 

IMPROVEMENT OF EDUCATION MANAGEMENT IN BAKONG PITTAYA SCHOOL, PATTANI, SOUTH THAILAND

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**RESEARCH AND COMMUNITY SERVICE BERAU**

# STATE INSTITUTE OF ISLAMIC STUDIES, PURWOKERTO, INDONESIA 2018/2019

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truly my own work team and is not a plagiarism of someone else'sthesis. I am fully aware that I have quoted some statements and ideas from several resources. All the materials from other sources and references from work done by other people or institutions have been properly cited.

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8. All teachers and students of Bakong Pittaya School
9. All of people who help me to finishing this research. I can’t mention all of you.

There is no word that the researchers can express only a prayer, hopefully, all the good deeds are accepted by Allah SWT.

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# ABSTRAC

**Improvement Of Education Management In Bakong Pittaya School, Pattani, South Thailand**

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This research-based community service project is a qualitative descriptive study. Qualitative research is flexible, meaning that the design develops and the research process emerges. The object of this research is the management of education financing which is carried out at Bakong Pittaya School, Pattani, Southern Thailand. The subjects of this study were the main manager, head of academic and student affairs, head of personnel, head of secretarial and general affairs, and the teacher council. To obtain information and data the author uses the method of interviews, observation, and documentation. In analyzing the data the author uses data reduction analysis techniques. Data testing techniques, in order to make it easier to understand what is happening in the presentation of data in the form of a brief description. Then use the technique of drawing conclusions, which is in the form of a picture of an object that was previously unclear and is expected to be clear. The financing planning process at Bakong Pittaya School is carried out from early April to June. Within these three months, Bakong Pittaya School will hold a meeting with the foundation board and teachers, then it will be approved by the foundation which will later be submitted to the Kingdom of Thailand. Once accepted, the kingdom will provide funds according to the number of students reported. The process of spending financing at Bakong Pittaya School in the form of funds obtained from the kingdom amounted to THB 1.4 million for all operational costs, while costs for teachers and staff salaries amounted to THB 1.2 million. Process The supervision process is carried out by the local education department at the beginning and end of the semester. While the school is the main manager himself which is done incidentally. The accountability process for financing at Bakong Pittaya School is in the form of a detailed report containing proof of expenditure and income in the form of a receipt which will be submitted every March. Bakong Pittaya School's obstacle in financing its education is when the funds provided by the government are not sufficient to meet all activities.

Keywords: Education Management, Improvement, Education.

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# CHAPTER 1 INTORDUCTION

* 1. **Background of the Problem**

Each country has its own policy regarding its education system. This is influenced by different country systems. For example, between the State of Indonesia and the State of Thailand have different policies related to the education system, because the system of the two countries is different. The state system adopted by the State of Indonesia is a democratic system, while the State of Thailand adheres to the royal system.

Talking about the education system, the purpose of an education is to educate the nation. There are many factors that will support the success of an education, including the issue of cost. That is, the cost factor is not the main factor in the success of an education but the cost is used as a complement to other factors. The costs incurred and obtained, will be effective and efficient when used properly.

According to Akdon, the cost of education is determined by various factors, including the size of an institution, the number of students, the salary level of a teacher or lecturer due to the field of expertise or level of education, the ratio of students to teachers and lecturers, teacher qualifications, growth rate

1

2

population (especially developing countries), policy changes from salary or income (revenue theory of cost).1

The statement above clearly illustrates that the cost of education is not something that is easy to run, it needs good management from various parties concerned, both from the government, schools, and the surrounding community. Effectiveness and efficiency in education costs will have a positive impact, especially with the macro situation, namely economic growth and social welfare as a result of educational outcomes. At the micro level, educated

individuals tend to be better off, earn higher incomes and are in good health.2 In Indonesia, the government's role in helping finance education is

stated in the 1945 Constitution article 31 paragraph 3 of the 4th amendment stating that, "The state prioritizes the education budget at least 20 percent of the state revenue and expenditure budget as well as the regional revenue and expenditure budget to meet the need for the implementation of national education".3

Then the responsibility for funding education financing is the responsibility of the government, local governments, and the community. This is stated in Government Regulation of the Republic of Indonesia Number 48 of 2008 concerning education funding article 2, namely, "Funding"

