

Madrasah Head Accountability in Education Financing Management in Madrasah Tsnowiyah Jambi Province

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Abstract: This research aims to see the accountability of madrasah heads in carrying out the task to manage the education madrasah financing to be the best in implementing process of education and teaching in order to create quality students and able to compete in national and international forums. The management of education funds must be implemented properly and correctly because the fund is the key to success in an institution, so that the target funds of the institution being effective then the manager must be able to do budgeting, accounting, organizing and auditing so that the goal of education is achieved well. Research approach used is descriptive qualitative approach. Data collection techniques using observation, interviews, and documentation, data analysis using cress well model, spread miles Huberman model data analysis in progress or flow. Data analysis techniques using domain analysis, taxonomy, compositional, cultural themes and data presentation of data triangulation. This research is head of madrasah Jambi province which not fully accountable in management of education fund because to manage education fund is not run based on what have been determined.

Keywords: Accountability of Madrasah head and financing.

INTRODUCTION

Educational observer is our obligation as citizens of Indonesia, not only the responsibility of government alone but our responsibility all, education must be implemented because it concerns the dignity of the nation as mandated by RI Law no. 20 Article 3 of 2003 "National Education function to develop the ability and form the character and civilization of dignified nation in order to mencerdaskan the life of the nation, aims for the development of potential learners to become human beings who believe and piety to God Almighty, noble, healthy, knowledgeable, creative, independent and become a democratic and responsible citizen.

The development and improvement of the quality of education in educational institutions starting from the improvement of students' ability, the improvement of teacher competence, the arrangement of the curriculum content as well as the management, the improvement of learning quality and the students' learning result, providing teaching materials that provide the right learning tools is a positive impact on the solution of educational problems, this is our good intentions as a citizen who loved the land of the blood to always think that this nation's children always

forward in thinking and can keep up with the times.

Education can be seen, both theoretically and practically. Theoretically, education can be interpreted as an effort to mature man, while it is practically education will be seen from the institutional. In relation to the funding that we do for the management of education, it can not be separated from the principles of justice, efficiency, transparency, and public accountability [1]. But this time the authors will only discuss the principle of accountability. Accountability lately has been intensively discussed in line with the public demand for quality education. Even the resonance gets louder, as hard as the demands for reform in all areas. This proves that the tendency of society today is different from the past.

If in the past people tend to accept whatever is given by education, then now they are not easily accept what is given by education. The cost of expensive education paid by the central and local governments through BOS funds, resulting in the community feel entitled to obtain a better education for himself and his children. For educational institutions this thing began to be realized and addressed by doing redesign system that can answer the demands of society. The trick is to

develop a transparent and accountable education management model.

Efforts to achieve institutional accountability require a relevant curriculum that takes into account community needs, community involvement, high management capabilities, strong commitment to excellence, adequate supporting facilities, and a clear set of rules and are implemented consistently by the educational institution concerned. The four important points mentioned above require a process and time that is not short must have the will and also the ability to execute it. In the theory of change, people can change, if they have good intentions, willingness and ability, in the proposal will discuss the accountability of madrasah heads in the management of educational financing.

Presidential Instruction Number 7 of 1999 on performance accountability of government agencies, states that every government agency in Indonesia should implement a system of accountability. The Presidential Instruction also states that the performance accountability of government agencies is the realization of the obligations of a government agency, to account for the success or failure of the implementation of the mission of the organization, in achieving the stated goals and objectives, through periodic accountability [2].

According to Boedoyono there are some fundamental problems in financing education such as:

- The same amount of funding only refers to the school, not referring to the students. Funds for each school are the same, but for different students. This of course seems unfair to the students and their families. For example at school A the number of students cannot afford more than school students B. Because the nominal funding from the government for schools A and B the same, then students cannot afford in school B will get more funds school A.
- The calculation of funds is based only on the number of students enrolled at the beginning of the new school year, not the average daily attendance. The calculation of funds should be based on the average daily attendance that plays more emphasis on the rate of dropping out of school.
- The true regional government, not involved in the formula for determining the amount of DAU, is not even allowed to assist financing in a significant way.
- The financing system is not transparent, This is because school accountability mechanisms have not been used effectively. As a result, there are many loopholes for corruption in school finance budgets.

In fact, a number of educational institutions that are clean up is not directly proportional to the number of Islamic educational institutions that have not

moved, to reform the financial management of Islamic education is still slumped, among others, the authors find in some madrasahs that researchers encountered in the city of Jambi is madrasah *Tsanawiyah* private *Pondok Pesantran Al-Hidayah* Jambi City, private *Al-Baqayatus madrasah Al-Baqayatus shalihat Tanjab Barat*, *Madrasah Tsanawiyah Pondok Pesantren Munawwaroh Merangin* District, the institution is accreditation A [3]. When the researcher conducted an interview with the agency's chairman of some of the things the author asked:

- Management of madrasah heads as managers, in the learning process using funds as a primary source of educational progress;
- Management of madrasah heads in improving human resources;
- Management of madrasah heads in the improvement of physical resources;
- Management of madrasah heads in school collaboration with the community.
- Madrasah financial management in the management of financing.

