

## Educational Financing Management in the Era of Regional Autonomy

Lia Efriliyanti<sup>1</sup>, Ade Akhmad Saputra<sup>2</sup>, Edi Tedi<sup>3</sup>, Puspa Rini<sup>4</sup>, Afif Alfiyanto<sup>5</sup>

<sup>1,2,5</sup>Universitas Islam Negeri Rafatah Palembang, <sup>3</sup>Akademi

Sekretari dan Manajemen Ariyanti, <sup>4</sup>Institut Bisnis dan

Informatika Kosgoro 1957

Email: [liaefriliyanti\\_uin@radenfatah.ac.id](mailto:liaefriliyanti_uin@radenfatah.ac.id)<sup>1</sup>, [adeakhmadsaputra\\_uin@radenfatah.ac.id](mailto:adeakhmadsaputra_uin@radenfatah.ac.id)<sup>2</sup>, [editedi@ariyanti.ac.id](mailto:editedi@ariyanti.ac.id)<sup>3</sup>, [puspayovrin22@gmail.com](mailto:puspayovrin22@gmail.com)<sup>4</sup>, [afifalfiyanto\\_uin@radenfatah.ac.id](mailto:afifalfiyanto_uin@radenfatah.ac.id)<sup>5</sup>

### Abstrak

Tujuan penelitian ini adalah untuk mengetahui konsep manajemen pembiayaan pendidikan di era otonomi daerah. Penelitian ini merupakan penelitian kajian pustaka atau literature untuk merumuskan manajemen pembiayaan pendidikan di era otonomi daerah. Hasil penelitian ini menunjukkan bahwa kebocoran anggaran ataupun dalam bentuk paling parah seperti korupsi pendidikan menyebabkan berkurangnya anggaran dana pendidikan, merusak mental birokrasi pendidikan, meningkatkan beban biaya yang harus ditanggung masyarakat dan menurunnya kualitas layanan pendidikan. Data tersebut menunjukkan bahwa anggaran pendidikan menjadi sasaran empuk oleh oknum tertentu untuk dilakukan penyalahgunaan. Selain itu anggaran pendidikan yang dialokasikan ke lembaga pendidikan perlu diawasi dan dilakukan monitoring dalam penggunaannya. Kondisi empirik menunjukkan bahwa penerimaan dana pendidikan sesungguhnya belum dapat memenuhi tuntutan operasional secara ideal. Hal itu disebabkan oleh berbagai hal yang mempengaruhi penyediaan dana pendidikan seperti terbatasnya dana pemerintah, kebijakan pajak pendidikan belum ditetapkan, kemampuan masyarakat khususnya orang tua masih bervariasi pendapatannya dibandingkan pengeluaran yang harus ditanggulangnya, demikian pula pihak swasta masih belum banyak yang peduli terhadap sumbangan finansial penyelenggaraan pendidikan. Oleh karena itu, penyelenggaraan pendidikan merupakan tanggung jawab semua pihak, dalam arti bahwa penyelenggaraan pendidikan memerlukan dukungan berbagai pihak agar dapat berjalan sesuai yang diharapkan.

**Kata Kunci:** manajemen, pembiayaan pendidikan, otonomi daerah

### Abstract

This study aimed to determine the concept of education financing management in the era of regional autonomy. This research is a literature review or literature review to formulate education financing management in the era of regional autonomy. The results of this study indicate that budget leakage or in its most severe form, such as educational corruption, causes a reduction in the education budget, damages the mentality of the education bureaucracy, increases the burden of costs that must be borne by the community and decreases the quality of education services. The data shows that the education budget is an easy target for specific individuals to commit abuse. In addition, the education budget allocated to educational institutions must be supervised and monitored. Empirical conditions show that the actual receipt of education funds has yet to meet operational demands ideally. This is caused by various things that affect the provision of education funds, such as limited government funds, education tax policies have not been established, the ability of the community, especially parents, still varies in income compared to expenses that must be handled, as well as the private sector is still not much concerned about financial contributions to the implementation of education. Therefore, the implementation of education is the responsibility of all parties, in the sense that the implementation of education requires the support of various parties so that it can run as expected.

