

THE ROLE OF MADRASAH COMMITTEE IN MANAGING FINANCIAL MANAGEMENT IN MADRASAH ALIYAH NEGERI

Miftahul Khoiriyah¹⁾, Istikomah²⁾ Taufik Churrahman³⁾

^{1,2,3} Universitas Muhammadiyah Sidoarjo, Indonesia

email: miftahulkhoiriyah50@gmail.com

email: istikomah1@umsida.ac.id

email: taufik.umsida67@gmail.com

Abstract

Madrasah Aliyah Negeri 2 Lamongan is a state madrasah under the auspices of the ministry of religion that gets budget funding from the government, community and self-help. The budget of the fund is expected to be on target for its use, so in the implementation of finance there needs to be community participation, namely the madrasah committee. Madrasah Aliyah Negeri 2 Lamongan Committee has a very important role in the management and implementation of financial budget programs. Through the deliberation of the budget use program that has been mutually agreed and obtained the approval of the madrasah committee, then the budget can only be disbursed to be realized as technical instructions and get supervision from various parties. The purpose of financial management of public schools through the role of the committee to be implemented effectively, transparently, and accountably. Qualitative descriptive analysis as a research method by describing the phenomenology of the committee's role in the financial management activities of MAN 2 Lamongan. The results of this study are as follows: Madrasah committee has 4 roles in financial management, namely: 1) Advisory agency, namely the committee as a partner that gives considers to the program before the implementation of madrasah budget management activities, 2) Supporting agency that is the committee to support the implementation of budgeting funds in each madrasah education activities, 3) Controlling agency that is the committee performs its role as a supervisor in the implementation of madrasah budget 4) Executive that is as a mediator between madrasah with the community or parents of students. Madrasah must cooperate with the madrasah committee in the process of financial management in order to realize good financial management in improving the quality of madrasah education.

Keywords: Committee Role, Financial Management, Madrasah Aliyah Negeri

Abstrak

Madrasah Aliyah Negeri 2 Lamongan merupakan madrasah negeri di bawah naungan kementerian agama yang mendapatkan anggaran dana dari pemerintah, masyarakat maupun swadaya. Anggaran dana tersebut diharapkan tepat sasaran penggunaannya, maka dalam penyelenggaraan keuangan perlu adanya peran serta masyarakat yaitu komite madrasah. Komite Madrasah Aliyah Negeri 2 Lamongan memiliki peran yang sangat penting dalam pengelolaan maupun pelaksanaan program anggaran keuangan. Melalui musyawarah program penggunaan anggaran yang telah disepakati bersama dan mendapatkan persetujuan komite madrasah, maka anggaran tersebut baru bisa dicairkan untuk direalisasikan sebagaimana juknisnya dan mendapatkan pengawasan dari berbagai pihak. Tujuan pengelolaan keuangan madrasah negeri melalui peran komite agar dilaksanakan secara efektif, transparan dan akuntable. Analisis deskriptif kualitatif sebagai metode penelitian dengan menggambarkan fenomenologi peran komite dalam aktifitas pengelolaan keuangan MAN 2 Lamongan. Hasil penelitian ini sebagai berikut: Komite madrasah memiliki 4 peran dalam pengelolaan keuangan yaitu: 1) Advisory agency yaitu komite sebagai mitra yang memberi pertimbangan program sebelum pelaksanaan kegiatan pengelolaan anggaran dana madrasah, 2) Supporting agency yaitu komite menjadi pendukung terlaksananya penganggaran dana pada setiap kegiatan pendidikan madrasah, 3) Controlling agency yaitu komite menjalankan perannya sebagai pengawas dalam pelaksanaan anggaran madrasah 4) Eksekutif yaitu sebagai mediator antara madrasah dengan masyarakat atau orang tua siswa. Madrasah harus bekerjasama dengan komite madrasah dalam proses pengelolaan keuangan agar terwujud pengelolaan keuangan yang baik dalam meningkatkan kualitas pendidikan madrasah.

