

Financial Management at Madrasah Tsanawiyah Negeri 1 Makassar City

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ABSTRACT

This article explores the financial management practices at Madrasah Tsanawiyah Negeri (MTsN) 1 Makassar City, focusing on financial planning, utilization, supervision, and accountability. The study employs a qualitative descriptive approach, utilizing interviews and documentation as data collection methods, supported by interview guidelines and documentation tools. The data analysis process includes reduction, presentation, and conclusion drawing, while data validity is ensured through triangulation of sources, techniques, and time. The findings reveal that MTsN 1 Makassar City's funding sources include funds and contributions from the madrasah committee. BOS funds are managed by the madrasah treasurer, while committee funds are handled by the committee itself. Financial management adheres to principles of transparency, accountability, effectiveness, and efficiency, aligned with eight national education standards. Budget planning prioritizes madrasah needs and is conducted at the end of the preceding year. Financial management is divided into distinct roles: the treasurer oversees financial inflows and outflows, the planning team formulates agreed-upon plans, and the reporting team ensures accountability. Each role is assigned to a specific individual responsible for their respective tasks, using the SAKTI application to streamline financial management processes.

Keywords: Financial Management, BOS Funds, Transparency, Accountability, effectiveness and Effective

1). INTRODUCTION

Financial management in schools often encounters challenges such as a lack of financial accountability and transparency. Educational institutions are expected to enhance the quality of education by managing finances effectively, efficiently, optimally, and systematically. This involves

comprehensive planning, proper fund allocation, and distribution based on needs, along with the implementation of suitable strategies.

Funding sources primarily include BOS Funds, which are allocated directly to each institution based on student enrollment. These funds are intended to cover operational expenses, excluding employee salaries, as stipulated in the Minister of National Education Regulation (Permendiknas) Number 69 of 2009.

Financial planning at the madrasah adheres strictly to the 8 National Education Standards. The deputy principals draft the financial plan and submit it to the school principal, who finalizes the plans based on the priorities set by the institution. Budget preparation for the upcoming year takes place in September, October, and November, covering areas such as employee salaries, benefits, facilities, infrastructure, and other institutional priorities. Financial supervision and accountability are overseen by the principal, who acts as the Budget User Authority (KPA) and conducts monthly monitoring. Financial accountability is reported to the State Treasury Services Office (KPPN).

MTsN 1 Makassar City has achieved notable recognition for its financial management, including 2nd place in the Reconciliation of BMN Madrasah Financial Reports for South Sulawesi Province in 2018, 7th place among the best Non-BLU Central Vertical Work Units in Implementation and Accountability of the State Budget for KPPN Makassar II in Quarter II of 2018, and 2nd place in the same category for Quarter IV of 2018.

As a responsible institution, schools play a crucial role in financial management. Key principles such as accountability, efficiency, transparency, and fairness serve as the foundation to prevent potential issues faced by the institution. This study, conducted at MTsN 1 Kota Makassar, aims to analyze how the school's financial management process can be designed based on these specific principles.

2). METHODS

The descriptive qualitative approach is a research method designed to comprehensively and naturally explore the condition of a subject, ensuring that the observations reflect actual circumstances without being influenced by external factors, either positively or negatively. In qualitative research, the researcher serves as the primary instrument for data collection, with sampling conducted purposively and through snowballing techniques. Data is gathered using triangulation or a combination of

methods, analyzed inductively, and the findings emphasize meaningful interpretations rather than broad generalizations.

This study employs a descriptive qualitative approach to examine financial management at MTsN 1 Makassar City. The approach aims to provide a comprehensive understanding of the subject matter by adopting a phenomenological perspective to objectively uncover aspects related to financial management practices. The approach is conceptualized as the researcher's framework for engaging with the research participants and obtaining relevant insights. Specifically, this study integrates principles from management science to explore financial management processes at the institution.

Data collection follows systematic procedures to ensure the acquisition of relevant information. Techniques employed include interviews to gain in-depth insights from informants and documentation to compile historical and contextual records, such as books, photographs, and other relevant materials. Documentation complements observation and interview methods, enhancing the reliability of the research findings.