**Keywords:** management, education financing, regional autonomy

## INTRODUCTION

Education is a long-term investment for every country. Whether a country is progressing or not in the future can be measured by how well education is currently taking place in that country (Muhardi, 2004). So it can be said that education is one of the tools to achieve the ideals of a country. Likewise, the Indonesian state, whose ideals have been laid out based on the state, namely to become a country that has God, humanity, unity, democracy, and social justice. In fighting for the ideals of the Indonesian state, it is clear that it requires all components of the nation that are capable of carrying out the five basic mandates of the state, and one of the ways that the state can take to give birth to a generation that can be relied on is by providing all of them with the best and affordable education like all elements of society (Suprapti, 2014).

In implementing education in Indonesia, there are always changes that occur both in the managerial and administrative fields. This administrative and management reform aims to improve the system of the two components above so that the performance of each individual, group and institution can increase. The actualization of administrative and management reforms in education can be in the form of making innovative changes to planned policies and programs, increasing the effectiveness of administration, improving the quality of human resources, which leads to increased performance, and anticipating challenges that may occur both from within and from outside the institution (Tolla, 2013). One of the significant changes that have occurred in the education system in Indonesia is the decentralization of education or what is commonly known as educational autonomy. This change stems from the enactment of law number 22 of 1999, which has been revised into law number 32 of 2004 concerning regional government, which marked the start of a new order in government that was centralized to decentralized.

This change was supported again by ratifying law number 25 of 1999, revised into law number 35 of 2004, concerning financial arrangements between the central and regional governments (Harahap, 2016). The two fundamental laws give authority to each region to manage regional government and finance autonomously. This authority transfer also impacted the existing education system in Indonesia, which was initially centralised to become decentralized. The role of the government, which was originally a complete policy maker, implementer and controller, has shifted with the presence of local governments, which have a new, broader role in managing education in their respective regions (Inom Nasution, 2010).

The role of the regional government in managing education in each of these regions also includes the authority to regulate education funding. Education financing is an activity related to acquiring funds (income) received and how these funds are used to finance all needs in implementing educational programs (output). Each educational institution's sources of education funding are from the State Revenue and Expenditure Budget (APBN), Regional Budget and Revenue (APBD), and community or parent contributions. Education financing is the most critical component in implementing educational programs. All sources of education financing income need to be calculated and managed correctly for the sustainability of educational programs at each institution/school, with regional autonomy and educational autonomy, making education financing the responsibility of each region. This responsibility covers the entire education sector from elementary to secondary and high school. Regional governments have the right to manage almost all components of education in their respective regions, except for the curriculum, which is the authority of the central government (Winarsih, 2018).

With regional autonomy, which also impacts education governance, a new order and concept are needed for managing educational programs. Each region has the opportunity to develop education in its area according to the potential and needs of its people because the output of educational institutions is to be returned to the community (Winarsih, 2018). However, it must be accepted that the decentralization of education has also given rise to new problems, especially regarding implementing education funding. This problem arises because the education financing concept needs to be better structured, so this delegation of authority is hoped to be carried out. Each region has a concept plan for an education program they will run to make education successful at the national level later, including the conceptualization of education financing issues so that each region can manage education funding in its area well and succeed in getting benefits in the form of the adequacy of costs and the success of running its programs.

## **METHOD**

The research method used in this research is literature review research. Namely, a study or scientific paper is required to fulfil scientific aspects. That is, the analysis must be based on scientific principles and not just made. This literature review is also often referred to as a theoretical basis. So, every research must include a literature review so that the study's relevance can be known. A literature review is integral to the research process or scientific writing. Without a literature review, the research process or scientific paper can deviate from the topic of the problem, so the research results are less than optimal (Restu, 2019).