Kata kunci: Peran Komite, Manajemen Keuangan, Madrasah Aliyah Negeri

INTRODUCTION

Madrasah is the vanguard in the development of education in Indonesia requires a partner that is aligned with the participation of the community. Equal partners in need should have the aim to build awareness about the importance of education as an asset of life (Fahrurrozi, 2012, p. 316). The committee school is an independent institution that partners with madrasah leaders. The transformation of the implementation of the madrasah committee concept requires understanding from various parties both from madrasah committee members and from madrasah heads to create synergistic relationships between the two.

The purpose of the establishment of committee school is to increase the responsibility and participation of the community in the implementation of education in the education unit. This shows that community participation is needed in improving education, not only to provide material assistance but also to provide assistance in the form of thinking, innovation and supervision of programs for the advancement of an educational institution. The thing that needs to get important attention is in the field of finance because finance becomes a basic source related to the needs of education in madrasah.

The aspirations and potential of the community are needed in the field of budget supervision to increase and ensure the realization of democratization, transparency and accountability in the implementation of education budgets. Regulation of the Minister of Religious Affairs of the Republic of Indonesia no. 16 of 2020 article 4 explains that the role of the committee as a weigher and determinant of the implementation of education policy related to the budget plan of madrasah revenue and expenditure and work plan and budget madrasah (RI M. A., 2020). The efforts of the madrasah committee in optimizing and improving the management of madrasah education budgets make the institution independent. Government-sourced education budgets, aid, business units, and self-help require better and more precise supervision and formulation. The role of the committee in the management of the education budget is very important in overseeing the policy of the head of school, as is the case in Madrasah Aliyah Negeri 2 Lamongan.

Madrasah Aliyah Negeri 2 Lamongan runs the education budget with consideration and supervision of the madrasah committee which refers to the government policy in the regulation of the Minister of Religious Affairs no. 5 of 2020 concerning Education Management Standards that in the financial management

of madrasah there are several provisions including guidelines for managing investment costs and madrasah operations decided by the madrasah committee that has been determined by the head of school and has obtained approval from the institution above it (Fahrurrozi, 2012, p. 317). Supervision of the madrasah's financial budget is expected to avoid corruption of the education budget.

Financial resources at Madrasah Aliyah Negeri 2 Lamongan from the government, donors, and business units are experiencing good development because they are managed by the committee management transparently in the form of periodic reports. The report received scrutiny and evaluation from several higher ranks. Large financial resources and self-reliance printing include cooperatives save loans as well as the business of producing snacks and renting a place to sell beverage food in the cafeteria. Thus, madrasahs do not rely solely on budget funds from donators and the government

The government encourages the improvement of the quality of education in Indonesia to implement the standardization of the education system that must be applied by all educational institutions in Indonesia. One of the elements of the 8 National Standards of Education in question is the Financing Standard. In the management of financing in need of quality

and professional financial management. As a state madrasah owned by the government is not necessarily a policy fully managed by the head of the madrasah but must involve the role of the committee. Thus the committee has a very large role in managing the financial management of the school.

One of the strategic committees of Madrasah Aliyah Negeri 2 Lamongan in carrying out its role of managing madrasah finance is by managing used goods in the form of plastic to be used as handicrafts so that it becomes a work that makes money and reduces waste. Growing from small businesses is formed cooperatives that provide all educational needs in madrasah so that madrasah has financial income independently. In addition to improving the economic progress of madrasah to print independent madrasah, the committee performs its role as a Controlling agency (supervisor) in the use of budget in and out carefully to be accounted for as it should be.

The purpose of this research is to describe the role of committee school in managing financial management, identify what are the supporting factors and inhibitions of the role of committee school in managing madrasah financial management, and explain what strategies madrasah committees do in managing the financial management of Madrasah Aliyah Negeri 2 Lamongan.