The data processing phase involves reducing data to identify key themes, presenting the data in an organized manner, and drawing conclusions. To ensure the validity of the findings, triangulation techniques are applied, encompassing source triangulation, methodological triangulation, and temporal triangulation. These techniques enhance the rigor and credibility of the research process.

3). RESULTS AND DISCUSSION

Madrasah Financial Planning at MTsN 1 Makassar City

1. Identify Madrasah Annual Program/Activity planning

Financial planning in educational management encompasses the process of determining sources of funding to support educational activities and achieve institutional objectives. In the context of madrasahs, financial planning must align with the comprehensive school/madrasah work plan (RKS/M), addressing both short-term and long-term developmental needs. This alignment ensures that financial resources are allocated based on the institution's requirements.

Identifying programs and activities for the upcoming year is a critical component of financial planning, as it allows madrasahs to prioritize initiatives that are necessary and beneficial for institutional improvement. This identification process plays a vital role in planning, as it helps determine the specific needs of the madrasah for the forthcoming year. Fund organization, including

the allocation of resources from BOS funds and contributions from the madrasah committee, is essential in this regard.

According to insights from the head and deputy head of facilities and infrastructure at the madrasah, prior to finalizing financial plans, a thorough identification of needs is conducted. This process ensures that planning for facilities and infrastructure aligns with the madrasah's requirements, thereby supporting the institution's long-term sustainability. Such identification forms the foundation for effective financial planning, enabling the procurement and maintenance of resources essential to the institution's operations.

The financial planning framework at madrasahs encompasses various aspects of educational service delivery, including technical support, operational activities, procurement and maintenance of facilities, human resource management, official travel for administrative and teaching staff, and other operational necessities. These components reflect the broader responsibilities of educational institutions in ensuring the sustainability and effectiveness of madrasah operations.

At MTsN 1 Makassar City, financial planning is guided by the service standards required by the madrasah and adheres to the 8 National Education Standards. The planning process begins with a comprehensive self-evaluation (EDM) to assess institutional needs, culminating in the development of the RKS/M. This document serves as the basis for budget allocation and prioritization. The institution's financial plans are designed to address the needs of the forthcoming year, categorized according to service standards, often requiring significant financial resources.

Particularly in the context of facilities and infrastructure, MTsN 1 Makassar City allocates substantial portions of its budget to support its digital madrasah initiative. As a digital madrasah, most institutional activities are technology-driven, necessitating significant investment in digital infrastructure. This digital transformation is a priority within the broader financial planning framework, reflecting the institution's commitment to innovation and modern educational practices.

2. Implementation of Program and Budget Preparation Work Meetings

The financial planning system at MTsN Negeri 1 Makassar City is initiated through collaborative meetings involving key stakeholders, including the head of the madrasah, deputy heads, other stakeholders, and the madrasah committee. These planning activities are typically conducted towards the end of the calendar year, with the budget for the upcoming year being prepared during September, October, and November. The financial planning process adheres strictly to the eight national

education standards. The deputy heads of the madrasah are responsible for drafting the financial plan, which is then submitted to the head of the madrasah for approval. Budget and work program discussions are conducted in the preceding year, exemplified by the preparation of the 2023 work program, which took place at the end of 2022 to identify the needs of the madrasah for the following year.

3. Decision Making in Madrasah Financial Planning

According to the Minister of National Education Regulation Number 13 of 2007 concerning Standards for Madrasah Heads, advancing education requires the active role of the madrasah head in various capacities, including as an educator, manager, administrator, supervisor, leader, creator of a conducive work climate, and entrepreneur. The regulation emphasizes that madrasah heads must demonstrate competence in fulfilling their primary tasks and responsibilities. As educational leaders, their main function is to facilitate an effective teaching and learning process, enabling teachers to employ their methods and students to engage meaningfully with the material. To achieve this, madrasah heads carry dual responsibilities: managing school administration to foster a productive educational environment and conducting supervision to ensure teachers perform their duties effectively. The decision-making process in planning involves several stages, beginning with pre-planning activities such as identification and Educational Development Mapping (EDM), followed by work meetings for planning, and culminating in collaborative decision-making by the madrasah head and their team.

