



STRENGTHENING TUITION GOVERNANCE TOWARDS TRANSPARENCY AND ACCOUNTABILITY AT UMMUL QURO AL-ISLAMI MODERN BOARDING SCHOOL BOGOR

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ABSTRACT

Qualified human resources are also a major contributor in motivating them to improve their performance. This helps the boarding school have no difficulty in encouraging all elements to work optimally, which in turn has a positive impact on the quality of education. Accountability and transparency play an important role in managing funds in educational institutions in order to ensure effective, efficient and fair management of educational funds. This research is a type of phenomenological research. The research subjects in this study were the person in charge of the pesantren, the pesantren finance director, the secretary of the finance director, the treasurer coordinator as the financing manager, and teachers/ustadz as participants in designing and implementing education financing in pesantren. Data collection techniques in this study used observation, interview and documentation methods. The results of this study indicate that Ummul Quro Al-Islami Bogor Islamic Boarding School has applied the principles of transparency and accountability in financial management by providing openness regarding income, details of use, and accountability to interested parties to find out.

Kata kunci: Accountability, Governance, Transparency, Pesantren

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INTRODUCTION

Education is considered one of the essential needs. The cost of education is a crucial element in organizing the education process. It can be recognized that the smooth running of the education process cannot be realized without financial support. Financial management is one of the vital aspects for the operational continuity of a school to function optimally. The progress of education is highly dependent on the success of the financial resources obtained. Through the allocation of adequate funds,

educational institutions have the ability to smoothly develop schools, provide necessary facilities, and fulfill learning needs effectively ([Gumilang, 2022](#)).

The institution's financial management is based on the principles set out in Government Regulation of the Republic of Indonesia No. 48/2008 on Education financing, there are several principles in education financing including: the principles of transparency, accountability, effectiveness, and efficiency. The regulation explains that these four principles are applied in all stages of school financial management, from planning, realization of receipts and expenditures of education funds, to supervision, inspection and accountability ([Zoriah A.M, 2023](#)).

Financing plays a central role in the education process. The success of educational progress is highly dependent on financing. Through the funds obtained, educational institutions can easily develop schools, complete the necessary facilities, and meet learning needs. The success of education financing governance at Ummul Quro boarding school will be reflected in the efficient and effective use of education funds. This involves budget planning, budget implementation, financing evaluation, budget utilization, as well as the smooth learning process, achievements, and student potential in various aspects ([Nurhaedah, 2023](#)).

Both public and private schools have the same responsibilities in managing finances, based on the principles of financial management. Private schools, as educational institutions that seek their own financial resources, need to conduct financial management to provide optimal educational services. In the Bogor area in particular, one of the rapidly growing educational foundations is the Ummul Quro Al-Islami Bogor Education Foundation. Modern boarding school Ummul Quro Al-Islami Bogor is increasingly recognized by the public, students who enter this cottage come from various regions in Indonesia. Every year this boarding school has no obstacles to getting new students. Every new school year, students who enter the Ummul Quro Al-Islami modern boarding school almost meet the maximum limit. The efforts of the management of Ummul Quro Al-Islami modern boarding school in fulfilling educational facilities are fairly decent. The institution led by K.H Helmy Abdul Mubin, LC, M.A, now has approximately 4000 students in it. The foundation has several levels of education ranging from Islamic elementary schools, MTs, MAs and universities ([Rahayu N, 2022](#)).

The students at Pondok Modern Ummul Quro Al-Islami (PM UQI) feel helped by the existence of adequate facilities, adequate facilities and infrastructure, and sufficient financing. Qualified human resources are also a major contributor in motivating them to improve performance. This helps the boarding school have no difficulty in encouraging all elements to work optimally, which in turn has a positive impact on the quality of education. Students at PM UQI have achieved various achievements, both in academic and non-academic fields ([Mustari M, 2023](#)).

Accountability and transparency play an important role in managing funds in educational institutions. Accountability means taking responsibility for the achievement of expected results and decisions made. With strong accountability,

education institutions will have effective evaluation and monitoring systems in place and will be committed to continuous improvement. However, in practice, transparency and accountability in education management are often faced with various challenges. Some of these challenges may include complex regulations and policies, lack of resources, lack of clarity in governance, or resistance from internal parties who do not support change. This can lead to misuse of funds, corruption or the use of funds that do not match educational needs. Lack of transparency can lead to doubts and mistrust in the education system. Education units that are not accountable for the use of education funds find it difficult to be held accountable for the educational outcomes achieved. Weak accountability can hinder improvements in the quality of education and the effective use of funds. By improving the governance of education costs, education units can become more accountable to the community and other stakeholders.