LITERATUR REVIEW

Madrasah Committee

Madrasah Committee is a body or organization that accommodates the participation of the community to improve the quality, equality, and efficiency of education management in the education unit, both in pre madrasah education, madrasah education pathways, and educational pathways outside madrasah (Danim, 2012, p. 267). The committee was formed to have commitment and loyalty and care about improving the quality of madrasah. The essence of the madrasah committee is to improve the quality of decision making and planning of madrasah that can change the mindset, skills, and distribution of authority over individuals and communities that can expand human capacity in improving living standards in the school empowerment management system (Mulyasa, 2014, p. 154).

The basic purpose of the establishment of a committee to improve the quality of education services in madrasah by involving the community. According to the Decree of the Minister of Religious Affairs of the Republic of Indonesia Number 16 of 2020 concerning the Board of Education and Committees. The objectives of the committee are as follows (RI M. A., 2020):

As a place to channel the aspirations of parents and the community related to madrasah operations.

To increase the responsibility and active role of parents and the community in the implementation of education in madrasah.

Supervise funding or budget in a transparent, accountable, and democratic manner

The madrasah committee emerged as a replacement for the POMG (Union of Parents of Students and Teachers). The initial term of the parent gathering of students is known as the Education Organizing Agency (BP3). The establishment of the body refers to the Decree of the Minister of Education and Culture No. 0293/U/1993 concerning the Establishment of the Education Organizing Agency (RI M. A., 2020).

Law No. 25 of 2000 on National Development Program (Propenas) which first formulated the establishment of a committee was then described in the Decree of the Minister of Religious Affairs of the Republic of Indonesia No. 16 of 2020 which became the main reference for the establishment of madrasah committee. The change of the name of the institution aims to increase the role in supporting the implementation of the educational process in schools and madrasahs.

Madrasah Financial Management

Financial Management is an activity related to obtaining funding in using or allocating funds and managing assets owned to achieve its objectives that require effective and transparent planning, implementation and evaluation, and accountability. Financial management aims to maximize the company's value to the assets owned by shareholders (Herispon, 2018, p. 56). The main functions of financial management are as follows: 1) Planning, 2) Budgeting. 3) Controlling. 4) Auditing, 5) *Reporting*

Education funding is one component of instrumental input that strongly supports the implementation of education. Funding support in the implementation of education is an inevitability because without cost support the education process cannot run to the maximum (Akdon, 2017, p. 89). Government Regulation No. 48 of 2008 concerning education funding as mentioned above also explains where the sources of education funding come from so that it can be managed by the principles of management of applicable education funds (National, 2002). Madrasah's sources of income come from government funds, community funds, self-help funds, and other sources such as grants that are not contrary to applicable laws and regulations, educational organizations for private

educational institutions, as well as the public at large

Madrasah is recommended to use a standard cost accounting management system in managing madrasah budget funds. The financial component of the madrasah determines the implementation of madrasah education activities that require financing. Education becomes a form of investment that affects the availability of costs. Therefore, there needs to be a standard of management of madrasah education financial management for finance to run stable and not hinder the continuity of educational activities. The following madrasah financial management standards are: Budgeting Plan (Planning), Bookkeeping, Financing Implementation, and Supervision (Evaluation) (Mulyasa, 2014).

Madrasah's source of income is from government funds, community funds, self-help funds, and other sources such as grants that are not contrary to applicable laws and regulations, educational organizing foundations for private educational institutions, as well as the wider community (Muhaimin, 2017, p. 96). Refers to article 110 paragraph (1) which reads that:

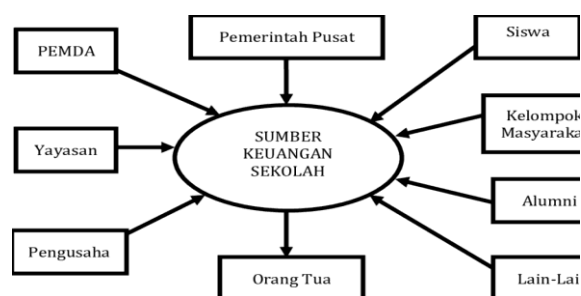
"Funding or financing of the implementation of an education organized by the Local Government sourced from the

State Budget, Regional Budget, and the community"

Education funds allocated to madrasah have been allocated in the State Budget (APBN) in the form of BOS.

