

EDUCATIONAL FINANCING MANAGEMENT IN *TAREKAT*-BASED *PESANTREN*

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ABSTRACT

This paper aims to identify the financing management in a *pesantren* in Tasikmalaya, Indonesia. The study employed a qualitative approach employing a case study. The data collection techniques used in this study were in-depth interview, observation, and literature study. The research was conducted at *Pesantren Tarekat al-Idrisiyah* Tasikmalaya, West Java, Indonesia and it found several findings: *First*, the source of financing came from the *santri* (*pesantren* students), government grant, social donation and auction from *jamaah* (communities), and *pesantren* business unit. *Second*, the financing plan of *pesantren* was prepared and established in the form of RKP (*Rapat Kerja Pesantren/Pesantren Budget Plan*) through Rakernas (*Rapat Kerja Nasional/National Summit*). *Third*, the implementation of financing included the receipt and expenditure of funds record. *Fourth*, evaluation and financial accountability took place as reflection of good financial management. When financing management was done professionally in spending salaries, benefits, and purchase of infrastructure improvement, the impacts led to *pesantren* achievements both in academic and non-academic fields.

Keywords: Educational Financing Management, *Pesantren*, Quality, *Tarekat*.

ABSTRAK

Artikel ini bertujuan untuk mendeskripsikan sistem manajemen keuangan di sebuah *pesantren tarekat*. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus. Adapun teknik pengumpulan data menggunakan teknik wawancara mendalam, observasi, dan studi kepustakaan. Hasil penelitian di *Pesantren Tarekat Al-Idrisiyah* Tasikmalaya, Indonesia, menunjukkan bahwa: pertama, sumber pembiayaan berasal dari santri, pemerintah, masyarakat melalui lelang dari *jama'ah*, dan unit-unit usaha *pesantren*. Kedua, perencanaan pembiayaan *pesantren* disusun dan ditetapkan dalam bentuk Rencana Anggaran *Pesantren* (RAP) melalui *Rapat Kerja Nasional* (Rakernas) *pesantren*. Ketiga, pelaksanaan pembiayaan meliputi penerimaan dan pengeluaran dana. Keempat, evaluasi dan pertanggungjawaban pembiayaan. Dampak dari evaluasi tersebut terlibat dari prestasi oleh pihak *pesantren*, baik prestasi akademik maupun non akademik.

Kata Kunci: Manajemen Pembiayaan Pendidikan, *Pesantren*, Mutu, *Tarekat*.

INTRODUCTION

Education has a strategic role in improving the quality of human resources. It should be managed well to yield good result (Zahroh, 2015). It has something to do with the quality of human resources serving as national and religious investment in the future of a country. When it comes to school, It consists of several factors such as established curriculum, supporting infrastructure and financial management. Its achievement in a particular school can be seen from its financial management.

There are many studies reporting *pesantren* as a part of the national education system in Indonesia. *Pesantren* has a strategic role in improving the quality of national education. Its existence in collaboration with the government should be an ideal partner to improve the quality of education (Syafe'i, 2017). It is a sub-system of national education. This is to say that in Indonesia, *pesantren* serves as an integral part of religious institutions. *Pesantren* embracing Islamic institutions has some distinction and can go hand in hand with other educational institutions.

Pesantren in its educational management has more direct contact with religious approach compared to other conventional education system. Legally speaking, it is mentioned in: a) Indonesian Constitution Year 1945); b) *Pancasila* (five principles of Indonesia), especially on the first principle; c) Law Number 20 Year 2003 concerning National Education System Article 2, 3 and 30 Verse 1; and d) Government Regulation Number 55 Year 2007 concerning Religious Study and Religious Educational Institutions Article 1 Verse 2 and Article 26 Verse 2.

Pesantren with its long development has been viewed with several images within society. It can be considered as an exclusive institution since some *pesantren* are perceived to be a place to spread out hatred towards other religious teachings. Unlike exclusive *pesantren*, the majority of *pesantren* have shown different image. In running their educational management, they really go hand in hand with the development of science and technology. In addition their alumni are involved in politics and in business to participate in national development (Fohl, 2006).

