

Financial Administration Resource Management Efforts at Panca Budi Medan Primary School

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ABSTRACT

This paper aims to analyze the financial management of educational institutions/schools. School financial management can't be underestimated but requires precision, accuracy, transparency, accountability, effective, and efficient. To achieve that it is described as follows: determine the financial management of educational institutions/schools. specifically, this study was to determine the understanding of financial management of educational institutions/schools, knowing the task of financial management educational institutions/schools, know the process of financial management of educational institutions/schools and accountability of financial management education institution/school.

Keywords: Educational Institutions/Schools, Financial Management.

1. Introduction

Administration finance is problem Which Enough fundamental in schools, because all components of education in schools are closely related to component finance school. Although No fully, problem finance will have a direct influence on the quality of schools, especially related to with infrastructure and learning resources. Many schools don't can carry out teaching and learning activities optimally, only because of problems finances, both to pay teachers and provide facilities and infrastructure learning. In this case, although the demand for reform is education cheap and high quality, but quality education is always needed fund quite a lot. Implementation administration is something process Which comprehensive and consists from many kinds of activity which covers or activity in its implementation.

Financial administration activities are bookkeeping or activities finance. This administrative activity includes two management matters namely first management that concerns the authority to determine policies to accept or accept emit Money. Work This known with term management administration.

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Management second concerning affairs follow carry on from affairs Which First, that is accept, keep and emit Money. This management is not concerns the authority to determine, but only implements and known as management treasurer. Finance is Wrong One source power which in a way direct supporting education management in the administration of education, finance is potency Which very determine and is part who does not inseparable study management education (Mulyono, 2008).

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As for officer Which appointed for help Head School in manage your finances, be responsible for the truth security storage and its distribution to person Which appropriate. Financial implementation activities owned by the school, whether carried out by The head of the Madrasah with the help of other officers is called the administration finance (Hadari Nawawi, 2005). Matters relating to school finances generally range from: on: Money Donations Builder Education (SPP), equality personnel and salary

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as well finance Which connected direct with maintenance school like repair means and infrastructure school, and etc. Donations Coaching Education (SPP) This used work helpcoaching education for help maintenance school,well-being personnel, repair means and infrastructure and activity supervision (B. Suryosubroto, 2004). In line with policy autonomy area, which deliver problem education to each region and school, then administrative problems finances too become authority Which given in a way direct in management of the school.

In this case, the principal has responsibilities answer full to planning, implementation evaluation and accountable finance school. Problem finance school Also influenced by problem economy and political Which currently develop in public. Likewise, with evaluation problems with school finances inseparable from political finance. So that school finances can support it educational activities and teaching and learning processes in schools need to be carried out various efforts to increase finance the school. Administration finance consists from series steps Where funds provided officials certain under procedures which will guarantee the legal and useful use of these funds. Main part is compile budget, bookkeeping, inspection bookkeeping, purchase and supplies. So, implementing financial administration is a human effort covers determination ways maintenance coaching organization Which regarding financial matters. In implementing financial administration Madrasah, Head Madrasah should own completeness.

As for this equipment includes personnel or treasurer, subsidiary books or books daily, general cash book, salary receipt list, expense book archive, reports finance, Plan Budget Income Shopping School (RAPBS), And provision safe for storage letters valuable. The author feels it is necessary to carry out research on efforts to use administrative resources at SD Panca Budi Medan. The core problem was then formulated with 3 (three) research statements, namely: 1). How are administrative resources managed at SD Panca Budi Medan? 2). What is the role of the principal and treasurer in managing administrative resources at SD Panca Budi Medan? 3). What is the form of administrative resource management process at SD Panca Budi Medan?

2. Theoretical Study

Understanding Administration Finance

Financial administration is determining policies in procurement and use finance for realize organization Work Which form planning, arrangement, accountability and supervision finance. Implementation administration finance is something process Which helpall recording policies the inflow

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and outflow of money in order to finance school activity. Financial administration activities in the form of bookkeeping finance, proof expenditure legitimate and in his accountability. administration finance is Wrong One substance management school Which will join in determine walking activity education in school.

As happened in the substance of educational management in generally, activity administration finance done through process planning, organizing, directing, coordinating, supervising or control (Haryanto, 2004). A number of activity administration finance that is obtain and set sources funding, utilization fund, reporting, inspection and accountability. In the Qur'an, things related to administration are mentioned, namely in surah an-nisa verse 58 which means: *Indeed, Allah has commanded to convey messages to those who are entitled to receive them, and when you establish laws between humans, you must determine them fairly. Indeed, Allah is the best who teaches you. Indeed, Allah is All-Hearing, All-Seeing.*

Finance is Wrong One Resource Which in a way straight away support effectiveness and efficiency implementation education. In organizing education and finance is a huge potential determines and is an inseparable part of administrative studies education.

