



FINANCIAL MANAGEMENT FOR ORPHANAGE ADMINISTRATION

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Abstract

This Community Partnership Empowerment (PKM) offers community activity programs as a solution to existing problems in the form of socialization and training to all orphanage administrators in making simple financial management and financial statements of non-profit organizations. The implementation methods carried out in this activity program are planning, implementation, and sustainability. This activity involves university students from various fields as a form of collaboration. The participating students consisted of 2 students from faculty of economics and business UMN Al Washliyah. The students are given the task of assisting partners in mentoring the management of the Al-Washliyah Orphanage. The result of this community shows that the interest of Al-Washliyah Orphanage service participants to practice this service activity has been successful. About 70% of owners and employees attend and feel happy to take part in this training because it can add insight into risk management. Partners greatly contribute to the smooth running of community service activities.

Keywords: *Financial, Management, Orphanage, Administration*

INTRODUCTION

Administration is an activity of compiling and recording data and information carried out systematically which aims to provide information and ease of obtaining information thoroughly in relation to each other [1]. Financial management is a financial management process carried out by a private sector organization or a public organization [6]. So that financial administration becomes one of the absolute things in an organization [2]. With the existence of a good financial management system, it can support organizational progress and can be a driver for the formation of a better financial system [3]. An orphanage is a social institution that has the authority and responsibility to provide social welfare services for abandoned children. In its implementation, orphanages must refer to national standards of childcare for children's social welfare institutions. It also includes institutional standards consisting of vision and mission, licensing, the role of social services, establishment and accreditation of institutions and facilities [4].

Al-Washliyah Orphanage is a professional social institution and a mandate of pride for the people in realizing foster children as human resources who are pious, accomplished, charismatic, skilled and independent. Al-Washliyah Orphanage located on Jalan Ismailiyah No. 82 Medan is one of the social institutions under the auspices of Al-Jamiyatul Washliyah and has the responsibility of maintaining and caring for the residents of the orphanage as well as being responsible to the general public, especially to donors who have contributed to the sustainability of the orphanage in terms of transparency in the financial management of the orphanage. Therefore, the orphanage also requires recording and reporting in order to maintain the trust of donors and there is no misappropriation of funds [5]. Accurate, reliable financial statements can provide confidence to donors and other related parties regarding the proper and efficient use of funds. In addition, effective financial management also allows orphanages to optimize the allocation of resources they have for the welfare of the children they serve. Until now, the Al Jamiyatul Washliyah orphanage has not implemented books or

financial records that are well recorded and will affect transparency in financial management, so that it can affect the trust and participation of related parties, such as donors and supervisory institutions. Financial records carried out by the Al-Washliyah Orphanage are currently only in the form of income and expenditure. The management of the orphanage admitted that its current human resources have not been able to run a good recording system. This is also the reason why Al-Washliyah Orphanage cannot publish financial statements as its accountability to the community every period. Therefore, a coaching and system that can support financial statements is needed, namely financial reporting of non-profit organizations.

The focus of service objectives according to thematic and RIRN fields is the fields of social affairs - arts, culture and education related to research topics, namely financial administration management. This activity is in accordance with the Key Performance Indicators of Higher Education, especially in point 2, namely students get off-campus experience so as to gain knowledge and insights related to lectures in class. In addition, point 3 and point 5, where lecturers carry out activities outside the campus by utilizing the results of research work. Students who participate in this activity are accounting and management students where it is hoped that the potential of students can be transmitted to members of service partners, while the potential of students who have been guided and trained by lecturers on campus can implement the ability to understand the legal establishment, compile financial statements of non-profit organizations, namely orphanages. The potential for student recognition in credits as well as the MBKM program in the form of participation and preparation of journal reports on community service activities.

