



Management of Education Financing at Madrasah Ibtidaiyah (MI) Amanah Banjar Baru

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Abstract: Madrasah Ibtidaiyah Amanah Banjar Baru, as a madrasah in Banjar Baru sub-district, emphasizes the system of sincere charity in its education. This madrasah does not set tuition fees, relying on the enthusiasm of student guardians in madrasah activities. Nevertheless, the development of facilities and infrastructure is still in the development stage, which requires annual submission to obtain assistance obtained from the government as the main source of financing. The purpose of the study was to find and describe the budgeting of education costs and the management of education costs at Madrasah Ibtidaiyah Amanah. This research approach is descriptive qualitative. This approach leads to describing in detail about an event in a person's life. The phenomenological approach can be used in qualitative research if a researcher wants to understand various events. Then the results of the study reveal that: In the context of Madrasah Ibtidaiyah Amanah, budgeting has an important role in determining the allocation of funds in accordance with existing funding sources. The main sources of funding include the government's Operational Assistance for Education Units (BOSP), contributions from student guardians and donations from donors. The budgeting process involves a needs assessment from various parties and involves a team consisting of various madrasah stakeholders. Meanwhile, Madrasah Ibtidaiyah Amanah's accounting activities carefully record financial receipts and expenditures, with a structured bookkeeping process in accordance with the principles of transparency, public accountability, effectiveness and integrity. This confirms the madrasah's commitment to managing education funds with professionalism and responsibility.

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INTRODUCTION

In Article 48 of Law No. 20 of 2003, managing education funds is based on the principles of fairness, performance, openness, and public accountability (Jihadi, 2021). Education financing includes: education budget planning, education financing, education budget implementation, education financial accounting and accountability, and education budget inspection and supervision (Matin, 2017). The components of education financing, especially in madrasah, should be managed effectively. Education financing in madrasah is organized, planned, and used properly and right on target and needs. In reality, most private madrasah educational institutions are still applying very simple management patterns in managing funds sourced from the community/parents (Harsono, 2007). The purpose of madrasah financial management is to increase the effectiveness and efficiency of the use of madrasah funds, so that the funds managed can be accountable and transparent to minimize the misuse of madrasah funds. (Jihadi, 2021). In order to procure educational facilities and infrastructure, it must go through a careful planning process, because there are so many ways that can be done in its procurement and must be administered in an orderly manner, so that all money is spent

on all parties, both to the government, the supporting foundation, and the community (Darmawan, 2023).

Madrasah Ibtidaiyah Amanah Banjar Baru as one of the madrasahs in Banjar Baru District which organizes education by prioritizing a sincere system of charity. To be able to take education in the private madrasah, the madrasah does not charge tuition fees to all students. The enthusiasm of student guardians in every madrasah activity is very good, starting from learning activities, procurement of madrasah facilities and infrastructure which are still in the development stage. This can be used as an example of a culture of mutual cooperation in the scope of education that makes a positive contribution to the sustainability of a madrasa. The culture formed is inseparable from the role of a visionary leader. In terms of developing madrasah facilities and infrastructure, the government as the main source of procurement and financing of education has not been thoroughly touched to the spearhead of the subject, namely madrasah, especially in the regions. To get the development of madrasah facilities and infrastructure is not an easy thing, it must go through submission every year. Madrasahs under the guidance of the Ministry of Religious Affairs are still quite difficult to get assistance in developing facilities and infrastructure.

The importance of research departs from this phenomenon, researchers are interested in conducting research that will be carried out in depth to reveal how the management of education financing in Madrasah Ibtidaiyah Amanah Banjar Baru. From the sources that researchers know, that the madrasah has never received assistance from the government for the development of facilities and infrastructure, but the madrasah is able to procure facilities and infrastructure every year, even though from an economic point of view the resources of the surrounding community, guardians of students, internal madrasah majority in the middle to lower category. There is something interesting here, with limited sources of funds, but the madrasah is still successful in its position, in the era of free education launched by the current government, Madrasah Ibtidaiyah Amanah remains a reference for guardians of students to send their children to the madrasah. In seeking to manage education financing, a good management is needed so that the structured implementation of management can be realized properly and optimally.