METHOD

This research method is a type of phenomenological research. The research subjects in this study were the person in charge of the pesantren, the pesantren's financial director, the secretary of the financial director, the treasurer coordinator as the financing manager, and teachers/ustadz as participants in designing and implementing education financing in pesantren. Data collection techniques in this study used observation, interview and documentation methods. As for data analysis techniques, researchers will conduct data reduction (Data Reduction), data presentation (Data Display), and conclusion drawing (verification / Conclusion Drawing).

RESULT AND DISCUSSION

Strengthening the governance of education costs towards transparency and accountability in education units is important in order to ensure effective, efficient and fair management of education funds. Transparency means openness. Transparency in management means openness in managing an activity. In educational institutions/schools, transparent financial management means that there is openness in transparent financial management means that there is openness in educational institutions, namely: openness of financial sources and amounts, details of use, and accountability must be clear so that it can make it easier for interested parties to find out. Transparency is key to building public trust in the education system. Education units urgently need to implement transparent practices in the management of education funds, including the disclosure of information on budgets, expenditures and sources of income. With transparency, the public can understand and monitor how education funds are used, thus avoiding unethical practices, misuse of funds or corruption.

In addition to transparency, accountability in the management of education funds is also important. Accountability is the condition of a person who is judged by others for the quality of his performance in completing tasks to achieve the goals for which he is responsible. Accountability in financial management means that the use of school

money can be accounted for in accordance with the predetermined planning. Education units must be accountable for the management of the education funds they receive. This involves regular monitoring and reporting on the use of funds, the achievement of educational outcomes and the effective use of resources. With accountability in place, education units can account for the use of funds to the community and other stakeholders and identify areas of improvement to increase the efficiency and effectiveness of fund management.

Strengthening the governance of education costs also involves controlling costs so that education remains affordable for the community. Education units need to adopt transparent and equitable policies in setting education fees and ensure that the fees charged are proportional to the quality of education provided. In this regard, transparency in tuition fee details and monitoring of fee increases are necessary to ensure equitable access to education. Strengthening the governance of education costs also involves community and stakeholder participation in decision-making related to the management of education funds. Through participatory mechanisms, such as consultation forums or supervisory committees, communities can participate in monitoring and overseeing the use of education funds. This will increase transparency, accountability and public trust in the education system.

Ultimately, strengthening transparent and accountable governance of education costs will have an impact on improving the quality of education. With good monitoring of the use of funds, education units can identify urgent needs, allocate resources wisely and improve the effectiveness of the use of funds to support improvements in the quality of education processes and outcomes.

In order to realize transparency and accountability in the management of education funds, education units need to adopt policies and practices that support good governance, including information disclosure, close monitoring, active community participation and strict sanctions against violations. This will create a fair, efficient and quality education environment for all parties involved. Financial transparency in educational institutions means disclosing clear and detailed information about the management of funds and financial resources owned by the institution. Educational institutions should publicly disclose their budgets, including sources of income and allocation of funds for various activities. Information regarding the receipt of funds from sources such as tuition fees, grants, or donations should be made available to the public. Ummul Quro Al-Islami Bogor Islamic boarding school has implemented the principle of transparency in financial management by providing openness regarding income, details of use, and accountability to interested parties to find out. In addition, the institution must also provide transparent and detailed financial reports to the santri guardians both at the initial meeting of the school year and at the end of the year evaluation. This includes information regarding expenditures for various activities at the modern boarding school Ummul Quro Al-Islami Bogor, including staff salaries, Ustadz-ustadzah, employees, maintenance of educational facilities, procurement of equipment, curriculum development activities, and so on.

The institution's structured financial statements also establish a transparent, accountable and fair tuition policy. Information about the details of the costs that must be incurred by students, including details of admission fees, annual fees, monthly fees, equipment fees, or other fees, must be easily accessible and understood by student guardians. In addition, educational institutions need to explain how funds received from students are used including allocations for specific activities, equipment purchases, infrastructure development, or improving the quality of teaching and learning. By creating financial transparency, educational institutions can build public trust, increase accountability and ensure effective and efficient use of funds to improve the quality of education. Transparency also enables better monitoring of financial management and can prevent misuse or unethical activities.