Pesantren as a miniature of the Indonesian Muslim community have shown their works in articulating moderate Islam in Indonesia. They along with the government try to promote this moderate Islam to the international context. In this regard, there are some traditions that have long been established by *pesantren* since they are the oldest educational institution in the Indonesian history and their dynamic development are crucial for the nation (Madjid, 1997). In line with this, *pesantren* have contributed in the Indonesian historical development from its struggling period until the Indonesian establishment as Independent country. They have delivered many influential public figures, national heroes and founding fathers to take a part in the national development of this country.

Pesantren in its educational management form has maintained its traditional form of Muslim education in Indonesia. It employs boarding school system that can be traced back to the 18th century or further. Serving as an Islamic educational institution in Indonesia, It has strong source both in the community and the culture around it. Its tradition has been rooted for centuries and passed on to the next generation by cultivating hereditary tradition. Its tradition has played an important role in shaping the identity of Indonesia. To summarize, it plays a very important role in strengthening idealism, nationalism, religious intellectual ability, and cultivating good behaviour to organize and build national character (Sakir, 2015).

Pesantren has proven to survive in Indonesian history and its survival cannot be separated from the way it develops its educational management system. It should implement education system that is able to respond to the needs of education. In addition it should be able to cope with the demands of the increasingly changing community where it exists. Therefore, it must have good educational management to meet both educational need and social demand. One of its educational management has something to do with *pesantren* educational financing. Financing *pesantren* education is an important factor to secure its survival.

When it comes to leadership, *pesantren* is commonly established and managed by *kyai* (Islamic scholars and community leaders). *Kyai* has a high status in Indonesian society. He rests upon a complex set of beliefs and values. He is traditionally viewed as religious figure. His advanced religious learning, modest and devout personal life styles, virtues, wisdom and power of Islam are embodied in *kyai* presence.

According to historical records, *pesantren* has achieved its privilege because it is supported by the presence of various *pesantren* curriculum including modernism and multiculturalism ideologies. It maintains its religious teaching through *kitab kuning* (classic references which are written in yellow paper). It maintains *kitab kuning* as a basic element of its curriculum. It focuses on value-oriented education and this condition remains respected by Indonesian Muslims as its educational distinction. Unfortunately, this type of *pesantren* appears to be fading in this country where a national education system develops stronger than *pesantren*. Consequently, Indonesian Muslims have to choose between *pesantren* and national education system. They increasingly feel compelled to send their children to government schools with modern curriculum, believing they will have better chances for the job market. Even Islamic scholars send their children to national education system. Finally, fewer qualified Islamic scholars are being trained in *pesantren*.

Pesantren not only gives full attention in the process of deepening and mastering of religion, but also runs business centre and involves its *santri* in workmanship or business skills. It has goal to cultivate entrepreneurship for its *santri* and to improve its welfare. This entrepreneurial business provide supplies for the students on the expertise or skills that they need after graduating from their *pesantren*. It makes sure that students are trained to have the ability to live economically and independently. It tries to prove the fact that Islam provides a holistic approach to human society in which economic growth and material advancement are dubbed essential. It employs this in a design framed by Islamic humanitarianism and an Islamic sense of social justice.

Pesantren concerns with Islamic education and prepares young Indonesian to contribute constructively to a global future. It has established and maintained its Islamic forms of education and has shown its capacity to develop and meet the society need without sacrificing its souls and Islamic identity. To survive, *pesantren* has to take financing sector into consideration. Financing is one of the influential factors that influence output of quality education (Abidin, 2017; Suprihno, 2016; Yunas, 2014; and Mulyono, 2010). Therefore, the management of educational financing becomes a necessity. The quality of output should be supported by professional teachers and complete infrastructure, according to the national standard of education. In this context, cost of education has no exception.

The management of *pesantren* financing is a part of educational financing management. It requires *pesantren* ability in managing resources, planning, implementing, and evaluating & accountability of financing (Yunas, 2014). In the era of regional autonomy and decentralization of education, it must be done to support the learning process, resulting in quality education (Sholihat, 2017). Its management must be performed by competent and credible people who are in charge within the management and the personel should be upgraded regularly (Otley, 1999).

