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EDUCATION FINANCING MANAGEMENT DURING THE COVID-19 PANDEMIC AT THE *MADRASAH TSANAWIYAH* LEVEL: EXPLORATION OF ALTERNATIVE SOLUTIONS

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Abstract. The goal of this research is to describe how education funding management was used at the Islamic Junior High School (*Madrasah Tsanawiyah*/MTsN) level in Medan City during the COVID-19 pandemic, as well as to assess difficulties and potential solutions for education financing during the pandemic. The research method used was descriptive qualitative, with an emphasis on education funding management, and empirical studies were used to address the difficulties. Observation, interviews, and documentation were the three methods used to acquire data for this study. The principal of the Islamic Junior High School (MTsN), namely MTsN 1, MTsN 2, and MTsN 3, Medan City, was the source of information for this study. The findings revealed that education funding management was efficiently implemented during the COVID-19 pandemic. Planning, implementing, coordinating, and supervising operations are all part of the management process, as is giving a solution approach for madrasah principals in managing madrasah funding throughout the pandemic, which has been shown to be successful and ideal. This study is designed to provide an alternate approach for school leaders, administrators, and other stakeholders in terms of managing school finances.

Keywords: Financing management, education, COVID-19, *Madrasah Tsanawiyah*

I. INTRODUCTION

Financing is a vital part of the process of delivering education to increase its quality. Financing and funding are critical components of educational implementation and are inextricably linked to management studies (Nafisa, 2017). One of the most significant issues in education is funding. Financing is a critical component in the process of delivering education. The purpose of educational funding is to maximize instructional activity (Amrizal, 2021; & Octavianus, 2019).

Education finance, according to Mesiono (2021), is a fund that must be used to fund all school-related activities. Good and transparent financial management is required to solve the challenge of education finance. One of the keys to success in enhancing the quality of educational institutions is good financial management within the institution (Nafisa,

2017). Furthermore, the fundamental demands of education, the priority scale of the yearly school program, and the competence of human resources to handle available money based on sustainable planning are all critical to educational development success (Lubis, 2021). Planning, implementation, implementation, and monitoring are all roles that may be empowered for proper management (Amrizal, 2021).

Since the COVID-19 pandemic swept the globe, it has had an impact on Indonesian schooling as well. The administration, as well as other parties concerned in the field of education, are working hard to ensure that educational activities continue to function smoothly. The establishment of a distant learning system is one evident example of the pandemic's influence on education (Yemen, 2021; & Ozer, 2020). One of the schools that uses the distant learning system is Islamic Junior High School (*Madrasah Tsanawiyah Negeri*/MTsN). Teaching and learning activities

that were formerly carried out at school were now required to be carried out at home (Winata, 2021; & Basar, 2021); of course, given the constraints and insufficient preparations, the government was obliged to react quickly. The provision of free internet quota assistance to students and teachers, flexibility in the use of BOS funds, the allocation of Affirmation BOS and Performance BOS for Covid 19 aid funds, wage subsidies for educators and honorary education staff, and so on are some of the policies implemented by the government in order to make distance learning more effective (Noor, 2021; & Madjid, 2021).

The COVID-19 pandemic, which has not yet ended and is on the verge of becoming endemic, necessitates the government's ability to adapt once more in formulating an effective learning program, namely the birth of a new policy known as Hybrid Learning, which allows students to spend 50% of their time face-to-face. To ensure the safety and comfort of residents, this policy necessitates additional facilities and infrastructure in the classroom, such as sinks, hand soap, temperature detectors, hand sanitizers, masks, and internet network facilities for all classes, as well as projectors in all classes and other supporting infrastructure. Of course, this has an impact on how education is funded. One of these is the distribution of BOS money, which during the COVID epidemic was primarily used to meet learning demands. However, in practice, facilities, and infrastructure that support teaching and learning activities in the classroom, such as internet networks, internet quotas, and so on, have not been provided as envisaged at the State *Madrasah Tsanawiyah* (MTsN) education level.

Government policies and regulations based on Permendikbud No. 19 of 2020 article 9A (1), consistency between planning and budget use with the principles of priority scale, transparency, and accountability in education financing management (Waruwu, 2022), helped to strengthen the education financing strategy during the COVID-19 pandemic. Good governance begins with financial planning, and excellent education will be realized via implementation, openness, and accountability (Kurniady, 2018).