After the authors have done the green tour with interviews, observations and documentation while the results obtained by the author, the accountability of madrasah heads in the management of education financing is not working properly, whereas according to Lipan James M in Wahjosumijo, the accountability of madrasah head has the duty to always coaching in management, assessment, guidance, supervision, and development to be carried out [4].

As we have seen, that the head of a madrasah is truly the one who understands accountability in the lead of an institution, otherwise the madrasahs he leads will never succeed like the existing madrasahs, but have run so far to the present and is also hard work although the results are not satisfactory but the institution is alive and running up to now, as well as many of their alumni who are undergraduates of UIN STS Jambi and also other universities. The location of this research is Jambi City, because Jambi City is the center of the educational center in Jambi Province because the private *Tsanawiyah* educational institution in Jambi City belongs to a long standing institution. Then the *Tanjung Jabung Barat* Regency because this area is slow in development because it includes swamp area, and also behind the progress although this area has long but in terms of government is categorized slowly developed because the results of the region is very minimal, and in terms of education there are changes or improvements to better.

The authorized districts are samples according to representative channels that have been regulated by graduate institutions, because that is one of the reasons for choosing three districts as research sites. As stated by the Head of Madrasah in management whose name

is an institution headed by a madrasah head wants like advanced madrasahs but all the limitations experienced, so the madrasah is alive as it is, a head of madrasah become head of madrasah only there is actually desire to be better, but all the limitations are just what goes and I as our leader is aware of the responsibilities afforded by society for what I have to do, we do but the result is not maximally as expected [5].

Based on the background meaning of the purpose of this study are

- To know how the accountability of the head of private Madrasah *Tsnawiyah* of Jambi Province?
- To know how the management of financing at private Madrasah *Tsnawiyah* of Jambi Province?
- To find out how madrasah accountability in the management of education funding in Madrasah *Tsnawiyah* of Jambi Province

LITERATURA REVIEW

Accountability of Madrasah Principals

Before discussing further about accountability in the world of education, the author feels the need to decipher the origin of the word.

- According to Indonesian Language accountability comes from the word "Account" which means book collection of financial records [6].
- In English the word accountability is called accountability defined as accountable. The form of accountability in the adjective is accountable. Then accountability if searched fit is very difficult, the article often experience a shift and depending on who the translator and users [2].

The cost of education, including from where the sources are obtained, greatly affects the educational process. Costs as a component affecting the educational process do not seem to be denied. Indonesia as a developing country and the unstable world economic situation will have an impact on the financing of education. Governments have limitations in the availability of funds and resources to finance education, and this requires administrators and managers of education to adhere to the licence and effectiveness in financial administration and management, which can utilize the cost of education without neglecting the quality of education itself, and having creativity in utilizing the available costs, so as not to cause unrest in the community.

Management of budget execution must be done efficiently and with legitimate policy. Effective measures can be measured from the ability to use resources efficiently to obtain maximum results, whereas legitimate policy means that the financial management that is set must depart from the provisions of applicable legislation, so that the funds used can be justified.

Accountability (Responsibility), the process of responsibility to employees on the authority given. By establishing consistently and clearly the roles, standards, and objectives of the appraisal of employee performance, this stage as a means of evaluating employee performance in the settlement and responsibility of the given authority. It includes accountability:

- Using training paths in evaluating employee performance;
- Provide clear task and clear size;
- Engaging employees in the determination of standards and measures;
- Providing assistance to employees in the completion of the workload;
- Provide and feedback time.

The responsibility of the head of the madrasah, the head of the madrasah as an education must control the existence of the school because the school is a special way to organize the environment, planned, organized, school. The principal can help teachers and learners create a harmonious, peaceful, safe, and comfortable life in following the lesson;

- Head of madrasah as manager. Madrasah is a good management and development in performing its duties and roles in order to provide optimal contribution in an effort to improve school performance so that the head of madrasah can give an increasing contribution to the achievement of the goal. Increased performance of teachers will make the better the performance of schools in running its role to the community;
- Head of madrasah as administrator, Head of madrasah as educational administrator in *Madrasah* have to master about madrasah administration. Because if not mastered of course madrasah which led did not run well let alone to reach the purpose that expected;
- The head of the madrasah as a supervisor, in addition to managing the course of the school, should also be able to work closely and closely with the community. It is incumbent upon the courage of teachers and madrasah employees to work better, to build and maintain kinship, cohesiveness and unity between teachers and staff and students, to develop school curricula, to know madrasah plans and to know how to run them, to seek the welfare of teachers and their employees;
- The head of the madrasah as a leader, will show leadership behavior when interacting in the respect of giving influence to the teacher. Even in the personal capacity, the principal has the potential to be the controller, which essentially facilitates the teachers to be able to lead themselves;
- The head of the madrasah as a moderator, it is now apparent that the changes that have taken place in the life of society have made education seen as a

trustworthy and dependable way of preparing ready-made and capable human beings to deal with the changes taking place, and responding proactively and innovatively;

- The head of a madrasah as a motivator, is a basic impulse that enables a person to behave. This impulse in a person to do something according to his impulse.
- Head of madrasah as evaluator, performance of head of madrasah has a big role in sustainability of madrasah in carrying out its role and duty in society. All madrasahs need to pay attention to how efforts to continuously improve teachers' performance in order to contribute optimally to improving school performance, therefore the head of the madrasah needs to understand how the teachers' performance condition can contribute optimally to improving madrasah performance [7].