Literature review research is the result of analyzing various conceptual information and qualitative and quantitative data from multiple previously published scientific articles. The method used in this research is a literature study that guides studying a research problem (review of research) (Mulyadi, 2012). In this literature review, the researchers used national journals, books, and websites related to the studies in this article, which have been summarized and analyzed.

## **RESULTS AND DISCUSSION**

### **Educational Financing Management**

Hasbullah, in his book educational autonomy, mentions that there are at least three main issues in the management of education financing, namely (1) financing, regarding where funding sources are obtained, (2) budgeting, how education funds are allocated, and (3) accountability, how the budget obtained is used and accounted for. Funding for education/schools is an activity of obtaining fees and managing the income and spending budget for education, especially at the secondary level, because the government should guarantee to fund primary education and compulsory education. This activity starts from planning costs efforts to obtain funds to support the plan, use, and monitoring the use of the budget that has been determined (Hasbullah, 2006).

For public schools with state status, sources of school funds are divided into two parts, namely (1) funds from the government, which generally consist of routine funds, including salaries and school operational costs and maintenance of facilities, and (2) funds from the community, currently, through school committees, some are collected from students' parents as well as donations from the wider community or the business world, and there are even several schools that can build good enough networking so that they receive substantial educational funding. In terms of use, the source of funds can be divided into (1) the budget for routine activities, namely salaries and the daily operational costs of the school, and (2) the budget for school development (Arsyad, 2018).

The enactment of the Regional Autonomy Law Numbers 22 and 25 of 1999, later refined by Laws Numbers 32 and 33 of 2004, followed by other laws and regulations, significantly impacted the education financing management system in Indonesia. Budget sources are becoming increasingly complex, and the allocation system is also through various channels so that the management of its use up to accountability becomes increasingly complex. The education financing management system at the central, provincial, district/city levels is also very different because the authority and budget allocations are also different. Even though Law No. 20 of 2003 has mandated that the education budget in the APBN and APBD, excluding salaries and official education, be at least 20%, it turns out that this is very difficult for various parties to understand, especially the executive and legislature, so it continues to invite debate. According to Mastuhu, quality education can only be implemented with funds and facilities that are complete and sophisticated or relevant to the programs' needs (Arsyad, 2018).

### **Education Financing**

The definition of budgetary financing is the education costs earned and spent by the school as an institution. This means that budgetary and non-budgetary education costs are included in the definition of educational costs in a broad sense. At the same time, the notion of non-budgetary education costs is education costs spent by students or parents/family and educational opportunity costs. The education budget consists of two sides related to one another: the revenue and expenditure budgets to achieve educational goals (Safriadi, 2016). Still, in the same book, according to Nanang Fattah, the revenue budget is income earned annually by schools from various official sources and received regularly. Public primary schools

generally have revenue budget sources, which consist of the central government, regional governments, local communities, parents of students, and other sources. Meanwhile, the budget for spending is the amount of money spent each year for the benefit of implementing education in schools. School spending is primarily determined by components whose amounts and proportions vary from one school to another. As well as from time to time (Rida Fironika K., 2015).

Based on the fundamental approach (ingredient approach), school expenses can be categorized into several items: 1). Expenditures for implementing lessons, 2). Expenditures for school administration, 3). Maintenance of school facilities and infrastructure, 4). Employee welfare, 5). Administration, 6). Education and technical coaching, 7). data collection (Safriadi, 2016). The calculation of costs in education will be determined by these elements, which are also based on the calculation of the actual costs according to activities according to their type and volume. In financing primary education, two important things need to be studied or analyzed: the overall cost of education (total cost) and the unit cost of students (unit cost). Unit costs at the school level are the aggregate school-level education costs from the government, parents, and the community for implementing education in one year (Rida Fironika K., 2015).