The goal of this study is to see how schools implement funding management measures during the COVID-19 pandemic so that learning can function smoothly. Given the complexity of the problems of implementing learning during a pandemic and in light of the problems identified above, a study was conducted with the following goals: (1) to learn about the management of education financing at the *Madrasah Tsanawiyah* level during the pandemic; (2) to learn about the management of education financing at the *Madrasah Tsanawiyah* level during the pandemic; and (3) to learn about the management of education financing at the *Madrasah Tsanawiyah* level during the pandemic; (2). Recognizing the hurdles to financing implementation; (3) Provide alternate funding management options to maximize the attainment of learning goals during the pandemic.

II. METHODOLOGY

To explain helpful empirical investigations in line with the concerns, this study employs descriptive research with a qualitative technique with a focus on education funding management. According to Syafrida (2015), qualitative research should be conducted in a natural situation. Humans are used as research instruments in this sort of research, which tries to discover a basic theory, is descriptive, prioritizes processes above outcomes, and develops a set of criteria to verify its validity.

The research focused on the principals of the *Madrasah Tsanawiyah Negeri* (MTsN) in Medan City, namely MTsN 1, MTsN 2, and MTsN 3. Study subjects are chosen based on the requirement for thorough research data, specifically based on schools with excellent, medium, and poor classifications. As a result, three institutions were chosen to serve as Medan's madrasa schools' representatives. Observation, interviews, and documentation were the three methods used to acquire data for this study. The qualitative data analysis approach was employed in this study to make it easier to draw conclusions from an examination of the components of education funding management. According to Miles & Huberman (1995), analysis is defined as depiction or verification in the qualitative analysis process. Data reduction, data display, and drawing conclusions/verification are the major processes.

III. RESULTS AND DISCUSSION

Education Financing Management during the COVID-19 Pandemic

The capability of the educational system to manage education money on time is described as school financing management. The principal's ability to carry out financial management activities at *Madrasah Tsanawiyah* Medan City throughout the pandemic was judged to be adequate in this study. The execution of education funding management functions, such as planning, organizing, actuating, and regulating, demonstrates this.

Planning for Education Funding

The planning process is always the starting point for educational funding management actions. The process of planning for school finance during the COVID-19 epidemic at *Madrasah Tsanawiyah* (MTsN) in Medan began with a work conference (raker). In the structure of RKAM, the Working Meeting (Raker) works with requirements analysis for a year of learning (Madrasah Budget Work Plan). The madrasa head and the madrasa organizational structure, which included teachers, madrasa committees, and academic staff, attended the working meeting (Mustapa, 2021). According to Banghart and Trull, planning must engage many individuals and result in student-centered initiatives (Noor, 2021).

Although there are programs that are not executed owing to incidental programs that are more prioritized to be implemented so that they may be carried out by lowering the allocation of funds from other programs, RKAM becomes a

reference in executing school programs. As a result, the actual use of money may differ from what was originally anticipated. This issue has arisen since the global COVID-19 pandemic, which impacted education financing planning in educational institutions such as *Madrasah Tsanawiyah* (MTsN) in Medan City, resulting in an agreement on the allocation of BOS funds based on the priority scale of school needs to meet National Education Standards (Mulyati, 2021).

The school principle disclosed that the RKAM would be prepared by ensuring that budget allocations can fulfill school demands by include education finance such as financial sources, nominal, and details on the usage of funds (Ardiyan, 2022). Apart from the BOS money supplied by the Central Government, the school principal indicated that financing for *Madrasah Tsanawiyah* (MTsN) education in Medan City comes from the school's partnership with the corporation and from the school committee as a donation collected from the community. According to Ardiyan (2022), the central and local governments, parents, businesses, and industry may all contribute to school revenue. Grants that do not violate existing rules and regulations, foundations as suppliers of private educational institutions, as well as the general public and non-profit organizations, are all sources of revenue. Furthermore, the RKAM describes program activities based on a group of needs and pays special attention to difficulties that may impact the school's condition. Adjustments and alterations to the RKAM are made based on the facts and current situations if there is a mismatch between the plans created and their execution.

According to the results of the interviews, the principal of *Madrasah Tsanawiyah* (MTsN) in Medan City planned school budgets based on an analysis of school needs and the priority scale in the COVID-19 pandemic, indicating that the principal has implemented management principles based on school needs. Educational planning, is a reasonable use of systematic analysis of the educational growth process with the goal of making education more effective and efficient, as well as more in line with the requirements and objectives of students and society (Waliyah, 2021).

Organizing Funding for Education

Organizing is a crucial component of long-term education cost control. The separation of work among people inside educational institutions is scrutinized (Noor, 2021). The composition of the BOS fund management team is based on the technical instructions of the Minister of Education and Culture No. 1 of 2018, which consists of the principal as the person in charge, the treasurer of the school's BOS, and members of the school committee (Herman, 2019).

