasah

# Preliminary

The 1945 Constitution of the Republic of Indonesia (Amendment IV) states that every citizen has the right to education, every citizen is obliged to attend basic education and the government is obliged to finance it, the government seeks and organizes a national education system, which increases faith and piety and morals Noble in order to educate the nation's life, the state prioritizes the education budget of at least twenty percent of the State Revenue and Expenditure Budget (APBN) and from the Regional Revenue and Expenditure Budget (APBD) to meet the needs of implementing national education; the government advances science and technology by upholding religious values and national unity for the advancement of civilization and the welfare of mankind. The salaries of teachers and lecturers appointed by the Government are allocated in the APBN and APBD. Community participation in community-based education is by participating in the development, implementation of the curriculum, and evaluation of education, as well as management and funding in accordance with national education standards. Funds for implementing community-based education can come from administrators, the community, the Central Government, Regional Governments and/or other sources that do not conflict with the applicable laws and regulations.

Law No. 20 of 2003 concerning the National Education System Article 11 Paragraph 2 states that the Government and Regional Governments are obliged to guarantee the availability of funds to provide education for every citizen aged seven to fifteen years. In the Government Regulation of the Republic of Indonesia Number 47 of 2008 concerning Compulsory Education

in article 8 it is stated that the Government and Regional Governments guarantee the implementation of compulsory education at least at the basic education level without charging a fee. Every citizen aged 6 (six) years can take part in the compulsory education program; Compulsory education is the responsibility of the state which is organized by government educational institutions, regional governments and the community. education funds other than educator salaries and official education costs are allocated at least 20% of the APBN for the education sector and at least 20% of the APBD. The salaries of teachers and lecturers appointed by the Government are allocated in the APBN and APBD. This state policy will not automatically make private madrasah better in terms of quality and quantity.

However, the free education policy will actually have an impact on private madrasah not to develop. For example, the Student Operational Assistance Fund (BOS), which forms the basis of the free education policy, helps more with educational operations that aim directly at the needs of students, but the problem of teacher incentives in the form of salaries and honorarium for private madrasah teachers cannot yet be accommodated. not to mention the policy of decentralizing education by handing over school guidance to local governments has led to polarization or polarization between schools and madrasah. The most visible impact is the difference in the level of welfare between school teachers and madrasah teachers. This policy is still impressive in creating a discriminatory atmosphere in the treatment of local governments towards schools and madrasah. school teachers receive additional welfare from the local government, while madrasah teachers do not receive welfare assistance.

On the one hand, the Law on National Education System Number 20/2003 implies that all education activities are required to be decentralized, but on the other hand the Regional Government Law Number 22 of 1999 implies that the field of religion is not a decentralized sector (vertical agency). This resulted in the regional government not wanting to provide financial assistance in any form to institutions that were considered vertical, such as madrasah in the Ministry of Religion. Such an interpretation by the local government is actually not acceptable to madrasah practitioners. although they also could not do anything about this regional government's discriminatory treatment. Madrasah schools both carry out formal education, educate the sons and daughters of the nation, and administer the same national exams as public schools. Because of this, the treatment that distinguishes madrasah from public schools is considered unfair (discriminatory) by the Regional Government, especially in that the majority of madrasah are private institutions.

From the increase in the Gross Enrollment Rate (APK), the contribution of the madrasah community/equivalent coordinated by the Ministry of Religion (Kemenag) for two years (2020-2021) can be seen as follows: at the MI/SD level, the APK in 2020 is 106.32%, in 2021 of 106.20 %, . As for the MTs/SMP level, the enrollment rate in 2020 is 92.06% in 2021 it is 92.80%. (Indonesian Statistics, 2022)

The Ministry of Religion noted that the number of madrasah educational institutions is not less than 18% of all educational institutions in Indonesia. Meanwhile, the percentage of the responsibility of the ministry of religion in the completion of national basic education is calculated based on the proportion of students studying in madrasah divided by the number of students accommodated in schools, madrasah, packages, open schools multiplied by 100%. then the proportion of the responsibility of the Ministry of Religion of the Republic of Indonesia nationally for MI is 9.77% and for MTs is 20.38%. (Ditpenmad, 2009)

In West Sumatra Province there are 411 Madrasah Tsanawiyah, 98479 pupils, 11,214 teachers (Statistics of Indonesia, 2022) who urgently need funding to carry out their educational operations, including MTsM Cupak, Solok Regency, West Sumatra Province, which has become the locus of research on strategies for optimizing education funding.