IMPLEMENTATION METHOD

The implementation methods carried out in this activity program are as follows:

1. Planning
2. Implementation
 - a. Socialization and Training
Alternative problem solving in partner problems is carried out socialization and training with two approaches, namely classical and individual approaches. The classical approach is carried out at the time of delivery of the material. An individual approach is carried out during practice, which is to generate knowledge of the management of the institution regarding the preparation of non-profit financial statements. Socialization with the management so that they are fully involved in the training process later. Furthermore, training was carried out related to the management of the financial administration of the orphanage. The purpose of this training is to increase the knowledge and understanding of the orphanage management regarding the management of financial administration in orphanages.
 - b. Partner Participation
In this program, for matters of a principled nature, a consultative approach will be taken to partners. Partner participation in the PKM program includes :
 1. Partner as a provider of places for organizing training activities is located at the Al- Washliyah Orphanage
 2. Partners act as socialization participants and actively play a role in discussion/question and answer activities
 3. Partners are involved as a whole in the PKM program including problem formulation, program planning, scheduling activities, program implementation to the activity evaluation stage.
 4. The Partner will be asked for his opinions and will be informed or corrected of erroneous or distorted opinions. Furthermore, a participatory approach will be carried out, where together with partners discuss problems, find alternative solutions to problems, then will make decisions together.



3. Evaluation

Evaluation will be carried out on all activities, the evaluation includes performance that has been carried out during the socialization and training process to the management of Al- Washliyah Orphanage. Evaluation of this activity will be carried out upgrading and updating knowledge if needed.

2.1 Program Sustainability

With the implementation of Community Partnership Empowerment (PKM), it is hoped that all administrators of Al-Washliyah Orphanage know and understand the types of non-profit financial statements, so that the administrators can later make good and detailed non-profit financial statements and can be published to users of these financial statements. In addition, all administrators of Al-Washliyah Orphanage have a high commitment to be able to make good and compiled financial statements. Then it is also hoped that after this program is completed, a mutually supportive network can be formed between the PKM group of Universitas Muslim Nusantara Al Washliyah and the Al-Washliyah Orphanage.

RESULTS AND DISCUSSION

The Community Partnership Program that has been implemented at Al-Washliyah Orphanage was welcomed by the administrators of the Orphanage. Before carrying out the service, the opening ceremony was held by representatives from the Management of the Al-Washliyah Orphanage which was attended by other administrators and the community service team from UMN Al Washliyah. The participants who were attended by 40 audiens were very enthusiastic in this activity. This can be proven from the results of community service that has been carried out.

1. The emergence of self-awareness from the administrators of the orphanage that financial administration is important in running the organization
2. New understanding for orphanage administrators how to make non-profit financial statements well
3. New understanding for orphanage administrators how to manage finances simply

The results of this service can be seen from the results of questionnaires that have been distributed to owners and employees

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No	Statement	SS	S	TS	STS
1.	The training delivered by the PKM Team was difficult to follow				40
2.	The material is well delivered.	35	5		
3	Participants participate in providing feedback when the speaker provides material.	7	33		
4.	Participants have difficulty in understanding financial administration			3	37
5.	The service material is an interesting and useful material.	30	10		
6.	Speakers provide examples and practices during devotion.	25	15		
7.	Participants are able to create examples of simple financial management	5	35		

8.	Participants' increased knowledge about non-profit financial statements	7	33		
9.	Participants were less interested in following instructions			8	32
10.	Participants feel happy with this Community Service program	36	4		
Total		145	135	11	109

From the results of the questionnaire above, it can be seen that the interest of Al-Washliyah Orphanage service participants to practice this service activity has been successful. About 70% of owners and employees attend and feel happy to take part in this training because it can add insight into risk management.

CONCLUSIONS

Partners greatly contribute to the smooth running of community service activities. Mitra ~~parts~~ facilities needed by devotees starting from a comfortable room, infocus, sound system and consumption. In addition, partners also play an active role in bringing in service participants. The factors that hinder this community service activity are time constraints. There is only a small amount of time available, so not all materials are conveyed in detail. The factor that supports this community service activity is the support from the management in this activity. This is evidenced by the Al-Washliyah Orphanage providing facilities and infrastructure for the smooth running of community service activities. The plan at the next stage is to assist the management in making non-profit financial statements.

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