This community fund means funds that come from madrasah committees or parents of students, sponsors, donators, alumni, and corporate social responsibility (CSR). The nature of the funding is not definitively binding. Government Regulation No. 48 of 2008 explains that the community together with the government in covering education funding. Self-help fund madrasah is self-reliance in finding and digging funds. There are different types and forms of sources of funds that can be excavated. Of course in this case it takes creativity to find various sources of funds. This self-help can be a creative business unit in growing an independent economy (Hayat., 2016, p. 101)

Picture 1. Madrasah financial resources



The Role of the Committee in Managing Madrasah Financial Management

Madrasah committee in education management needs to get support from all parties related to madrasah in improving education. Thus, there needs to be cooperation and coordination between the educational component and the entire community to improve educational efforts effectively and efficiently. The cooperation can run if an organizational structure and toxic education institutions are formed that include community participation (Nili, 2015, p. 18). Based on the decree of the Minister of Religious Affairs of the Republic of Indonesia number 16 of 2020 which confirms that the participation of the madrasah committee is (RI M. A., 2020):

Advisory Agency

Madrasah Committee in carrying out its role as a consideration in the determination and implementation of education policy as follows: (1) implementation of training for teachers in the field of study, (2) program to improve the academic achievement of learners, (3) develop local content curriculum, (4) admission of new students, (5) fulfillment of educational facilities, (6) increase community participation, (7) determination of budget plan of madrasah revenue and expenditure, (8) excavation of

madrasah financial resources (Indrawan), 2015, p. 53).

Supporting Agency

is a committee to support in various fields both financial and personnel related to the implementation of education. In each educational activity in the education unit, the committee provides support for energy, mind, and financial assistance for the progress and independence of the education unit. Madrasah committee in its role as a supporter can carry out the role as follows: madrasah committee supports and gives an overview of madrasah activities related to input, output, and outcome. The Committee supports financially and materially madrasah activities. The committee conducts good power of bass for the advancement of education in the madrasah so that the madrasah has a good quality of development, superior and advanced.

Controlling Agency

The Committee is the controller of the process of transparency and accountability of the implementation and output of education. In this case, the madrasah committee controls the needs faced by the madrasah and oversees every budget managed by the madrasah. Among the forms of Controlling agency are as follows: (1)

reviewing the accountability report of the implementation of the program consulted by the Head of Madrasah, (2) monitoring the quality of service processes and educational results, reviewing the use of finance periodically.

Eksekutif (Mediator)

i.e. the committee serves as a mediator between the government and the community. In this case, the madrasah committee becomes a liaison between the government, the community, and the madrasah about issues related to education. The Committee as a mediator can do as follows: submit recommendations to the government on the need for infrastructure facilities to improve the quality of services in the world of education, submit recommendations to the government through the Head of Administration on the needs of teachers and employees to improve the quality of education services, namely organizing socialization to parents about madrasah programs and achievements.

The purpose of this madrasah committee is to become a forum for madrasah community organizations that have commitment and loyalty and concern for improving the quality of madrasah financial budget

management. Madrasah committee formed can be used as a source of supervision in the implementation of budget transparency (Nili, 2015, p. 19).

RESEARCH METHODOLOGY

This research is qualitative research that uses descriptive analysis techniques by observing and provides an overview of existing phenomena. This study uses the qualitative data collection method, which is a research procedure that produces descriptive data in the form of direct, in-depth, unstructured information (Sugiyono, 2017, p. 197).