Based on the literature review, some previous researchers suggested that; the management of education financing in madrasah always involves the madrasah head, madrasah treasurer, madrasah committee, foundation, and teachers. In its activities, sometimes the proposed funds do not match the realization. In this regard, the madrasah is assisted by the Monitoring and Evaluation Team, which in this case is the head of the madrasah (Joben, Yahya, 2022). Silvia Marlina and Junaidi's research shows: (1) financing planning by planning the cost of new student admissions, educational development and community contributions. (2) the use of costs for infrastructure, salaries for teaching and education personnel, office stationery and other madrasah operations. (3) supervision of financing: first by the Foundation by checking the madrasah account, second by the principal by checking proof of school financial expenditure. (4) reporting and accountability by making a madrasah financial report that is reported to the principal and foundation every semester (Marlina & Junaidi, 2023).. While Mohamad Muspawi's research found that the principal showed good cooperation with the treasurer, so that the implementation of several school programs was quite good. The accountability system implemented by SD Nurul Khoir shows the responsibility of the school. Transparency or openness is implemented, evidenced by the placement of reports on the use of funds on the bulletin board so that information can be accessed by everyone. The utilization of school finance can support the quality of learning process in the classroom. It was proven by the fulfillment of some important facilities and infrastructure needed by the school (Muspawi, 2023).

Madrasahs must have independence and innovation in developing facilities and infrastructure. With limited and even no madrasah assistance from the Ministry of Religious Affairs, the head of Madrasah Ibtidaiyah Amanah Banjar Baru has extraordinary thoughts and actions. Starting from concern for the sustainability of the madrasah and the needs of the madrasah, the madrasah head has the initiative to realize the independence of the madrasah. Madrasah independence is not an easy thing to achieve, where madrasah does not depend on the central government alone. The independence of Madrasah Ibtidaiyah Amanah in organizing the construction of facilities and infrastructure comes purely from community self-help, student guardians, and donors who care about education. The positive image of the Madrasah leadership towards the community is one of the main

attractions for Madrasah Ibtidaiyah Amanah. Since its establishment in 1998, Madrasah Ibtidaiyah Amanah has never received assistance in the construction of facilities and infrastructure from the center. The existing buildings to date are the handiwork of the leadership of the madrasah head, the community and student guardians.

Preliminary data from Madrasah Ibtidaiyah Amanah shows that in managing education financing is carried out in accordance with government regulations, in this case the national education system law. The source of education funds at Madrasah Ibtidaiyah Amanah comes from the central government through the Ministry of Religious Affairs and from the community (student guardians). This funding source is used by the madrasah to finance the madrasah's operations. Meanwhile, the construction of facilities and infrastructure in the form of buildings or classrooms comes purely from student guardians, the community and madrasah donors.

The management of education costs is carried out by the madrasah head as an authorizer and ordonator to instruct financing, and the treasurer where the treasurer in addition to carrying out the role of treasurer also has an ordonator position over payments. It should be underlined that the role of the madrasah principal is advised not to carry out the role of the treasurer (Jihadi, 2021). The mechanism for reporting education financing is in accordance with the technical guidelines for managing operational assistance for organizing Raudhatul Athfal and school operational assistance in Madrasahs for funding sources originating from the government. Meanwhile, the management of funding sources originating from the community is carried out in accordance with Ministerial Regulation No. 66 of 2016 concerning the Implementation of Madrasah Education.

Based on the above background, the focus of this research is the management of education financing in Madrasah Ibtidaiyah Amanah. The sub focus of this research is *Budgeting (budgeting)* and *Management (accounting)*. The purpose of the study was to find and describe the budgeting of education costs and the management of education costs in Madrasah Ibtidaiyah Amanah.

METHODS

This research was conducted at Madrasah Ibtidaiyah Amanah which is located at RT 2 RW 3 Kampung Kahuripan Jaya Banjar Baru Sub-district, Tulang Bawang Regency. This research approach is descriptive qualitative. This approach leads to describing in detail about an event in a person's life. The phenomenological approach can be used in qualitative research if a researcher wants to understand various events or between events under study (Kaharudin, 2020). The data in this study come from primary data obtained by means of direct interviews with madrasah principals, madrasah teachers, administrative staff, and other relevant documentation data. Secondary data which is supporting data comes from other parties such as the Ministry of Religion's EMIS, BOSP General Cash Book and student guardians and local community leaders. Data collection techniques in this study to obtain data from the sources mentioned above, researchers used techniques, observation, interviews, and documentation. According to Miles and Huberman in analyzing data, researchers take *interactive mode* as a presentation. Activities in data analysis include data reduction, data presentation, and conclusion drawing. Checking the validity of the data in this study using *credibility* test (Sugiyono, 2007). Wiliam Wiersma says triangulation in credibility testing is defined as checking data from various sources at various times. Thus there is triangulation of sources, triangulation of data collection techniques, and time (Moleong, 2016).