Madrasah Head master

The head of the madrasah is composed of two words, the head and the madrasah. Head can be interpreted as chairman or leader in all organization or institution. While school / madrasah is an institution where students learn to get a formal education. Simply put, the principal / madrasah can be defined as a functional force of the teacher who is given the task to lead the school where the teaching-learning process is being held, or the place where the interaction between the teacher giving the lesson and the learner receives the lesson. The purpose of this lead is leadership, namely the ability to deliver resources, both internal and external, in order to achieve school goals with more optimal [8]. To build a school / madrasah that can compete in the world educational institutions is not an easy but a very difficult business, because to build an educational plaque should use a very mature planning, because it involves other people who also have the educational profession.

The word lead contains the connotation of moving, guiding, guiding, protecting, nurturing, giving, and so on. Husni Usman in the book Jonni Junari Priasa said that the Head of Madrasah is a management that organizes all the resources of madrasah by using the principle of 'teamwork, mutual obey (willingness), saline regular (organization), mutual respect (respect), and mutual kindness (kindness).

The success of education in madrasah is largely determined by the success of madrasah heads in managing education personnel available in schools. The principal / madrasah is one of the educational components that has an effect on improving teacher performance. The principal is responsible for organizing educational activities,

- School administration;
- Development of education personnel;

- Utilization and maintenance of facilities and infrastructure.

This becomes even more important in line with the demands of the principal's task, which calls for more effective and efficient performance support. In addition, the development of science and technology, as well as the arts and culture applied in education in schools also tend to move forward, thus demanding mastery in a professional manner. Therefore the principal/madrasah should have the personality or traits and abilities or skills to lead an educational institution professionally.

Characteristics of a principal / madrasah professional

The principal / madrasah professional should be smart and wise. Sanusi's professional headmaster in Donni Juni Priansa's book features the following:

- Ability to carry out the responsibilities submitted to him;
- Ability to apply conceptual, humane, and technical skills;
- Ability to motivate teachers, staff and other employees to work;
- Ability to understand the implications of social, economic, and political change on education.
- The teaching program;
- Human resources;
- The resources are physical;
- Cooperation relationship between school and community [9].

There are four phases of teaching coaching process

- Assessing Program objectives, in this phase it is necessary to examine the state of the teaching program with the demands of society and the needs of those who study;
- Planning Program improvement, in this stage it is necessary to establish appropriate structures, cultivate and information, and specify the resources needed for the program;
- Implementing program change including the motivation of teachers, librarians, laborers, and administrative personnel, assisting the program of learning, and involving the community;
- Evaluation of program change constitutes, in this phase it is necessary to plan and evaluate and use appropriate measuring tools for teaching outcomes [10].

The head of the madrasah should be a guided walkway and a behavioral observer to see if that concerns the student's attention. There are several things that must be considered principals / madrasah in addressing the school situation are:

- The head of a madrasah should not impose an idea or work that is inconsistent with the interests and wishes of students and teachers;

- The head of the madrasah should create a situation where students and teachers will feel a problem encountered to arise interest in solving problems;
- To generate interest, the principal should improve the ability and interest of students and teachers.
- The head of the *Madrasah* should be able to create situations that generate cooperation in learning, between pupils and pupils, as well as between teachers and pupils, and among fellow menu.

Management of Education Financing

Management Education financing is an activity related to fund management (revenue received, and how the use of funds is used to finance all defined educational program. Revenue and funding sources received by schools, obtained from APBN, APBD, and community or people old student [11].

Financial problems are closely related to financing, while financing problems themselves are a very important factor and determine the life of an organization as well as other educational institutions. That is why every early year the president's father as head of state has submitted the plan of income and expenditure of state in Member of Parliament as representatives of the people of Indonesia for the financing of fiscal year to come.

In the general sense of finance, financing activities include three things, namely

- Budgeting. The term budget is often caught as a sense of a plan. But in the field of education is often found two terms namely (plan and state expenditure) and (budget and expenditure budget plan school). In these two terms "budget" is not a plan. The term "plan" has given effect to the use of the term "budget" as a plan; Each organization would need a budget to support its activities. Therefore this budget is still a plan and concerning the needs of the people, then the new budget ah if it gets approval from superiors who are authorized.
- Accounting. The second activity in financing management is bookkeeping or finance management activities. This handling includes two things namely,
 - Arrangements involving the authority of determining the policy of receiving or spending money. This arrangement is known as the management of the company;
 - Regarding the follow-up affairs of the first affair is to receive, save and spend money. This arrangement does not involve the determining authority, but only carries on, and is known as the treasurer's administration;
- Auditing. Auditing are all activities pertaining to liability for the receipt, storage and payment or delivery of money made by the treasurer to the competent authorities. For the units in the

department, accountability of this financial affairs to BPK through their respective departments.