4. Stakeholder involvement in Madrasah Work Program and Budget Planning

The planning of educational financing is undertaken through the preparation of a school activity budget plan, involving all relevant parties within the madrasah to identify and address the necessary requirements for effective management. While stakeholder involvement in financial management may be minimal, their engagement in budget planning is significant. Stakeholders play a crucial role in ensuring the effective utilization of the madrasah budget, promoting transparency in financial management. Consequently, their participation in this process is indispensable.

Teaching staff are pivotal in madrasah budget planning due to their understanding of the resources needed to enhance learning activities. Similarly, educational staff contribute by assisting in

the development of various programs and initiatives within the madrasah. This highlights the substantial role both teaching and educational staff play in ensuring that budget planning aligns with the operational and academic goals of the institution.

The involvement of stakeholders in financial planning within madrasahs is critical, as it directly supports the success of educational institutions. Effective budget planning facilitates the smooth execution of institutional activities, ensuring that resources and tools are adequate to meet operational demands. For instance, the madrasah committee, as a key stakeholder and fund distributor for MTsN 1 Makassar City, plays a significant role in budget planning and institutional development, underscoring the importance of their active participation in the process.

5. Application of the SAKTI Application in Madrasah Financial Management: Madrasah Budget Planning

This cannot be separated from the nickname digital madrasa for MTsN 1 Makassar City, where all forms of activities carried out in madrasa management are carried out on a digital basis. In the planning that has been determined by madrasah officials, there is a form of planning management through an application used at MTsN 1 Makassar City, namely a magic application which contains a planning management section, all forms of planning that have been determined are managed together in this application. The development of information technology has had a strong impact on the implementation of educational financial management systems which provide fast and accurate information for planning and decision making in the fields of financial management and general management. Financial management includes: 1) financial planning, ie. resources to coordinate all available resources to systematically achieve the desired goals without dangerous side effects, 2) implementation, namely actions based on plans that have been prepared, 3) evaluation, namely the process of assessing goal achievement. This cannot be separated from digital madrasahs, where there are applications used in the financial management process, each of which has a person responsible for managing it. There are several features with different people in charge, for example the planning feature is managed by the madrasa planning management staff.

MTsN 1 Makassar City has earned the reputation of being a "digital madrasah," as all aspects of its management activities are conducted using digital platforms. In alignment with the institution's strategic planning, a dedicated application called "Magic" is employed to facilitate planning management. This application encompasses a planning management module, enabling collaborative

oversight and execution of all predetermined plans. The integration of information technology has significantly influenced the implementation of educational financial management systems, providing timely and accurate data to support planning and decision-making processes in both financial and general management domains. Financial management encompasses three key components: (1) Financial Planning, which involves coordinating available resources systematically to achieve goals effectively and without adverse consequences; (2) Implementation, the execution of actions based on pre-established plans; and (3) Evaluation, the assessment process to measure the achievement of objectives. The role of digital technology in financial management is evident through the applications used in these processes, with each feature being managed by designated personnel. For instance, the planning feature is administered by the madrasa's planning management staff.

In a conclusion, the financial planning process in madrasas comprises several stages: madrasah financial planning activities have various stages, including 1) madrasah self-evaluation activities which function to determine the madrasah's shortcomings or strengths in the past or previous year and serve as a reflection for the following year, 2) identification of madrasah needs, after the self-evaluation. After the madrasah passes, madrasa identification activities are carried out to find out what the madrasa needs are which cannot be separated from the basic needs or priorities of the madrasa, 3) holding planning meetings to determine activity plans for the next year, 4) making decisions based on the results of the planning that has been carried out, 5) implementation of all forms of planning.