The madrasah/school principal works with senior teachers and deputy madrasah principals, madrasah/school treasurers, and madrasah committees to prepare for various activities that will be carried out during the following year, as well as the budget amount. If there are any incidental concerns that have not been budgeted for in advance, the principal swiftly coordinates so that they may be handled in a proper and legal manner. The school principal also works with other stakeholders, like SOEs and banks, to collaborate with

schools on budgeting contests and art performances in schools, where these stakeholders give financial support and sponsors. This is in accordance with the National Education System Article IX of the Law of the Republic of Indonesia Number 20 of 2003, which states: "The community is required to offer resource assistance in the implementation of education." This implies that the principal has a legal foundation for coordinating and cooperating with the community and stakeholders.

Based on the preceding description, it was determined that the principal implemented a good coordination plan both internally and internationally during the COVID-19 epidemic. The way education funding is managed will have a direct impact on the quality of school education in terms of facilities and instructional resources (Alfiani, 2021).

Education Financing Implementation

The realization step of the plans that have been made is called implementation (Mulyati, 2021). BOS funds are distributed based on adaptations to the requirements of the school at the moment to support learning activities rather than following the plan that has been developed in the RKAM. so that BOS funding can be used in a variety of ways. The use of BOS money in the realization process must follow the criteria of openness, accountability, effectiveness, and efficiency outlined in Article 48 of the Law on the Education System No. 20 of 2003. (Waliyah, Alfiani, & Mulyati, 2021)

During the outbreak, the component of Permendikbud Number 8 of 2020 that governs the use of BOS money does not regulate the money used to assist the teaching and learning process, which is carried out through a remote system. As a consequence, the Minister of Education, Culture, Research, and Technology enacted Regulation No. 19 of 2020, which is in effect right now (Alfiani, 2021). According to the study undertaken, the previously planned 2021 budget had to undergo various modifications during the COVID-19 pandemic, particularly in dealing with the pandemic scenario leading to an endemic, where the budget's emphasis was still learning in the midst of Covid-19. The BOS funds were then utilized to assist with the implementation of learning from home as well as financing for school administration activities, which were used to purchase health protocol support facilities such as disinfectant fluids, hand sanitizers, masks, and other cleaning supplies. The elimination of the extracurricular activities budget, the reduction of honorary teacher pay, and the reduction of official travel expenditures are only a few of the elements that must be changed.

Although there are still items to fix in planning that are then changed in the Budget Implementation List (DIPA), school principals may still do a good job with finances by using tactics like cross-subsidizing, incorporating stakeholders, and optimizing priority scales. so that the implementation stage of managing education finance during the COVID-19 epidemic is carried out in compliance with the applicable BOS JUKNIS laws in terms of distribution,

disbursement, usage, shopping, bookkeeping, returns, and taxation.

Supervision of Education Financing

Paying attention, monitoring, verifying, analyzing, reporting on the execution, and ensuring that the objectives of a previously established program or activity are met are all examples of supervision (Sonedi, 2017; Jamalie, 2017; & Majerie, 2017). In the supervision of education financing, several elements must be considered, including: (1) process elements, such as sustained efforts toward an action that is owned from the implementation of a plan to the expected final result; (2) the element of the object of supervision, such as something that is the target of supervision, both receipts and expenditures; (3) supervision size or standardization; and (4) supervision techniques (Soemantri, 2021 & Salam, 2021).

Monitoring activities are conducted on real performance, both in terms of process and results (Waliyah, 2021). The head of the Medan City Ministry of Religion Office and supervisors are in charge of verifying that the amount of BOS budgeted for each budget component matches the amount of BOS actually spent. Meanwhile, in line with the Minister of Education and Culture's Regulation No. 6 of 2021, article 25, the principal is responsible for reporting BOS funds; BOS financing plans can be filed through the ministry's application system. The following fiscal year's reports are due in September, December, and April (Alfiani, 2021). Reporting on BOS money at Medan City's *Madrasah Tsanawiyah* (MTsN) is done both manually and digitally, with the treasurer preparing reports that are subsequently assessed by the principal. (1) Internal audits, which begin with the head of madrasah, supervisors, and the Inspectorate General of the Ministry of Religion of the Republic of Indonesia, are carried out with the goal of supporting management in identifying the flaws and failures of the activities and programs carried out; (2) external audit, which is conducted by the public or committees, as well as the Republic of Indonesia's Supreme Audit Agency (BPK), with the goal of offering a professional opinion on the feasibility and trustworthiness of the accountability report.