In calculating the cost of this education, the input factors of the education and the processes that are in it and associated with the cost reduction program and efficiency improvement can be calculated using the technique (cost analysis): 1. Productivity measurement or cost effectiveness analysis, and 2. Cost analysis benefit. The cost calculation can evaluate whether the investment is favorable or unfavorable to the private (private rate of rate) or to the wider society (social rate of return).

Below, the main elements of the school financing management model are based on learning needs

- Learning needs, this element gives an idea of what the learners need to learn about education;
- Program or activity, this element is the basis for achieving the goals and objectives of PBM, and to determine the distribution and allocation of funds so that its users can be effectively and efficiently served;
- Objectives or objectives, this element is the direction that will be achieved by the school in the implementation of the PBM;
- Learners, this element gives an idea of how many learners who attend school in order to know the weight of the required cost for each school;
- Distribution and allocation of funds, this element is a guide for schools in distributing funds and allocating funds to be used effectively and efficiently in implementing PBM;
- Source of funding, This element provides an idea of where the school is getting funding sources to support the implementation of school education;
- National standard of education, this element is the foundation in mapping the learning needs of learners.

Cost Structure of Education

The educational cost structure consists of: a. Budget of educational unit, b. Personal costs, and c. Cost of organizing and managing the education unit. The breakdown of these costs can be described in the following description.

Reforms in finance are marked by the enactment of Law No. 17 of 2003 on state finances, Law No. 1 of 2004 on State Treasury and Law Number 15 of 2004 on Audit of State Financial Management and Accountability, in the hope that the financial management system the state can be more efficient and effective and the achievement of transparency in financial management.

In the framework of governance and national development to achieve a just, prosperous and equitable

society based on Pancasila and the 1945 Constitution and in supporting the implementation of governance which is of regional autonomy, a wide, real, and responsible authority is required which is manifested by the financial management derived from public funds.

According to PP RI. 58 of 2005 on Regional Financial Management "Financial management is an overall activity that includes planning, implementation, administration, reporting, accountability, and financial control." Thus, financial management needs to be done transparently on the basis of the concept of value for money to create public accountability.

Some financial management activities, which obtain and establish funding sources, use of funds Liphan, Keith, reporting, examination and accountability.

- Planning is an activity to set goals to be achieved, how to achieve them, the time required, the number of people required, and the cost;
- Use, including activities in the form of income and expenditure, both routine and development budgets;
- Recording or bookkeeping is recording various transactions that occur as an implementation of budgeting;
- Reporting and accountability serve to examine, especially those aimed at various financial issues, including various transactions that have been done, whether in accordance with the recording and budget planning.

Resources and Types of Education Cost Source of Education Fee

In the National Education System Act no. 20 of 2003 affirmed clearly that the procurement and utilization of educational resources is done by all parties, including the government, the community, and the families of learners to facilitate in providing learning opportunities for all citizens. The sources of tuition fees are as follows:

- Government funds; Receipts from the general government include tax revenues, non-tax revenues, corporate taxes, regional development fees, benefits from goods and services sectors, other state enterprises including share and state-owned investment. Government receipts specifically for education are usually in the form of grants or loans from abroad, such as from the International Agency and the World Bank.
- School outreach; Revenue from school tuition in the form of education guidance contribution (SPP) or Board of Trustees of Education Provider (BP3).
- Voluntary donations; Proceeds from voluntary donations from the public are private, private, family, or corporate contributions. Donations are given not only in the form of money, but also

energy, land and building materials to establish schools.

Type of Education Financing

In the financing of education is known the following terms.

- Direct cost, namely all expenditures that directly support the implementation of education;
- Indirect cost, expenditures that are indirectly the educational process, but allow the process of education to occur in schools, such as student living expenses, transportation costs to schools, health costs;
- Private cost, namely the cost incurred by a parent or guardian for education or known as household expenditure;
- Social cost, namely the costs incurred by the community for education, both through schools and taxes collected by the government;

Educational Financial Management

Understanding of Educational Financial Management;

The management of education finance is expected to be the instrument of guaranteeing the fulfillment of funding needs for education. The availability of funds is very important because in developing the world of education, the issue of funding is one part that supports success in developing the world of education. The availability of funds can support various programs that will be run so that the process of improvement, both physical and nonphysical can take place as desired.

In the media mentioned "Management of education finance is a business and money management activities that include planning activities, financial resources, allocation, budgeting, fund utilization, bookkeeping, storage, inspection and supervision, accountability and reporting money used in the provision of education. "Management of education finance is the process of carrying out all financial activities related to the fields of education that involves the cooperation of all personal and performance in accordance with the task and position in order to achieve the goals set.

From both definitions it can be concluded that financial management of education is the process of carrying out all financial activities related to the field of education, including planning activities, financial resources, allocation, budgeting, fund utilization, bookkeeping, storage, inspection and supervision, accountability and reporting money used in order to achieve the intended purpose.