This study was aimed at exploring the concept of financing management in *Pesantren Tarekat al-Idrisiyyah Tasikmalaya*. *Pesantren Tarekat al-Idrisiyyah* which is one of the *pesantren* of *tarekat* located in West Java, Indonesia. Although the *pesantren* is a *tarekat*-based, it does not mean that it is closed from the development of science. It shows its effort to refute the stigma. It is evident that the management in the *pesantren* is done with a very accountable and transparent management. Accountability and transparency are indicators of modern management (Riyadi, 2014 and Setyani, 2012).

Based on the observations and in-depth interviews at *Pesantren Tarekat al-Idrisiyyah* Tasikmalaya and the history of this *pesantren*, it can be seen that there is significant development. There are several indicators of *pesantren* development namely the complete facilities and infrastructure, the increasing number of *santri*, conducive place for learning, and several units of *pesantren* business (Muhammad, 2017). Those progress and development are impossible to achieve if *pesantren* has no effective and efficient financing management.

METHOD

The research used a qualitative approach promoting a case study since the researchers wanted to focus intensively and in details (Creswell, 2012). The data collection techniques were carried out through in-depth interviews, observation, and literature study. The third technique used interchangeably repeated in accordance with purposes and conditions when collecting data. Data analysis technique in this study adopts the Milles & Huberman concept (Huberman, 1999). In establishing the trustworthiness of the study or to verify the accuracy of the data, findings, and interpretations, several measures were taken in ensuring the trustworthiness of the data collected. Triangulation was applied, member checking, and reflexivity to strengthen the trustworthiness in this study. It refers to a method used by qualitative researchers to check and establish validity in their studies by analyzing a research question from multiple perspectives. The location used as a research site was *Pesantren Tarekat al-Idrisiyyah* Tasikmalaya. This site was selected since a *tarekat*-based *pesantren* usually comes up with negative stigma. Some of those are: 1) *tarekat* is only for adults; 2) *tarekat* is extremely contrary with wealth and thus is usually exclusive; and 3) *tarekat* is surprisingly using an open management system, which is characterized by high public trust and transparency in the management of financing.

RESULTS AND DISCUSSION

History of *Pesantren Tarekat al-Idrisiyyah* Tasikmalaya

The name “al-Idrisiyyah” is attributed to one of the *Murshid* al-Idrisiyyah named Sheikh Ahmad bin Idris Ali al-Masyisi al-Yamlakhi al-Hasani (1760-1837). He was one of the *Mujaddid* (neo-Sufism) from Morocco (*Maghribi*). He was known as an *ulama* (Islamic theologian) who successfully combines aspects of sharia and spiritual. The *Tarekat Sanusiyyah* in 1932 was carried and spread to Indonesia by *Syekh* Abdul Fattah, who received from *Syekh* Ahmad Syarif as-Sanusi (1875-1933) in Jabal Qubais (Mecca). For some reason, *Syekh* Abdul Fattah finally renamed the *Tarekat Sanusiyyah* to be *Tarekat al-Idrisiyyah*. The leadership of *Tarekat al-Idrisiyyah* is held by *Syekh* Akbar Muhammad Fathurahman. During his leadership, *Pesantren Tarekat al-Idrisiyyah* has grown rapidly and progressed in the archipelago and regional Asia.

The *Tarekat al-Idrisiyyah* is one of the groups of *tarikat mu'tabarab* in the world and is recognized by JATMI (*Jam'iyat Ahli at-Tharīqah al-Mu'tabarab Indonesia*) and JATMAN (*Jam'iyat Ahli at-Tarīqah al-Mu'tabarab an-Nabdliyyah*). Both organizations are formal organizations established to provide guidance to the community about the *tarekat mu'tabarab*. The term *tarikat mu'tabarab* means *tarikat* that all the chain of narrators are connected to the Prophet Muhammad. On the other hand, *tarikat ghairu mu'tabarab* means all the chain of narrators are not connected to the Prophet Muhammad. The formal institution of *al-Idrisiyyah* has been recorded on notarial deed which is legalized by MENKUMHAM (*Kementerian Hukum dan Hak Asasi Manusia/Ministry of Law and Human Rights*) No: AHU-3739.AH.01.04. In 2012 (Muhammad, 2017).