Financial resources at the Ummul Quro Al-Islami Modern Islamic Boarding School in Bogor come from (1) School operational assistance funds (BOS) which are allocated for the development of school facilities and infrastructure (MTs and MA), and are also allocated for activities related to madrasah and also allocated to support the activities of santri organizations (ISPA-ISPI). (2) Monthly santri infaq which is allocated for honorarium, and institutional development (3) BUMP (Pesantren-Owned Enterprises) such as KOPONTREN (Islamic Boarding School Cooperative), deposit canteen, processed canteen, UQI Mart, UQI Media. UNIFORM (Provision of Santri Uniforms) which is allocated to help develop buildings, purchase pesantren assets, to increase the shortage of pesantren infrastructure.

Education financing governance is carried out with the aim of ensuring that available financial resources are allocated efficiently and effectively based on the principles of transparency and accountability. In the context of education financing governance, some aspects to consider include:

1. **Funding Planning:** Identify available funding sources, such as government budgets, or school revenues. Financial planning also includes developing a budget plan, projecting financial needs, and prioritizing the use of capital. The financing planning of Ummul Quro Al-Islami Bogor Islamic boarding school is carried out at the beginning of the month, as for the planning is divided into 2, namely madrasah budget planning refers to the budget issued by the government because the source of funds is from BOS funds while the budget planning (RAB) of the pesantren refers to the habits / budget needs required by each directorate. In planning the pesantren RAB, it is only prepared by the treasurer of the pesantren. For the preparation of the madrasah RAB, it involves all elements needed for the preparation of the madrasah RAB. The budget plan compiled aims to determine the source of funds obtained, enter the budget that has been designed, implement or use the budget, up to the ratification and supervision of the use of the budget.
2. **Budget management:** Allocating funds for various components of education, such as teacher salaries, supporting the activities of santri organizations (ISPA-ISPI), for santri meals, employee salaries, buildings, purchasing assets, roads, and all matters related to the pesantren. Budget management involves prioritizing the use of funds based on educational needs and goals. In managing the budget, all

financial resources are deposited into one door, namely the pesantren treasurer, then from the pesantren treasurer it is allocated to each directorate section.

3. Financial supervision and control: Monitoring and evaluating the expenditure of funds and monitoring the timely use of funds in accordance with applicable regulations and policies. Financial control also aims to ensure there is an accountability mechanism in the use of education funds. In supervising/monitoring the receipt of the budget, a special team is formed to audit the process of receiving the budget, which is handed over to the Coordination Team 1, and the allocation/expenditure team, which is the Coordination Team 3
4. Financial reporting: Providing clear and reliable information on the use of education funds to stakeholders, including governments, oversight organizations and the public. Transparent financial reports help account for and monitor the use of education funds. Financial reports are conducted at the end of each month, end of year and end of semester. The budget is reported by each budgeting division/directorate to the pesantren treasurer and finance director, namely ustadzah Nurri Izzah, M.Pd.

By implementing good financial management, educational institutions can optimize the use of available financial resources to improve the quality of education, overcome financial challenges and achieve established educational goals. Strengthening the governance of Education costs carried out in the modern pondok Ummul Quro Al-Islami Bogor in creating the principles of transparency and accountability is by monitoring and evaluating every income, expenditure of funds and monitoring the use of funds on time in accordance with applicable regulations and policies. Financial control also aims to ensure that there is an accountability mechanism in the use of education funds. In the supervision/monitoring of budget revenue, a special team is formed to audit the process of receiving, allocating and reporting the budget by creating 3 divisions/coordinators, namely: Coordinator 1 is in charge of conducting daily, weekly, monthly, and annual audits related to budget income and expenditure by collecting data from all treasurers. Coordinator 2 is responsible for the pesantren budget, purchasing pesantren assets and inventory, managing BUMP (pesantren-owned business entity), managing financial information through UQI SMART SYSTEM. Coordinator 3 is responsible for santri arrears and scholarships, santri consumption and laundry.

Transparent and accountable financial reports are very helpful in being accountable and monitoring the use of education funds in pesantren. The financial report is carried out at the end of each month, end of year, and end of semester. Monthly reports are reported by each budgeting division/directorate to the pesantren treasurer and finance director, namely ustadzah Nurri Izzah, M.Pd. While the end-of-year or semester report is reported by the pesantren treasurer to the Head of the Foundation, the pesantren supervisor, the pesantren finance director and the finance coordinator.

CONCLUSION

The importance of managing the financing of educational institutions with transparent and accountable principles. Because, by strengthening the governance of education costs, education units can achieve greater transparency, improve accountability and ensure the effective and efficient use of funds. By creating financial transparency, education institutions can build public trust, improve accountability and ensure effective and efficient use of funds to improve the quality of education. Transparency also enables better monitoring of financial management and can prevent misuse or unethical activities.

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