Benefits of Financial Management of Education

Educational finance involves not only analyzing the sources of funds, but also funding them efficiently. The smaller the efficiency of the education system, the smaller the funds needed to achieve these educational goals. Therefore, good fund management can help improve the efficiency of education implementation. The success of financial management education causes the following.

- Enabling the implementation of education is done efficiently means that with certain funds obtained maximum results or with funds obtained at least a certain purpose or result
- Enabling the survival of educational institutions as one of the objectives of the institution (especially for private educational institutions or courses);
- Prevent errors, leaks, irregularities in the use of funds from the original plan. The deviation will be controlled if the management runs well as expected.

From some of these benefits it can be concluded that the financial management of education is more focused in the process of planning the allocation of funds in detail, thorough, calculated, and oversee the implementation of the use of funds, accompanied by physical evidence in accordance with the funds issued.

School Financial Management Concepts

Definition of School Financial Management

Definition of financial management in the narrow sense is the bookkeeping, while in the broad sense is the management and accountability in the use of finance, both central and local government (Soeryani, MoNE Ministering), financial management is the act of financial administration/administration which includes recording, planning, accountability and reporting. In other words, school financial management can be interpreted as a series of activities to manage the school finance from planning, bookkeeping, spending, supervision and financial accountability of the school.

Several financial management activities, namely obtaining and establishing funding sources, use of funds, reporting, inspection and accountability of Lipham, Keith. In financial management at school, the activity begins with budget planning up to financial oversight and accountability. Thus, financial management is one of the substance of school management that will contribute to determine the running of educational activities in schools.

Objectives of School Financial Management;

Through financial management activities, funding needs for school activities can be planned, pursued by procurement, transparently accounted for, and used to fund the effective and efficient implementation of school programs. The purpose of

school financial management by A. M. Kadarman and Jusul Udaya is:

- Improving the effectiveness and efficiency of school financial use;
- Improve school financial accountability and transparency;
- Minimize the misuse of school budgets.

To achieve these objectives, the principal's creativity is needed in extracting funding sources, placing the treasurer in charge of accounting and financial accountability and utilizing them appropriately in accordance with applicable laws and regulations.

Management of education funds is based on the principles of fairness, efficiency, transparency, and public accountability. In addition, the principle of effectiveness also needs to be emphasized.

- Transparency. Transparent means openness. Transparent in the field of management means the openness in managing an activity. In an educational institution, a transparent field of financial management means openness in the financial management of an educational institution, which is the disclosure of financial resources and the amount, details of use, and clear accountability, making it easier for interested parties to find out. Financial transparency is urgently needed to increase the support of parents, communities and governments in the implementation of all education programs in schools. In addition, transparency can create mutual trust between the government, the community, parents, and the citizens of the school through the provision of information and ensure the ease of obtaining accurate and adequate information.
- Accountability is the condition of a person who is judged by others because of the quality of his performance in completing the task to achieve the objectives he is responsible for. Accountability in school financial management means the use of school fees can be justified in accordance with the planning that has been set. Based on predetermined planning and regulations, the school spends money responsibly. Accountability can be made to parents, communities, and governments;
- Effectiveness. Effective is often interpreted as the achievement of a predetermined goal. Garner defines deeper effectiveness because effectiveness does not stop until goals are achieved, but the qualitative results are attributed to the attainment of agency vials. Effectiveness "characterized by qualitative outcomes". Effectiveness is more emphasis on qualitative outcome financial management is said to meet the principles of effectiveness if the activities undertaken to regulate finance to finance activities in order to achieve the objectives of the institution concerned and

qualitative outcomes it in accordance with the plans that have been set.

- Efficiency relates to the quantity of results of an activity. Garner defines efficiency as Garner's "characterized by quantitative outputs", Efficiency is the best comparison between input and output or between power and outcome. Power in question includes energy, mind, time, and cost.

RESEARCH METHODE

The qualitative research approach is a study intended to reveal an empirical fact objectively scientifically based on the logic of science, the procedure is supported by a strong methodology and theoretical in accordance with the discipline of scholarship. Descriptive research is divided into two:

- Descriptive qualitative research "unmeaning" which merely exposes the surface portion of an empirical reality;
- Descriptive qualitative research "meaning full" namely research that reveals not only the outer surface of a social reality, but to the inside. This means that this research elaborates tracing the aspect of the appearance of a behavior or subject action in social situations. While the aspect of whwn, how and what for, which traced only a complement of a study;

The research was conducted by Madrasah *Tsanawiyah* private institution in Jambi province, *Munawwarah* private *Tsanawiyah* Madrasah, and private Al-Hidayah PKP Al-Hidayah madrasah, Al-Baqiyatus madrasah with A accreditation in Jambi Province. The scope of this research object is the accountability of madrasah heads in the management of financing at private *Tsanawiyah* Madrasah se Jambi Province.

The research is descriptive qualitative field research, more accommodative and representative if withdrawal technique done according to requirement of research. Popularly sampling patterns or subjects are tailored to how these needs are known "snow-bell sampling". The subject specified as the sample, the first stage is drawn as the "key informant" [12] is the Head of the madrasah, the treasurer of the madrasah, the teacher, the student of the TU staff, the community. Defined by principals, teachers, treasurers, students, TU staff, community.