From the perspective of Islamic Education Institutions, the management of education in Islamic education institutions in all their activities needs facilities and infrastructure for teaching processes, services, implementation of supervision programs, payroll and the welfare of educators and other staff, all of which require a budget and finances. Therefore, financial management in educational institutions is directly related to all the substance of management of Islamic education in Islamic educational institutions. That is, the implementation of Islamic education activities in small or large units will be directly related to the implementation of education financial management. Even when education reform policies are implemented, the financial capacity to support them must be maintained (Kurniawan, 2018).

The cost of education is one component of the instrument input, which is very important in implementing Islamic education. No educational activity can ignore the role of costs because without costs, and the educational process cannot run optimally or even the status quo. In this framework, every educational activity carried out by Islamic educational institutions requires certain costs, commonly referred to as budgeting. For this reason, financial management in Islamic education institutions needs to be carried out as well as possible so that other educational activities can be carried out smoothly. Because to realize quality education, it is necessary to have comprehensive and professional management of the existing resources in Islamic educational institutions. One of the resources that need to be appropriately managed in educational institutions is financial problems (Munir, 2013).

In this regard, the leader of an Islamic educational institution needs to know about the management of Islamic education institution funding because he will be in charge of managing the funding of the Islamic educational institution and is also required to have the ability to manage finances as well as possible and as efficiently and effectively as possible. The implication of applying the principles of education financial management lies in increasing accountability for the performance of quality educational organizations with indicators producing outputs, both services and graduates, that are by the needs or expectations of their customers (Fauziah, 2021). Therefore, transparency, accountability, effectiveness and efficiency are needed.

Bejo Sujanto offers steps to be taken in managing education costs in schools, including planning the education budget, managing education financing, implementing the education budget, and examining and monitoring the education budget. In planning education costs, it is necessary to pay attention to a) determination of activities, b) cost allocation, c) determination and selection of sources of funds, d) implementation of education financing, e) financing priorities, f) principles of effectiveness and efficiency, and g) evaluation of the use of costs education (Arsyad, 2018).

### **Implementation of Regional Autonomy in the World of Education**

Genuine educational autonomy must be accountable, meaning that the educational policies taken must always be accountable to the public because schools are established as public institutions that serve the community's needs. Autonomy without public accountability can lead to arbitrary actions. Departing from the idea of educational autonomy, several concepts emerged as a solution in dealing with obstacles in the implementation of educational autonomy, viz (Polii, 2016):

### 1. Improving School Education Management

Management is often interpreted as knowledge, tips and profession. Said to be a science by Luther Gulick because management is seen as a field of knowledge that systematically seeks to understand why and how people work together. It is said as a tip by Follet because management achieves goals by managing other people to carry out tasks. It is viewed as a profession because management is based on unique expertise to achieve a code of ethics that guides achievement, managers and professionals. According to Wardman Djajonegoro, the quality of education can be viewed in terms of process and product. Education is called quality in terms of process if the teaching and learning process takes place effectively and students experience meaningful learning. Education is called quality in terms of the product if it has one of the following characteristics (Susan, 2019):

- a. Students show high mastery of learning tasks (learning tasks) that must be mastered with educational goals and objectives, including academic learning outcomes expressed in learning achievement (internal quality).
- b. The results of education are by the needs of students in life so that by learning, students not only know something but can do something functional in their life (learning and learning).
- c. Education results are appropriate or relevant to the demands of the environment, especially the world of work.

Facing this condition, education management is being strengthened based on teacher competency and welfare. According to Simmons and Alexander's research, there are three factors to improve the quality of education: teacher motivation, textbooks and reading books and homework. In addition, to be able to increase school management autonomy which supports improving the quality of education, school leaders must have the ability to involve the participation and commitment of parents and members of the community around the school to jointly formulate and realize the vision, mission and education quality improvement program; one of the goals of Law No. 20 of 2003 is to empower the community, foster initiative and creativity, increase community participation, including in increasing the source of funds in the implementation of education (Arsyad, 2018).