In general, *pesantren* in Indonesia offers many programs in education, economy, and social. Like other *pesantren* institutions, *Pesantren Tarekat al-Idrisiyyah* has five programs offered in the *pesantren*, namely *da'wah*, education, economy, youth, and the role of women. First, the *da'wah* program. The concept of *da'wah* that is implemented is to invite and call people to the way of

Allah with the method of *bil hikmah* (wisdom). It is implemented either directly or indirectly, through the use of print, electronic, online, and social media. Its forms which have been done are: a) *Sufi* training centre; b) Islamic studies program on television; c) *Safari da'wah* to several regions in Indonesia and abroad such as Hongkong, Malaysia and Singapore; and d) cooperative relations between *tarekat*, Islamic organizations, domestic or foreign.

The second program is educational program. In Islamic perspective, education aims to cultivate and develop the basic human potentials, namely the potentials of emotional, spiritual, and intellectual intelligence. Ideally, the purpose of education in *pesantren* is to explore the human potentials to know Allah and His laws in Islamic religion as well as to master of sciences and technology as the manifestation of human beings as *khalfah fi al-Ardh*. For that reason, *Pesantren Tarekat al-Idrisiyah* organizes the *majlis* of science and *dzikir*, formal and informal education. The formal education institutions which are currently being developed are: PAUD (*Pendidikan Anak Usia Dini*/Early Childhood Education), TKA (*Taman Kanak-Kanak Al-Qur'an*/Pre-elementary school of Quran), SDIT (*Sekolah Dasar Islam Terpadu*/Integrated Islamic Primary School), MD (*Madrasah Diniyah*/Religious education institution), MTs (*Madrasah Tsanawiyah*/Junior high school), MA (*Madrasah Aliyah*/Senior high school), SMK (*Sekolah Menengah Kejuruan*/Vocational School) and Higher Education. On the other hand, informal education institutions which are established are *takhsus* (Islamic religious learning), arts and cultural courses, tutoring, entrepreneurship seminars, general lectures, talk shows, journalistic training, graphic design training, photography training, and others. Both formal and informal educational activities in *pesantren* can trigger students to pursue objectives of the education optimally. In formal education, students are exposed to theoretical foundations of Islamic teachings and science while in informal activities in *pesantren*, they focus more on experiencing what they learn (Nilan, 2009).

The third program is economic program. For al-Idrisiyah, the definition of Islamic economics as a form of economic activity is based on Islamic principles which are derived from the Quran and hadith generated from *ijtihad fuqahā* (Islamic scholars interpretation). The development of various forms of *tarekat* economic activity is carried out on three foundations, namely: *tauhid* (The values of God belief), *syariah* (Islamic way), and *ihsan (tasawuf)* (deed and virtue values). *Pesantren* runs several economic activities including the formation of cooperation institution, BMT (*Bait al-Māl wa at-Tamwil*), mini markets, refill water depots, restaurants, plantation, fisheries, shrimp farms and travel *umrah*, as well as various other economic activities aimed at improving the welfare of the people. In *Pesantren*, maintaining economic life and educational system in general is important since better education often appears to be closely related to individual and societal prosperity (Hanushek and Woessman, 2011).

The fourth program is youth program. Youth as the front guard is a very important asset. They are the future hope and leaders in the country. Therefore, they should be given the greatest opportunity to take part in various fields, such as *da'wah*, education, economic and social. Youth program is very intense in absorbing the concept of *Iman-Islam-Ihsan* developed through the movement of the organization through its programs such as: communication and youth *da'wah* program, arts and culture program and sports and martial arts programs. The youth organization of al-Idrisiyah oversees *pesantren* sub-organizations such as: the *Shuhadā fi Sabilillāh*, *Da'i Muda al-Idrisiyah* (Young Preacher (*Da'i*) of al-Idrisiyah), HIDMAH (*Himpunan Da'i Muda al-Idrisiyah/Organization of Young Da'i*), *Laskar Sufi* (*Sufi Squad*), FKMI (*Forum Komunikasi Mahasiswa al-Idrisiyah/Al-Idrisiyah Students' Forum for Communication*) and ATMI (*Asosiasi Tabib Muda al-Idrisiyah/the Association of Youth al-Idrisiyah physician*) APMI (*Asosiasi Pengusaha Muda al-Idrisiyah/the Association of al-Idrisiyah Young Entrepreneurs*).