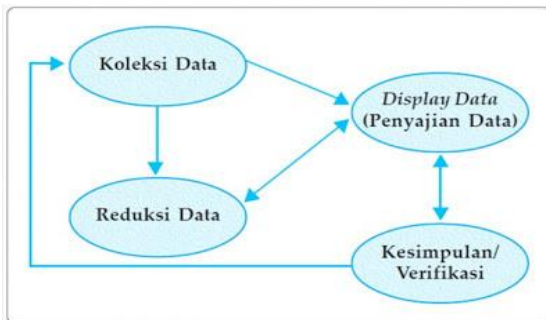
Descriptive data were taken in the form of written and oral sentences from informants. This study takes primary and secondary sources. The primary data source is the main data source that is done by capturing data in the field directly using established instruments. Primary data is considered more accurate, as it is presented in detail. Secondary data is obtained from existing and previous data and has a relationship of problems studied including existing literature. Secondary data is a data source that the data collector retrieves indirectly, for example through documents or third parties. Secondary data can also be articles that support this research and have been published to the public.

Data collection techniques include observation, interview, and documentation. Observation is an observation made during

research activities. An interview is a question and answer activity conducted by researchers to two or more people to obtain the necessary information. A document is a record of events that have occurred in the form of writing, drawings, or works. The study document completes the observation data and interviews that have been conducted (Arikunto, 2006, p. 206).

Data analysis using Miles and Huberman model which consists of several activities (Sugiyono, 2017, p. 198) namely (1) data collection / Data collection is the process of collecting primary and secondary data in the field, (2) Reduction of data / Data reduction that is selecting and sorting data related to the value of findings (3) Presentation of data / Data Display that is organizing data into relationship patterns, (4) Conclusion Drawing / Verification ie withdrawal conclusions. The validity test of the data taken in this study uses triangulation techniques that are the process of testing data from various sources, in various ways and various times. Triangulation conducted in there is 3 stages, namely (1) triangulation of data sources (2) triangulation of data collection techniques, and (3) triangulation of data collection time. This article focuses on the Role of the Committee in Managing Financial Management in Madrasah Aliyah Negeri 2 Lamongan.

Picture 2. Research Methods



RESULT AND DISCUSSION

The Role of Madrasah Committee in Managing Financial Management in Madrasah Aliyah Negeri 2 Lamongan

Law number 20 of 2003 on the National Education System, which states that madrasah committee is participation that applies to the community has not been interpreted universally. The meaning of universal participation is close cooperation between planners and the people in planning, implementing, preserving, and developing a development program.

The madrasah committee is not always money-oriented, but also on things that can be held together, such as establishing a good learning system, participating in solving existing problems, and many other activities that can be done together without having to spend money. So the madrasah committee does not have to be formed to finance the school and most importantly if an area is classified as poor does not mean that madrasah committees can not be formed, because improving the quality of education can be in various ways and not only with money.

The contribution of the madrasah committee to madrasah that concerns institutional can be done by holding a scheduled meeting to support and discuss various needs, problems, aspirations, and ideas submitted by madrasah committee members, thinking about possible efforts to advance the school, especially concerning the completeness of school facilities, educational facilities, procurement of education costs and discussing the annual report of madrasah to obtain a proper picture of the acceptance of madrasah committees.

Madrasah Committee is an independent body and has no hierarchical relationship with schools or other government agencies. The establishment of the madrasah Committee aims as follows (RI D. A., 2003) :

Accommodating and channeling community inspiration and initiatives in giving birth to operational policies and educational programs in the education unit.

Improving the responsibility and participation of the community in the implementation and service of education in the education unit.

Create a transparent, accountable, and democratic atmosphere and conditions in the implementation and quality education services in the education unit.