The Use of Madrasah Finance at MTsN 1 Makassar City

The quality of a nation can be assessed through various factors, one of which is education. Effective educational provision requires adequate financing, which, in turn, necessitates a robust financial administration system. A key component of this system is the treasurer, whose responsibility is to document both income and expenditures. The educational budget comprises two interconnected elements: the revenue and expenditure budgets, both of which are aimed at achieving educational objectives. The revenue budget encompasses the annual income of the institution derived from official sources, while the expenditure budget outlines the funds allocated for educational purposes each year. Financial management in education is a critical aspect of school management, influencing the execution of educational activities within schools. Similar to other areas of educational management, financial management involves processes such as identifying and securing funding sources, fund utilization, reporting, auditing, and ensuring accountability. Effective school financial management is

integral to the overall education financing framework and requires the institution's capacity to plan, implement, evaluate, and report in an efficient, transparent, and accountable manner.

1. MTsN 1 Makassar City Financial Receipts

The 1945 Constitution stipulates that the state holds the responsibility for ensuring the right to education for all citizens. Consequently, it is the state's obligation to take the lead in the educational process for all societal groups. To facilitate this, the central government has allocated 20% of the national budget (APBN) for education. These funds are intended to cover various aspects of education, including infrastructure development, teacher salaries, and other related expenditures. The government disburses these education funds through the allocation of funds, which are distributed to students, with the amount determined by their level of education. For example, the BOS funds allocated to madrasahs total IDR 1,594,500,000. In the administration and use of BOS funds, educational institutions are required to follow the technical guidelines provided by the government. These funds are made available to all schools with operational permits, even if they are privately managed by foundations or communities.

Quality education requires substantial funding to be effectively realized. Every educational institution must secure sufficient financial resources to ensure the delivery of quality learning. The importance of adequate funding to support all aspects of education is crucial in fostering an efficient and effective learning environment. Consequently, educational institutions rely on various funding sources, such as central government allocations, contributions from committees, alumni donations, and other non-binding sources of financial support.

Regarding the funding received by MTsN 1 Makassar City, it draws financial resources from two primary sources: the BOS Fund and the Committee. Each of these funds is managed by a designated entity: the BOS Fund is directly overseen by the madrasah treasurer, with an allocation of IDR 1,594,500,000, while the committee manages the funds sourced from contributions made by students' parents. The exact amount of funding from the committee is not specified, as it depends on voluntary donations from the parents. Nonetheless, both funding streams share a common objective: to improve and advance the educational quality at MTsN 1 Makassar City.

The funds received by the madrasah must be managed in accordance with pre-established plans. In this context, financial managers at the madrasah are responsible for allocating funds based on the

institution's priority needs, such as the development of digital infrastructure, professional development for teachers and staff, extracurricular activities, and other initiatives that support the overall growth of the institution.

2. Financial Recording

a. Digital Financial Recording

The financial management process for receipt and expenditure involves the use of an application designed to oversee the allocation and expenditure of funds, which is directly managed by the treasurer responsible for the BOS funds. Financial management is inherently linked to information technology, particularly in an era marked by rapid technological advancements. Effective communication and financial management increasingly rely on the application of such technology. In the context of financial management, knowledge of computer science equips practitioners with the skills to utilize advanced software and information systems, enabling them to effectively manage the finances of both businesses and educational institutions. This understanding facilitates the collection, analysis, and interpretation of accurate financial data, leading to more informed and efficient decision-making processes.

Furthermore, in educational financial management, proficiency in information technology is crucial for the design and implementation of payment systems, financial reporting, and the management of educational funds. The integration of information technology can significantly enhance the development and potential of Indonesia's financial management sector, contributing to improvements in efficiency and transparency across various domains, including education.

Based on insights from the madrasah treasurer, it can be concluded that the use of the "magic" application in financial management has proven effective in streamlining workflows, ensuring organization, and aligning with pre-established plans. In this regard, financial expenditures at the madrasah are recorded and input into the magic application, which serves as official documentation for the utilization of the institution's finances.

b. Manual Financial Recording

Manual financial recording in educational institutions is commonly used to track the funds received and spent. However, such manual methods are increasingly being supplemented or replaced by technological advancements that can enhance efficiency. For instance, in financial management, digital-based systems allow all financial activities of an institution to be monitored and managed through technology. At MTsN 1 Makassar City, known as a digital madrasah, all financial management activities, including the recording of income and expenditures, are conducted through digital platforms.