RESULTS AND DISCUSSION

Budgeting for education costs at Madrasah Ibtidaiyah Amanah

Budgeting or the budgeting process at Madrasah Ibtidaiyah Amanah is very important, determining the amount of budget to be budgeted in the following year stems from the source of funds that will be obtained by the madrasah. The main source of education funds in Madrasah Ibtidaiyah Amanah comes from the government in the form of Education Unit Operational Assistance funds (BOSP) with the amount of Rp. 940,000 / student / year. While the source of funds originating from the guardians of students cannot be determined, because indeed in this madrasah does not set prices and there is no cross-subsidy, even though the status of this madrasah is private. Other sources of funds that come from donors are not fixed so that the amount collected each year cannot be predicted.

Based on the results of the data reduction interview with the Head of Madrasah and Treasurer, Madrasah Ibtidaiyah Amanah identified planning activities in one fiscal year by considering the School Operational Assistance (BOS) guidelines for government funds and foundation guidelines for non-government funds. This process involves a needs assessment by various parties such as teachers, the madrasah head, the foundation and the Madrasah Ibtidaiyah committee. Activities to be implemented in one fiscal year are identified and prioritized. Estimation of budget revenue sources, especially in the form of money, is done by multiplying the number of students by a certain amount per student per year. Budget preparation is carried out by utilizing government applications and madrasah internal manual applications, following management stages such as planning, organizing, implementing and evaluating. The team involved in preparing the budget involves the madrasah head, treasurer, committee, teachers, and the foundation. The budget is revised in case of changes in regulations or urgent needs, with approvals that can be submitted online and signed by the madrasah head, treasurer, and committee. Budget ratification is done by online signing by the relevant parties.

Furthermore, the results of interviews related to education financing at Madrasah Ibtidaiyah Amanah with four student guardians: According to informant 1, the cost of education at Madrasah Ibtidaiyah Amanah includes infaq without a specified amount, the purchase of uniforms in one package, and textbooks that reach 1 million rupiah per level. The madrasah policy allows students who do not want to buy the textbooks to use the textbooks of other students who have moved up a grade, with payments that can be made in installments according to ability. Informant 2 mentioned that the cost of education at Madrasah Ibtidaiyah Amanah is more efficient because students are taught to save at school, so that all students' personal needs can be covered from the savings. Nevertheless, the need for textbooks for students is met, with the option of paying in installments or through the help of older siblings. Informant 3 confirmed that in Madrasah Ibtidaiyah, there are no monthly fees, only re-registration and semesterly fees, with book purchases that can be paid in installments or deducted from savings at the end of the year. Informant 4 explained that the fees at Madrasah Ibtidaiyah do not include tuition fees, but only cover the cost of books, building fees, and uniforms at the beginning of entry, which is approximately 600,000 rupiah. There is also the practice of shodaqoh with a daily savings system, with a contribution of one thousand rupiah per day, and every three months submitted to the madrasah.

Education cost budgeting in Madrasah Ibtidaiyah is the process of planning and managing funds used to support educational activities in Madrasah Ibtidaiyah (Joben, Yahya, 2022). The following are some important aspects of budgeting for education costs in Madrasah Ibtidaiyah:

1. BOS is financial assistance provided by the government to support the operational activities of Madrasah Ibtidaiyah. BOS is used to finance various activities, such as fund management, cost management, and financial management (Baidlowi, 2017) (Fatmawati & Setyobakti, 2019).
2. The management of education financing in Madrasah Ibtidaiyah involves various parties, such as the Madrasah Head, Treasurer, Committee, Madrasah Foundation, and Teachers. They play a role in managing funds and making budget plans in accordance with the needs of Madrasahs (Baidlowi, 2017).
3. Fund management in Madrasah Ibtidaiyah must be carried out effectively and efficiently to ensure that funds are used in accordance with educational objectives. The management of these funds involves various parties, such as the Head of Madrasah, Treasurer, and Teachers (Fakhroh et al., 2024).
4. The budgeting of education costs in Madrasah Ibtidaiyah also requires continuous monitoring and evaluation to ensure that the management of funds is in line with educational objectives (Fatmawati & Setyobakti, 2019).
5. Student savings can help make the cost of education at Madrasah Ibtidaiyah Amanah more efficient. Students can save to finance various activities, such as fund management, cost management and financial management.

Thus, budgeting for education costs in Madrasah Ibtidaiyah must be done professionally and effectively to ensure that funds are used in accordance with educational objectives.