The role carried out by the Committee in MAN 2 Lamongan in

managing the financial management of madrasah to improve the quality of education as follows:

As an advisory agency

MAN 2 Lamongan Committee as a partner of the principal has given his team in every plan and program that has been prepared by the madrasah, in addition, the school committee has a role to identify the educational resources in the school and provide input and consideration in setting the RAPBS including in the implementation of RAPBS meetings.

As a supporting agency

The role of the school committee as a supporting body for efforts to improve the quality of education man 2 Lamongan can be in the form of financial support, energy, and support. For example, the school committee assists and supports the problem of madrasah facilities and infrastructure, and also in the physical development of the madrasah school committee conducts a series of activities from planning, extracting funds, implementation to reporting, and also in the physical development of the madrasah committee. provide support such as providing funds to parents based on the class occupied by students, this is done so that MAN 2 Lamongan can compete with other madrasahs because of the increasing facilities and infrastructure or physical development of madrasah.

As a controlling agency

Madrasah committee in MAN 2 Lamongan controls or supervises the decision-making of madrasah heads or education planning in schools, and also oversees the quality of education in MAN 2 Lamongan by controlling the teaching and learning process, and also supervises or controls the addition of madrasah facilities to improve the quality of education. The results of supervision of madrasah will be used as a consideration that is quite decisive for education providers and improving the quality of education.

As a mediator body (Executive)

Madrasah committee as a liaison or mediator between the government, madrasah parents and the community has the meaning, that the aspirations of parents and the community or there is a delivery of madrasah to the parents of students all through the madrasah committee. This role as a mediator requires carefulness in educating the interests, needs, and grievances of parents and society.

The aspirations channeled through the madrasah committee are utilized by the madrasah as input for a correction towards improvement. The existence of MAN 2 Lamongan is a lot of benefits, which with the madrasah committee then the aspirations of parents can be represented and also if there is the delivery of madrasah programs to parents can be delivered

through the madrasah committee in a familial manner. In addition, the madrasah also always gets support from the madrasah committee to continuously improve the quality of education so that the vision of the madrasah mission can be achieved.

Supporting Factors and Inhibitions of Madrasah Committee in Managing Financial Management in Madrasah Aliyah Negeri 2 Lamongan

Every institution in an organization must-have factors that support and hinder the course of an organization. Supporting factors and inhibitions in an activity must exist, as well as the organization of the madrasah committee in MAN 2 Lamongan in carrying out its functions. In the financial transparency program, the madrasah committee must run the madrasah financial management system certainly has factors that can succeed the programs that have been planned by madrasah with the madrasah committee. With this supporting factor, it can be seen that there are similarities between the vision of madrasah and madrasah committee that can be used as cooperation, coordination, and good evaluation so that there is cohesion in running the work program that will make the parents agree and support the program of a madrasah work program.

In addition to supporting factors, the role of the madrasah committee also has inhibitory factors to the management of

education financial management in MAN 2 Lamongan. The madrasah committee institutions have existed and formed in every madrasah in Indonesia. But the existence of the madrasah committee still faces many obstacles. The causes include: first, because the implementation and function of madrasah committees are not always able to meet these expectations. Second, the implementation of the role and function of the madrasah committee is still very varied. The inhibitory factors include:

The problem of lack of human resources.

The lack of time set aside for the organization due to the demands of other jobs.

Lack of coordination between administrators.

The explanation of the above problems can be seen that several factors hinder the role of the committee there is a problem of lack of human resources and madrasah committees that are active in this management. Furthermore, the lack of time set aside for the organization due to the demands of other jobs in meeting personal needs. The board of the madrasah committee considers that the organization of the madrasah committee is not their main work, so there should be sincerity to set aside time for this organization. On the other hand, the lack of coordination between administrators resulted in different

communication understanding in running the program.

Several factors inhibiting the role of madrasah committees that have been described above that concern members of the madrasah committee, this is a challenge for the committee, how in the future so that everything that becomes a hindrance factor can be overcome properly so that the madrasah committee is more well organized and can manage the financial management of madrasah with accountable, transparent and democratic.