In conclusion, while manual financial recording is still present at MTsN 1 Makassar City, it is not exclusively used. The madrasah has adopted a robust digital application for managing its finances, enabling it to track funds received or disbursed based on the programs or activities planned by the institution.

3. Madrasah Budget Expenditures

a. Use of BOS Funds: Based on 8 National Education Standards (SNP)

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One critical aspect in student development is the financial dimension. Effective financial management within educational institutions or schools is essential for implementing their activities. Schools cannot operate without considering the management of their finances, which involves two key components: revenue and expenditure. The expenditure component, managed directly by the school treasurer with the aid of BOS funds, plays a crucial role. The allocation of a budget within an educational institution involves utilizing the predetermined funds to achieve the planned outcomes in a timely manner. Expenditure is based on necessity, following an efficient and effective planning process that aligns with the priorities outlined by the school.

Regarding the budgetary expenditures at the school, these are recorded in accordance with the plans set out, as indicated in the 2024 Unit program Report. However, the detailed expenditures, which will be funded by the received BOS amount of IDR 1,594,500,000, are confidential and can only be accessed by the school. This was clarified by the school treasurer during the documentation process related to the 2024 Unit Program Report. Despite this, the school has organized the list of planned activities for 2024 in alignment with the eight National Education Standards.

The financial planning system at MTsN Negeri 1 Makassar City begins with meetings involving the school principal, vice-principal, stakeholders, and the school committee. These planning activities typically take place at the end of the year, with the preparation of the following year's budget occurring in September, October, and November. The planning process adheres fully to the eight National Education Standards, with the vice-principals drafting the plan and submitting it to the principal. The financial planning for education involves the preparation of a school budget activity plan, which engages all relevant parties and focuses on fulfilling the needs for managing the school. The allocation of funds is intricately linked to the planning process, which is grounded in the eight National Education Standards.

The allocation of funds for the school has been carefully planned and documented, as reflected in the Unit Program Report for 2024. This demonstrates that the school's planning aligns with its stated priorities. MTsN 1 Makassar City receives funding from two sources: the school committee and BOS funds. The school committee plays a vital role in enhancing and improving the school's quality through financial contributions, including donations from parents. This financial support helps address any shortfalls in the school's budget, particularly when unexpected activities or needs arise that were not accounted for in the original BOS-funded budget. For instance, if an unplanned activity occurs that is not covered by the school's budget, the school committee's role becomes pivotal in financing such activities.

4. Budget Revision: If There Are Changes in Budget Planning

Education financing is an activity relating to the acquisition of funds (income) received and how these funds are used to finance all educational programs that have been determined. School Finance (school financing) is basically part of education financing which is reflected in the budget set by the school, so that this area requires serious handling, in order to achieve an effective and efficient management process in managing the budget and programs financed in the school. achieve school educational goals. The explanation above is related to budget revisions that occur when there are changes in the budget details that require budget revisions. In this case, budget revision cannot be separated from negligence in considering the planning that will be implemented.

Madrasah Financial Supervision

1. Involvement of the Madrasah Principal as Madrasah Financial Supervisor

Financial management is a critical component of educational administration, as nearly all educational activities require financial resources that must be managed professionally. The ultimate aim of education management is to enhance the quality of education, a goal that is closely linked to the effective management of educational financing. Financing plays a pivotal role in determining the quality of an educational institution, alongside other factors that contribute to the achievement of educational objectives. Therefore, financial resources should be carefully managed and allocated to support the attainment of established goals, as financing is a fundamental resource in education. Additionally, well-managed education financing programs can serve as a catalyst for behavioral change.

Supervision, or controlling, refers to the process of ensuring that educational funds or budgets are utilized effectively and efficiently in accordance with the objectives for which they were allocated. This includes the proper implementation of activity plans within educational institutions. Effective supervision ensures greater control over the use of educational funds, which ultimately facilitates transparent reporting of fund utilization. This contributes to preventing difficulties in the accountability process for the use of funds.