Schools have the task of managing finances based on financial management principles so that money in circulation can be utilized optimally. Optimal school financial management forces schools to carry out the school financial management process as well as possible. A good school financial management process can be carried out by good stakeholders. Stakeholders are both internal and external parties to the school who play an active role in managing school finances. Stakeholder activity will support the school financial management process which will influence the optimal amount of money. The optimal amount of money is the money available according to the needs required by the school. If an excessive amount of money can reduce the efficiency of school financial management, while an insufficient amount of money reduces the performance of other resources, such as the performance of teachers, employees, use of school facilities and others (Yusrizal and Fauzi Arif Lubis, 2020).

Molyono quote from Cormak, disclose that: supervision School finances must be carried out through the inflow and outflow of money Which needed by treasurer, matter That done start from process decision expenditure budget, expenditure, calculation and storage goods by officer Which appointed. Head school as a direct superior is fully responsible for control, whereas authorized supervision through inspections carried out by relevant agencies. This Educational Development Contribution (SPP) is used to assist educational development, namely assisting with school administration, personnel health, improvement of facilities and infrastructure, and supervision activities. Before a school enters a new school year, usually the principal, teachers and parents (BP3 administrators), the school committee hold a school

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meeting, which includes plans for school activities, related to academic activities and administrative activities, as well as activities that discuss the amount of costs required. to support school activities.

Sources of income consisting of, DPP (funds educational support), UYHD (money that must be accounted for), and etc. Sources of expenditure for teaching and learning activities, procurement, and election means infrastructure, ingredients and tools lesson and health (E Mulyasa, 2005).

Implementation Administration Finance

Implementation administration finance is all recording enter and financial outflow and financing of organizational activities in the form of administration or system bookkeeping finance. Implementation for increase administration school finances with way as following This:

a. Reception

Financial receipts at the school from funding sources need to be recorded based on procedure management Which aligned with decision Which agreed, Good form draft theoretical nor regulation government. By draft approach Which can done in implementation reception finances, however in a way arrangement including in maintenance education in school There is a number of characteristics Which identical.

Source fund education Which can developed in budget shopping between other covers budget routine, budget development, supporting funds education, fund public, donor, and etc which is considered legitimate by all party. Funding education on sourced from government, person old, And public (Law Number 20 Year 2003). Procedure bookkeeping reception finance school in Environment Department Education National, apparently adhere to pattern guide between central government regulations and schools. This means there are several budget Which has set by regulation government Which the main thing is party school no can deviate from instruction use or distribution, school only as implementation use in institutional micro level. Thus, the pattern of financial administration limited in level management level funds operational.

Meanwhile, the money received from the community is appointed by another treasurer with the knowledge and agreement of the school committee, appointed by the members in accordance with deliberative agreement. Regarding financial flows originating from the community, schools, in this case users, must obtain approval from the school committee.

An important issue in financial administration is where it comes from sources fund Which got, between other as following This:

1. The source of funds is from the government, which is obtained in the form of development funds and routine funds. These funds are provided in the revenue and expenditure budget Country, for SMTP level and so on, while for schools private If obtained from source This on basically nature help.
2. Funds from the school's own sources are in the form of Development Contributions Education (SPP) Which obtained from every student, which big depends from every school. Donations Coaching Education is including part income school, all budget Which given government to agency education is based on proposals for implementing education.
3. Fund Which sourced from public, form fund helps Which its nature periodically, Good Which collected through Body Servant Organizer Education (BP3), nor Which direct be delivered on school by para contributor or donor. Help frompublic usually from body business Cooperative, generally in help its founding building school, equipment inventory, provide land and etc. As for Which nature personal is that feel himself join in responsible on achieved objectiveeducation.

b. Expenditure

Fund which is obtained from various sources necessary used effectively and efficient. This means that any funds obtained must be spent based on needs Which has customized with planning financing education school. Expenditure schoolrelate with payment finance school for purchase several sources or inputs from the school process such as administrative staff, Teacher, ingredients, equipment, facility.

In SKB Minister of Education and Culture and Minister of Finance No. 0585/K/1997 And No.590/kmk/about regulations SPP includes: implementation Lessons, procurement, infrastructure/means, election means and infrastructure, prosperity employee, activity Learning Resources, maintenance exam, And etc.

In administration finance school expenditure finance must recorded according to the pattern established by the regulations. Some things that must made benchmark treasurer in accountability bookkeeping includes, format book cash, book tabularist, and format report Power absorb use budget as well as burden tax. Genre expenditure finance must be recorded according to time and treatment. The treasurer has duties as charge (take), accept, keep, deposit, And responsible finance school. Or can said as pioneer on the way finance school. All not quite enough answer located on peak leader head school (nanang, 2002).

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The functions of the school principal apart from supervisor are:

- 1). Planning, namely the principal functions as a planner in the field of education and teaching at school.
This activity is of course carried out together with the teachers.
- 2). Organizing, namely the principal's function is to organize the school he leads, including pre-personnel, both teachers and administrative staff at his school. These arrangements are good in the fields of teacher administration, student administration as well as administration of school facilities and finances.
- 3). Actuating, namely the principal's function is to mobilize his staff, including teachers, to carry out work in accordance with their respective fields of work.
- 4). Regulation, through regulatory or directing activities, everyone in the organization is invited or persuaded to contribute through cooperation in achieving organizational goals (Syafarudin 2005).