Madrasah Committee Strategy in Managing Financial Management in Madrasah Aliyah Negeri 2 Lamongan

Madrasah financial management is a madrasah financial management activity. These activities include the following: budget planning, organizing, work programs, bookkeeping, implementation or spending of program supervision, and finally accountability. Financial management needs to be implemented by educational institutions to use madrasah funds effectively and efficiently. The financial use of madrasahs must be implemented in a transparent and accountable manner (Akdon, 2017, p. 97).

Madrasah education budgets are used according to the technical instructions for correct and appropriate use. The head of the madrasah must fully understand the financial management of an educational

institution. His role is also quite crucial in implementing the strategy and management of education financial management in madrasah. The implementation of financial management in madrasah needs to refer to financing standards. This financing standard regulates what are the financing components and how much the operating costs in the education unit (A.A., 2015, p. 27). This financing standard is set for one year. The financing standard broadly covers several things, namely:

Investment Costs are costs that include: cost of management of facilities and infrastructure, development of human resources, and fixed working capital.

Personal Costs are education costs paid by students to carry out learning.

Operating Costs in the Education Unit include transport/consumption and salaries of teachers, educational personnel, allowances, materials or educational equipment used up, indirect operational costs (water, electricity, internet, taxes, insurance, telephone, etc.).

The determination of standard operating costs in the education unit using the Ministerial Regulation which refers to the proposal from BSNP Utilizing madrasah finance cannot be done carelessly. Madrasah finance is related to the interests of many people so must meet the principles of fairness, public accountability, efficiency, effectiveness, and transparency (Rusdiana,

2017, p. 58). On the financial utilization of madrasah, it is at least necessary to follow the following steps:

Drafting RAPBS

At the planning stage, drafting RAPBS is mandatory. RAPBS is a plan of using the source of funds for the implementation of education in madrasah for 1 year. The preparation of RAPBS usually involves the head of the madrasah, all teachers, madrasah committees, administrative staff, and part of the madrasah community. RAPBS also needs to be explained in detail about the budget plot. Whether the budget of the RAPBS is a continuation budget from the previous period or is a budget against new things.

Procurement and Allocation of Budgets

After the RAPBS has been discussed and agreed upon, it is then determined to be APBS or currently better known as RKAS. APBS /RKAS was then used as a benchmark for the implementation of all madrasah programs. APBS/RKAS is very important because it becomes a reference point that affects all policies of programs in the madrasah. Supervision of education budget management in each madrasah will also refer to the agreed APBS/RKAS. In preparing the APBS /RKAS program in madrasah should consider well to get maximum results.

Implementation of Madrasah Budget

At this stage, the entire program plan begins to be realized. To carry out the implementation of a good budget program takes organizing. This organization contains a grouping of task forces responsible for each section (Durotun Nafisah, 2017, p. 709).

Monitoring

The parties in charge need to monitor the implementation of the budget so that everything goes according to plan, carried out on a Regular and completed according to the objectives. This is very important to run so that the realization of the budget is on target and there are no irregularities.

Madrasah Financial Bookkeeping

At the bookkeeping stage, all financial transactions are recorded in such away. All transaction receipts also need to be listed. Thus, all transactions can be tracked and it is clear what the transaction value is (Hayati, 2016, p. 22).

Liability

At this stage, the madrasah's financial receipts and expenditures will be reported using transparent and accountable financial statements. The madrasah will account for the realization of the budget to the incoming source of funds.

Performance Assessment

Referring to a financial report, financial management in madrasah can be assessed its performance. Whether it's up to expectations or not. Madrasah can carry out good madrasah financial management under the 21st century by utilizing ICT. There is a madrasah financial management information system that can be applied by the school. The system will facilitate data processing, recapitulation of financial statements, and transparency on funding sources (Barna, 2016, p. 38). The financial management of the madrasah is crucial for the successful implementation of education in the education unit. This needs to be implemented properly and responsibly. Madrasah can also use existing technology to facilitate the work process.