Evaluation is the process of comparing and measuring the intended outcomes with the actual results achieved, determining whether the objectives have been met. In the context of the management of BOS (School Operational Assistance) funds, supervision is conducted by a dedicated team responsible for overseeing the management of these funds in madrasas. In addition, the relevant department, such as the Ministry of Education and Culture, also supervises the management of BOS funds in schools. Internal oversight is provided by school and foundation committees, who ensure that the BOS funds are managed according to the BOS Monitoring Plan, which is coordinated by the education office during the relevant period. This supervision focuses on aspects of budget planning and expenditure. As a result, the supervisor may revise and correct the activity budget when necessary.

Internal supervision within madrasas is primarily the responsibility of the head of the madrasa, who ensures that financial management is conducted in accordance with financial management principles, such as transparency, accountability, effectiveness, and efficiency. Financial supervision in madrasas is conducted on a monthly basis, based on the implementation of previously agreed-upon work programs that are linked to the funds expended.

In conclusion, all stakeholders play a role in ensuring effective supervision of financial management within madrasas to promote transparency, accountability, effectiveness, and efficiency. However, the highest authority in the supervision process typically lies with the madrasa head, who acts as the internal supervisor, and the Ministry of Religion, which serves as the external supervisor. The results are then reported to the State Treasury Services Office (KPPN). Financial supervision in madrasas consists of two components: internal supervision by the Ministry of Religion, BPKB, and the involvement of the madrasa committee, as well as external supervision by the BPK, which has the authority to oversee financial management.

2. Involvement of the Ministry of Religion as Internal Supervisor

The performance audit team from the Indonesian Ministry of Religion, comprising seven members, conducted a thorough review of all financial reports, performance achievement reports, and administrative records for teachers and staff within the madrasahs. This process serves as an internal supervisory mechanism to assess the activities carried out by the madrasahs, with the aim of fostering their advancement in the future.

3. Madrasah Budget Monitoring Schedule

The budget supervisor at MTsN 1 Makassar City, a key figure in this oversight process, is the head of the madrasah, who conducts monthly budget monitoring activities in accordance with the pre-established plans and agreements. Financial supervision within the madrasah occurs monthly and is guided by the execution of previously agreed-upon work programs, which are directly linked to the allocated expenditure.

Madrasah Financial Accountability and Reporting

1. The Implementation of Madrasah Financial Accountability

Accountability refers to the process of demonstrating and ensuring that actions taken align with the initial plans. This encompasses the responsibility for receiving, managing, and distributing funds according to established plans, either proportionally or in greater detail. Specifically, the financial accountability of educational institutions covers all receipts and expenditures of educational funds, particularly those related to financing the educational process, ensuring they are in accordance with pre-established plans and evaluating the extent to which set objectives have been achieved.

Financial accountability must adhere to the principle of public accountability, which is built upon three key pillars: (1) transparency among school administrators, which involves soliciting input and incorporating various stakeholders in the school management process; (2) measurable performance within the institution to assess the execution of duties, functions, and authority; and (3) active participation in fostering a conducive environment for community service, characterized by streamlined procedures, low costs, and efficient service delivery.

Regarding financial accountability and reporting in madrasahs, it can be concluded that madrasahs prepare monthly accountability reports for their planned activities. Financial reporting is closely aligned with accountability, with the management handled by financial staff responsible for both accountability and reporting through the SAKTI application. The data entered into the SAKTI system is thoroughly reviewed by the designated personnel until it is finalized and archived by the madrasah. Funds raised from the community are independently managed by the madrasah committee, with the leadership of the madrasah (head and staff) prohibited from directly engaging in the management of these funds. The committee plays a central role in managing community-sourced funds, though it cannot operate in isolation. For instance, at MTsN 1 Makassar City, the committee manages all community-raised funds, while still adhering to the madrasah's planned budget. As explained by the madrasah committee and leadership in previous interviews, committee funds are allocated to cover any expenses not included in the BOS funds, with the goal of supporting the madrasah's mission to become a distinguished institution capable of producing outstanding alumni.