#### **Theoritical review**

### **Education Financing Strategy**

Strategy etymologically comes from the Greek word "Strategeia" (stratus means military and ag means to lead) which means the art of science to become a general. (Irene Diana Sari Wijayanti, 2008). Or the word strategy comes from the Greek word strategos, which means general, and a combination of the words stratos (army) and ago (leader). (Fred R. David, 2004) The term strategy begins or originates and is popular in the military world. According to the Big Indonesian Dictionary, strategy is the science and art of using all the resources of nations to carry out certain policies in war and peace, the science and art of leading armies to face enemies in war. (KBBI, 2012). Strategy theory has long been used by professional militaries including some of the basic postulates that constitute significant work on the concept of strategy. However, as with other knowledge, strategy also often forgets about change, namely change does not only occur every day, but every time, and it continues to develop influencing strategy theory. This strategy theory is very different from other theories. Strategy theory uses the history or experience of

wars or battles that have occurred so far as the object of its research in finding new theories related to strategy.

Strategy is the art of applying various existing teachings to cultivate means and ways to achieve a strategic goal. However, the use of strategic terminology in military operations associated with the aim of winning the battle by destroying the enemy's forces cannot be equated with the general understanding of strategy. (Lt. Gen. TNI J. Surya Prabowo, 2012).

School is a formal educational institution, of course it really needs good management, in which it is necessary and must apply the principles of modern management, where the object of concern is generally not much different from other organizations. In this connection, The Six's M which is the object of management can also be applied to educational institutions. The six objects are: Man (human), Money (funds/money), Material (ingredients/materials), Machine (processing machine/equipment), Method (how to process), and Market (market/consumer). Funding broadly means financing or spending, namely funding issued to support planned investments, either carried out alone or carried out by other people. In a narrow sense, financing is used to define funding made by financing institutions, such as Islamic banks, to customers.

Education funding as stated in the National Education Standards in RI Government Regulation No. 19 of 2005 consists of three major parts, namely: 1) Investment costs include costs for providing facilities and infrastructure, human resource development and permanent work models; 2) Operational costs include educational costs that must be incurred by students to be able to take part in the learning process regularly and continuously; 3) Personal expenses which include: a) Salaries of educators and educational staff and all allowances attached to salaries; b) consumable educational materials or equipment; c) Indirect educational operational costs in the form of power, water, telecommunications services, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, and so on. (Saihua, 2019)

In the implementation of education, finance and financing are very decisive potentials and are an integral part of the study of educational management. The financial and financing component in a school is a consumptive productive component that determines the implementation of teaching and learning activities in schools along with other components. In other words, every activity carried out by schools requires costs, both consciously and unconsciously. This financial and financing component needs to be managed as well as possible so that existing funds can be used optimally to support the achievement of educational goals. This is important, especially in the context of School-Based Management (SBM), which gives authority to schools to seek and utilize various sources of funds according to each school because in general the world of education is always faced with the problem of limited funds.

The concept of financing is a determining element in the budgeting mechanism. Cost determination will affect the level of efficiency and effectiveness. The education financing model in Indonesia is actually a modification and combination of various education financing models in other countries in the world. In principle, these education financing models have two sides, namely the allocation side and the income side. (Armida A, 2011)

The allocation side of education costs is determined from the receipt or acquisition of fees, the amount of which is determined from the funds received by educational institutions originating from the government, parents and the community. The dimension of allocation of education costs is also related to the target population which is adjusted to the education service program, completeness to achieve education services. Calculation of the unit cost of each program that is financed, is determined by the ability of local government and state-agreed business (United States Model). While the revenue side is a percentage of income determined from various sources such as the state, central government and local government (district and city). The type of tax set by the government is income allocated to support schools in providing quality education.