The last program concerns women role program. Islamic teachings are very concerned about the important role of women who are fully in charge in the family and social aspects. This

concept sets a form to understand the role of women as a pillar of the family and society and the state. *Pesantren* support the women's role through program which are aimed at taking part in *da'wah*, education and economic and social actors. These programs take form in the following: OMI (*Organisasi Muslimah al-Idrisiyyah/ al-Idrisiyyah Muslimah* organization) and the ORPI (*Organisasi Remaja Putri al-Idrisiyyah/al-Idrisiyyah Young Women Organization*). In implementing its programs, OMI and ORPI intensify the concept of *Iman*, Islam and *Ihsan* by developing through several programs which include: a) *Da'wah* field: counseling, *majlis ta'lim* and organizing the Islamic day and socialization; b) Educational areas: training and skills classes, women's role seminars, health seminars; c) Economic field: cooperation in the development of small business or home industry (Muhammad, 2017).

Source of Educational Financing at *Pesantren Tarekat al-Idrisiyyah Tasikmalaya*

Pesantren leadership in the level of modern management science is described by (1) the effectiveness of *pesantren* development; (2) the development of *pesantren* organization in improving achievement; and (3) the managerial quality of *pesantren* leadership itself. The effectiveness of organizational development is a technique in an attempt to implement important changes in an organization.

Organizational development involves various elements namely participation in formulating the changes that the organization is geared with. In the context of *pesantren*, it is not common that large non-profit organizations employ transformation agent (change consultants) in formulating changes in a *pesantren* organization. Unfortunately, *pesantren* tends to see changes as *sunnatullah* (God's law on nature) that have to be undergone by anyone anytime; thus, improvement in achievements of a *pesantren* tends to be slow. The issue of transformation in the ethics of an organization depend on various parties involved in the organization. For *pesantren* itself, the needs for changes actually come from the communities, and this is the factor that will highly determine the direction of the *pesantren* according to communities' expectations, namely by involving agent of change. This process requires the role of agents of change as a facilitator to help the organization reorient its functions and it involves learning principles. The basic characteristic of organizational development is the re-involvement of education to bring about changes to the point of making education return to applying basic learning principles.

In relation with educational financing, the source usually comes from all parties who have provided support or donations to help the institution run its activities (Fattah, 2006). Referring to the Law, financing educational institution is mentioned in law Number 20/2003, Article 46 Verse 1. It is a responsibility of the government, society, and parents to participate in financing education. They must actively participate in funding for the effective and efficient implementation of the educational process. Their contribution in financing education institution is one of the factors that influence the quality of education (Abidin, 2017; Azhari & Kurniady, 2016; Kurniady & Setiawati, 2017). If it fails, it will disrupt the continuity of the educational process which in turn affect the quality of education.

Another source of financing can be gained from business units of a particular educational institution. The business unit is a source that greatly affects the availability and adequacy of education financing. This source of financing will certainly facilitate the school to provide educational infrastructure. Educational infrastructure should be catered to guarantee the quality of education that the school deliver to its students.

Pesantren Tarekat al-Idrisiyyah Tasikmalaya, this study found that the source of educational financing is divided into four parts. In other words, the source of educational institution financing has been supported by: government grant, social donation, parents of *santri* and business units developed by the *pesantren* (Muhammad, 2017).

First, donations from parents of *santri*. As an Islamic educational institution, this *pesantren* collects money from the parents of *santri* for their educational activities. The monthly fee is

allocated for daily needs of the *santri*, especially meals and the *pesantren* operational cost. In addition, there are other contributions in the form of registration and annual donations collected from parents.