2. Budget auditing by BPK at the end of the year

Audits encompass all activities related to accountability in the receipt, storage, disbursement, or transfer of funds conducted by the treasurer on behalf of the relevant authorities. Each unit within the department is obligated to submit accountability reports to the Financial Audit Agency (BPK) through their respective departments.

The process of auditing madrasah budget management begins with an annual review of fund utilization at the end of the fiscal year. Upon verification, the report is submitted to the KPPN (State Treasury Service Office) for initial approval and subsequently reviewed by the Financial Audit Agency (BPK). This audit involves evaluating evidence of accountability, including the implementation of

planned activities and documentation of budget expenditures. The purpose of the audit is to ensure confidence in the integrity and proper use of madrasah budgets.

From the above overview, it is evident that these activities aim to assess the effectiveness of implementing superior madrasah programs under the Ministry of Religious Affairs. As part of this effort, a performance audit team from the Ministry, consisting of seven members, thoroughly examines madrasah financial reports, performance achievement records, and administrative documentation of teachers and staff. These efforts reflect internal oversight mechanisms designed to enhance the performance and future development of madrasahs.

Such oversight aligns with audits conducted by authorized entities, aiming to ensure sound financial management based on established budgetary principles. This supervision, undertaken by the audit team from the Indonesian Ministry of Religious Affairs, evaluates the financial management processes in madrasahs to support the development of superior and high-quality educational institutions.

3. Findings of Violation

Violations in financial management within madrasahs may arise if financial principles are not properly and appropriately implemented. Such lapses could lead to misuse for personal gain. However, based on research findings regarding financial management at MTsN 1 Makassar City, no violations were identified. Nonetheless, the financial management process encountered incidents, such as budget revisions necessitated by typographical errors in accountability reports. These errors were subsequently addressed by the madrasah to ensure proper corrections.

The research also indicates that no violations have historically occurred in managing the madrasah's finances. On the contrary, MTsN 1 Makassar City has consistently received recognition for its effective management of BOS funds in prior years. This raises the question of the measures taken by the madrasah to address potential violations in financial management. According to the treasurer, ensuring adherence to proper financial management principles is critical in preventing violations. To date, financial management at MTsN 1 Makassar City has maintained a positive record, receiving commendations for its integrity and efficiency.

In cases of errors in managing the education budget, accountability and reporting processes are directed back to the individual responsible for preparing the accountability and reporting documents.

These processes are based on detailed records of expenditures incurred using BOS funds. In summary, the findings confirm that there have been no instances of financial mismanagement at MTsN 1 Makassar City, underscoring the institution's commitment to maintaining transparent and accountable financial practices.

4. Implementation of the Use of the Sakti Application in Madrasah Financial Management: Madrasah Budget Accountability and Reporting

One important activity is the implementation of a school financial management system. The development of information technology has greatly influenced the implementation of school financial management systems which will produce information quickly and accurately for planning and decision making in the fields of financial management and general management. According to Jones financial management includes: 1. Financial planning, namely the activity of coordinating all available resources to achieve the desired targets systematically without adverse side effects. 2. Implementation, namely activities based on plans that have been made. 3. Evaluation, namely the process of assessing goal achievement.

With the existence of information technology, it can make it easier to do all reports, in particular it can make it easier for the treasurer to make reports. With the existence of information technology, the treasurer no longer needs to open the financial reports in the financial book, but the treasurer only needs to open the financial file and do the financial reports properly. without having to flip through the book for too long. And with this information technology, it can not only make the treasurer's job easier, but can also help school principals and teachers in working on existing reports.

Discussing madrasah financial accountability and reporting cannot be separated from the applications used in management. Using the SAKTI application in managing madrasah finances regarding accountability can make it easier to carry out madrasah financial reporting. In this case, every form of activity carried out by the madrasah is input and recorded in the magic application to be used as proof of the madrasah's financial accountability and reporting.