1 Akdon, dkk., *Manajemen Pembiayaan Pendidikan,* (Bandung: PT Remaja Rosdakarya, 2017), hal. 9.

2 Akdon, dkk., *Manajemen Pembiayaan Pendidikan*,…, hal. 19.

3 Undang-undang Dasar 1945 Pasal 31 ayat 3 Amandemen ke 4.

3

Education is a shared responsibility between the government, local government, and the community”.4

As a form of the government's role in education funding. The government has provided it in the routine budget line in the Activity List (DIK) which is allocated to all schools for each academic year. These funds are commonly called routine funds. The amount of funds allocated in DIK is usually determined based on the number of students in grades I, II, III.

In addition, the government also provides assistance in the form of School Operational Assistance (BOS) which is given periodically. BOS funds are used to finance all school operational activities.5

For example, for schools or madrasas that are under the ministry of religion, every year Madrasah Aliyah (SMA) receive BOS funds of Rp. 1.2 million per child, Madrasah Tsanawiyah (SMP) receive BOS funds of Rp. 1 million per child, and the last is Madrasahs. ibtidaiyah (SD) received BOS funds of Rp 800 thousand per child.

In its implementation, many madrasas are still experiencing problems, including late disbursement of funds for months, then changing reporting formats. Some madrasas have to borrow from the bank or with other loans.6

4 Peraturan Pemerintah RI Nomor 48 Tahun 2008 pasal 2, tentang pendanaan pendidikan.

5 Sulistyorini, *Manajemen pendidikan Islam*, (Yogyakarta: Teras, 2009), hal. 131.

6 Hasil wawancara dengan bendahara madrasah swasta di sebuah desa yang tidak jauh dari Kabupaten Banyumas, pada taggal 6 – 8 Maret 2018. Peneliti tidak menyebutkan nama madrasah agar menjaga privasi madrasah tersebut.

4

Then, the results of preliminary observations made by researchers at Bakong Pittaya School on August 2, 2017 are all existing financing at Bakong Pittaya School from the Kingdom of Thailand.7 Every month, the kingdom will provide funds to the foundation of 1.4 million THB or IDR 570 million for all operational costs, while the costs for teacher and employee salaries are

1.2 million THB or IDR 490 million.

The budget planning process is based on the costs required by the foundation which is divided into four, namely scientific money in the form of activities that support student needs and improve human resources. The personnel money is in the form of a religious teacher's salary, because the general teacher's salary has been borne by the Thai Kingdom. Then office money in the form of procurement of office and school equipment and supplies, and lastly public money or others in the form of insurance needs for school residents, building renovations, internet, water and electricity payments.

Every month, the foundation will budget for scientific fees of 200 thousand THB, personnel fees of 1.2 million THB or, office fees and general fees of 200 thousand THB. In budgeting, only the board of foundations, managers, heads of academic and student affairs, heads of personnel, heads of secretariat and general affairs are involved. There is no involvement of parents in school fee budgeting planning.

7 Hasil wawancara dengan manajer utama, Wardah Toktayong, S.Pd. (sekaligus menjabat sebagai manajer keuangan) serta observasi yang dilakukan pada tanggal 2 Agustus 2017 di Bakong Pittaya School.

5

The process of spending school funds adjusts to the funds that have been obtained, namely funds originating from the kingdom according to the number of students. However, the funds obtained have not been able to maximize or facilitate all program activities.

The supervision process is carried out by the local education department which is carried out at the beginning and end of the semester. While the school is the main manager himself which is done incidentally.

The evaluation process is carried out in the form of a meeting of foundation board members and teachers as well as producing financial reports for all school residents which is carried out twice a year, while financial reports for the Thai kingdom are carried out once a year.

The advantages of schools under the auspices of the Thai kingdom are that some of the student's needs are provided free of charge by the Thai kingdom, including stationery, school uniforms, reading books, activities that support children's talents and interests, as well as the provision of milk and lunch. especially for prathom (SD) and anuban (PAUD) students.