Data analysis techniques offered by perform cultural-based and social-domain-based analyzes, and there are other analytical techniques, such as Miles and Huberman (1990), data analysis or flow model (analysis model). According to him, there are four activities done through this approach, namely: First data collection. Second, data reduction. Third, display data. Fourth, verify / draw conclusions.

RESULTS AND DISCUSSION

Results or findings of research that have been done in the location of madrasah there are some findings both positive as a supporting factor or negative (inhibiting factor) to financing management, generally caused that the head of madrasah has not implemented management functions. Next will be described sub problems are:

The steps that must be done by the head of the madrasah in carrying out its duties as a leader is inter-in accountability finance is 1. Budgeting is the preparation of budget and preparation of the plan. 2. Actuating ie must do the bookkeeping correctly, plan, acceptance, storage and set in spending. 3. Auditing the head of the madrasah will be held examination, while making accountability reports on the funds under management. 4. Utilization.

Pondok Karya Pembangunan Al-Hidayah, Madrasah Tsanawiyah Al-Munawwaroh and Madrasah *Tsanawiyah Al-Baqiyatush shalihah*. PKP Al-Hidayah Kota Jambi Maintains his pride in the management of financing to avoid assuming that the head of a madrasah does not understand to be a madrasah head. Thus the head of a madrasah carries out an act of management and financial accountability.

To carry out all the duties of the head of the madrasah will do a job like first make Planning, budget plan. The effort to carry out a job in my assignment first summoned all staff as well as all teachers who taught as well as the chairman of the committee for the meeting in order to work out what to do in the future, all staff will provide inputs such as the teacher's salary must be raised because it is very small, the teacher should have uniform, the teacher room should be improved and the desk of the teacher should be worthy and others. Then the results of the meeting is illustrated all the needs of the funds that must be removed by the airport including the needs of students facilities and infrastructure and activities that support. Among other results of the meeting formed a funding plan that is used as in the new student admissions brochure and that every year is always changing because it adjusts to the budget and the necessary needs.

Planning is one of the absolute requirements for any management activities, without planning the implementation of an activity will have difficulty and even failure in achieving the desired goals. As the head of Madrasah *Tsanawiyah* in PKP Al-Hidayah in will follow the rules of the madrasah system in managing the planned financing in the rules in the form of BOS funds such as: Library development, student acceptance, learning activities and extracurricular students, repetition and examination activities, consumables for power and service subscriptions, classroom rehab or madrasah maintenance, monthly

teacher fee payment, teacher profession development, poor cost help, BOS management financing, purchase of desktop / laptop computers, other costs if all components 1 to 12 have fulfilled. As for the public funds there is a plan that we make in the management of the financing if the BOS funds in accordance with the technical guidelines, if the public funds in accordance with this brochure is a problem because the public funding issue that governs it is the director of secretary and treasurer in the manager we all as the principal is not involved only to be informed of school needs that require public funds, but the process is all governed by the director of the secretary and treasurer of the PKP. Why we are not involved in the issue of community fund management we do not know, and the issue of public funds reports that made it not the head of madrasah and related institutions but there is the treasurer of the lodge and it's the school principal's because there are rules and problems that need to be destroyed [14].

Financing management that we do in accordance with what has been planned let alone managed funds the government / BOS funds because the system of use is for the needs of students and ATK and also payroll teacher salaries. There are plans for BOS cost budget (RABPBM), Budget Plan of Income and Expenditure of Madrasah financing management sourced from BOS funds has been in accordance with what is planned. RABPBM, there are also Details of Madrasah Activities and Budget (RKAM) [15]. To my knowledge that in the management of financing there are already specified in the BOS funds and also brochures are made [16].

When viewed from the aspect of planning in accountable in the management of financing has been determined the plan in the BOS funds and also in public funds using the funds in the brochure, although not in detail, the researchers found that the head of madrasah only follow the plan that has been made by the BOS funding guidelines head madrasah develop it over all needs in accordance with the given [17].

Planning is therefore important for carrying out activities, especially in funding issues, there are two sources of income: BOS funds and student guard funds are all used for the benefit of students and teachers [18]. If you look at what researchers do this that the head of the madrasah already know what to do in advancing the institution of education. This is one of the plans made by the meeting.

When viewed from the description of the desired funds of each student is large enough but students to the needs required in the educational process has been resolved so well that no complaints for students of an activity that, will emerge a sense of

comfort in learning as well as in dormitories prepared by the institution.

Accountability of Madrasah Principal in managing education funding at private Tsnawiyah madrasah of Jambi Province

PKP Al-Hidayah, Madrasah Tsanawiyah Al-Munawwaroh, Madrasah Tsanawiyah Al-Baqiyatush shalihat

Planning and Budgeting

Madrasah as a place institution to create learners with knowledgeable knowledge and noble morals certainly prepare the things that lead to the goal, to achieve that goal certainly cannot only head of *Madrasah* who wishes of course the mutual desire of the institution society, the institution really should preparing to be a professional educator madrasah should prepare the facilities and infrastructure, there is always a concern budgets students if the goal is not achieved, thus madrasah must prepare the budget, have bookkeeping no examination [19].