In the era of rapid development of information technology, communication cannot be separated from the use of this technology. In financial management, understanding computer science allows practitioners to use sophisticated software and information systems in managing the finances of companies or educational institutions. This helps in the collection, analysis and interpretation of

accurate financial data, and facilitates more efficient decision making. In addition, in educational financial management, understanding information technology plays an important role in designing and implementing payment systems, financial reporting, and managing educational funds.

One crucial activity in educational institutions is the implementation of a school financial management system. The rapid advancement of information technology has significantly influenced the execution of these systems, enabling the generation of information that is both timely and accurate for planning and decision-making in financial management and overall institutional governance. According to Jones, financial management encompasses: 1. Financial planning, which involves the coordination of all available resources to achieve designated objectives systematically, without unintended negative consequences; 2. Implementation, which refers to the activities executed based on pre-established plans; and 3. Evaluation, which is the process of assessing the extent to which the goals have been achieved.

The integration of information technology greatly simplifies the reporting process, particularly by easing the task of the treasurer in preparing financial reports. With the aid of technology, the treasurer no longer needs to manually review financial records in a ledger, but can instead access financial files directly to produce reports efficiently. This technological advancement not only simplifies the treasurer's role but also supports school principals and teachers in managing and completing necessary reports.

In the context of madrasah financial accountability and reporting, the role of management applications is indispensable. The utilization of the SAKTI application streamlines the financial management process by facilitating accountability and simplifying the preparation of financial reports. Each activity undertaken by the madrasah is recorded and input into the system, serving as documentation for financial accountability and reporting.

In the era of rapid technological advancement, communication is inextricably linked to the use of information technology. In financial management, knowledge of computer science enables practitioners to effectively use advanced software and information systems for managing the finances of both businesses and educational institutions. This aids in the collection, analysis, and interpretation of precise financial data, fostering more informed and efficient decision-making. Furthermore, in the management of educational finances, expertise in information technology is crucial for designing and

implementing payment systems, generating financial reports, and overseeing the allocation of educational funds.

4). CONCLUSIONS

1. The funding sources for MTsN 1 Makassar City are derived from two main entities: the government through the BOS (School Operational Assistance) funds and the Madrasah Committee, which receives contributions or donations from the parents of students. In this context, the management of the BOS funds is directly handled by the madrasah, while the funds provided by the Madrasah Committee are administered by the committee itself.
2. Budget planning at MTsN 1 Makassar City follows a systematic process, beginning with a self-evaluation of the institution, followed by an assessment of the madrasah's needs, and culminates in the planning phase for allocating the funds received through both BOS and committee contributions. The committee's funds are also allocated in accordance with established plans to support the madrasah in meeting its needs not covered by government funding.
3. The budget utilization at MTsN 1 Makassar City is categorized into two key aspects: revenue and expenditure. Revenue sources for the madrasah include the BOS funds and the funds contributed by the committee. It should be noted that the BOS funds are disbursed in installments throughout the year rather than as a lump sum. The distribution of committee funds is flexible, as contributions from students' parents are not bound by a fixed schedule or predetermined amounts. Expenditure of the received funds is based on previously agreed-upon plans, allocated according to specific timelines and in alignment with the scheduled implementation of work programs requiring financial support. This includes activities such as salary payments, facility improvements, student admissions, and training for teachers and staff.
4. The budget supervisor at MTsN 1 Makassar City is the head of the madrasah, who plays a direct role in monitoring the financial activities on a monthly basis to ensure that the planned activities are being executed. However, financial oversight is a shared responsibility among all stakeholders within the madrasah to ensure that the financial management adheres to the principles of educational financial governance. Regarding the management of committee funds, the responsibility of supervision lies primarily with the committee itself, with the committee chairman

overseeing the expenditure of funds allocated to the madrasah for activities not covered by government funds.

5. At MTsN 1 Makassar City, accountability and financial reporting are handled by a dedicated individual responsible for preparing financial reports, which are entered into a specialized application for managing financial accountability, known as the "magic application." This application is used to track and document the implementation of planned activities, ensuring the creation of an accountability report. The accountability and reporting for committee funds are similar to the management of BOS funds, with the key distinction being that committee funds are reported directly to the committee. The madrasah committee also adheres to the principles of financial management

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