Second, governmental support. This source comes in the form of BOS (*Bantuan Operasional Sekolah*/School Operational Grant) and other government support to help building *pesantren* facilities. Therefore, BOS is government support for the purpose of providing school facilities to run teaching and learning activities. *Third*, social donations. To achieve this source of financing, *pesantren* deploys several efforts like administering ZIS (*Zakat, Infak, Shadaqah*), UPS (*Unit Pengelola Shadaqah/Shadaqah Management Unit*) or School Levy (Zulfa, 2016; Zulfa, 2012). UPS is administered to gain a daily *shadaqah*. The concept is expected to be able to inspire a sense of solidarity and sharing with others.

Fourth, *pesantren* business units. Those business units were developed with the label “Qini”, according to the interviews that label has become patent of the *pesantren* (Muhammad, 2017). The business units developed include *Qini Mart*, *Qini Minang* (*Padang* restaurant), *Qini Bakery* (bread sales), *Qini Fresh* (refill drinking water depot), *Pesantren* canteen, cattle, shrimp ponds in *Cipatujah*, a coffee plantation in *Panjalu*, and other restaurants in cooperation with *pesantren*. All business units which become the source of *pesantren* financing are managed by BMT (*Bayt al-Mal wa at-Tammil*) al-Idrisiyyah.

Pesantren Tarekat al-Idrisiyyah Tasikmalaya has implemented the mandate of UU no 2/2003 Article 46 Verse 1 and PP Number 48/2008 Article 3 Verse 1 concerning the source of educational financing. It means that *Pesantren Tarekat* al-Idrisiyyah Tasikmalaya, in the source of *pesantren* education financing, does not rely on funding deriving from *santri*, but they create other financing sources, such as business units and social donations. This is in line with a theory stating that the source of education financing comes mostly from the society. Therefore, financial management must be managed in accordance with the principles of financial management, namely the principles of fairness, efficiency, transparency, and accountability.

Planning Educational Financing at *Pesantren Tarekat* al-Idrisiyyah Tasikmalaya

In educational institution context, financial planning is the process of determining the target of education and resources needed to achieve the educational goals effectively and efficiently (Ikhwan, 2016). The Effectiveness and efficiency in the use of the budget and accountability must be assessed through quantitative and qualitative changes (Supriadi, 2010). Planning is not only on related to the determination of activities but also related to the success of the process activities that have been implemented. To assess this, the program that has been done should be determined whether it has reached the target or not. If it has reached the target, then the planning process is considered appropriate. On the contrary if the planning has not reached the target put forward, the planning is considered not appropriate (not effective). The effectiveness and efficiency in planning educational financing source is a top priority when it comes to educational management. The two factors avoid waste in education financing expenditure. There are two things that must be considered in the budgeting of the revenue and expenditure financing (Mulyasa, 2011).

Based on in-depth interviews, this study found information that the management of education finance in budgeting has two main activities that must be planned. The First is planning on how to obtain funds and second planning is how the funds are used and for what purposes. The planning of educational financing at *pesantren* is arranged and stated in the form of RAP (*Rencana Anggaran Pesantren/Pesantren Budget Plan*), which is held annually through *Rakernas* (*Rapat Kerja Nasional/Nasional Summit*). In this meeting all forms of programming and budgeting for organizational progress (*tarekat*), including the educational division, allocate and budget their respective budgets are discussed and decided (Muhammad, 2017).

The Implementation of Educational Financing at *Pesantren Tarekat al-Idrisiyyah Tasikmalaya*

The Implementation of educational financing is categorized into two namely the receipt and expenditure of funds. When *pesantren* receives funding, it should record in details (clear). The recording must be in accordance with the management procedures relevant with the provisions, especially the Law Number 28 Year 2007 Article 1 Verse 29. In addition the expenditures are related to the financial payments that exist in educational institutions for the procurement of some sources (input) of the process, such as educational operation and all supporting materials in the learning process.