When viewed the planning of the head of the madrasah always perform their duties in accordance with the rules and guidelines that have been determined, just as humans sometimes forget in the implementation, but the principal of every form of activity is always accountable madrasah responsibility is to make a plan, then involve all parties provide what it is their right to evaluate the employee's work requesting a report to the treasurer doing things that the institution can support [20]. Every job of course must be prepared in advance in accordance with what we want so that our expectations can be done, because a job without a plan will occur imperfection in the job so that the results are not maximally all accounted for the planning that we do as in the field of finance as there are in the brochure and if something happens then we will hold a meeting with the manager to find a way of solution, and no other plan in the field of management of stationery purposes and so it is already in budget in the BOS funds just live it again and again making a report in accordance with the government's guidance is not difficult in carrying out duties as head of madrasah [21].

If something is true I say true if it's wrong I say wrong let alone the financial problem because every month we will report what we do to the foundation and the responsibility of the madrasah is on us [22]. For Madrasah *Tsanawiyah Al-Baqiyatus* there is no report submitted to the committee no supervision of the running system is honesty and the head of the madrasah is also rarely in place because his residence in Jambi is always honest and sure what does not make something as his own [23]. All those in this institute must be one and one purpose to advance the institution always work together equally lightweight the same carried whatever

shape in this madrasah we must support and we do together and also we must be responsible together [24].

Organizing

Organizing already existed before I became the head of a madrasah here has been done before my leader, I just continue it. Organizing is only a complement to the madrasah organization and has nothing to do with financial responsibility.

One of the characteristics of accountability is that a madrasah head must be good at organizing his subordinates, organizing it mandatory for the leadership is impossible to execute its own leadership, that its name makes it difficult to make self-difficult and tired of course divided according to their respective fields [25].

As the researchers observe that PKP Al-Hidayah already has management that researchers see on the wall and researchers see in the management office already running according to each task it can be seen from the data of teachers and employees [25]. Organizing problems have been carried out in accordance with their respective tasks [26].

Accounting

A head of a madrasah should be able to allocate funds, implement and allocate funds in accordance with existing plans and implementation both BOS Cost Plan (RABB), Budget Plan of Revenue and Expenditure Budget (RABPBM), Activity Details and Madrasah (RKAM). The realization of the use of funds for each Budget Type, and there is a statement of responsibility, no constraints to BOS funds, and allocations have been determined to allocate, unlike existing community funds, and the details of madrasah activities and budgets and the realization of the use of funds type of budget, and none is a statement of the head of the madrasah [27].

As stated in the brochure, the management of funds is administered by the treasurer and assisted by administrative TU and we as treasurer of the management system according to the direction of the leadership cannot be our fellow who does it [28]. What the authors ask the treasurer and TU in principle is the answer is not much different what is done in PKP Al-Hidayah, the money is managed according to the brochure, but if there is a need outside that we will also hold meetings with the leadership of madrasah and chairman foundations to complete it [29].

The expenditure of madrasah funds, both income and allocation and expenditure already existed such as for dormitories, electricity, health, Islamic holidays and development costs have been included in the brochure's expenditure accordingly if the details are still we submit to the head *Tsanawiyah* then whether

there is any residual or not our chief business does not see that far [30].

The researchers have known from interviews with some of their treasurers manage funds according to their posts, but after I have seen each post there is no clear details and how much money is left for each expenditure item, because the funds are held by the head of the concerned madrasah, and this is one of the management systems that cannot be open this is happening in the three Madrasah *Tsanawiyah*.

Controlling

Supervision / examination aims to synchronize between the implementation of activities with pre-made plans and to avoid the occurrence of negative deviations that can lead to leakage financing and low physical quality. In schools where supervision has not been effective because the principal has not appointed a special staff (in the structure there is no supervisory office).

Supervision is an activity of viewing, observing, monitoring, checking, assessing, and reporting the implementation of a planned work program. Supervision is still done we always demanded to the treasurer to work in accordance with the predetermined good, especially according to technical guidelines that already exist in pengeloan and BOS, therefore there are guidelines in the management of funds both the budget planning BOS funds, budget and madrasah expenses, the budget of the madrasah, the details of the use of funds of each type of budget I always convey to the treasurer and administrative department, therefore I am always overcome their work that I do as a leader in this madrasah [31].

We do not see that the principal oversees the management of tuition fees because we only teach but if anyone needs to talk we are also invited mainly in the discipline and in the process of learning and improving the quality of education in the curriculum but we occasionally see the head of the madrasah speak with fund managers, treasurers and administrative matters, all related to us such as our honor is always paid according to the number of hours we do [32].

We as teaching teachers just teach we do not know how to percise about the management of funds but we see it all done by the head, treasurer, and administration but our needs in teaching remain paid in accordance with the hours made but we also see that the head summon treasurer and head of administration and so far no financial problems [33].