Management (*accounting*) of education costs in Madrasah Ibtidaiyah Amanah

Accounting activities contain two basic things, namely financial receipts and expenditures. Revenue for education costs at Madrasah Ibtidaiyah comes from the government in the form of Operational Assistance for Education Units (BOSP). The amount of budget revenue is Rp. 940,000/student/year. Based on documents available at the madrasah, the following is a recapitulation of BOSP budget receipts in the last four years received by Madrasah Ibtidaiyah Amanah.

Table.1: Data on tuition fee receipts from BOSP

No.	Year	Number of Students	Total BOSP Revenue
1	2021	251	Rp. 225,900,000
2	2022	300	Rp. 270,000.00
3	2023	357	Rp. 335,580,000

In addition to the Education Unit Operational Assistance funds, Madrasah Ibtidaiyah Amanah receives funds from the community/guardians of students. The data that has been collected by researchers shows a different amount each year related to funds sourced from the community/guardians of students. This is because Madrasah Ibtidaiyah Amanah does not provide a fixed benchmark for the amount, depending on the ability of the guardians of students. The following is a recapitulation of the receipt of education funds sourced from guardians of students in the last four years.

Table.2: Data on tuition fee receipts sourced from student guardians

No.	Year	Total receipts from guardians
1	2021	± Rp. 17,830,000
2	2022	± Rp. 19,990,000
3	2023	± Rp. 20,370,000

Other sources of funds for receiving education costs at Madrasah Ibtidaiyah Amanah besides BOSP and student guardians are from donors. Donors here are people who care about education. The amount is not fixed and not steady, as stated in the following table:

Table.3: Data on tuition fee receipts from donors

No.	Year	Amount of tuition fees received from donors
1	2021	± Rp. 4,525,000
2	2022	± Rp. 3,654,000
3	2023	± Rp. 5,120,000

Accounting activities in Madrasah Ibtidaiyah Amanah are closely related to bookkeeping, which is fundamental in providing the financial information required for the preparation of financial statements. During the bookkeeping stage, all financial transactions, both receipts and expenditures, must be carefully recorded in accordance with established standards and procedures. Bookkeeping of financial costs is entrusted to a treasurer appointed by the madrasah head, who then forms a team to carry out the task. In Madrasah Ibtidaiyah Amanah, there are two types of bookkeeping implemented. The first type uses an online application provided by the ministry to manage education funds sourced from the government, such as the Education Unit Operational Assistance. The second type is manual bookkeeping carried out by the foundation team, to manage education costs sourced from non-government parties. The main output of this accounting activity is the preparation of financial statements that at least include records of incoming and outgoing transactions of education costs, including in the General Cash Book, Assistant Cash Book, Tax Book, and Tax Assistant Book. Bookkeeping is carried out periodically in accordance with the flow of financial transactions, so that at any time it can provide an accurate picture of the current condition. With regular bookkeeping, it allows a clear comparison between physical assets and available human resources. Madrasah Ibtidaiyah Amanah carries out the bookkeeping process in accordance with applicable regulations and is carried out carefully. As head of the madrasah, full responsibility is given to the head of the madrasah to conduct periodic checks on the bookkeeping process at Madrasah Ibtidaiyah Amanah.

Accounting activities in Madrasah Ibtidaiyah are closely related to bookkeeping, which plays a fundamental role in providing the financial information required for the preparation of financial statements. Several things are related to accounting and bookkeeping activities in Madrasah

Ibtidaiyah. Transaction recognition is the first step in the accounting process. Transactions that occur in Madrasah Ibtidaiyah, such as expenses, income, and liabilities, must be recorded and recognized to ensure the accuracy of the financial statements (Darma, 2022). Recording transactions is done in the general cash book and auxiliary books to facilitate financial management. The financial statements of an educational institution refer to financial accounting standard number forty-five (PSAK 45). Madrasahs need to conduct an evaluation of financial statements in order to comply with financial accounting standards.

The results of interviews at Madrasah Ibtidaiyah Amanah in the context of accounting confirm that the financing planning model used is the PPBS model (Planning, Program, Budgeting, System). The principles of budget management applied include transparency, public accountability, effectiveness and integrity. Sources of education funding at Madrasah Ibtidaiyah Amanah come from various parties, including the government, student guardians, donors and stakeholders. Receiving education funds involves the process of filling in data on EMIS and approving the receipt of Education Unit Operational Assistance (BOSP) funds. In addition, funding from other sources is done through socialization held by the madrasah. The management of education funds received is in accordance with the BOSP guidelines, which include calculation and implementation in accordance with the plan. Funds for investments outside BOSP are managed separately, as they only cover the operational needs of the madrasah. Students' personal expenses are the responsibility of each individual. The financing process, both direct and indirect, as well as routine and development costs are fully handled by the treasurer with payment authority, accompanied by the madrasah head as the budget authority. The allocation model for education costs in Madrasah Ibtidaiyah Amanah is a combination of pure aid and self-help, which consists of infaq or shodaqoh.