Apart from being a comparison with financing management in Indonesia, this research is expected to be able to answer what kind of financing management at Bakong Pittaya School has been implemented, considering the source of funds is quite large compared to Indonesia. Therefore, the author is interested in taking the title: “Education Financing Management at Bakong Pittaya School Pattani Southern Thailand”

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# Operational Defenition

In order to facilitate a clear picture and avoid misunderstanding the interpretation of the title of the thesis, the author emphasizes the purposes of the terms used in the title as follows:

* + 1. Education Financing Management

Before discussing more deeply about the management of education financing, it is better if the researcher suggests the relationship between the quality of an education and the management of financing (finance). Financing is a very important foundation to achieve the desired level of quality education. In fact, there are many factors that determine the success of the quality of education. So, cost is not the only determining factor. However, the cost becomes a complement to encourage the achievement of quality education.8

According to James and John, financial management (financial management) is related to asset acquisition, funding, and asset management based on several general objectives. So, function

8 Indra Bastian, *Akuntansi Pendidikan*, (Jakarta: Erlangga, 2006), hal. 192

7

decisions in financial management can be divided into three main areas: investment, financing, and asset management.9

Arikunto and Yuliana expressed the opinion that financial management in general is an activity that includes 3 things, namely budgeting (budget preparation), accounting (bookkeeping), and auditing (auditing). Meanwhile, according to Wijaya, financial management is the management of financial functions. It is the main activity carried out by those who are responsible for certain fields.10

Maisyaroh argues that financial management means a process of carrying out financial management activities by mobilizing the energy of other people. These activities start from budget planning to financial supervision and accountability.11

In the scope of education, according to Jamal, financial

management is a series of activities to regulate the finances of educational institutions, starting from planning, accounting, spending, supervision, and school financial accountability.12

9 James C. Van Horne dan John M. Wachowicz, JR., *Prinsip-Prinsip Manajemen Keuangan,*(Jakarta: Salemba Empat, 1997), hal. 2.

10 A. Hermino, *Assesment Kebutuhan Organisasi Persekolahan Tinjauan perilaku organisasi menuju comphrehensive Multilevel planning*, (Jakarta: PT. Gramedia Pustaka Utama, 2013), hal. 181-183.

11 Daryanto dan M. Farid, *Konsep Dasar Manajemen Pendidikan Di Sekolah*, (Jogjakarta: Gave Media, 2013), hal. 129.

12 Jamal M. Asmani, *Tips Aplikasi Manajemen Sekolah*, (Jogjakarta: Diva Press, 2012),

hal. 217.

8

From the opinion of the figures above, it can be summarized that education financing management is an activity to manage finances in an educational institution, starting from funding, financial planning, financial use, financial supervision, and financial accountability.

* + 1. *Bakong Pittaya School* Pattani southern Thailand

Bakong Pittaya School is a formal and non-formal educational institution that is managed together and not separately. That is, Bakong Pittaya School is an educational foundation that houses kindergartens (anuban), elementary schools (prathom), and junior and early high schools (mattayom), and Islamic boarding schools.

Bakong Pittaya School is located in the Pattani region of Southern Thailand, having its address at M. 2T Bangkhau A. Nongchik Ch. Pattani

S. Thailand 94170. The head of the Bakong Pittaya School foundation is Abdullatif Abdulmanee and the main manager is his younger brother, Wardah Toktayong, S.Pd.

# Problem Statement

In this service, the researcher uses the problem formulation, namely, "How is financing management at Bakong Pittaya School?".

The derivatives of the formulation of the problem are as follows::

* + 1. How is education financing planning at Bakong Pittaya School?

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* + 1. How is the education financing spending at Bakong Pittaya School?
		2. How is the supervision and accountability of education financing at Bakong Pittaya School?

# Objective and significances of the research

* + 1. Research objective

In description, this study aims to describe and recognize the management of education financing at Bakong Pittaya School.

* + 1. Research significances
			1. 1) Adding hasanah literature for students of the Faculty of Tarbiyah and Teacher Training, especially the Department of Islamic Education Management.
			2. 2) The benefit for the institution, namely the IAIN Purwokerto campus, is that it can provide references for the IAIN Purwokerto library. Especially for Islamic Education Management students.
1. Practical benefits
	1. For Bakong Pittaya School and All Bureaucracy Levels Provide transformative input and thoughts on education financing management so that in

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implementation is more effective and efficient. In addition, as a source of added insight, introspection material for all Bakong Pittaya School parties has contributed to the education financing management that has been implemented.