An important issue in preparing the budget is how to use funds efficiently, allocate them appropriately, according to the priority scale. For this reason, the procedure for preparing a budget requires systematic steps, namely: 1) Identifying activities to be carried out during the budget period; 2) Identify the sources stated in money, services, and goods; 3) All sources are stated in the form of money, because basically the budget is a financial statement; 4) Formulating a budget in a format that has been approved and used by certain agencies; 5) Prepare budget proposals to obtain approval from the competent authorities; 6) Revise the budget proposal; 7) Approval of the revised budget proposal. (Nanang Fattah, 2008)

In Government Regulation no. 48 of 2008 concerning Education Funding article 3, there are several types of education costs, namely: unit costs of education, which consist of investment costs (educational land and noneducational land), operating costs (personnel and non-personnel), tuition assistance (scholarships). The unit cost of education is the cost of providing education at the education unit level. The costs of implementing and/or managing education by the government, both provincial and district or city, or education unit administrators established by the community. Personal costs of students are personal costs which include educational costs that must be incurred by students to be able to take part in the learning process regularly and continuously. Educational assistance is an education fund that is given to students whose parents or guardians cannot afford to pay for their education. Scholarships are educational funding assistance given to outstanding students.

Investment costs for educational units include costs for providing facilities and infrastructure, developing human resources, and working capital. Personnel costs include the salaries of educators and educational staff and allowances attached to the salary. Non-personnel costs include consumable educational materials or equipment, and indirect costs in the form of power, water, telecommunications services, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, taxes, insurance, and so on.

Funding for education has been regulated in the 1945 Constitution of the Republic of Indonesia (Amendment IV) which states that every citizen has the right to education; every citizen is obliged to attend basic education and the government is obliged to finance it; the government seeks and organizes a national education system, which increases faith and piety as well as noble character in the context of educating the nation's life, which is regulated by law; the state prioritizes the education budget of at least twenty percent of the State Revenue and Expenditure Budget (APBN) and from the Regional Revenue and Expenditure Budget (APBD) to meet the needs of implementing national education; the government advances science and technology by upholding religious values and national unity for the advancement of civilization and the welfare of mankind. Strengthened again by Law no. 20 of 2003 concerning the National Education System has further regulated several articles explaining education funding namely in Article 11 Paragraph 2 the Government and Regional Governments are obliged to guarantee the availability of funds to provide education for every citizen aged seven to fifteen years.

Furthermore, in Article 12, Paragraph (1) it is stated that every student in each educational unit has the right to get scholarships for outstanding achievers whose parents cannot afford to pay for their education and get tuition fees for those whose parents cannot afford to pay for their education. Besides that, it is also stated that every student is obliged to share in the costs of providing education, except for students who are exempt from this obligation in accordance with applicable laws and regulations.

Formally madrasah in Indonesia only consist of public and private madrasah. However, initially, all madrasah within the Ministry of Religion were private Madrasah initiated by the local Islamic community. The birth of madrasah in Indonesia began when the Ministry of Religion was established, where one part of education was to hold a madrasah pilot project which would become an example for people or organizations wishing to establish private (private) madrasah. This task implies that government-owned madrasah are needed as role models or examples for the private sector in managing education. The establishment of public madrasah is the other side of the form of assistance and guidance to private madrasah. (Abd. Rahman Halim, 2005).

Facts in the field show that the underdevelopment of private madrasah includes limited funds, infrastructure and coaching support facilities, coupled with the weak pattern and management of the coaching system which is still managed in a traditional manner. Besides that, service management is not conducive, management is not yet transparent and accountable, including the not yet harmonious relationship between the administrators of the foundation and the madrasah, parents of students have not been able to contribute to the development of private madrasah.