The Impact of the COVID-19 Pandemic on Education Financing

The global COVID-19 pandemic has resulted in a huge rise in public health cost allocation. This has ramifications in the field of education as well, as funds for education are used to support health standards. Economic growth has slowed, and poverty has risen as a result of the COVID-19 epidemic. In the long run, the COVID-19 pandemic might have an influence on the government's distribution of education money. During the pandemic, online school standards mandate that students have enough facilities and infrastructure to support online learning activities. The current state of the COVID-19 pandemic has posed a new hurdle for educational advancement. As a result, a prompt reaction from the government in the education sector is required to address educational issues as soon as possible

during the epidemic. During the epidemic, the government should spend additional funds to promote education strengthening and give education assistance funds. So that the government can lessen the risk of children dropping out of school because of the COVID-19 epidemic, which has resulted in the loss of jobs and the absence of parents (Buana, 2021).

According to the principal of *Madrasah Tsanawiyah* (MTsN) Medan City, the most significant impact on madrasahs was a reduction in BOS funding of Rp. 200,000 per student. Of course, this has ramifications for madrasahs' learning processes. Meanwhile, madrasahs must continue to provide excellent service to all madrasah inhabitants. Particularly in the hybrid learning system, which requires kids to participate in learning at school for 50% of the time and at home for 50% of the time. This means that madrasahs (schools) would have to develop new facilities and infrastructure. Another budget issue is that numerous madrasahs cut their committee funds during the COVID-19 outbreak, which meant that school revenue from the committee was also lowered. This has an impact on honorary instructors' pay, which is reduced during the epidemic. As a result, madrasahs saw a drop in income from both BOS and madrasah committee contributions during the COVID-19 epidemic.

Alternative Solutions Regarding Education Financing Management Problems during the COVID-19 Pandemic.

According to previously accessible statistics, madrasahs witnessed a loss in income from both BOS funds and the Madrasah Committee, which had repercussions for the learning process in madrasahs. Various previously planned activities and budgets have to be amended along the way. However, as a manager, the Madrasah Head must have alternate problem-solving strategies in place to ensure that learning continues to function smoothly during the epidemic. The solutions offered by the madrasah principal include: (1) cross-budgeting subsidies, namely budgeting for activities that have value and income, such as profits from school businesses, such as cooperatives, school canteens, and other businesses; (2) reduction of extracurricular activities; (3) reduction of honorary salaries but still within the minimum standard of salary, namely applying an honorarium of Rp. 50,000 per hour for a week. (4) Involving stakeholders (BUMN, committees, environmental corporations, and local communities) in madrasah activities, arts, and sports celebrations.

When it comes to internet quotas for students, for example, school principals work with providers to resolve issues with data packages used in online and hybrid learning. The government then facilitates the use of BOS money granted to promote learning activities by allowing educators and students to purchase credit, data packages, and paid online education services through the Ministry of Religion and Kominfo (Waliyah, 2021). During the current pandemic, with financial conditions that are not in agreement with the plan, this policy option has been shown to be a successful

implementation and is extremely beneficial as a solution alternative.

IV. CONCLUSION

The education financing management process includes: (1) planning, starting with a work meeting (Raker) which discusses needs analysis for one year of learning in the form of preparing the RKAM (Madrasah Budget Work Plan); (2) organizing, with stakeholders (stakeholders) madrasahs in an effort to provide a budget for infrastructure and facilities for learning processes and activities; (3) implementation, at this level, the administration of education finance during the COVID-19 pandemic is carried out in line with the appropriate BOS JUKNIS regulations in terms of distribution, disbursement, usage, shopping, bookkeeping, returns, and taxation, and (4) supervision, i.e., monitoring and improvement from the madrasah head at the internal level to the supervisor, which is then prepared in the form of a report by the madrasah treasurer to be shown and monitored further to the madrasah committee, the Ministry of Religion of the Republic of Indonesia, the Inspectorate General of the Ministry of Religion of the Republic of Indonesia, and the Agency, the Supreme Audit Agency (BPK) of the Republic of Indonesia.

Several hurdles arose throughout the implementation phase as a result of the pandemic scenario, which had an impact on the BOS and school committee budgets. However, as a manager, the principal has strategies and alternative solutions to overcome this problem, including: (1) cross-subsidizing the budget; (2) reducing the budget for extracurricular activities; (3) cooperating with stakeholders such as companies, BUMN, committees, and the community in providing multiple learning facilities; and (4) Honorary professors' honoraria should be reduced by imposing a weekly honorarium payment of Rp. 50,000 per hour. In terms of utilizing and absorbing educational expenditure, these methods proved to be productive and efficient. This study has implications for how schools manage their finances so that they may use their resources most efficiently, especially in light of the COVID-19 pandemic. The government can use the study's conclusions as a foundation for policy decisions, especially in the field of education.

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