* 1. For reader

Increase knowledge and insight about the importance of education financing management. And can be used as a reference library for further research.

* 1. For Researcher

As a very valuable learning experience to increase knowledge and insight and can be used as a provision for the future how to carry out good education financing management as a form of practicing the knowledge that has been obtained at the beloved IAIN Purwokerto campus.

# Literature review

Before discussing the management of education financing at Bakong Pittaya School, first the researchers also read some research results that are related to the research that the researchers did.

According to Nur Fauziyah, in her thesis, she discusses planning in the form of needs, both the needs of students, teachers, facilities and infrastructure, and others. Procurement of financial resources and budget allocation are carried out transparently by the Putra Harapan Kober Boarding School Junior High School, Purwokerto Barat District, Banyumas Regency.

11

According to Nur Fauziyah, in her thesis, she discusses planning in the form of needs, both the needs of students, teachers, facilities and infrastructure, and others. Procurement of financial resources and budget allocation are carried out transparently by the Putra Harapan Kober Boarding School Junior High School, Purwokerto Barat District, Banyumas Regency. 13

Muhamad Anis in his thesis discusses the management of education

financing at SD IT Assalamah Ungaran which is carried out properly in accordance with the planning and goals to be achieved in the management of education financing even though there are factors that hinder and support the management of education financing at SD IT Assalamah Ungaran.

This study suggests for schools to maintain an effective, efficient, and transparent implementation of education financing management. For UPTD education, it is expected to be able to supervise the implementation of education financing management so that there is no misuse of funds. For further researchers, it is recommended to examine other factors related to the management of education financing in schools. 14

Dini Arfian in his thesis discusses: (1) The process of budgeting the

financing carried out at SMP NU 07 Brangsong Kendal

13 Nur Fauziyah, *Pembiayaan Pendidikan di Sekolah Menengah Pertama Boarding School Putra Harapan Kober Kecamatan Purwokerto Barat Kabupaten Banyumas*, (Skripsi IAIN Purwokerto: tidak diterbitkan, 2016), hal. vii.

14 Muhamad Anis, *Manajemen Pembiayaan Pendidikan di SD IT Assalamah Ungaran*, (Skripsi Universitas Negeri Semarang: tidak diterbitkan, 2013), hal. vii.

12

through several stages, starting from holding school plenary meetings, identifying school acceptance plans, identifying school expenditure plans, consulting the RAPBS with the school committee to the approval of the RAPBS. In budgeting the financing has also adhered to the principles of effectiveness and efficiency, it is said to be effective because Judging from the RAPBS for the 2013/2014 academic year, SMP NU 07 Brangsong has budgeted expenditures for education program of Rp. 322,361,000. or 49%, the amount is greater than spending on non-school programs which is 42% and other expenditures of 9%. The budget is in accordance with the educational goals to be achieved by schools that focus on developing education in it. It is said to be efficient because by allocating 49% of funds for school education programs it can reduce the education costs charged to parents to provide affordable and quality education as evidenced by the accreditation of schools with A predicate

and also the provision of awards in the competitions that followed.

The financial recording process at SMP NU 07 Brangsong Kendal is carried out using several financial records such as the general cash book, cash subsidiary book, salary receipt book, extracurricular salary receipt book, bank subsidiary book, and financial statements. The bookkeeping is also important because every bookkeeping done.

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has its own accounting function in the school financial process. (3) Financial supervision carried out at SMP NU 07 Brangsong Kendal comes from internal supervisors carried out by the school principal and school treasurer and external supervisors carried out by school committees and the community as well as the government in this case is the education office. 15

# Systematic discussion

The outline of this thesis consists of five chapters and each chapter consists of several sub-chapters. For more details, the author will describe as follows;

The initial part of the thesis consists of the title page, statement of authenticity, endorsement, supervisory service note, abstract, foreword and table of contents.

The first chapter is the introductory part which includes: background of the problem, operational definition, problem formulation, research objectives and benefits, literature review, and systematic discussion.

The second chapter is the theoretical basis containing the subject of education financing management. These include, Definition of Management, Management principles, Management Objectives, Management Functions, Definition of Financing Management, Types of Education Costs, Principles of Education Financing Management, Objectives of Education Financing Management, Functions in Management

15 Dini Arfian, *Manajemen Anggaran Pembiayaan di SMP NU 07 Brangsong Kendal*, (Skripsi UIN Walisongo Semarang: tidak diterbitkan, 2015), hal.vii.