### 2. Reform of Financial Institutions from the Central to the Regions

All organizations face a dynamic and changing environment. The organisation's external environment is a driving force for change. On the other hand, for internal organizations to feel the need for change, every organization faces a choice between changing or being pressured to death by the power of change. Therefore, it is necessary to organize the financial relationship between the Center and the Regions regarding revenue management and its use for routine expenditure purposes and regional development to provide quality public services. Financial sources obtained from Regional Original Revenues, Balancing Funds, regional loans and other legal income by carrying out equity are expected to support the implementation of activities in an area, especially in poor areas. If it is possible to carry out cross-subsidies between affluent areas to poor areas so that education is equitable to obtain quality according to the standards set by the government (Syamsuriadi, 2019).

### 3. Local Government Capability to Make Changes

Change is a process that makes a situation different from what already exists. Change can happen in people, structures and technology. Change has a goal that is adaptive to the environment so that organizational goals are to the needs or demands of society. In the era of autonomy, the quality of education is primarily determined by local government policies. If the local government has a good and solid political will for education, there is a vast chance that education in the area will progress.

On the other hand, regional heads who need a better vision in the field of education can be sure that the region will experience stagnation and stagnation towards empowering people who are well educated and will never get good momentum for development. Education autonomy must have the support of the DPRD because it is the DPRD that is the policy maker at the regional level in the framework of this autonomy. In the field of education, DPRD must have a vital role in building the region's paradigm and vision of education. Therefore, legislatures must be empowered and empower themselves to become good partners. Heads of local government and cities are given input systematically and develop the area (Ahmad,

2019).

#### 4. Building Community-Based Education

Education is a complex activity, including various components related to one another. If education is to be carried out in a planned and orderly manner, then the various elements involved in educational activities must be identified. For this reason, studying the education business as a system is necessary. Therefore, the application of autonomy needs to be maximized because the condition of the resources owned by each region is unevenly distributed throughout Indonesia. For this reason, local governments can involve community leaders, scientists, campus experts and experts owned by the City Regional Government as Brain Trust or Think Thank to participate in developing their region, not only as observers, observers, and critics of regional policies. Conversely, educational institutions must also open up, and listen more to public opinion, their performance and their responsibilities in participating in solving problems faced by society (Yulasri, 2018).

#### 5. Arrangement of Education Policy between the Center and the Regions

Overlapping educational policies between the central and regional governments resulted in difficulties in coordinating the implementation of these policies. According to the Big Indonesian Dictionary, policy is intelligence, skill, wisdom, a series of concepts and principles that form the basis and basis for plans in carrying out work, leadership and ways of acting by governments, organizations and so on, as a statement of ideals, goals, principles or intentions as a guideline for management in achieving goals. Therefore, the Central Government cannot interfere in regional education affairs. The central government can only provide national policies, such as quality and equity. The central government sets quality standards. So, the central government only acts as a facilitator and catalyst, not a regulator. Education management autonomy is at the school level. Therefore government agencies must provide services and support the education process so that it runs effectively and efficiently (Winarsih, 2018).

### CONCLUSION

Education has a vital role in improving the quality of human resources. Data reports collected from ICW (Indonesia Corruption Watch) show that during 2009-2014 at least 142 cases were revealed in the education financing sector. State losses reached Rp. 243.3 Billion. Budget leaks or in the most severe form, such as educational corruption, cause a reduction in the education budget, damage the mentality of the education bureaucracy, increase the burden of costs that must be borne by the community and decrease the quality of education services. The data shows that the education budget is an easy target for specific individuals to commit abuse. In addition, the education budget allocated to educational institutions must be supervised and monitored.

Empirical conditions show that the actual receipt of education funds has yet to meet operational demands ideally. This is caused by various things that affect the provision of education funds, such as limited government funds, education tax policies have not been established, the ability of the community, especially parents, still varies in income compared to expenses that must be handled, as well as the private sector is still not much concerned about financial contributions to the implementation of education. Therefore, the implementation of education is the responsibility of all parties, in the sense that the implementation of education requires the support of various parties so that it can run as expected.

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