Madrasah Ibtidaiyah Amanah in the context of accounting confirms that the financing planning model used is the PPBS model (Planning, Program, Budgeting, System). The principles of budget management applied include Transparency, Public Accountability, Effectiveness, and Integrity. The following are some of the issues related to the accounting and management of education costs at Madrasah Ibtidaiyah Amanah:

1. Educational cost planning at Madrasah Ibtidaiyah Amanah is carried out using the PPBS model, which includes planning, program, budget and system stages. This planning stage allows Madrasah Ibtidaiyah Amanah to identify the costs that must be incurred and classify these costs according to their needs (Nurmalasari et al., 2019)..
2. Transparency is an important principle in managing education costs at Madrasah Ibtidaiyah Amanah. Transparency enables the financial managers of Madrasah Ibtidaiyah Amanah to monitor and manage funds more effectively, as well as ensuring transparent and accountable use of funds (Zainur Arifin, 2023).
3. Public Accountability is an important principle in managing education costs at Madrasah Ibtidaiyah Amanah. Public Accountability enables Madrasah Ibtidaiyah Amanah to ensure accountable and transparent use of funds, and to monitor the effective and efficient use of funds (Zainur Arifin, 2023).
4. Effectiveness is an important principle in managing education costs at Madrasah Ibtidaiyah Amanah. Effectiveness enables Madrasah Ibtidaiyah Amanah to manage funds more effectively and efficiently and to ensure that funds are used appropriately (Nurmalasari et al., 2019).
5. Integrity is an important principle in managing education costs at Madrasah Ibtidaiyah Amanah. Integrity enables Madrasah Ibtidaiyah Amanah to manage funds with more integrity and accountability, ensuring transparent and effective use of funds (Nurmalasari et al., 2019).
6. Cooperation between the madrasah head, the committee and the foundation is crucial in managing education costs. They work together to determine funding allocations and ensure that education costs are used effectively and efficiently (Muspawi, 2023).

CONCLUSION

Based on the data results and discussion, it can be concluded that: Budgeting is a very important process in this context, as it determines the appropriate allocation of funds according to the available sources of funding. Madrasah Ibtidaiyah Amanah relies on several main sources of funding, including the government's Education Unit Operational Assistance Fund (BOSP), donations from student

guardians, and funds from donors. The budgeting process at Madrasah Ibtidaiyah Amanah involves a needs assessment from various parties, including teachers, the madrasah head, the foundation and the madrasah committee. After the activities to be implemented are identified and prioritized, an estimation of budget revenue is made by considering the number of students and the amount of funds obtained from certain sources. The team involved in preparing the budget consists of the madrasah head, treasurer, committee, teachers, and the foundation.

The *accounting* activities of Madrasah Ibtidaiyah Amanah include two basic things: financial receipts and expenditures. Receipt of education funds comes from various sources, including the Operational Assistance for Education Units (BOSP) provided by the government, contributions from student guardians, and donations from donors who care about education. However, the revenue from students' guardians varies every year because Madrasah Ibtidaiyah Amanah does not set a fixed benchmark and fluctuates. The accounting process at Madrasah Ibtidaiyah Amanah begins with careful bookkeeping of financial transactions. Two types of bookkeeping are applied: the use of an online application provided by the government for funds sourced from the government, as well as manual bookkeeping maintained by the foundation team for funds from non-government parties. The bookkeeping process involves a treasurer appointed by the madrasah head, with direct guidance and supervision from the madrasah head. In the context of financial planning, Madrasah Ibtidaiyah Amanah applies the PPBS (Planning, Program, Budgeting, System) model. The principles of budget management applied include transparency, public accountability, effectiveness and integrity. This reflects the madrasah's commitment to managing education funds with responsibility and professionalism.

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Calon yang dijatuhi pidana berdasarkan putusan pengadilan yang telah memperoleh kekuatan hukum tetap; DAPAT MENGAJUKAN CALON PENGGANTI paling lama 3 (tiga) Hari sejak pemberitahuan hasil penelitian persyaratan administrasi oleh KPU Provinsi dan KPU Kabupaten/Kota diterima. (Pasal 126: Ayat3)