Besides the value of strength, there are still some weaknesses, including: the madrasah has not yet achieved the goal of preparing a cadre of scholars as community leaders; in general, private madrasah do not have adequate infrastructure; madrasah are also often labeled as traditional institutions that shy away from the modern world; and madrasah are often seen as exclusive, and the management of private madrasah is often seen as unprofessional. (Yusuf Amir Faisal, 1995)

Madrasah literally means or is equivalent in meaning to the word school. The word "madrasah" in Arabic is a form of the word "description of place" (zharaf eats) and the root word "darasa". Literally or understanding according to etymology "madrasah" is defined as "a place for students to study", or "a place to give lessons", and the root word "darasa" can also be derived from the word "midras" which means "books studied" or "place study"; the word "almidras" is also interpreted as "a house for studying the book". The equivalent of the word madrasah in Indonesian is madrasah, which is a translation of the word school. (Mehdi Nakosteen, 1996)

In Indonesia, madrasah is used for an educational institution at the primary and secondary levels. Madrasah as a system have many common characteristics as other large-scale organizations, two of which are the first; the madrasah system has a purpose. Second; the task of the madrasah system is to impart knowledge and skills to students, and that is why teachers or educators are employed. (Sanapiah, Faisal, 2005). Although at first the word "madrasah" it self did not come from Indonesian, but from a foreign language, namely school or scola. (Malik Fajar, 1996)

In practice there are indeed madrasah which besides teaching religious sciences (al-'ulum al-diniyyah), also teach the sciences taught in public madrasah. In addition, there are madrasah that only specialize in religious studies, which are commonly called madrasah diniyah.

This is indeed a manifestation and effort to reform Islamic education by Indonesian Muslim Scholars, who see that the "original" (traditional) Islamic educational institutions are in some ways no longer in accordance with the demands and developments of the times. In addition, the proximity of the madrasah teaching-learning system to the madrasah-style teaching and learning system, which was developed by the Dutch East Indies government when madrasah began to emerge, made many people think that madrasah were actually another form of school, only given content and Islamic style. (Maxum, 1993)

# **Relevant Previous Research**

a. Purnamawati (2019) Education financing management at Madrasah Tsanawiyah Hidayatullah, Kahayan Kuala District, Pulang Pisau Regency. From the results of data analysis it was concluded that 1) Planning for education financing at MTs Hidayatullah, Kahayan Kuala District, Pulang Pisau Regency, was carried out as follows: first, carrying out an inventory of activity plans to be carried out based on evaluation of activities in the previous year, second, carrying out an inventory of financing sources, third, preparing a budget activity plan school (RKAS). 2) Implementation of financing is carried out in two activities, namely spending and school financial accounting. 3) Control and supervision is carried out by internal parties, namely the head of the madrasa, madrasah committees and foundations, external parties are the Ministry of Religion of Pulang Pisau Regency and the Inspector General of the Indonesian Ministry of Religion. Supervision is carried out by checking, monitoring, researching, supervising and reporting on the use of the budget allocated to finance education programs so that the allocated budget is used properly, and educational programs can be implemented effectively and efficiently.

b. Levy Nenden Quratul Aini, Wia Adawiyah M, Ara Hidayat, 2020, Alternative Education Financing at Madrasah Tsanawiyah PPTQ Assalam

Bandung School Analysis Perspective. Research shows that 1) alternative sources of education financing at MTsPPTQ Assalam are obtained through funds from middle and upper income communities in the form of zakat, infaq, alms and endowments (ZISWAF). 2) Acquisition of educational financing funds sourced from ZISWAF is obtained in several ways. First, the madrasa determines the contribution of parents of students who have middle to upper incomes every new school year. Second, the madrasah will offer students' parents to channel ZISWAF to finance education according to the initial contract. Third, use an auction system to fund the construction of classrooms or other facilities. The proceeds from the utilization of these funds are used to assist in construction and facilities such as land from waqf; free scholarships for 30% of orphan and poor students; and as madrasa cash.