The Implementation of financing should be adjusted to the provisions that have been planned previously. Planning is included in RAP. In the RAP, the cost allocated is recorded for the process of teaching and learning in *pesantren*. In the implementation of educational financing in *pesantren*, the responsible person for budget execution is the head of educational institution, which in this context, is a school principal. This has been confirmed by Mulyono, in order to create effectiveness in making an educational budget, the principal of a certain educational level should be responsible (Mulyono, 2010). Thus, in the context of *Pesantren Tarekat al-Idrisiyyah Tasikmalaya*, the one who is responsible for the implementation of education financing is the head of the education division. Since the head of the education should make sure the educational activities to proceed.

The budget obtained by the *pesantren* is allocated for improving the quality of education. The quality education is visible in activities that support the educational process, such as: a) salaries of employees, wages are given to the *ustadz* and administrative personnel in the form of money when they have finished doing their obligations; b) structural salary, wages given to *ustadz* in the form of money, who served structurally in *pesantren*; c) purchase of goods for the purposes of *pesantren*; d) needs incurred in the process of evaluation process of learning of *santri*, to assess whether the learning objectives have been achieved or not. Activities concerning the evaluation of *santri*, such as local and national *pesantren* exams; e) implementation of the activities of the *santri*, the budget is issued in order to improve the quality of the *santri*, such as scouts; and f) maintenance of facilities and infrastructure in *pesantren*, such as maintenance of buildings.

Evaluation and Accountability of Educational Financing at *Pesantren Tarekat al-Idrisiyyah Tasikmalaya*

The final step in financing management is evaluation and accountability. The evaluation aims to serve well in order to improve the effectiveness and efficiency of *pesantren*. When it comes to evaluation there is a difference in terms of objectives, priorities, and resources. Therefore, the financial oversight function of *pesantren* should be carried out through the entry and exit of funds by the financial and accounting division. This should be done from decision making to budget expenditure, spending, calculation, and storage of goods. Administratively, the accounting and bookkeeping of expenditures and revenues should be dealt with in details. The heads of the education division as the direct superior who is fully responsible for control, while the supervision is carried out by authorities, through examination, such as officers of *pesantren* leadership, department of education, and others.

Accountability in acceptance and use of *pesantren* financial budget is done in the form of accountability report both monthly and quarterly to the head of *pesantren* and all related parties. This should be reported monthly to stakeholders that have been established in accordance with the procedures and timeliness. In this *pesantren*, it has board finances that are responsible to check the financial report. In other words, the report is not directly delivered to the parents of the *santri*.

The Evaluation and accountability of financing in *pesantren* applies through examination on the source of revenue and expenditure of educational finance that are recorded. To make

sure accountability of financing secured, *pesantren* uses social media, internet media, and bulletin boards in front of the mosque, as well as announcements in a weekly study (Mujab, 2014). The implementation of educational financing management is to improve *pesantren* quality in all its aspects. The quality of *pesantren* can be viewed from the way allocation of funds for *santri*, teaching and learning process, extra or intra-curricular activities, wage for *ustadz* is spent. These allocations improve *pesantren* infrastructure by enriching additional facilities, repairing broken facilities and ensuring their maintenance.

The Influence of Educational Financing on the Quality of *Pesantren*

Pesantren, in Law Number 20 Year 2003 Article 5 Verse 1, Article 11 Verse 1, and Article 41 Verse 3, is a sub system of national education. Therefore, the process of organizing education in *pesantren* must be in accordance with national education goals. Generally, national education in Indonesia is administered to provide better quality of education. To achieve this, the management of financing in *pesantren* need to be in accordance with the principles of financing management. There are three functions in the management of educational financing that must be practiced in *pesantren*, namely planning, implementation, evaluating and accounting for financing. All three functions must be managed in an equitable, transparent, accountable, and effective (Zulfa, 2016).

Efforts to improve the quality of education in *pesantren* are an important part to improve the quality of human resources. The excellent human resources are influenced by factors that support learning process in *pesantren*. These factors include professional *pesantren* teacher (*ustadz*), qualified facilities and infrastructure, and supporting the learning process, such as the completeness of the learning laboratory and extracurricular activities. It will not be fulfilled if there is no sufficient cost to the needs in improving the quality of education in the *pesantren*. Therefore, financing must be managed effectively and efficiently for the continuity and improvement of the quality of *pesantren*.