According to Ngalim Purwanto, there are several factors that generally hinder it. The factors referred to are:

- a. The skills and knowledge possessed by a leader to carry out his leadership include his educational background, whether or not his educational background matches the leadership tasks that are his responsibility.
- b. Leader personality traits. Psychologically, humans have different traits, characters and personalities. There are those who can always behave and act tough and firm, but there are also those who are weak and lack courage.
- c. The characteristics and personality of the followers or group they lead (Ngalim Purwanto, 2002).
- d. Furthermore, according to Isjoni, there are several factors that generally hinder financial implementation. The factors referred to are:
 - a. Schools that have few students will also have an impact on the amount of funds received by the school.
 - b. The number of school activity programs will influence the financial traffic received from school finances (Isjoni, 2006).

3. Research Methods

In this research, the method used by researchers is a descriptive qualitative approach. With this research

method, it is hoped that it can produce factual data that is intended for journals. Descriptive research is a method that has the aim of being able to describe or explain an event, the state of an object, whether a person or a whole, related to all variables that can be explained either with words or with numbers.

Researchers also collect data through several processes, namely conducting direct observations at schools, which will later be able to see directly all the activities in the school, as well as making several questions to ask when conducting interviews with sources related to the researcher's title, then the researchers also collect data through documentation to obtain data and other information in the form of books/documents/images in the form of reports and information that can support the researcher's title.

Collecting data directly from the main source, namely schools, such as through observation and conducting interviews, is primary data. Meanwhile, secondary data was obtained from several books, journals, and/or articles related to the researcher's discussion. Researcher also hope that this approach will be able to produce new knowledge that is obtained in accordance with existing facts.

4. Results Dan Discussion

Role Head School in Implementation Administration Finance

There are the results of an interview with Mr. Ronny Irwanto SS Head School hold role Which very important in school development, therefore, the principal also has responsibility answer full to planning, implementation, evaluation, and accountability finance school, so that finance school can support activity education and process Study in school, so need done various effort for increase finance school. For That School principals are required to be able to manage school finances well do planning, implementation evaluation, And accountability.

There are four function principal in implementation, is: plan, organizing, mobilization, and supervise. Four function That as following This:

a) Planning

Planning is process determination objective or target Which want to achieved and determine the path and resources necessary to achieve its objective Which as efficient and effective Possible.

b) Organizing

Organizing is the activity of arranging and forming relationships connection Work The same between person individual so that materialized One unity business for reach goals Which has set.

c) Movement

Movement can have defined as whole process giving encouragement to work on subordinates in such a way that they want to work sincerely to achieve organizational goals efficiently and economical.

d) Supervision

Supervision is the process of monitoring activities to find out is individuals and organization That Alone obtain and utilize educational resources effectively and efficiently frame reach goal, and give correlation if No achieved.

Financial Administration Function

The results of interviews with Mr. Muhammad Sudirman, in each organization usually there is part finance, part This is point center in taking decision in level leader. So that part finance responsible answer on formulation policy finance something organization. Person The person who leads the financial department is called the manager/financial department. Manager finance This have two task, that is source fund and use fund.

Function and not quite enough answer manager/department finance plan source fund and usage fund Which obtained That called as financial administration. The financial department is assisted in carrying out its duties by: treasurer (treasurer) And part accountancy (controller).

- a. Treasurer responsible on acquisition (acquisition) fund and its security beside it's deep subject: Procurement of cash, making report position cash and capital work, arrange budget Cash Management credit, insurance and affairs pension.
- b. Accounting has the task of recording *and* making reports *about* financial information, preparing budgets and financial reports, payroll matters, calculating taxes.

According to Mr. M. Syawal SE, he emphasizes planning *in* every use of the budget. The first step in determining a financial expenditure plan is to analyze various aspects that are closely related to the budget planning pattern based on considerations of financial conditions, line of business, conditions of customers/consumers, management organizations, and the skills of management officials. The financial management process in schools includes: budget planning, strategies for finding sources of school funds, use of school finances, budget monitoring and evaluation, accountability.

The financial income and expenditure of educational institutions/schools is regulated in the Draft

School Revenue and Expenditure Budget (RAPBS), matters related to the RAPBS are as follows: Revenue (input/receipt), Use (spend), Accountability (reporting).

5. Conclusion

Financial administration is determining policies in procurement and use finance for realize organization Work Which form planning, arrangement, accountability and supervision finance. Implementation administration finance is something process Which helpall recording policies the inflow and outflow of money in order to finance school activity. Financial administration activities in the form of bookkeeping finance, proof expenditure legitimate and in responsibility. Financial administration is one of the substances of school management which will also determine the running of educational activities in schools. As is the case in the substance of educational management in general, financial administration activities are carried out through processes of planning, organizing, directing, coordinating, supervising or controlling. An organization, in this case an educational institution/school, needs resources, in this case the financial factor, which is an important factor in supporting work to ensure the effectiveness and efficiency of the educational institution/school. The implementation of an educational process in management requires accountability that can be transparent, accountable, effective and efficient. Meanwhile, the financial management of each school is definitely well managed based on the applicable laws, so effective and efficient financial management and leadership is needed.

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