Regarding head supervision there is no special assignment done by the head of madrasah especially us as teachers who have their own space beside the headroom of Madrasah *Tsanawiyah*, but if I think the

head of the madrasah still supervise the teacher here about the existence of teachers, related to the chairman of the foundation I see the chairman of the foundation always in this PKP because the foundation chairman also has his own space and we do not see what the foundation chairman does to the head of the madrasah, so we do not know about the oversight [34]. The supervision on the head of the madrasah I saw the head of the foundation came soon and then went that which I saw, and that too rarely if any chairman of the foundation summoned the head of the madrasah and the treasurer and the corporation I knew [35].

As regards my supervision as chair of the committee there is nothing I keep in mind if there is a problem the chairman of the foundation and the head of the madrasah will invite me that is what happened to me also to oversee [36]. The committee chairman rarely comes to the office unless it is invited by the chairman of the foundation to discuss something that is deemed necessary [37]. I do not see the committee chairman coming to the school as far as I know [38].

Chairman of the foundation is my family that my brother-in-law he never asked anything with me, what else the name of the supervision was not there, we only trust capital because also you there treasurer and administration all done by administration and treasurer question the money issue with the treasurer [39].

Chairman of the foundation came also one month once asked a tuition fee and pay the salary of the teacher and asked the head of the madrasah, if the chairman of the committee came if invited only if there is nothing important there is no coming if there is in place, in the know there are about twice dating [40].

As what researchers get from interviews and documentation, there is no effort by the Chairman of the Foundation and the chairman of the committee to oversee the accountability of madrasah heads about the madrasah funding management system, that the supervision is just as it goes there is no special supervision to supervise the work of the madrasah head, said the supervision is not effective, the head of the foundation is also to the head of the madrasah because all of it has been supervised by the Ministry of Religious Affairs and there is also evidence of the purchase of everything that is needed. The head of the foundation and the school committee did not supervise the head of the madrasah.

For the achievement of objectives that have been set more emphasis on qualitative outcomes in accordance with the original plan. The best comparison efficiency between input and output, including energy, thought, time, cost, which can be seen from the use can achieve the result set, and also seen from the aspect of

the result can be said efficient if the use of time, energy, and cost give results of both quality and quantity.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

As the authors explain with theory and research methods then the authors will draw a conclusion as follows:

1. Head of Madrasah *Tsanawiyah PKP Al-Hidayah*, head of madrasah *Tsanawiyah Al-Munawwaroh Munawwaroh Merangin*, head of madrasah *Tsanawiyah Al-Baqiyatush shalihat Tanjab Barat*.

Head of Madrasah *Tsanawiyah PKP Al-Hidayah Kota Jambi* has not implemented accountability in the management of financing because it is not in accordance with the existing rules, while the head of *Al-Munawwaroh Merangin madrasah* has not implemented accountability in the management of financing because the treasurer does not hold the funds, budget funds are held by the chairman of the foundation, in public funds reporting is not done. The head of the madrasah *Al-Baqiyatush shalihat* also has not implemented accountability in the management of financing because the head of the madrasah does not make accountability reports in the use of funds to the foundation.

The head of Madrasah does not have full accountability for the *Tsanawiyah madrasah*, because the head of the madrasah has not done what is listed in the criteria of an accountable man.

Accountability success begins with a specific goal, so that it can work well. Clarity of tasks to be studied, tools or means for objective measurement and assessment. It includes accountability using trace lines in evaluating employee performance, providing clear and measurable tasks, engaging employees in setting standards and measures, providing assistance to employees in completion is also not working properly.

- Head of Madrasah *Tsanawiyah PKP Al-Hidayah City Jambi madrasah Tsanawiyah Al-Munawwaroh Merangin*, and madrasah *Tsanawiyah Al-Baqiyatush shalihat Tanjung Jabung Barat*.
- The management of financing at the private *Tsanawiyah madrasah* of Jambi province has not been fully operational, as there is still much to do with managing this financing.
- Head of Madrasah *Tsanawiyah madrasah PKP Al-Hidayah Jambi Madrasah Tsanawiyah Al-Munawwaroh Merangin*, and madrasah *Tsanawiyah Al-Baqiyatush shalihat Tanjab West*.
- Effectiveness and efficiency of education funding in *Madrasah Tsanawiyah* of Jambi Province. It's been going well, because the go according to plan, so the efficiency also goes well as needed.

RECOMMENDATIONS

Researchers recommend to the Ministry of Religious Affairs of Indonesia through the Director General of Islamic Education in order to make this research material to make policies on Accountability Management of Education Financing every Private Madrasah Tsanawiyah in Indonesia to be better in particular:

- Head of Madrasah Tsanawiyah PKP Al-Hidayah Kota Jambi
- Head of Private Tsanawiyah Madrasah Al-Munawwaroh Merangin
- Head of Madrasah Tsanawiyah Al-Baqiyatush shalihat Tanjung Jabung Barat

Next also to the government of Jambi Province and all of its contents the results of this study can be used as study materials in making regulations to build accountable leaders / head madrasah to become the head of madrasah who really responsible both in terms of management in operational public and government finances, so shared ideals to make students who are faithful, knowledgeable and international-minded will be achieved.

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