There are three components that influence the management of financing to improve the quality of *pesantren*, among others:

1) *Santri*. *Santri* is a key resource in the learning process and *pesantren* activities. Extracurricular activities are an appropriate medium to involve *santri* in activities. The more activities that are followed by the *santri*, the more knowledge and skills they experienced in real curricular. *Santri* is educated in the pursuit of understanding, loyalty and practice of the values of faith and devotion to Allah, the character of the nation, good character, national and state consciousness, skill and independence, sport and health and perception, appreciation and art creations. Given the importance of extracurricular activities in improving the quality of *santri*, educational financing should provide a sufficient budget for these activities. The activation process can be implemented and on target. Without sufficient allocation of funds the activities will not be properly implemented. The funds of extracurricular activities that exist in *pesantren* have been allocated in the RAP. Technically, it should be spent for extracurricular activities in the form of proposal submission of activities which is proposed to the *pesantren*.

2) *Ustadz*. *Ustadz* is one of the factors that influence the quality of *santri*. He has an important role and becomes actor in teaching and learning process. He determines the quality of *santri*. Therefore, the professionalism of *ustadz* is a top priority to take into consideration. The design of professionalism improvement can be implemented in the form of training and workshops. All these activities are expected to improve professionalism quality of *ustadz* in delivering teaching and learning process. *Pesantren* should provide opportunities for *ustadz* to further their educational level. The opportunity to further study should not interfere with the obligation and duties of *ustadz* in *pesantren*.

3) Facilities and infrastructure. Other factors that influence the quality improvement in the learning process are facilities and infrastructure. In order for teaching and learning to

proceed well, *pesantren* should cater facilities and infrastructure. Building more facilities and infrastructure should be adjusted to meet the demand of *pesantren*. They support both the continuity of teaching and learning process and creativity effort of *santri*. They should be representative to meet expectation and need of society and *pesantren*. To realize these hopes, *pesantren* must have adequate funding in managing and maintaining the facilities and infrastructure. In order to manage facilities and infrastructures, *pesantren* needs the participation from all stakeholders to maintain them well. The use of existing educational facilities and infrastructures must be optimized to ensure their productivity in the learning process.

4) Achievement. *Pesantren Tarekat* al-Idrisiyah Tasikmalaya manages several school levels namely MTs and SMK Fadris that won several achievements. MTs Fadris gained “A” Accreditation from BAP-SM (*Badan Akreditasi Provinsi - Sekolah Madrasah/Provincial Accreditation Board for School and Madrasah*). In addition, SMK Fadris won several achievements namely: 1) Department of TKJ (*Teknik Komputer Jaringan/Computer Network Engineering*) participated in the National Olympic held in LPKIA (*Lembaga Pendidikan Komputer Indonesia Amerika/Indonesia-America College for Computing*) Bandung 2016 as delegates from Tasikmalaya; 2) Accounting department won 3rd position in West Java Accounting Bookkeeping championship in 2015 and won first prize in West Java Creative Writing Competition in 2014 (Muhammad, 2017).

On the other hand, *Pesantren Tarekat* Al-Idrisiyah Tasikmalaya performed well in non-academic achievement. Al-Idrisiyah Islamic Boarding School (AIBS) successfully won trophies in several competitions. In a Scouting Competition in STAI (*Sekolah Tinggi Agama Islam/Islamic College*) Tasikmalaya in 2016, it won seven trophies. For MTs Fadri, it won first position in the 7th event and creativity competition among Secondary Schools in Tasikmalaya in 2014 (Muhammad, 2017).

CONCLUSION

Based on the results of research and discussion, it is concluded that the management of the financing of education in *tarekat*-based *pesantren* is in accordance with the principles of educational financing management which can trigger the improvement of the quality of *pesantren* education. This is evidenced by the results of research in *Pesantren Tarekat* al-Idrisiyah Tasikmalaya. The *pesantren* has proven two things: *first*, that *pesantren* is not worse than any other public educational systems in terms of management, particularly financial management, and; *second*, that a *pesantren* which focuses on *tarekat* can also be modern at the same time. Thus, the growth of *pesantren* should be taken into consideration since many of them have proven to be able to show good educational system.

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