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Education Financing and Education Assistance Plan Development Model.

The third chapter is the research method consisting of the type of research, research location, research subject, data collection techniques and data analysis techniques.

The fourth chapter is an overview of Bakong Pittaya School Pattani Southern Thailand, data presentation and data analysis regarding education financing management at Bakong Pittaya School Pattani Southern Thailand.

The fifth chapter is the conclusion. This chapter consists of conclusions that can be drawn from this research and suggestions for related parties. Then at the end of this thesis contains a bibliography, attachments and curriculum vitae

# CHAPTER V CLOSING

1. **Conclusion**

The fourth chapter is an overview of Bakong Pittaya School Pattani Southern Thailand, data presentation and data analysis regarding:

* 1. Education Financing Planning

The Bakong Pittaya School financing planning process is carried out using an analysis of school needs, both for the short term and for the long term by prioritizing the priority scale and is carried out from April to June. This was done by holding a joint meeting attended by managers and the foundation's board as well as teachers in early April. Furthermore, the results of the planning carried out in the form of a budget plan and having been approved by the foundation made it a tool for disbursing funds which would later be submitted to the Kingdom.

starting from the pre-primary-high school level. If the number of students by June increases, the government will increase the funds, but if it decreases, the school must return the funds according to the number of students who have decreased..

* + 1. Education Financing Expenditure

The source of funds obtained by Bakong Pittaya School comes from one source, namely the Kingdom of Thailand. Furthermore, every month Bakong Pittaya School will receive a fund of 1.4 million THB which is allocated for scientific money, as well as secretarial and general money. As for the salaries of religious teachers and Bakong Pittaya School employees, the fund will be 1.2 million THB.

The next process is the allocation of funds from the funds obtained. Bakong Pittaya School will allocate the above funds every month for scientific money of 200 thousand THB which is used for student activities and human resource development. As the salaries of religious teachers and employees, the funds allocated each month are 1.2 THB. Then for the procurement of office equipment and supplies, construction of facilities and maintenance of 200 thousand THB. The three funds above will be managed by the respective head of the field who assists the main manager, among others, the head of the academic field and student affairs, head of personnel, and head of secretarial and general affair.

* + 1. Supervision of Education Financing

Financing supervision at Bakong Pittaya School is carried out by two parties, namely external parties, namely the education department assisted by the local police and army. The internal party that carries out supervision is the school manager. If an ordinary external party.

supervise every beginning and end of the semester, internal parties always supervise every ongoing activity.

Viewed from the side of external parties, the supervision carried out can be said to be procedural. This means that external parties will supervise in accordance with the specified time and have separate rules in supervising financing in schools. On the other hand, party internally can carry out supervision at any time without any rules written or non-written.

* + 1. Responsibility for education financing.

Accountability for financing at Bakong Pittaya School shows that the form of accountability for financing there is in the form of a detailed report containing proof of expenditure and income in the form of receipts. The party responsible for making the report is the school manager and the head of the field under him. As we enter March, Bakong Pittaya School will report to the education department with the assistance of the police and soldier. The financing report at Bakong Pittaya School is not only for external parties, but also for internal parties every semester.

.

One of the obstacles for Bakong Pittaya School in financing its education is when the funds provided by the government are not sufficient to fulfill all activities. According to the head of the academic and student sector, the supporting factors for financing at Bakong Pittaya School are education funds sourced from the Kingdom of Thailand. All the needs of students, teachers, employees until the facilities are borne by the Kingdom of Thailand.

# Suggestion

Without reducing respect for various parties, some suggestions the author gives to improve knowledge and performance in managing education financing:

* 1. For Bakong Pittaya School in order to improve performance in managing education financing. This can not be separated from the motivation of the chairman of the foundation to the financial manager and also the head of the field under him;
	2. In preparing the budget, it is necessary to have a thorough needs analysis so that the activities to be carried out are in accordance with the school's vision and mission
	3. to be achieved; In supervision, supervisors should not only supervise but also provide advice for financing management so that the management is maximized and better.

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