c. Irawan and Ahmad Noval, 2019, Education Funding Management at Private Tsanawiyah Madrasas: Case Studies at MTS. Wihdatul Fikri Kab. Bandung. Based on the results of the study it can be concluded that Madrasah financing management in MTs. Wihdatul Fikri is still not good. This is shown from: First, MTs. Wihdatul Fikri experienced difficulties in obtaining educational funding sources. In this case, MTs. Wihdatul Fikri gets most of his education funds only from the government, namely through the School Operational Assistance (BOS). MTs. Wihdatul Fikri has not been able to take advantage of the existence of two BUMN companies, namely Pertamina and Indonesian Power, in obtaining additional financial assistance. Second, the accountability report system implemented in MTs. Wihdatul Fikri does not demonstrate Madrasah accountability. There is no transparency in the accountability report prepared by the Madrasah Head. The report is only a report on the use of BOS funds which is submitted to the government in accordance with applicable regulations. Meanwhile, madrasah activities planned in the madrasah plan at the beginning of the year and the use of funds from non-government were not compiled in an accountability report.

# DISCUSSION

# Brief Profile of MTsM Cupak, Solok Regency, West Sumatra Province

Vision: Excellence in achievement and service based on faith and piety

Mission:

a. Carry out learning effectively, creatively and fun

b. Directing students to master religious teachings to foster wise behavior in acting

c. Carry out regular religious activities

d. Carry out various extra-curricular activities according to talents and interests

e. Establish harmonious cooperation between the school community and the school environment.

# **Data and Facts**

Sources of financing

a) School operational assistance fund (BOS) funds can only be used for educational operational costs for only 8 months

b) Student Guardian. The shortage of operational costs for the 4-month education is borne by the student's guardian

c) Foundation

d) Society

# Data on Teachers, Education Personnel and Students in 2020

TEACHER	EDUCATION	STUDENT	
	PERSONNEL		

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13	11	2018 : 138
15	3	2019 : 110
24	2	2020: 106

Condition of MTsM Cupak Infrastructure, Solok Regency, West

# Sumatra in 2020

GOOD	MODER	EXCELL	SLIGH	MODERA	HEAVI
	ATE	ENT	TLY DAMA GE	TELY DAMAGE	LY DAMA GE
1 Headroom	20 Teacher Chair	-	30 Student Chair	1 Library	10 Teacher Table
1 Administrat ion Room			60 Student Table	1 Lab	
1 Teacher Room				5 Wc	
5 Study Rooms				4 Komp	
80 Student Chair				3 Cupboard	
50 Table Student					
14 Komputer					
1 Cupboard					
1 WHITEBO ARD					

(Data MTsM Cupak in 2022)

Analysis of Private Madrasah Funding at MTsM Cupak, Solok Regency, West Sumatra

a. The Student Operational Assistance Fund (BOS) originating from the Solok Regency Ministry of Religion can only be used for educational operations in just 8 months, while the rest for the 4-month education operation, the funds come from student guardian fees. The details of the BOS funds are 50% for teacher honoraria, while the other 50% is used for office stationery (ATK) including maintenance costs and procurement of infrastructure.

b. The provision of teacher honorariums at MTsM Cupak is very low, not in accordance with the UMR in Solok Regency. This was due to insufficient BOS funds to pay teachers' honorariums according to the UMR in Solok District. This will have an impact on teachers seeking additional income by teaching outside the madrasa and will affect the quality of madrasah student outcomes.

c. There is no plan for education financing originating from the field of madrasah entrepreneurship. Even though the madrasah has adequate land, has a very strategic location, so that it will be able to help increase income in educational operations.

d. The management of education financing has not been carried out in a transparent and accountable manner. This can be seen from the reporting only to be reported to stakeholders, not yet published which can be accessed by everyone, both teachers and student guardians.

e. In the management of education financing there has been no use of budgets based on priority scales. This priority scale looks at the urgent needs and this is done gradually and continuously. f. The treatment that distinguishes madrasas from public schools is considered unfair (discriminatory) by the Regional Government, especially in the majority of madrasas which are actually private institutions. Public schools and their teachers receive additional welfare assistance from the local government, while madrasa teachers do not receive welfare assistance from the Regional Government of Solok Regency because madrasas are under the Ministry of Religion of Solok Regency.

g. There are many MTsM Cupak facilities that need assistance in their procurement. Relying on infrastructure assistance from the central Ministry of Religion to West Sumatra Province, on average, assistance is only provided to 3 private madrasas in a year, with the condition that the recipient of the assistance must have land that has been certified in the name of the foundation.