CONCLUSION

Madrasah Aliyah Negeri 2 Lamongan Committee has performed its function as a consideration body contained in the RAPBS, so that the implementation of learning activities run smoothly because the budget has been determined carefully, then the madrasah committee of Aliyah Negeri 2 Lamongan runs the program well and appropriately. Madrasah committee always strives to prepare rapbs in an accountable, effective, and efficient manner so that there is no waste of education costs. Madrasah Aliyah Negeri 2 Lamongan Committee has

been able to become a supporting agency as well as a mediator in terms of fundraising and allocation of education costs in printing independent madrasah through business units managed by madrasah committees with members.

Madrasah Aliyah Negeri 2 Lamongan Committee in terms of supervision and evaluation of education costs has been able to carry out the control function well. Good cooperation between madrasah and committees in terms of supervision and evaluation can provide positive information for the preparation of the next year's budget. With the madrasah committee, the relationship between the community and the parents of students can be well established. This relationship is in the form of cooperation in the procurement of funds and the procurement of madrasah development.

The supporting factors of the madrasah committee program must remain under guard and the inhibitory factors of the madrasah committee must be corrected immediately for the madrasah's financial management to run properly. Madrasah committee strategy is certainly needed in madrasah financial management so that madrasah financial operational standards meet the principles of fairness, public accountability, efficiency, effectiveness, and transparency. The utilization of the budget is certainly under the instructions for the

use of a good and appropriate budget by the government's operational standards.

REFERENCES

- A.A, J. k. (2015). *Menjadi Kepala Sekolah yang Profesional (Panduan Menuju PKKS)*. Yogyakarta: Deepublish.
- Akdon, d. (2017). *Manajemen Pembiayaan Pendidikan*. Bandung: Alfabeta.
- Arikunto, S. (2006). *Prosedur Penelitian: Suatu Pendekatan Praktek*. Jakarta: PT. Rineka Cipta, .
- Barna, S. (2016). *Pendidikan Gratis Sekolah Menengah Pertama*. Yogyakarta: Deepublish.
- Danim, S. (2012). *.Visi Baru Manajemen Sekolah*. Jakarta: PT Bumi Aksara.
- Durotun Nafisah, d. (2017). Manajemen Pembiayaan Pendidikan Di Madrasah Aliyah. *Economic Education Analysis Journal. Vol 3 p-ISSN 2252-6544, e-ISSN 2502-356X.*, 790.
- Fahrurrozi. (2012). Manajemen Keuangan Madrasah Vol. XVII No. 2. *LAIN Walisongo*.
- Hayati, E. D. (2016). Manajemen Pembiayaan Berbasis Madrasah. *Journal Educational Management, Vol 2 ISSN 2252-7001*.
- Herispon, S. M. (2018). *Buku ajar manajemen keuangan (financial management)*. Pekanbaru: Sekolah Tinggi Ilmu Ekonomi Riau.
- Mulyasa, E. (2014). *Manajemen dan Kepemimpinan Kepala Sekolah*. Jakarta: PT Bumi Aksara.
- Nasional, D. P. (2002). *Managemen Keuangan Terpadu Kepala Sekolah*. Jakarta: Dirjen Dikdasmen, Direktorat Pendidikan Lanjutan Tingkat Pertama.
- Nili. (2015). Peran Komite Sekolah dalam Pembiayaan. *Manajemen Pendidikan, Vol 9* Maret.
- RI, D. A. (2003). *Pedoman Komite Sekolah*. Jakarta.
- RI, M. A. (2020). *Peraturan Komite Madrasah*. Jakarta: Berita Negara RI.
- Rusdiana. (2017). *Pengelolaan Pendidikan*. Bandung: CV Pustaka Setia.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: PT Alfabeta.