h. Withdrawal of all PNS teachers who were assisted at MTsM Cupak to their place of origin at state madrasahs, who so far have received honorariums from the Regional Office of the Ministry of Religion of West Sumatra Province. Therefore the financing burden on MTsM Cupak becomes heavier in carrying out educational operations

#### Analysis results

From an analysis of the data and facts that exist in MTsM Cupak, Solok Regency, West Sumatra, the strategy for optimizing effective and efficient education funding is as follows:

a. Inadequate use of BOS funds to cover the operational costs of education at MTsM Cupak, Solok Regency, can be provided with a solution by way of grant assistance from the Regional Government which was previously not allowed.

b. The provision of teacher honorariums at MTsM Cupak is very low, not in accordance with the regional minimum wage (UMR) in Solok Regency to overcome this, you can coordinate with the local Regional Government and the Ministry of Religion to apply for grants to support education operations.c. There is no plan for education financing originating from the field of madrasah entrepreneurship. The need for financing planning in the form of madrasah entrepreneurship, this can be in the form of sharia cooperatives, agricultural and animal husbandry land, canteen management and so on.

d. The management of education financing has not been carried out in a transparent and accountable manner. There is a need for a published education financing management report, so that it can be accessed directly by teachers and student guardians. This aims to establish good communication between school principals, teachers and parents of students so that the problem of lack of education funding can be overcome together.

e. In the management of education financing there has been no use of budgets based on priority scales. This is very important to do in order to carry out financing based on priority scale needs, so that educational operations can run even with limitations.

f. The treatment that distinguishes madrasas from public schools is considered unfair (discriminatory) by the local Regional Government in the form of providing welfare for teachers. This discriminatory treatment will have an impact on reducing the enthusiasm and motivation of teachers in learning. g. There are many MTsM Cupak facilities that need assistance in their procurement. This can be overcome by coordinating with foundations and coordinating with the Kankemenag and local regional governments.

h. Withdrawal of all PNS teachers seconded at MTsM Cupak to their place of origin at the public madrasah. To overcome this, the school principal can coordinate with the Solok District Ministry of Religion so that honorary teachers can be returned from the Office of the West Sumatra Ministry of Religion.

# **Conclusion and Closing**

From the results of the discussion on education financing at MTsM Cupak, Solok Regency, the following conclusions can be drawn:

a. There are many limitations to education financing in supporting education operations at MTsM Cupak, Solok Regency, there is a need for a strategy to anticipate a shortage of education funding by utilizing madrasah entrepreneurship. Madrasah entrepreneurship can take the form of agricultural and animal husbandry land, sharia cooperatives, management of canteens and so on which can help with the lack of operational funding for education.

b. The strategy for reporting costs in a transparent and accountable manner is an absolute must for the Principal and can be published and accessible to everyone, including teachers and guardians of students.

c. In planning education funding, it is necessary to use the budget based on a priority scale. So that madrasa education operations can run, even though there are deficiencies in the funding budget.

### Recommendation

Based on the above conclusions, suggestions and recommendations can be given in overcoming all problems related to the strategy for optimizing private madrasah education financing, especially MTsM Cupak, Solok Regency, as follows:

a. So that the Principal and the foundation can work together to be able to plan education funding in the form of madrasah entrepreneurship. So that it will be able to help the lack of funding for the operational needs of education in madrasah.

b. So that the Regional Governments of Solok Regency, central Baznas, West Sumatra province and Solok Regency can provide grant assistance to support infrastructure for private madrasah.

c. So that the Ministry of Religion of West Sumatra Province and the Office of Ministry of Religion of Solok Regency can provide return of Ministry of Religion PNS teachers to private madrasahs, especially to MTsM Cupak, Solok Regency in order to help ease the operational costs of education.

d. So that the Government together with the Ministry of Education and Culture and the Ministry of Religion can work together in building and advancing education in their regions, so that they can increase human resources from the surrounding community and be able to align the 9-year compulsory education program, one of which is the contribution of private madrasas to realizing this compulsory education program.

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